Town of Durham
General Fund Budget-to-Actual Detail
FY27 through September 30, 2026

	Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Revenues				
Property taxes	$ 10,101,892.00	$ 10,101,893.38	$ 1.38	0.0%
Excise taxes	1,286,300.00	346,793.91	(939,506.09)	-73.0%
Permits and fees	160,500.00	29,157.15	(131,342.85)	-81.8%
Intergovernmental	990,175.00	555,713.44	(434,461.56)	-43.9%
Charges for services	296,120.00	61,050.13	(235,069.87)	-79.4%
Other revenues	160,000.00	52,341.25	(107,658.75)	-67.3%
Other financing sources	-	-	-	
Total Revenues and Other Financing Sources	12,994,987.00	11,146,949.26	(1,848,037.74)	-14.2%
Expenditures				
General Government				
Administration	608,340.00	144,466.44	463,873.56	76.3%
Assessing	26,800.00	5,170.00	21,630.00	80.7%
Information technology	77,515.00	17,008.47	60,506.53	78.1%
Planning and code enforcement	108,510.00	21,287.14	87,222.86	80.4%
Total General Government	821,165.00	187,932.05	633,232.95	77.1%
Public Safety				
Fire department	753,490.00	198,071.88	555,418.12	73.7%
Other public safety	22,600.00	22,487.72	112.28	0.5%
Total Public Safety	776,090.00	220,559.60	555,530.40	71.6%
Public Works				
Public works	1,419,582.00	117,645.67	1,301,936.33	91.7%
Municipal buildings	38,720.00	3,680.48	35,039.52	90.5%
Solid waste	521,050.00	97,943.24	423,106.76	81.2%
Total Public Works	1,979,352.00	219,269.39	1,760,082.61	88.9%
Community Services				
Other community services	1,000.00	1,500.00	(500.00)	-50.0%
Total Community Services	1,000.00	1,500.00	(500.00)	-50.0%
Town-wide				
Debt service	624,111.00	462,381.89	161,729.11	25.9%
Assessments	8,726,407.00	2,870,692.88	5,855,714.12	67.1%
Abatements and bad debt	26,862.00	672.38	26,189.62	97.5%
Other financing uses	390,000.00	390,000.00	-	0.0%
Total Town-wide	9,767,380.00	3,723,747.15	6,043,632.85	61.9%
Total Expenditures and Other Financing Uses	13,344,987.00	4,353,008.19	8,991,978.81	67.4%
Change in Fund Balance	(350,000.00)	6,793,941.07		
Beginning Fund Balance	2,979,209.72	2,979,209.72		
Ending Fund Balance	$ 2,629,209.72	$ 9,773,150.79		

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through September 30, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Administration					
E 20-7000	Department Head Wages	127,820.00	25,625.30	102,194.70	80.0%
E 20-7015	Full Time Staff Wages	167,170.00	28,094.89	139,075.11	83.2%
E 20-7026	Election Worker Wages	4,530.00	-	4,530.00	100.0%
E 20-7030	Elected Official Wages	12,600.00	1,978.00	10,622.00	84.3%
E 20-7050	Payroll Taxes	8,740.00	1,541.33	7,198.67	82.4%
E 20-7055	Health Insurance	50,370.00	12,138.59	38,231.41	75.9%
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	8,166.65	21,933.35	72.9%
E 20-7105	Training and Development	3,000.00	615.00	2,385.00	79.5%
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	529.68	2,970.32	84.9%
E 20-7210	Telephone and Internet	3,630.00	753.48	2,876.52	79.2%
E 20-7220	Legal	15,000.00	5,680.25	9,319.75	62.1%
E 20-7221	Auditor	22,050.00	-	22,050.00	100.0%
E 20-7222	Business Services	45,000.00	12,644.08	32,355.92	71.9%
E 20-7223	Payroll Processing Services	5,500.00	989.31	4,510.69	82.0%
E 20-7250	Equipment Rentals	2,400.00	378.38	2,021.62	84.2%
E 20-7253	Building Repairs and Maint	5,000.00	432.34	4,567.66	91.4%
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	2,483.95	4,016.05	61.8%
E 20-7354	Dues and Subscriptions	17,000.00	13,040.79	3,959.21	23.3%
E 20-7400	General Supplies	4,500.00	1,031.91	3,468.09	77.1%
E 20-7800	Lien Costs	2,500.00	3,645.81	(1,145.81)	-45.8%
E 20-7801	Election Costs	2,000.00	(1,432.67)	3,432.67	171.6%
E 20-7999	Misc Expenditures	5,000.00	204.50	4,795.50	95.9%
	Total Administration	608,340.00	144,466.44	463,873.56	76.3%

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through September 30, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Fire Department					
E 30-7000	Department Head Wages	98,530.00	19,966.44	78,563.56	79.7%
E 30-7015	Full Time Staff Wages	45,760.00	9,877.60	35,882.40	78.4%
E 30-7016	Overtime Wages	5,000.00	1,287.00	3,713.00	74.3%
E 30-7020	Part Time Staff Wages	300,000.00	81,302.41	218,697.59	72.9%
E 30-7050	Payroll Taxes	29,940.00	7,757.40	22,182.60	74.1%
E 30-7055	Health Insurance	2,400.00	628.47	1,771.53	73.8%
E 30-7070	Workers Comp	49,430.00	3,031.48	46,398.52	93.9%
E 30-7075	Retirement	14,730.00	3,175.37	11,554.63	78.4%
E 30-7105	Training and Development	8,000.00	600.00	7,400.00	92.5%
E 30-7200	Heat	6,300.00	-	6,300.00	100.0%
E 30-7201	Electricity	7,000.00	1,130.78	5,869.22	83.8%
E 30-7210	Telephone and Internet	6,000.00	1,592.16	4,407.84	73.5%
E 30-7229	Dispatch Services	30,000.00	24,912.81	5,087.19	17.0%
E 30-7230	Ambulance Services	33,000.00	17,279.67	15,720.33	47.6%
E 30-7252	Equipment Repairs and Maint	28,000.00	1,581.87	26,418.13	94.4%
E 30-7253	Building Repairs and Maint	10,000.00	5,026.37	4,973.63	49.7%
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	438.96	1,561.04	78.1%
E 30-7400	General Supplies	3,900.00	607.13	3,292.87	84.4%
E 30-7502	Radios	10,000.00	1,940.59	8,059.41	80.6%
E 30-7504	Safety Equipment	25,000.00	1,808.44	23,191.56	92.8%
E 30-7550	Gas and Diesel	6,500.00	1,618.33	4,881.67	75.1%
E 30-7999	Misc Expenditures	4,000.00	567.90	3,432.10	85.8%
	Total Fire Department	753,490.00	198,071.88	555,418.12	73.7%

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through September 30, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Public Works					
E 40-7000	Department Head Wages	98,530.00	20,002.98	78,527.02	79.7%
E 40-7015	Full Time Staff Wages	320,880.00	65,034.63	255,845.37	79.7%
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	8,650.27	60,409.73	87.5%
E 40-7050	Payroll Taxes	15,940.00	2,353.10	13,586.90	85.2%
E 40-7055	Health Insurance	158,910.00	23,098.02	135,811.98	85.5%
E 40-7070	Workers Comp	30,530.00	2,002.94	28,527.06	93.4%
E 40-7075	Retirement	48,990.00	9,193.00	39,797.00	81.2%
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	942.67	10,757.33	91.9%
E 40-7210	Telephone and Internet	4,500.00	952.66	3,547.34	78.8%
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	5,723.42	34,276.58	85.7%
E 40-7253	Building Repairs and Maint	10,000.00	1,619.28	8,380.72	83.8%
E 40-7255	Vehicle Repairs and Maint	65,000.00	5,152.43	59,847.57	92.1%
E 40-7256	Tree Services	5,000.00	1,300.00	3,700.00	74.0%
E 40-7257	Paving and Road Work	152,062.00	(43,209.00)	195,271.00	128.4%
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	426.26	24,573.74	98.3%
E 40-7455	Erosion Control	4,000.00	1,898.10	2,101.90	52.5%
E 40-7456	Signs	5,000.00	1,724.40	3,275.60	65.5%
E 40-7457	Culverts	6,000.00	-	6,000.00	100.0%
E 40-7500	Small Equipment	2,500.00	1,464.32	1,035.68	41.4%
E 40-7501	Tools	1,000.00	-	1,000.00	100.0%
E 40-7502	Radios	1,500.00	462.00	1,038.00	69.2%
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	4,770.49	40,229.51	89.4%
E 40-7999	Misc Expenditures	1,300.00	111.83	1,188.17	91.4%
	Total Public Works	1,419,582.00	117,645.67	1,301,936.33	91.7%

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	3,084,441.60	1,153,244.05	(1,406,584.23)	2,831,101.42
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
Fiscal Year to Date	$ 4,658,984.85	$ 2,460,121.34	$ (4,288,004.77)	$ 2,831,101.42

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

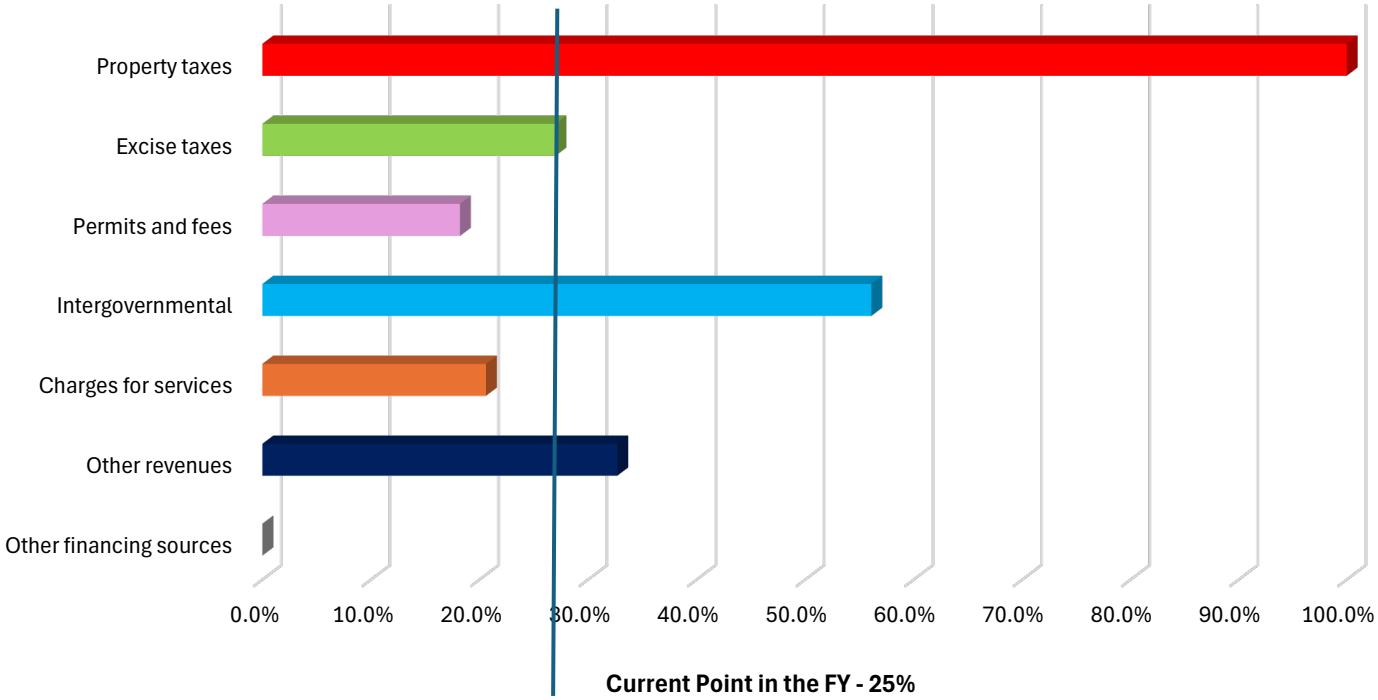
Town of Durham
Summary of Changes in Fund Balance
FY27 through September 30, 2026

		Beginning Balance	Revenues	Expenditures	Other Financing	Ending Balance
General Fund						
1	General Fund	$ 2,979,209.72	$ 11,146,949.26	$ (3,963,008.19)	$ (390,000.00)	$ 9,773,150.79
Restricted Funds						
2	ARPA Fund	9,688.45	-	(905.00)	-	8,783.45
4	River Park Fund	8,723.47	80.55	-	-	8,804.02
5	Scholarships Fund	12,093.01	117.65	-	-	12,210.66
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	-	(9,509.37)	-	202,240.63
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	62.65	(6,777.00)	-	69.99
Permanent Funds						
80	Cemetery	10,321.16	87.29	-	-	10,408.45
	TOTAL	$ 4,507,952.27	$ 11,147,297.40	$ (3,980,199.56)	$ -	$ 11,675,050.11

Town of Durham
General Fund Monthly Cash Activity
FY27 through September 30, 2026

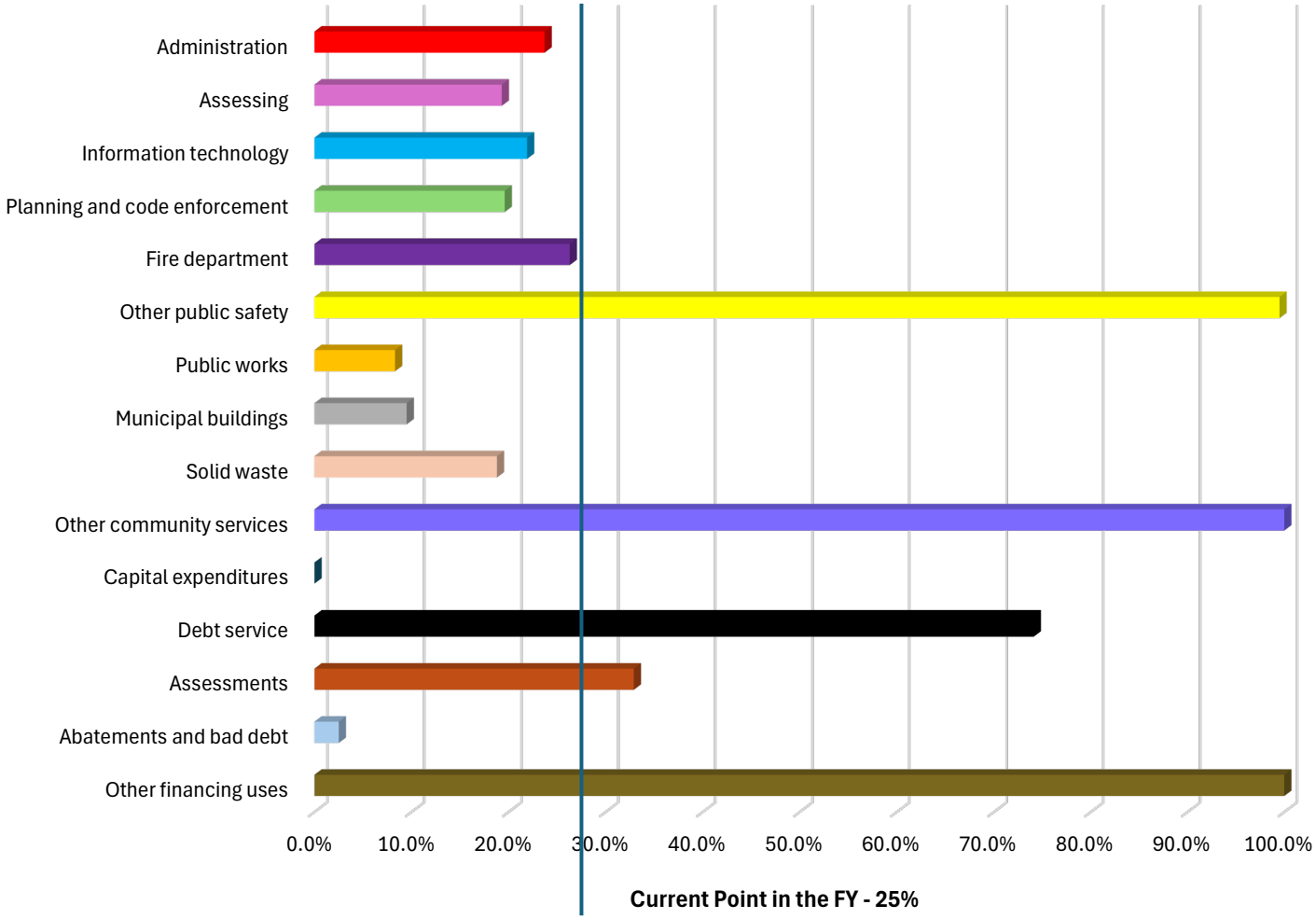
Beginning of the Year		
Personal Property Taxes	$	4,295.85
Real Estate Taxes		340,371.02
Real Estate Liens		138,617.09
Total Beginning Taxes and Liens Receivable Balance		483,283.96
2027 Property Taxes Levied		10,101,893.38
Total Taxes and Liens Receivable for the Fiscal Year	$	10,585,177.34
Current Balances		
Prior Years' Taxes and Liens Receivables Outstanding	$	353,169.68
Current Year Taxes Receivables Oustanding		8,979,171.44
Total Tax Receivables Balance	$	9,332,341.12
Amounts Collected		
Prior Years' Taxes and Liens Receivables Collected	$	130,114.28
Current Year Taxes Receivables Collected		1,122,721.94
Total Taxes Collectd Year-to-Date	$	1,252,836.22
Collection Rates		
Percentage of Prior Years' Taxes and Liens Collected		26.9%
Percentage of Current Year Taxes Receivables Collected		11.1%
Percentage of Total Taxes and Liens Receivables Collected		11.8%

Percent of Budgeted Revenue Earned To Date



As of September 30, 2026

Percent of Budgeted Expenditures Expended To Date



As of September 30, 2026