



# Budget

## FY 2020-2021

Approved June 23, 2020

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## **MEMORANDUM**

**TO:** MEMBERS OF THE BUDGET COMMITTEE  
**FROM:** LINDA TATE, BUDGET OFFICER  
**RE:** BUDGET MESSAGE 2020-2021 FISCAL YEAR  
**DATE:** APRIL 17, 2020; updated May 27, 2020

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This budget message is intended to provide background on financial policies in each of the City's funds and explain changes, if any, from prior budget policies.

The proposed budget continues to support the City's financial goals of:

- Maintaining expenditures at the lowest level possible while providing highly responsive service to the public; and
- Evaluating contract services in an effort to retain the most effective professional services possible; and
- Apportioning general administrative expenditures as equitably as possible across the various budget funds.

### **BASIS OF ACCOUNTING**

The Durham City Council has established the cash basis of accounting as the method of accounting for the City's revenues and expenditures. The definition for qualification of an owned item as a capital asset has been set at \$5000. The most important benefit to a small City of these policies is to reduce the amount of work necessary for compliance with the Governmental Accounting Standards Board Statement 34 requiring capitalization and depreciation of all assets in the combined financial statements of the City. The cash basis recognizes revenue only when it is actually received and expenditures only at the time actual payment is made. The cash basis eliminates the amount of work to be done and does not materially alter the financial picture of the City as presented in the monthly and annual statements. Lastly, some savings to the City are to be realized in lower outside accounting and auditing fees.

### **CITY FUND STRUCTURE**

Durham has a relatively small number of budget funds that have been selected to track general administration and special revenue sources. The following tables provide a comparison between the actual ending budget for FY2018-19, the adopted budget for FY2019-20 and the proposed budget for FY2020-21 for total budget, expenditures and ending fund balances:

**TOTAL BUDGET INCLUDING ENDING CASH BALANCES**

	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
<b>FUND</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
General	1,052,345	1,043,383	1,174,345
State Street	1,632,888	1,700,009	1,858,995
TDT	17,755	17,627	17,261
SDC	304,288	304,824	187,750
Greenspaces	13,599	11,965	7,435
Debt Service	212,408	0	0
<b>Total</b>	<b>3,233,283</b>	<b>3,077,808</b>	<b>3,245,786</b>

**ENDING FUND BALANCES**

	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
<b>FUND</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
General	670,292	536,721	660,137
State Street	1,506,376	899,209	1,048,995
TDT	17,255	17,077	16,661
SDC	299,032	163,874	138,650
Greenspaces	10,299	565	985
Debt Service	0	0	0
<b>Total</b>	<b>2,503,254</b>	<b>1,617,446</b>	<b>1,865,428</b>

**GENERAL FUND - RESOURCES**

**Beginning Cash Balance.** The beginning cash balance is based on the balance on hand when the budget is prepared plus *good faith* estimates for revenues and expenditures through the end of the fiscal year. Staff continues to monitor this resource until the final budget is adopted by the City Council in June. In any case, if there is an unexpected resource or expenditure, budget law allows the Council to adopt up to a 10% change from the Budget Committee’s approved budget.

The accuracy of the estimate for cash on hand is determined when the annual audit is done following the end of the fiscal year. Depending on circumstances, these projections can be either fairly close or quite a bit off.

**Property Taxes.** Durham’s permanent tax rate of \$0.4927 per \$1,000 assessed valuation is among the lowest municipal rates in the state due to the cap resulting from Measure 50. Each year,

the Washington County Assessor provides data on the total taxable assessed value for Durham. The actual assessed value for FY2019-20 was set at \$219,840,670 with a tax levy of \$108,316. Annual property tax increases are capped at 3% by Ballot Measure 50. Using this 3% factor (not accounting for increases due to new construction), it is projected that Durham's total assessed value will be \$226,435,890. The property tax assessment for FY2020-21 will be \$111,565 with actual tax revenues of \$104,871 listed as an expected resource for the General Fund. The reduced amount listed in the budget is based on multiplying the property tax assessment by the historic collection rate of 94%.

As part of the budget process, the Budget Committee sets the property tax rate; it is recommended that it be set at the full allowable amount of \$0.4927 per \$1,000 assessed valuation. Property taxes for the General Fund will be filed on the Form LB-50 after the budget is adopted.

#### **Franchise Fees.**

	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
<b>UTILITY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
PGE	80,507.89	80,000	79,000
N.W. Natural	21,785.88	22,000	22,500
Pride	10,660.39	10,000	11,000
MACC	24,493.00	22,000	20,000
Tigard Water	4,968.82	22,000	21,000
CWS	13,210.78	12,000	13,000
Frontier	3,906.51	3,500	2,300
Total	<b>159,533.27</b>	<b>171,500</b>	<b>168,800</b>

Franchise fees represent the largest revenue source in the General Fund accounting for nearly half of all revenue received in the fiscal year (excluding grants and interfund transfers). The above table sets forth the seven utilities that pay franchise fees or taxes in lieu to the City of Durham. The franchise fees are based on percentages of revenues generated in the City by various agencies during the calendar (not fiscal) year. The table, however, sets forth the fees actually received during the City's FY2018-19 fiscal year and budgeted for FY2019-20 and FY2020-21.

As is evident from the table, two of the largest sources of franchise income were PGE and NW Natural. The fees usually increase over time as utilities raise their rates. Fees can also increase due to increased usage by residents of Durham. The franchise fees received from NW Natural and PGE can sometimes decrease from one year to the next due to weather and a possible decrease in consumption for the purposes of heating and cooling. The franchise fee received from MACC for cable television services has increased and surpassed the level of NW Natural Gas. Frontier, on the

other hand, has had a tendency to decrease from year to year due to residents converting from land lines to cell phones. The franchise fee for Tigard Water has increased to take into consideration the new IGA which raised the percentage from 1% to 5%. The proposed budget projects a total of \$168,800 in franchise fees based on what has actually been received to date this year, plus amounts anticipated to be received through the end of this fiscal year.

**Other Revenue Sources.** The majority of City money is kept in the State Investment Pool, which slightly outperforms traditional FDIC insured accounts. Given the current state of the economy and the lowering of interest rates amounts included in the budget are based on an annualized rate of about 1% and constitute a very nominal source of revenue.

Building Department revenue projections are based on *best guess* estimates. Durham administers the issuance of building permits. From all of the fees collected 80% is remitted to the City of Tualatin to perform plan checking and building inspection. It is anticipated that the City share of 20% will be \$1,500 for FY2020-21.

Business license fees and permit fees have been fairly stable resources. The figures in the “actual” column can vary depending upon when the apartment fees are received since the due date is at the end of the fiscal year. Once again, the annual telecommunications license fee has been moved to the license section of the general fund.

State funds from cigarette taxes, liquor taxes, marijuana taxes and revenue sharing are apportioned based on population. Projections for this and other State shared revenues are based on information provided by the League of Oregon Cities. The table below shows the expected state distribution per capita and the total dollars anticipated being received based on a population of 1885.

	<b>FY20-21</b>	<b>FY20-21</b>
<b>SOURCE</b>	<b>PER CAPITA</b>	<b>DOLLAR AMOUNT</b>
Liquor Tax	19.79	37,304
Cigarette Tax	1.13	2,130
Marijuana Tax	3.51	6,616
Revenue Sharing	9.27	17,474
<b>Total</b>	<b>33.70</b>	<b>63,524</b>

**Resources that are *Passed Through*.** The proposed budget does not include fees charged to developers for planning services, arborist, attorney, building inspections, etc. as revenue. Traditionally, these professional services are billed at an hourly rate, based on the billing from the

service provider, to the developer or contractor and the amount collected is then remitted to the service provider. The proposed budget treats such fees as pass-through funds, neither actual revenue nor actual expenditure. The income and expense are tracked in the City's accounting system, but not as part of the budget. This has the effect of reducing the total budget and portraying only the costs for those services that are a true expense of the City.

**GENERAL FUND - EXPENDITURES (Personal Services)**

**City Employees.** The City Administrator and Administrative Assistant are the only employees on the City's payroll. A salary study was conducted in 2012 that resulted in a new salary matrix for the position of Administrative Assistant. The current Administrative Assistant is placed at level 1 on the matrix. The personnel policy provided that the matrix be adjusted each year based on the Portland-Salem CPI-U. The U.S. Bureau of Labor Statistics discontinued the Portland-Salem CPI after 2017, so the Durham Council voted to instead use the CPI-U for the Seattle area. The applicable CPI-U for the Seattle area is 2.5%. The Administrative Assistant salary for FY2020-21 is based on the level 2 amount of \$21.78 times 5.5 hours per day for a total of 119.17 hours per month for 12 months.

<b>Administrative Assistant Salary History</b>						
Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
2019 - 2020	\$ 20.28	\$ 21.25	\$ 22.20	\$ 23.15	\$ 24.10	\$ 25.06
2020 - 2021	\$ 20.79	\$ 21.78	\$ 22.76	\$ 23.73	\$ 24.70	\$ 25.69

The City Council requested that the budget be prepared with the salary for the City Administrator adjusted using the CPI-U for the Seattle area, and the Council may alter it later.

**Medical/Dental Insurance.** The Administrator is the only staff member to receive medical and dental benefits. The Trust policies governing the City Insurance Services Benefits Program provide that if an employer does not contribute toward the cost of dependent coverage, then the employer must pay 100% of the premium for the employee. If the employer pays dependent coverage it must pay at least 50%. The City pays only the employee share of insurance premiums. The addition of other eligible family members to the insurance plan is paid for by the employee. This amount is eligible for the IRS Section 125 Premium Conversion Plan that enables the employee to deduct the portion of the premium paid as pre-tax dollars. Medical insurance cost is expected to remain at \$12,600.

**Retirement Benefits.** The Oregon Public Employees Retirement System (PERS) has undergone a number of changes due to legislative action and court rulings. The employer's obligation for FY2020-21 is 23% percent for the Administrator and Administrative Assistant as members of the Oregon Public Service Retirement Plan that replaced Tiers 1 and 2 for employees hired after 2004.

### **GENERAL FUND - EXPENDITURES (Materials and Services)**

The budget for most line items in *Materials and Services* varies only slightly from FY2019-20. The "Dues and Subscriptions" category was increased a few years ago to accommodate membership in the Mayors Consortium.

Funding allocated for 9-1-1 services from the Washington County Consolidated Communications Agency (WCCCA) is based on WCCCA projections.

The cost for police services includes the annual increase of 3%. The 2016 Intergovernmental Agreement (IGA) included a provision for an annual increase of 3%. The budgeted amount of \$143,518 represents the amount in the IGA for 2020-2021.

The budget for Legal Services remains at \$60,000 and Planning Services includes \$10,000 in anticipation of work needed for the comprehensive plan update or a new development. \$500 is included for Engineer Services that are not related to streets.

Only minor changes, if any, are expected in the cost of audits, accounting and payroll services.

The cost of the building lease will remain at the current \$850 per month and a long-term lease of 5 years has been negotiated with no cost increase until 2022.

The proposed budget for park maintenance remains at \$36,000. This pays for the mowing and general cleanup of all areas, maintenance of the area adjacent to the loop trail, maintenance of the Heron Grove Park, and maintenance of the irrigation system in the ballfield area. Feedback from the citizens indicates that the level of service being provided has kept the park areas in very good condition.

The current Intergovernmental Agreement between Durham and Washington County provides for mosquito vector control in Durham at no charge.

\$2,000 has been included for building maintenance. This will be used for general maintenance that is the responsibility of the city as the lessee, including carpet cleaning, window cleaning, and one-time per year general cleaning service. It also includes the possible replacement of the fridge, bathroom floor, or some other minor improvement.

### **GENERAL FUND - EXPENDITURES (Capital Outlay and Contingency)**

As noted earlier, the minimum expenditure for categorizing a purchase as Capital Outlay is \$5,000. If an item is purchased for less than \$5,000, it will be accounted for under a Materials and Services line item but still be inventoried as City property on a separate list. There are no plans to purchase a major capital item within the budget year.

Oregon budget law limits the total contingency that can be transferred by council resolution to 15% without resorting to a supplemental budget process. The proposed budget continues the practice of allocating \$35,000 to contingency.

### **STATE STREET FUND**

The Street Fund receives its funding primarily from the State of Oregon Gasoline Tax Revenue Sharing Program. The anticipated amount for the coming fiscal year is \$148,802. One percent of this amount is set aside for bike paths as required by law. The remainder can be used for road-related purposes. The City also receives funds from Washington County. The County collects a gas tax and a vehicle registration fee. It is projected that the City will receive \$40,000 from the County for the coming fiscal year.

\$52,000 has been included for general street maintenance and repair. Though no specific projects have been identified, this amount is included in case the need should arise.

\$50,000 has been included for bike paths and sidewalks. Part of this is used to cover the maintenance of the sidewalks and adjacent streetscape of the city owned property between Rivendell and Willowbottom.

\$65,000 has been included for planning/engineering in the event that a need arises.

PGE has increased their street light tariff and has a new policy of replacing HPS lights with LED when the need arises. Therefore, the amount for street lights has increased and \$5,000 has been budgeted for street light replacements.

No specific projects are planned, but Capital Outlay of \$450,000 and \$100,000 have been included for potential needs.

\$36,000 has been included as a transfer to the general fund to cover administrative overhead and \$35,000 has been included for contingencies.

### **TDT FUND**

This is a fund created to account for revenues and expenditures related to the County-wide Transportation Development Tax. It is anticipated that the City will not collect any funds in the coming year based on the absence of any construction of new homes. Proceeds from the TDT can be used to fund highway and transit capital improvements as identified in the county capital improvements list. These improvements provide additional capacity to the major transportation system. The TDT list currently has one project within the jurisdiction of Durham - adding two through lanes at the Tualatin River. The City has no plans to begin the addition of these through lanes, so there are no budgeted expenditures in the TDT fund in the 2020-21 fiscal year.

### **SDC FUND (Systems Development Charge)**

The local SDC (Systems Development Charge) Fund tracks both street and park SDC's. The proposed budget sets forth the individual revenues and expenditures separately for better tracking of balances that remain in each fund at the end of the fiscal year. Fees are assessed for new building projects as set by Council resolutions. The current park fee is \$1,320 for a new single-family residence. The street SDC's can only be used on projects that increase the transportation system capacity or level of service in response to growth pressures and are included in the City's Capital Improvement Plan. The park SDC's can only be used on capital improvement items in the Parks Capital Improvement Plan. \$40,000 has been included in the budget to cover possible improvements from the Park Plan. Oregon budget law allows transfers by Council resolution of 15% of the total appropriations in the fund without resorting to a supplemental budget process. Therefore, the proposed budget allocates \$6,000 to contingency.

### **GREENSPACES FUND**

The Greenspaces Fund is used to track revenue and expenditures of monies received that are committed for the protection of "greenspaces." No grants are anticipated next year, but \$5,000 has been budgeted for possible improvements.

### **DEBT SERVICE FUND – G.O. BONDS**

The Debt Service Fund was established to track financial obligations related to the City's purchase of the Kingsgate Office Park property in 1999. In March of 2006 the City did an advance refunding of the 1999A and 1999B bonds. These bonds were paid off and the remaining debt service was for the 2006 Refunding portion. The final payment of this 2006 Refunding debt was

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paid in June 2019. Council Resolution 620-19 closed this fund and transferred the balance of the fund prior to the beginning of the 2019 – 2020 fiscal year. The fund is included in the budget for historical purposes only.

### **FUNDING THE FUTURE**

For the past several years, the possibility of a Local Option Levy has been mentioned in the budget messages as something that Durham might have to face in the future. So far, a Local Option Levy has been avoided by efficiencies in the City's operation, increased assessed property values and moneys transferred into the General Fund from the City's other special funds. Projections of anticipated resources and expenditures seem to preclude a need for a Local Option Levy at this time.

The possibility of seeking a Local Option Levy stems mainly from the continuation of a number of factors and trends that include the following:

- New building activity, which underwrote a large portion of the General Fund in the 1990's, has continued to be flat or declining; and
- Contract service costs, such as police protection, will continue to increase and it will be incumbent on the Council and citizens to determine the future level of service that adequately serves the needs and expectations of Durham's residents.
- Personal services costs will likely increase for both salaries and benefits in order to remain competitive in the job market.

The City has and will continue to meet its fiscal challenges by remaining firm in its commitment to a policy of limiting costs through successfully contracting to provide its municipal services. Current City policies and priorities can be accomplished as presented in this proposed budget.

This budget was prepared and considered during the early stages of the covid-19 pandemic. It is extremely difficult to predict the full extent of the economic impact this pandemic will bring to the City. The City will need to monitor the expected loss of revenue and adjust expenditures accordingly.

**City of Durham, Oregon**

**RESOLUTION NO. 631-20**

**A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, CATEGORIZING, AND LEVYING TAXES FOR BUDGET FISCAL YEAR 2020-21 FOR THE CITY OF DURHAM, WASHINGTON COUNTY, OREGON.**

**WHEREAS**, on May 26, 2020, the Budget Committee of the City of Durham approved the budget for the fiscal year 2020-21 in the sum of \$3,245,786; and

**WHEREAS**, the Budget Committee approved imposing taxes at the City's permanent rate of \$0.4927 per \$1,000 assessed value for operations, which are subject to General Government Limitation; and

**WHEREAS**, the City Council held a public budget hearing on June 23, 2020;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF DURHAM, OREGON:**

1. That the City Council of the City of Durham hereby adopts the annual Budget for the fiscal year 2020-21 in the sum of \$3,245,786 now on file in the office of the City Recorder.

That the amounts for the fiscal year beginning July 1, 2020 and for the purposes shown below are hereby appropriated as follows:

**GENERAL FUND**

Personal Services	157,660
Materials & Services	321,548
Capital Outlay	0
Transfers	0
Contingencies	35,000
<b>Total</b>	<b>\$514,208</b>

**STATE STREET FUND**

Personal Services	0
Materials & Services	189,000
Capital Outlay	550,000
Transfers	36,000
Contingencies	35,000
<b>Total</b>	<b>\$810,000</b>

**TDT FUND**

Personal Services	0
Materials & Services	0
Capital Outlay	0
Transfers	600
Contingencies	0
<b>Total</b>	<b>\$600</b>

**SPECIAL GREENSPACES FUND**

Personal Services	0
Materials & Services	5,000
Capital Outlay	0
Transfers	1,450
Contingencies	0
<b>Total</b>	<b>\$6,450</b>

**SDC FUND**

Personal Services	0
Materials & Services	10,000
Capital Outlay	30,000
Transfers	3,100
Contingencies	6,000
<b>Total</b>	<b>\$49,100</b>

**DEBT SERVICE FUND**

Bond (Principal)	0
Bond (Interest)	0
Materials & Services	0
<b>Total</b>	<b>0</b>

<b>TOTAL APPROPRIATIONS ALL FUNDS:</b>	<b>\$1,380,358</b>
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3. In addition to the appropriated amounts, the total non-appropriated budget requirements are:

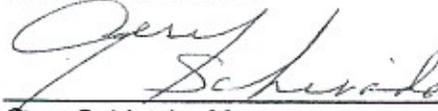
GENERAL FUND – Unappropriated Ending Fund Balance	660,137
STATE STREET FUND – Unappropriated Ending Fund Balance	1,048,995
SDC FUND – Unappropriated Ending Fund Balance	138,650
TDT FUND – Unappropriated Ending Fund Balance	16,661
DEBT SERVICE FUND – Unappropriated Ending Fund Balance	0
GREENSPACES FUND– Unappropriated Ending Fund Balance	985
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>\$1,865,428</b>

4. That the City Council of the City of Durham hereby imposes the taxes provided for in the adopted budget at the City's permanent rate of \$0.4927 per \$1,000 assessed value for operations; and that these taxes are imposed and categorized for the tax year 2020-21 upon the assessed value of all taxable property within the City of Durham.

	General Government Limitation	Excluded from Limitation
General Fund	\$0.4927 per \$1,000	

5. That the City Administrator / Recorder shall submit two copies of this resolution, the budget pages for each Fund and two copies of a completed Form LB-50 levying and categorizing taxes to the Washington County Assessor; one copy of the complete City of Durham Budget for Fiscal Year 2020-21, as adopted by this resolution, shall be submitted to the Washington County Clerk.

CITY OF DURHAM

  
 \_\_\_\_\_  
 Gery Schirado, Mayor

ATTEST:

  
 \_\_\_\_\_  
 Linda Tate, City Administrator / Recorder

Date: June 23, 2020

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Washington County

## FORM LB-50 2020-2021

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet  Check here if this is an amended form.

The City of Durham has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Washington County. The property tax, fee, charge or assessment is categorized as stated by this form.

17160 SW Upper Boones Ferry Road Durham OR 97224 June 23, 2020  
Mailing Address of District City State ZIP code Date  
Linda Tate City Administrator 503.639.6851 cityofdurham@comcast.net  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.4927	
2. Local option operating tax . . . . .	2		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
3. Local option capital project tax . . . . .	3		
4. City of Portland Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	0	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	0.4927
7. Election date when your new district received voter approval for your permanent rate limit . . . . .	7	n/a
8. Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	n/a

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

**FORM  
LB-20**

**RESOURCES  
GENERAL  
Fund**

	Historical Data			Adopted Budget This Year 2019-20	RESOURCE DESCRIPTION	Budget for Next Year: 2020-21		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
					Beginning Fund Balance:			
1	535,761	559,904	634,380	755,250	1. Available cash on hand* (cash basis) or	755,250	755,250	755,250
2					2. Net working capital (accrual basis)			
3	717	2,683	1,000	1,000	3. Previously levied taxes estimated to be received	1,000	1,000	1,000
4	8,981	14,051	12,000	8,000	4. Interest	8,000	8,000	8,000
5					5. OTHER RESOURCES			
6	2,109	1,755	1,500	1,500	6. Building Dept. 20%	1,500	1,500	1,500
7	20,821	30,325	22,000	30,000	7. Permits & Licenses (including telecom)	30,000	30,000	30,000
8	556	1,020	250	250	8. Administrative Fees	250	250	250
9	159,122	159,533	171,500	168,800	9. Franchise Fees	168,800	168,800	168,800
10					10			
11	0	0	0	0	11. Planning Revenues	0	0	0
12	16,197	16,779	17,014	17,474	12. State Revenue Sharing	17,474	17,474	17,474
13	2,358	2,160	2,237	2,130	13. Cigarette Taxes	2,130	2,130	2,130
14	27,975	33,075	34,893	37,304	14. Liquor Taxes	37,304	37,304	37,304
15	9,328	5,397	5,584	6,616	15. Marijuana Taxes	6,616	6,616	6,616
16			0	0	16. Fines	0	0	0
17	5,040	1,584	0	0	17. Miscellaneous	0	0	0
18	1,000	0	1,000	0	18. Grant	0	0	0
19					19			
20					20. TRANSFERS			
21	0	500	550	550	21. Transfer from Transportation Dev. Tax Fund	550	600	600
22	1,200	1,300	1,400	1,400	22. Transfer from Special Greenspaces Fund	1,400	1,450	1,450
23	2,500	2,700	2,950	2,950	23. Transfer from SDC Fund	2,950	3,100	3,100
24	28,500	31,000	33,800	33,800	24. Transfer from State Street Fund	33,800	36,000	36,000
25		87,608			25. Transfer from Debt Service Fund			
26								
27								
28								
29	822,165	951,374	942,058	1,067,024	29. TOTAL RESOURCES EXCEPT TAXES TO BE LEVIED	1,067,024	1,069,474	1,069,474
30			101,325	104,871	30. Taxes necessary to balance	104,871	104,871	104,871
31	96,372	100,971			31. Taxes collected in year levied			
32	918,537	1,052,345	1,043,383	1,171,895	32. TOTAL RESOURCES	1,171,895	1,174,345	1,174,345

**DETAILED EXPENDITURES  
GENERAL**

**CITY OF DURHAM**

Name of Municipal Corporation

HISTORICAL DATA		Adopted Budget This Year 2019-20	EXPENDITURE DESCRIPTION	*Number of Employees	Budget for Next Year: 2020-21		Adopted by Governing Body
Actual	First Preceding 2018-19				Proposed by Budget Officer	Approved by Budget Committee	
Second Preceding 2017-18	First Preceding 2018-19	Adopted Budget This Year 2019-20	EXPENDITURE DESCRIPTION	*Number of Employees	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Personal Services</b>				
1.			1. Salary - City Administrator	1 (FTE)	74,313	74,313	74,313
2.	67,000	69,010	2. Salary - Administrative Assistant	1 (PTE)	35,000	35,000	35,000
3.	31,846	35,100	3. Payroll Taxes				
4.			4. PERS Retirement				
5.			5. Medical Insurance				
6.	8,335	9,392	6. Vacation/sick leave accrual		10,005	10,005	10,005
7.	16,505	17,868	7. Workers Comp Insurance		25,142	25,142	25,142
8.	9,474	9,407	8. TOTAL PERSONAL SERVICES		12,600	12,600	12,600
9.			9. Materials & Services				
10.	522	525	10. Office Supplies / Expenses (Includes Postage)		600	600	600
11.	133,682	141,302	11. Equipment OPS & Maintenance		157,660	157,660	157,660
12.			12. Publications & Notices				
13.			13. Insurance / Fidelity Bond				
14.	2,256	2,004	14. Dues & Subscriptions		3,000	3,000	3,000
15.	105	-	15. Conference & Education		1,500	1,500	1,500
16.	355	278	16. Automobile Expenses		750	750	750
17.	2,899	3,106	17. 9-1-1 Monies to WCCCA		3,715	3,715	3,715
18.	2,757	4,454	18. Police Services		3,081	3,081	3,081
19.	1,930	1,806	19. Professional Services Legal and Other		3,000	3,000	3,000
20.	570	882	20. Planning Services /Arborists		1,000	1,000	1,000
21.			21. Audit				
22.	13,637	11,384	22. Accounting and payroll service		11,384	11,384	11,384
23.	131,340	135,280	23. City Hall Lease		143,518	143,518	143,518
24.			24. City Hall Utilities + Communications				
25.	7,019	22,323	25. Security Alarm Monitoring				
26.			26. Park - Maintenance		60,500	60,500	60,500
27.	8,600	8,450	27. Park - Utilities		10,000	10,000	10,000
28.	6,109	7,835	28. Mosquito Vector Control		9,750	10,000	10,000
29.	10,200	10,200	29. Miscellaneous		10,500	10,500	10,500
30.	3,926	4,099	30. Subtotal Materials & Services		10,200	10,200	10,200
31.	415	440	31. TOTAL		5,250	5,250	5,250
32.	26,387	23,464	32. City Hall: Security Alarm Monitoring		500	500	500
33.	1,317	1,611	33. Park - Maintenance				
34.	683	682	34. Park - Utilities		36,000	36,000	36,000
35.	220,504	238,298	35. Mosquito Vector Control		2,000	2,000	2,000
			35. Miscellaneous		750	750	750
			<b>Subtotal Materials &amp; Services</b>		<b>316,398</b>	<b>316,648</b>	<b>316,648</b>
			<b>TOTAL</b>		<b>157,660</b>	<b>157,660</b>	<b>157,660</b>

**DETAILED EXPENDITURES  
GENERAL**

**CITY OF DURHAM**

Name of Municipal Corporation

Fund

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Number of Employees	Budget for Next Year: 2020-21					
	Second Preceding 2017-18	Actual First Preceding 2018-19	Adopted Budget This Year 2019-20			Budget Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
1.				<b>1. Materials &amp; Services (continued)</b>							
2.	220,504	238,298	307,642	2. Subtotal Materials & Services from Page 1		316,398	316,648	316,648	316,648	316,648	2.
3.	1,200	1,200	1,200	3. Donations (Senior Center)		1,200	1,200	1,200	1,200	1,200	3.
4.		500	500	4. Donations (Miscellaneous)		500	500	500	500	500	4.
5.	2,694	57	-	5. Miscellaneous		-	-	-	-	-	5.
6.	440	519	600	6. Newsletter (Printing)		600	600	600	600	600	6.
7.	88	76	600	7. Meals & Entertainment		600	600	600	600	600	7.
8.	25	100	2,000	8. City Hall Building Maintenance		2,000	2,000	2,000	2,000	2,000	8.
9.	-	-	-	9. Bond Refunding		-	-	-	-	-	9.
10.	<b>224,952</b>	<b>240,751</b>	<b>312,542</b>	<b>10. TOTAL MATERIALS &amp; SERVICES</b>		<b>321,298</b>	<b>321,548</b>	<b>321,548</b>	<b>321,548</b>	<b>321,548</b>	10.
11.				11.							11.
12.				<b>12. Capital Outlay</b>							12.
13.				13. Office Equipment							13.
14.				14. Capital Outlay Other							14.
15.				15.							15.
16.				16.							16.
17.				<b>17. TOTAL CAPITAL OUTLAY</b>							17.
18.				18.							18.
19.				<b>19. Transfers</b>							19.
20.				20.							20.
21.				21.							21.
22.				22.							22.
23.				23.							23.
24.				<b>24. TOTAL TRANSFERS</b>							24.
25.				25.							25.
26.			35,000	<b>26. CONTINGENCIES</b>		35,000	35,000	35,000	35,000	35,000	26.
27.				27.							27.
28.				28.							28.
29.				29.							29.
30.				<b>29. TOTAL PERSONAL SERVICES (PG. 1)</b>		157,660	157,660	157,660	157,660	157,660	30.
31.	133,682	141,302	159,120	31.							31.
32.				32.							32.
33.	<b>358,634</b>	<b>382,063</b>	<b>506,662</b>	<b>33. TOTAL EXPENDITURES</b>		513,958	514,208	514,208	514,208	514,208	33.
34.	<b>559,904</b>	<b>670,292</b>	<b>536,721</b>	34. Unappropriated Ending Fund Balance		657,937	660,137	660,137	660,137	660,137	34.
35.	<b>918,537</b>	<b>1,052,345</b>	<b>1,043,383</b>	<b>35. TOTAL</b>		<b>1,171,895</b>	<b>1,174,345</b>	<b>1,174,345</b>	<b>1,174,345</b>	<b>1,174,345</b>	35.

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
STATE STREET FUND**  
Fund

**CITY OF DURHAM**

Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2020-21			
	2nd Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget This Year 2019-20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>RESOURCES</b>				
				Beginning Fund Balance				
1.	1,283,272	1,378,207	1,505,476	1. *Cash on Hand (Cash Basis) or	1,653,647	1,653,647	1,653,647	1.
2.	22,255	35,654	23,000	2. *Working Capital (Accrual Basis)				2.
3.	48,038	49,976	-	3. Earning from Temporary Investments - Interest	16,546		16,546	3.
4.	1,193	1,369	1,345	4. ODOT Grant	-		-	4.
5.	118,133	135,554	133,188	5. 1% State Gas Tax - Bike and Ped	1,488		1,488	5.
6.	6,938	6,855	7,000	6. State Highway Tax	147,314		147,314	6.
7.	18,346	25,274	30,000	7. Washington County Gas Tax	7,000		7,000	7.
8.	1,498,175	1,632,888	1,700,009	8. Miscellaneous / Wash County Vehicle reg fee	33,000		33,000	8.
9.				<b>9. Total Resources Except Taxes to be Levied</b>	<b>1,858,995</b>		<b>1,858,995</b>	<b>9.</b>
10.				10. Taxes Necessary to Balance				10.
11.				11. Taxes Collected in Year Levied				11.
12.	<b>1,498,175</b>	<b>1,632,888</b>	<b>1,700,009</b>	<b>12. TOTAL RESOURCES</b>	<b>1,858,995</b>		<b>1,858,995</b>	<b>12.</b>
				<b>REQUIREMENTS</b>				
1.				1. Personal Services (see General Fund)				1.
2.				2.				2.
3.				3. Materials & Services				3.
4.				4.				4.
5.	1,085	641	65,000	5. Professional Services Planning/Engineering	65,000		65,000	5.
6.	11,460	11,204	13,000	6. Street Lights (PGE billing)	15,000		15,000	6.
7.	11,180	3,212	52,000	7. Street Maintenance / Repair	52,000		52,000	7.
8.	291	360	2,000	8. Street Signs	2,000		2,000	8.
9.	20,273	18,390	50,000	9. Bike Paths & Sidewalks	50,000		50,000	9.
10.	26	23	-	10. Miscellaneous	-		-	10.
11.	0	0		11. Street Light Replacements/storage	5,000		5,000	11.
12.								12.
13.								13.
14.								14.
15.								15.
16.								16.
17.	<b>44,315</b>	<b>33,828</b>	<b>182,000</b>	<b>17. TOTAL MATERIALS &amp; SERVICES</b>	<b>189,000</b>		<b>189,000</b>	<b>17.</b>

**SPECIAL FUND  
REQUIREMENTS (continued)  
STATE STREET FUND**

**CITY OF DURHAM**

Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION REQUIREMENTS	Budget for Next Year: 2020-21		
	2nd Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget This Year 2019-20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1.	44,315	33,828	182,000	189,000	189,000	189,000	1.
2.							2.
3.							3.
4.							4.
5.	-	13,053	450,000	450,000	450,000	450,000	5.
6.	-	-	100,000	100,000	100,000	100,000	6.
7.	47,153	48,631	-	-	-	-	7.
8.							8.
9.							9.
10.	47,153	61,684	550,000	550,000	550,000	550,000	10.
11.							11.
12.							12.
13.							13.
14.	28,500	31,000	33,800	33,800	36,000	36,000	14.
15.							15.
16.							16.
17.	28,500	31,000	33,800	33,800	36,000	36,000	17.
18.							18.
19.							19.
20.	-	-	35,000	35,000	35,000	35,000	20.
21.							21.
22.							22.
23.							23.
24.	119,968	126,512	800,800	807,800	810,000	810,000	24.
25.	1,378,207	1,506,376	899,209	1,051,195	1,048,995	1,048,995	25.
26.	1,498,175	1,632,888	1,700,009	1,858,995	1,858,995	1,858,995	26.
27.							27.
28.							28.
29.							29.
30.							30.

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
TDI (Transportation Development Tax)**

**CITY OF DURHAM**

Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2020-21		
2nd Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget This Year 2019-20		Budget Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>RESOURCES</b>			
			Beginning Fund Balance			
8,508	8,653	17,242	1. *Cash on Hand (Cash Basis) or	17,090	17,090	17,090
			2. *Working Capital (Accrual Basis)			
145	396	385	3. Earning from Temporary Investments	171	171	171
			4.			
			5.			
0	8,706	-	6. Development Charges	-	-	-
			7.			
			8.			
8,653	17,755	17,627	9. Total Resources Except Taxes to be Levied	17,261	17,261	17,261
			10. Taxes Necessary to Balance			
			11. Taxes Collected in Year Levied			
<b>8,653</b>	<b>17,755</b>	<b>17,627</b>	<b>12. TOTAL RESOURCES</b>	<b>17,261</b>	<b>17,261</b>	<b>17,261</b>
			<b>REQUIREMENTS</b>			
			1. Materials & Services			
			2. Miscellaneous			
			<b>3. TOTAL MATERIALS &amp; SERVICES</b>			
			4.			
			5. Capital Outlay			
-	-	-	6. Road Improvements UBFR	-	-	-
			7. Sidewalks			
-	-	-	<b>8. TOTAL CAPITAL OUTLAY</b>	-	-	-
			9.			
			10. Transfers			
-	500	550	11. Transfer to General Fund - Administration	550	600	600
			12.			
-	500	550	<b>13. TOTAL TRANSFERS</b>	<b>550</b>	<b>600</b>	<b>600</b>
			<b>14. CONTINGENCIES</b>			
			15. TOTAL EXPENDITURES	550	600	600
8,653	17,255	17,077	<b>16. UNAPPROPRIATED ENDING BALANCE</b>	<b>16,711</b>	<b>16,661</b>	<b>16,661</b>
8,653	17,755	17,627	<b>17. TOTAL REQUIREMENTS</b>	<b>17,261</b>	<b>17,261</b>	<b>17,261</b>

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
SDC (Systems Development Charges)**

**CITY OF DURHAM**

Name of Municipal Corporation

Fund	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2020-21		
	2nd Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget This Year 2019-20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				<b>RESOURCES</b>			
				Beginning Fund Balance			
1.	293,054	295,508	300,324	1. Cash on Hand (Cash Basis) - Parks	185,891	185,891	185,891
2.	-	-	-	2. Cash on Hand (Cash Basis) - Streets			
3.	4,954	7,460	4,500	3. Earning from Temporary Investments - Parks	1,859	1,859	1,859
4.	-	-	-	4. Earning from Temporary Investments - Streets			
5.				5.			
6.				6. Development Charges - Streets			
7.				7. Development Charges - Parks			
8.				8.			
9.	298,008	304,288	304,824	9. Total Resources Except Taxes to be Levied	187,750	187,750	187,750
10.				10. Taxes Necessary to Balance			
11.				11. Taxes Collected in Year Levied			
12.	298,008	304,288	304,824	12. TOTAL RESOURCES	187,750	187,750	187,750
				<b>REQUIREMENTS</b>			
1.				1. Materials & Services			
2.				2. Miscellaneous Streets			
3.				3. Miscellaneous Parks	10,000	10,000	10,000
4.				4. TOTAL MATERIALS & SERVICES	10,000	10,000	10,000
5.				5.			
6.				6. Capital Outlay			
7.				7. Transportation System Improvements			
8.				8. Parks Improvements	30,000	30,000	30,000
9.				9. TOTAL CAPITAL OUTLAY	30,000	30,000	30,000
10.				10. Transfers			
11.				11. Transfer to General Fund - Administration Street			
12.	2,500	2,700	2,950	12. Transfer to General Fund - Administration Parks	2,950	3,100	3,100
13.	2,500	2,700	2,950	14. TOTAL TRANSFERS	2,950	3,100	3,100
14.				14.			
15.				15. Contingencies			
16.				16. Contingencies Parks	6,000	6,000	6,000
17.				17. Contingencies Streets			
18.				18. TOTAL CONTINGENCIES	6,000	6,000	6,000
19.				19. Total Expenditures Streets			
20.	2,500	5,256	140,950	20. Total Expenditures Parks	48,950	49,100	49,100
21.	295,508	299,032	163,874	21. Unappropriated Ending Fund Balance Parks	138,800	138,650	138,650
22.				22. Unappropriated Ending Fund Balance Streets			
23.	298,008	304,288	304,824	23. TOTAL REQUIREMENTS	187,750	187,750	187,750

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
SPECIAL GREENSPACES FUND**  
Fund

**CITY OF DURHAM**  
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2020-21					
	2nd Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget This Year 2019-20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
								18,472	13,050	11,690
				<b>RESOURCES</b>						
				Beginning Fund Balance						
1.	18,472	13,050	11,690				7,361	7,361	7,361	1.
2.										2.
3.	278	298	275				74	74	74	3.
4.	0	250								4.
5.										5.
6.	0	0								6.
7.										7.
8.										8.
9.	18,750	13,599	11,965				7,435	7,435	7,435	9.
10.										10.
11.										11.
12.	18,750	13,599	11,965				7,435	7,435	7,435	12.
				<b>REQUIREMENTS</b>						
1.										1.
2.	4,500	2,000	5,000				5,000	5,000	5,000	2.
3.	4,500	2,000	5,000				5,000	5,000	5,000	3.
4.										4.
5.										5.
6.	-	-	5,000				-	-	-	6.
7.	-	-								7.
8.	-	-	5,000				-	-	-	8.
9.										9.
10.	1,200	1,300	1,400				1,400	1,450	1,450	10.
11.										11.
12.										12.
13.							-	-	-	13.
14.	5,700	3,300	11,400				6,400	6,450	6,450	14.
15.	13,050	10,299	565				1,035	985	985	15.
16.	18,750	13,599	11,965				7,435	7,435	7,435	16.

**RESOURCES AND REQUIREMENTS  
DEBT SERVICE - G. O. BONDS**

**CITY OF DURHAM**  
Name of Municipal Corporation

HISTORICAL DATA		Adopted Budget This Year 2019-20	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget for Next Year: 2020-21		
2nd Preceding Year 2017-18	Actual 1st Preceding Year 2018-19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			<b>Resources</b>			
			Beginning Fund Balance:			
			1. Cash On Hand (Cash Basis)	-	-	1.
			2. Prepaid Discount Amortization Balance Forwarded			2.
			3. Previously Levied Taxes Est. to be Received (1999-On)	-	-	3.
			4. Earnings from Temporary Investments	-	-	4.
			5.			5.
			6.			6.
			7. Total Resources, Except Taxes to be Levied	-	-	7.
			8. Taxes Necessary to Balance	-	-	8.
			9. Taxes Collected in Year Levied			9.
			10. Total Resources	-	-	10.
			<b>Requirements</b>			
			Bond Principal Payments			
			Issue Date			1.
			Budgeted Payment Date			2.
			3. 3-15-06	-	-	3.
			4. Total Principal	-	-	4.
			Bond Interest Payments			
			Issue Date			
			Budgeted Payment Date			5.
			9. 3-15-06	-	-	6.
			10. 3-15-06	-	-	7.
			11. Total Interest	0	0	8.
			12. Transfer to General Fund			9.
			Unappropriated Balance & Amortization Reserve			10.
			For following Year by:			11.
			Issue Date			
			16.			16.
			17. Total Expenditures	212,408	-	17.
			18. Total Unappropriated Ending Fund Balance	72,211	-	18.
			19. Total Requirements	212,408	-	19.

**BUDGET COMMITTEE FY 2020-2021**

**APPOINTEES (3 YEAR TERMS)**

<b>Name/Address</b>	<b>Phone</b>	<b>Term Expires</b>
Brad Henry 17230 SW Withywindle Court	(503) 639-2519	Dec. 31, 2020
Teresa Braun 7980 SW Kingfisher Way	(503) 620-2841	Dec. 31, 2020
Andrew Mast 7783 SW Willowbottom Way	(503) 504-8158	Dec. 31, 2021
William Towery 8103 SW Kingfisher Way	(971) 563-5432	Dec. 31, 2021
Cheri Frazell 17365 SW Rivendell Dr.	(303) 931-0140	Dec. 31, 2022

**COUNCIL MEMBERS**

<b>Name/Address</b>	<b>Phone</b>	<b>Term Expires</b>
Mayor Gery Schirado 8000 SW Ellman Lane	(503) 620-4548	December 31, 2022
Chris Hadfield 8253 SW Woody End	(503) 349-3297	December 31, 2022
Keith Jehnke 8015 SW Peters Road	(503) 572-9386	December 31, 2020
Chuck Van Meter 17688 SW 80 <sup>th</sup> Place	(503) 332-7093	December 31, 2020
Leslie Gifford 7751 SW Willowbottom Way	(503) 639-6989	December 31, 2020

**Budget Officer**

**Linda Tate, City Administrator/Recorder**

**CITY OF DURHAM**  
**BUDGET COMMITTEE MINUTES FOR FY 2020-2021**  
**May 26, 2020**

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- 1. Open the Meeting and Call Roll.** Mayor Schirado brought the meeting to order at 6:07 pm via Zoom. *Committee Members Present:* Gery Schirado, Chris Hadfield, Leslie Gifford, Keith Jehnke, Teresa Braun, Brad Henry, Andrew Mast. Chuck Van Meter arrived late. *Committee Members Absent:* Cheri Frazell and William Towery  
*Staff Present:* Budget Officer Linda Tate and Administrative Assistant Emily Baker
- 2. Selection of Chair.** Mayor Schirado nominated Leslie Gifford to be the Budget Chair for FY 2020-21. Councilor Jehnke seconded the nomination. The Budget Committee approved Gifford as Chair (7-0). **MO 052620-1**
- 3. Budget Message Presented by Budget Officer.** Budget Officer Tate presented an overview of the proposed budget for the Fiscal Year 2020-2021. She highlighted the General Fund and went over the tax rate, expected revenues, and expected expenditures.

Chuck Van Meter joined the meeting.

Tate went over the State Street Fund, Transportation Development Tax (TDT) Fund, System Development Charge (SDC) Fund, and the Greenspace Fund. She noted there were no expected developments or plans for these funds in the next fiscal year.

Councilor Hadfield asked if the budget message could address COVID-19 and recognize that the pandemic will result in many unknowns in the next fiscal year that could affect the budget. He added that there could be a change in revenues or expenditures due to COVID-19 restrictions and requirements. Braun agreed with Councilor Hadfield, adding that there may be costs related to COVID-19 that the City may need to address. Mayor Schirado added that he too agrees, and asked for Tate to add that the budget was prepared during the COVID-19 pandemic. Tate said she will add this information to the budget message. Mayor Schirado noted that Durham is fortunate that, due to its characteristics, it has not had to address the same issues other larger cities have had to with their budgets and community assistance programs.

- 4. Open Hearing on Possible Uses of State Revenue Sharing.** Chair Gifford opened a public hearing on possible uses of State Revenue Sharing. No members of the public were present to comment. City Administrator Tate stated that the city website and front door offered the public a method to attend the meeting virtually and to submit written testimony. No public took up that offer. Chair Gifford asked when the City would get the updated population numbers. Tate said they already received it and the population is 1,885. Chair Gifford also stated that the shared revenue funds have to be used on police protection, utilities, etc.. Braun asked if the funds were based on the last 12 months. Tate said the funds are collected by the state then distributed to cities, usually on a monthly basis.
- 5. Close Hearing.** Chair Gifford closed the public hearing.
- 6. Discuss and Approve Budget Items.** For transfers, due to increases in the personal services costs, Chair Gifford proposed to increase the administrative transfers from the following funds to the General Fund:
  - TDT Fund – increase transfer to the General Fund from \$550 to \$600

- Green Spaces Fund - increase transfer to the General Fund from \$1,400 to \$1,450;
- SDC Fund – increase transfer to the General Fund from \$2,950 to \$3,100; and
- State Street Fund – increase transfer to the General Fund from \$33,800 to \$36,000.

Everyone agreed to these changes. Chair Gifford also recommended increasing the audit fees from \$9,750 to \$10,000, due to the difference between the budgeted amount and what had been spent in the current fiscal year.

Henry noted the State Street Fund amounts and asked about the process for using them and the types of projects that they are for. Chair Gifford said it is money budgeted to fix anything that may come up without having to go back to the budget committee for approval. She added that it would be run by the City Council and Tate added there are public contracting rules that the City must follow when spending money on large projects. Braun confirmed that the State Street fund is for projects not on Boones Ferry Rd.

Councilor Van Meter asked, if they wanted to change the lights in the Heron Grove Park, which fund would that come out of. Tate said it could be from the Sidewalk and Pathways part of the State Street Fund.

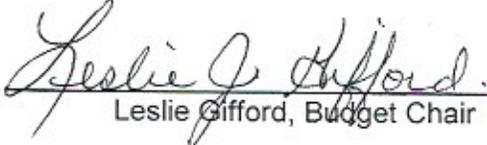
Mast asked why there was a decrease in the Capital Outlay section of the SDC fund from \$100,000 to \$30,000. Tate said that last year's budget for that section included the new playground equipment in Durham City Park. The playground equipment has now been purchased and installed.

- 7. Approve the recommendations of the Proposed Budget, Tax levy, and Proposed Uses of Revenue Sharing Funds to City Council.** Teresa Braun moved to approve the budget for Fiscal Year 2020-2021 as it has been changed. Councilor Van Meter seconded the motion. The vote was unanimous (8-0). **MO 052620-2**

Mayor Schirado moved to approve the tax levy at the maximum of .4927 and the proposed uses of State Revenue Sharing funds. Braun seconded the motion. The vote was unanimous (8-0). **MO 052620-3**

- 8. Close Budget Meeting.** Braun moved to adjourn the Budget Committee meeting. Chair Gifford adjourned the meeting at 6:45 pm.

Approved:

  
Leslie Gifford, Budget Chair

Attest:

  
Linda Tate, City Administrator/Recorder

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Durham City Council will be held via Zoom (a virtual meeting platform) on June 23, 2020 at 7:30 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the City of Durham Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 17160 SW Upper Boones Ferry Road, Durham, Oregon, between the hours of 9:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Anybody wishing to attend the meeting should email cityofdurham@comcast.net prior to 4:30 p.m. on June 19. Anybody wishing to submit anything to be considered at the Council meeting should email the submission to cityofdurham@comcast.net by 4:30 p.m. on June 15, 2020.

Contact: Linda Tate

Telephone: 503.639.6851

Email: cityofdurham@comcast.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018 - 2019	Adopted Budget This Year 2019 - 2020	Approved Budget Next Year 2020 - 2021
Beginning Fund Balance/Net Working Capital	2,327,533	2,469,112	2,619,239
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	191,128	193,750	199,050
Federal, State and all Other Grants, Gifts, Allocations and Donations	0	1,000	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	123,108	38,700	41,150
All Other Resources Except Current Year Property Taxes	351,671	272,921	280,476
Current Year Property Taxes Estimated to be Received	239,843	102,325	105,871
<b>Total Resources</b>	<b>3,233,283</b>	<b>3,077,808</b>	<b>3,245,786</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	141,302	159,120	157,660
Materials and Services	279,135	519,542	525,548
Capital Outlay	61,684	655,000	580,000
Debt Service	124,800	0	0
Interfund Transfers	123,108	38,700	41,150
Contingencies	0	88,000	76,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,503,254	1,617,446	1,865,428
<b>Total Requirements</b>	<b>3,233,283</b>	<b>3,077,808</b>	<b>3,245,786</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
City of Durham	3,233,283	3,077,808	3,245,786
FTE	1	1	1
<b>Total Requirements</b>	<b>3,233,283</b>	<b>3,077,808</b>	<b>3,245,786</b>
<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	
The primary change in the budget from the previous year is the reduction of capital outlay for park improvements in the SDC fund since the playground project was completed in 2019.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018 - 2019	Rate or Amount Imposed This Year 2019 - 2020	Rate or Amount Approved Next Year 2020 - 2021
Permanent Rate Levy (rate limit per \$1,000)	0.4927	0.4927	0.4927
Local Option Levy			
Levy For General Obligation Bonds	132,766	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.



City of Durham, Oregon

## **Notice of Budget Committee Meeting – First Hearing Notice**

A public meeting of the Budget Committee of the City of Durham, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held via Zoom (a virtual meeting platform) on Tuesday, May 26, 2020, beginning at 6:00 p.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. As per ORS 221.770, the anticipated uses of State Revenue Sharing funds will also be discussed.

A copy of the budget document is available for public viewing. Please email [cityofdurham@comcast.net](mailto:cityofdurham@comcast.net) if you wish to view it.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to attend the meeting, please email [cityofdurham@comcast.net](mailto:cityofdurham@comcast.net) prior to 4:30 p.m. on May 22. If you wish to submit anything to be considered at the budget meeting, please email the submission to [cityofdurham@comcast.net](mailto:cityofdurham@comcast.net) by 4:30 p.m. on May 22.

Posted on May 8, 2020



City of Durham, Oregon

## Notice of Budget Committee Meeting – Second Hearing Notice

A public meeting of the Budget Committee of the City of Durham, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held via Zoom (a virtual meeting platform) on Tuesday, May 26, 2020, beginning at 6:00 p.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. As per ORS 221.770, the anticipated uses of State Revenue Sharing funds will also be discussed.

The First Notice of the meeting was published on this website on May 8, 2020. A copy of the budget document is available for public viewing. Please email [cityofdurham@comcast.net](mailto:cityofdurham@comcast.net) if you wish to view it.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to attend the meeting, please email [cityofdurham@comcast.net](mailto:cityofdurham@comcast.net) prior to 4:30 p.m. on May 22. If you wish to submit anything to be considered at the budget meeting, please email the submission to [cityofdurham@comcast.net](mailto:cityofdurham@comcast.net) by 4:30 p.m. on May 22.

Posted on May 14, 2020



City of Durham, Oregon

## **Notice of Budget Hearing on June 23**

A public meeting of the Durham City Council will be held via Zoom on June 23, 2020

Posted on June 1, 2020

*City of Durham, Oregon*

**RESOLUTION NO. 628-20**

**A RESOLUTION OF THE DURHAM CITY COUNCIL CERTIFYING THE CITY OF DURHAM'S ELIGIBILITY STATUS FOR THE RECEIPT OF STATE-SHARED REVENUES UNDER ORS 221.760.**

**WHEREAS**, ORS 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to Cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

- (1) Police protection
- (2) Fire protection
- (3) Street construction maintenance and lighting
- (4) Sanitary sewer
- (5) Storm sewers
- (6) Planning, zoning and subdivision control
- (7) One or more utility services

and

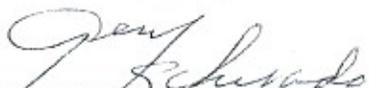
**WHEREAS**, city officials of the City of Durham recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760;

**NOW THEREFORE, BE IT RESOLVED THAT** the City of Durham hereby certifies that it provides the following four municipal services enumerated in Section 1, ORS 221.760:

1. Police protection
2. Street construction, maintenance and lighting
3. Storm sewers
4. Planning, zoning and subdivision control

**PASSED AND ADOPTED** by the City of Durham, Washington County, Oregon this 28th day of April, 2020.

**CITY OF DURHAM**

  
\_\_\_\_\_  
Gery Schirado, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Linda Tate, City Administrator/Recorder

*City of Durham, Oregon*

**RESOLUTION NO. 630-20**

**A RESOLUTION OF THE DURHAM CITY COUNCIL DECLARING THE CITY OF DURHAM'S ELECTION TO RECEIVE STATE REVENUES**

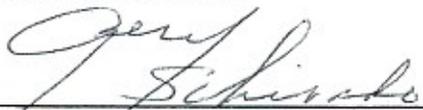
**WHEREAS**, the City Council of the City of Durham intends to participate in the State Revenue Sharing Program for the 2020-21 fiscal year;

**NOW THEREFORE**, the City of Durham resolves as follows:

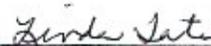
Section 1. Pursuant to ORS 221.770, the City of Durham hereby elects to receive state revenues for fiscal year 2020-21.

**PASSED AND ADOPTED** by the City of Durham, Oregon this 23<sup>rd</sup> day of June, 2020.

**CITY OF DURHAM**

  
\_\_\_\_\_  
Gery Schirado, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Linda Tate, City Administrator/Recorder

Date: June 23, 2020

I hereby certify that a public hearing before the Budget Committee was held on May 26, 2020, and a public hearing before the City Council was held on June 23, 2020, giving citizens an opportunity to comment on use of State Revenue Sharing funds.

  
\_\_\_\_\_  
Linda Tate, City Administrator/Recorder

Date: June 23, 2020

*Return to:*  
*Department of Administrative Services*  
*Shared Financial Services*  
*Attn: Disbursements Accountant*  
*155 Cottage St. NE*  
*Salem, OR 97301-3972*