



# Budget

## FY 2021-2022

Approved June 22, 2021

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## **MEMORANDUM**

**TO:** MEMBERS OF THE BUDGET COMMITTEE  
**FROM:** LINDA TATE, BUDGET OFFICER  
**RE:** BUDGET MESSAGE 2021-2022 FISCAL YEAR  
**DATE:** APRIL 16, 2021; Updated on April 28, 2021 and June 23, 2021

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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 FY2019-20, the adopted budget for FY2020-21 and the proposed budget for FY2021-22 for total budget, expenditures and ending fund balances:

## TOTAL BUDGET INCLUDING ENDING CASH BALANCES

	FY19-20	FY20-21	FY21-22
FUND	ACTUAL	BUDGET	BUDGET
General	1,158,452	1,174,345	1,228,422
State Street	1,711,500	1,858,995	2,042,655
TDT	17,616	17,261	343,908
SDC	303,925	187,750	221,058
Greenspaces	10,741	7,435	7,054
Debt Service	0	0	0
Total	3,202,234	3,245,786	3,843,097

## ENDING FUND BALANCES

	FY19-20	FY20-21	FY21-22
FUND	ACTUAL	BUDGET	BUDGET
General	787,017	660,137	681,696
State Street	1,639,034	1,048,995	1,128,455
TDT	17,066	16,661	343,208
SDC	185,490	138,650	171,758
Greenspaces	8,890	985	1,504
Debt Service	0	0	0
Total	2,637,497	1,865,428	2,326,621

## 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 FY2020-21 was set at \$226,273,338 with a tax levy of \$111,485. 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 \$233,061,538. The property tax assessment for FY2021-22 will be \$114,830 with actual tax revenues of \$107,940 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>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>
<b>UTILITY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
PGE	77,164.51	79,000	74,000
N.W. Natural	22,831.59	22,500	22,500
Pride	11,588.62	11,000	12,000
MACC	19,534.00	20,000	18,560
Tigard Water	21,547.56	21,000	22,000
CWS	13,640.38	13,000	14,000
Frontier	2,381.76	2,300	1,000
Total	<b>168,688.42</b>	<b>168,800</b>	<b>164,060</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 FY2019-20 fiscal year and budgeted for FY2020-21 and FY2021-22.

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 historically increased, but the fee received from Frontier for phone has

had a tendency to decrease due to residents converting from land lines to cell phones. The franchise fee for Tigard Water has increased because of the new IGA which raised the percentage from 1% to 5%. The proposed budget projects a total of \$164,060 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. An adjustment was made to take into account the availability of vaccine and how it will affect remote working and the use of utilities at home in the upcoming 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 .75% 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 FY2021-22.

Business license fees and permit fees have been fairly stable resources. However, it is possible that they may decrease this year due to the impact of the pandemic. 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.

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>SOURCE</b>	<b>FY21-22 PER CAPITA</b>	<b>FY21-22 DOLLAR AMOUNT</b>
Liquor Tax	18.51	34,891
Cigarette Tax	.76	1,433
Marijuana Tax	1.27	2,394
Revenue Sharing	8.75	16,494
<b>Total</b>	<b>29.29</b>	<b>55,212</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  
*Budget Message FY21-22*

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 2 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 1.7%. The Administrative Assistant salary for FY2021-22 is based on the level 3 amount of \$23.15 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
2021 - 2022	\$ 21.14	\$ 22.15	\$ 23.15	\$ 24.13	\$ 25.12	\$ 26.13

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 FY2021-22 is 23.49% 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 FY2020-21. 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 is the amount proposed in the new Intergovernmental Agreement (IGA) received from Tualatin.

The budget for Legal Services remains at \$60,000 and Planning Services includes \$20,000 in anticipation of work needed for the comprehensive plan update and code update to accommodate HB2001. \$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 \$142,958. 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 \$32,000 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.

The amount for street lights has increased because PGE increased their street light tariff and it is anticipated that there will be new lights installed in the new housing development that is being proposed. PGE has a recent policy of replacing HPS lights with LED when the need arises, so \$5,000 has been budgeted for street light replacements.

Durham was recently awarded a \$100,000 grant from ODOT through the Small City Allotment grant program. No other specific projects are planned, but Capital Outlay of \$450,000 and \$100,000 have been included for potential needs.

\$38,200 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. There is a proposal for a new 34-home development. The potential date for construction of these houses is unknown, but this budget anticipates collecting funds in the coming year for all 34 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 2021-22 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, such as the lights along the path in Heron Grove Park. 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 \$4,000 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 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 covid-19 pandemic and prior to the receipt of expected American Rescue Plan Act (ARPA) funds or guidance on their spending. The City will need to continue to monitor the economic impact of the pandemic and adjust expenditures accordingly. A budget adjustment or supplemental budget will undoubtedly be needed once ARPA funds are received.

*City of Durham, Oregon*

**RESOLUTION NO. 642-21**

**A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS,  
CATEGORIZING, AND LEVYING TAXES FOR BUDGET FISCAL YEAR 2021-22 FOR  
THE CITY OF DURHAM, WASHINGTON COUNTY, OREGON.**

**WHEREAS**, on April 27, 2021, the Budget Committee of the City of Durham approved the budget for the fiscal year 2021-22 in the sum of \$3,843,097; 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 22, 2021;

**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 2021-22 in the sum of \$3,843,097 now on file in the office of the City Recorder.

That the amounts for the fiscal year beginning July 1, 2021 and for the purposes shown below are hereby appropriated as follows:

**GENERAL FUND**

Personal Services	170,822
Materials & Services	340,904
Capital Outlay	0
Transfers	0
Contingencies	35,000
<b>Total</b>	<b>\$546,726</b>

**STATE STREET FUND**

Personal Services	0
Materials & Services	191,000
Capital Outlay	650,000
Transfers	38,200
Contingencies	35,000
<b>Total</b>	<b>\$914,200</b>

**TDT FUND**

Personal Services	0
Materials & Services	0
Capital Outlay	0
Transfers	700
Contingencies	0
<b>Total</b>	<b>\$700</b>

**SPECIAL GREENSPACES FUND**

Personal Services	0
Materials & Services	4,000
Capital Outlay	0
Transfers	1,550
Contingencies	0
<b>Total</b>	<b>\$5,550</b>

**SDC FUND**

Personal Services	0
Materials & Services	10,000
Capital Outlay	30,000
Transfers	3,300
Contingencies	6,000
<b>Total</b>	<b>\$49,300</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>\$1,516,476</b>
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3. In addition to the appropriated amounts, the total non-appropriated budget requirements are:

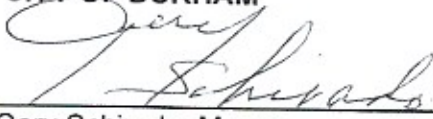
GENERAL FUND – Unappropriated Ending Fund Balance	681,696
STATE STREET FUND – Unappropriated Ending Fund Balance	1,128,455
SDC FUND – Unappropriated Ending Fund Balance	171,758
TDT FUND – Unappropriated Ending Fund Balance	343,208
DEBT SERVICE FUND – Unappropriated Ending Fund Balance	0
GREENSPACES FUND– Unappropriated Ending Fund Balance	1,504
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>\$2,326,621</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 2021-22 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 2021-22, 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 22, 2021

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

# FORM LB-50 2021-2022

To assessor of Washington County

☐ Check here if this is  
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The City of Durham has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Washington County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County name

17160 SW Upper Boones Ferry Road

Mailing address of district

Durham

City

OR

State

97224

ZIP code

June 24, 2021

Date submitted

Linda Tate

Contact person

City Administrator

Title

503.639.6851

Daytime telephone number

cityofdurham@comcast.net

Contact person e-mail address

**CERTIFICATION**—You must check one box if you are 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	<u>0.4927</u>	
2. Local option operating tax ..... 2		Excluded from Measure 5 Limits
3. Local option capital project tax ..... 3		
4. City of Portland Levy for pension and disability obligations ..... 4		Dollar Amount of Bond Levy
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 after October 6, 2001 ..... 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ..... 5c		

## PART II: RATE LIMIT CERTIFICATION

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

**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.

**RESOURCES**  
**GENERAL**  
Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year: 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
				Beginning Fund Balance:				
1	559,904	670,292	755,250	1. Available cash on hand* (cash basis) or	816,710	816,710	816,710	1
2				2. Net working capital (accrual basis)				2
3	2,683	1,945	1,000	3. Previously levied taxes estimated to be received	1,000	1,000	1,000	3
4	14,051	15,543	8,000	4. Interest	7,000	7,000	7,000	4
5				5. OTHER RESOURCES				5
6	1,755	3,063	1,500	6. Building Dept. 20%	1,500	1,500	1,500	6
7	30,325	43,470	30,000	7. Permits & Licenses (including telecom)	30,000	30,000	30,000	7
8	1,020	736	250	8. Administrative Fees	250	250	250	8
9	159,533	168,688	168,800	9. Franchise Fees	164,060	164,060	164,060	9
10				10				10
11	0	0	0	11. Planning Revenues	0	0	0	11
12	16,779	17,717	17,474	12. State Revenue Sharing	16,494	16,494	16,494	12
13	2,160	2,095	2,130	13. Cigarette Taxes	1,433	1,433	1,433	13
14	33,075	30,201	37,304	14. Liquor Taxes	34,891	34,891	34,891	14
15	5,397	6,731	6,616	15. Marijuana Taxes	2,394	2,394	2,394	15
16			0	16. Fines	0	0	0	16
17	1,584	52,290	0	17. Miscellaneous	0	0	0	17
18	0	1,000	0	18. Grant	1,000	1,000	1,000	18
19				19				19
20				20. TRANSFERS				20
21	500	550	600	21. Transfer from Transportation Dev. Tax Fund	600	700	700	21
22	1,300	1,400	1,450	22. Transfer from Special Greenspaces Fund	1,450	1,550	1,550	22
23	2,700	2,950	3,100	23. Transfer from SDC Fund	3,100	3,300	3,300	23
24	31,000	33,800	36,000	24. Transfer from State Street Fund	36,000	38,200	38,200	24
25	87,608	0		25. Transfer from Debt Service Fund				25
26				26				26
27				27				27
28				28				28
29	951,374	1,052,471	1,069,474	29. TOTAL RESOURCES EXCEPT TAXES TO BE LEVIED	1,117,882	1,120,482	1,120,482	29
30			104,871	30. Taxes necessary to balance	107,940	107,940	107,940	30
31	100,971	105,981		31. Taxes collected in year levied				31
32	1,052,345	1,158,452	1,174,345	32. TOTAL RESOURCES	1,225,822	1,228,422	1,228,422	32

# **DETAILED EXPENDITURES** **GENERAL** Fund

## **CITY OF DURHAM** Name of Municipal Corporation

Historical Data		EXPENDITURE DESCRIPTION		*Number of Employees	Budget for Next Year: 2021-22		
					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 2018-19	Actual First Preceding 2019-20	Adopted Budget This Year 2020-21					
1.			1. Personal Services				1.
2.	69,010	72,500	2. Salary - City Administrator	1 (FTE)	75,576	75,576	81,744
3.	35,100	32,268	3. Salary - Administrative Assistant	1 (PTE)	37,000	37,000	37,000
4.			4.		-		4.
5.			5.				5.
6.	9,392	9,331	6. Payroll Taxes		10,464	10,464	10,985
7.	17,868	19,912	7. PERS Retirement		26,444	26,444	27,893
8.	9,407	9,817	8. Medical Insurance		12,600	12,600	12,600
9.			9. Vacation/sick leave accrual		-		9.
10.	525	520	10. Workers Comp Insurance		600	600	600
11.	141,302	144,349	11. TOTAL PERSONAL SERVICES		162,684	162,684	170,822
12.			12.				12.
13.			13. Materials & Services				13.
14.	2,004	1,495	14. Office Supplies / Expenses (Includes Postage)		3,000	3,000	3,000
15.	-	200	15. Equipment OPS & Maintenance		1,500	1,500	1,500
16.	278	-	16. Publications & Notices		750	750	750
17.	3,106	3,136	17. Insurance / Fidelity Bond		3,915	3,915	3,915
18.	4,454	1,343	18. Dues & Subscriptions		3,098	3,098	3,098
19.	1,806	2,246	19. Conference & Education		3,000	3,000	3,000
20.	882	779	20. Automobile Expenses		1,000	1,000	1,000
21.			21.				21.
22.	11,384	11,384	22. 9-1-1 Monies to WCCCA		11,726	11,726	11,726
23.	135,280	139,338	23. Police Services		151,815	151,815	151,815
24.			24.				24.
25.	22,323	4,744	25. Professional Services Legal and Other		60,500	60,500	60,500
26.			26. Planning Services /Arborists		20,000	20,000	20,000
27.	8,450	9,300	27. Audit		10,400	10,400	10,400
28.	7,835	8,357	28. Accounting and payroll service		10,550	10,550	10,550
29.	10,200	10,200	29. City Hall Lease		10,200	10,200	10,200
30.	4,099	4,238	30. City Hall Utilities + Communications		5,300	5,300	5,300
31.	440	466	31. City Hall: Security Alarm Monitoring		500	500	500
32.			32. Park - Maintenance		36,000	36,000	36,000
33.	23,464	25,138	33. Park - Utilities		2,000	2,000	2,000
34.	1,611	1,820	34. Mosquito Vector Control		-		
35.	682	467	35. Miscellaneous		750	750	750
36.	238,298	224,651	36. Subtotal Materials & Services		336,004	336,004	336,004

## CITY OF DURHAM

Name of Municipal Corporation

## GENERAL

Fund

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Number of Employees	Budget for Next Year: 2021-22		
	Actual		Adopted Budget This Year 2020-21			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding 2018-19	First Preceding 2019-20						
1.				1. Materials & Services (continued)				1.
2.	238,298	224,651	316,648	2. Subtotal Materials & Services from Page 1		336,004	336,004	336,004
3.	1,200	1,200	1,200	3. Donations (Senior Center)		1,200	1,200	1,200
4.	500	500	500	4. Donations (Miscellaneous)		500	500	500
5.	57	152	-	5. Miscellaneous		-	-	-
6.	519	525	600	6. Newsletter (Printing)		600	600	600
7.	76	57	600	7. Meals & Entertainment		600	600	600
8.	100	-	2,000	8. City Hall Building Maintenance		2,000	2,000	2,000
9.	-	-	-	9. Bond Refunding		-	-	-
10.	240,751	227,085	321,548	10. TOTAL MATERIALS & SERVICES		340,904	340,904	340,904
11.				11.				11.
12.				12. Capital Outlay				12.
13.				13. Office Equipment				13.
14.				14. Capital Outlay Other				14.
15.				15.				15.
16.				16.				16.
17.				17. TOTAL CAPITAL OUTLAY				17.
18.				18.				18.
19.				19. Transfers				19.
20.				20.				20.
21.				21.				21.
22.				22.				22.
23.				23.				23.
24.				24. TOTAL TRANSFERS				24.
25.				25.				25.
26.	-	-	35,000	26. CONTINGENCIES		35,000	35,000	35,000
27.				27.				27.
28.				28.				28.
29.				29.				29.
30.				30.				30.
31.	141,302	144,349	157,660	29. TOTAL PERSONAL SERVICES (PG. 1)		162,684	162,684	170,822
32.				32.				32.
33.	382,053	371,434	514,208	33. TOTAL EXPENDITURES		538,588	538,588	546,726
34.	670,292	787,017	660,137	34. Unappropriated Ending Fund Balance		687,234	689,834	681,696
35.	1,052,345	1,158,452	1,174,345	35. TOTAL		1,225,822	1,228,422	1,228,422

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

**CITY OF DURHAM**

Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2021-22		
2nd Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>RESOURCES</b>			
			Beginning Fund Balance			
1.	1,378,207	1,506,376	1. *Cash on Hand (Cash Basis) or	1,754,537	1,754,537	1,754,537
2.			2. *Working Capital (Accrual Basis)			
3.	35,654	33,127	3. Earning from Temporary Investments - Interest	13,160	13,160	13,160
4.	49,976	-	4. ODOT Grant	100,000	100,000	100,000
5.	1,369	1,333	5. 1% State Gas Tax - Bike and Ped	1,430	1,430	1,430
6.	135,554	131,989	6. State Highway Tax	141,528	141,528	141,528
7.	6,855	6,472	7. Washington County Gas Tax	6,000	6,000	6,000
8.	25,274	32,203	8. Miscellaneous / Wash County Vehicle reg fee	26,000	26,000	26,000
9.	1,632,888	1,711,500	9. Total Resources Except Taxes to be Levied	2,042,655	2,042,655	2,042,655
10.			10. Taxes Necessary to Balance			
11.			11. Taxes Collected in Year Levied			
12.	1,632,888	1,711,500	12. TOTAL RESOURCES	2,042,655	2,042,655	2,042,655
			<b>REQUIREMENTS</b>			
1.			1. Personal Services (see General Fund)			
2.			2.			
3.			3. Materials & Services			
4.			4.			
5.	641	1,340	5. Professional Services Planning/Engineering	65,000	65,000	65,000
6.	11,204	11,161	6. Street Lights (PGE billing)	17,000	17,000	17,000
7.	3,212	270	7. Street Maintenance / Repair	52,000	52,000	52,000
8.	360	93	8. Street Signs	2,000	2,000	2,000
9.	18,390	25,802	9. Bike Paths & Sidewalks	50,000	50,000	50,000
10.	23	-	10. Miscellaneous	-	-	-
11.	0	0	11. Street Light Replacements	5,000	5,000	5,000
12.						
13.						
14.						
15.						
16.						
17.	33,828	38,666	17. TOTAL MATERIALS & SERVICES	191,000	191,000	191,000

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

Page 2 of 2

**CITY OF DURHAM**

Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION REQUIREMENTS	Budget for Next Year: 2021-22		
	2nd Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				<b>REQUIREMENTS</b>			
1.	33,828	38,666	189,000	1. Total Materials & Services (from Page 1)	191,000	191,000	191,000
2.				2.			2.
3.				3.			3.
4.				4. Capital Outlay			4.
5.	13,053	-	450,000	5. Street Projects	450,000	450,000	450,000
6.	-	-	100,000	6. Sidewalks & Paths	100,000	100,000	100,000
7.	48,631	-	-	7. ODOT grant	100,000	100,000	100,000
8.				8.			8.
9.				9.			9.
10.	61,684	-	550,000	10. TOTAL CAPITAL OUTLAY	650,000	650,000	650,000
11.				11.			11.
12.				12.			12.
13.				13. Transfers			13.
14.	31,000	33,800	36,000	14. Transfer to General Fund	36,000	38,200	38,200
15.				15.			15.
16.				16.			16.
17.	31,000	33,800	36,000	17. TOTAL TRANSFERS	36,000	38,200	38,200
18.				18.			18.
19.				19.			19.
20.	-	-	35,000	20. CONTINGENCIES	35,000	35,000	35,000
21.				21.			21.
22.				22.			22.
23.				23.			23.
24.	126,512	72,466	810,000	24. TOTAL EXPENDITURES	912,000	914,200	914,200
25.	1,506,376	1,639,034	1,048,995	25. UNAPPROPRIATED ENDING FUND BALANCE	1,130,655	1,128,455	1,128,455
26.	1,632,888	1,711,500	1,858,995	26. TOTAL REQUIREMENTS	2,042,655	2,042,655	2,042,655
27.				27.			27.
28.				28.			28.
29.				29.			29.
30.				30.			30.

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

**CITY OF DURHAM**

Name of Municipal Corporation

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2021-22		
2nd Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget This Year 2020-21			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				RESOURCES			
				Beginning Fund Balance			
8,653	17,255	17,090		1. *Cash on Hand (Cash Basis) or	16,601	16,601	16,601
				2. *Working Capital (Accrual Basis)			
396	361	171		3. Earning from Temporary Investments	125	125	125
				4.			
				5.			
8,706	0	-		6. Development Charges	315,146	327,182	327,182
				7.			
				8.			
17,755	17,616	17,261		9. Total Resources Except Taxes to be Levied	331,872	343,908	343,908
				10. Taxes Necessary to Balance			
				11. Taxes Collected in Year Levied			
17,755	17,616	17,261		12. TOTAL RESOURCES	331,872	343,908	343,908
				REQUIREMENTS			
				1. Materials & Services			
				2. Miscellaneous			
				3. TOTAL MATERIALS & SERVICES			
				4.			
				5. Capital Outlay			
-	-	-		6. Road Improvements UBFR	-	-	-
				7. Sidewalks			
-	-	-		8. TOTAL CAPITAL OUTLAY	-	-	-
				9.			
				10. Transfers			
500	550	600		11. Transfer to General Fund - Administration	600	700	700
				12.			
500	550	600		13. TOTAL TRANSFERS	600	700	700
				14. CONTINGENCIES			
500	550	600		15. TOTAL EXPENDITURES	600	700	700
17,255	17,066	16,661		16. UNAPPROPRIATED ENDING BALANCE	331,272	343,208	343,208
17,755	17,616	17,261		17. TOTAL REQUIREMENTS	331,872	343,908	343,908

## CITY OF DURHAM

Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2021-22		
	Actual		Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	2nd Preceding Year 2018-19	First Preceding Year 2019-20					
				<b>RESOURCES</b>			
				Beginning Fund Balance			
1.	295,508	299,032	185,891	1. Cash on Hand (Cash Basis) - Parks	174,866	174,866	174,866
2.	-	-		2. Cash on Hand (Cash Basis) - Streets			
3.	7,460	4,893	1,859	3. Earning from Temporary Investments - Parks	1,312	1,312	1,312
4.	-	-		4. Earning from Temporary Investments - Streets			
5.				5.			
6.	-	-		6. Development Charges - Streets			
7.	1,320	-	-	7. Development Charges - Parks	44,880	44,880	44,880
8.			-	8.			-
9.	304,288	303,925	187,750	9. Total Resources Except Taxes to be Levied	221,058	221,058	221,058
10.				10. Taxes Necessary to Balance			
11.				11. Taxes Collected in Year Levied			
12.	304,288	303,925	187,750	12. TOTAL RESOURCES	221,058	221,058	221,058
				<b>REQUIREMENTS</b>			
1.				1. Materials & Services			
2.				2. Miscellaneous Streets			
3.	2,556	15,486	10,000	3. Miscellaneous Parks	10,000	10,000	10,000
4.	2,556	15,486	10,000	4. TOTAL MATERIALS & SERVICES	10,000	10,000	10,000
5.				5.			
6.				6. Capital Outlay			
7.	-	-	-	7. Transportation System Improvements	-	-	-
8.		100,000	30,000	8. Parks Improvements	30,000	30,000	30,000
9.	-	100,000	30,000	9. TOTAL CAPITAL OUTLAY	30,000	30,000	30,000
10.				10. Transfers			
11.			-	11. Transfer to General Fund - Administration Street	-	-	-
12.	2,700	2,950	3,100	12. Transfer to General Fund - Administration Parks	3,100	3,300	3,300
13.	2,700	2,950	3,100	14. TOTAL TRANSFERS	3,100	3,300	3,300
14.				14.			
15.				15. Contingencies			
16.	-	-	6,000	16. Contingencies Parks	6,000	6,000	6,000
17.	-	-		17. Contingencies Streets			
18.	-	-	6,000	18. TOTAL CONTINGENCIES	6,000	6,000	6,000
19.	-	-	-	19. Total Expenditures Streets	-	-	-
20.	5,256	118,436	49,100	20. Total Expenditures Parks	49,100	49,300	49,300
21.	299,032	185,490	138,650	21. Unappropriated Ending Fund Balance Parks	171,958	171,758	171,758
22.	-	-	-	22. Unappropriated Ending Fund Balance Streets	-	-	-
23.	304,288	303,925	187,750	23. TOTAL REQUIREMENTS	221,058	221,058	221,058

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

**CITY OF DURHAM**

Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2021-22		
2nd Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>RESOURCES</b>			
			Beginning Fund Balance			
1.	13,050	10,299	1. *Cash on Hand (Cash Basis) or	7,002	7,002	7,002
2.			2. *Working Capital (Accrual Basis)			
3.	298	193	3. Earning from Temporary Investments	52	52	52
4.	250	250	4. Miscellaneous			
5.			5. Metro Bond Local Share			
6.	0	0	6. Nature in Neighborhoods Grant			
7.			7.			
8.			8.			
9.	13,599	10,741	9. Total Resources Except Taxes to be Levied	7,054	7,054	7,054
10.			10. Taxes Necessary to Balance			
11.			11. Taxes Collected in Year Levied			
12.	13,599	10,741	12. TOTAL RESOURCES	7,054	7,054	7,054
			<b>REQUIREMENTS</b>			
1.			1. Materials & Services			
2.	2,000	451	2. Miscellaneous	4,000	4,000	4,000
3.	2,000	451	3. TOTAL MATERIALS & SERVICES	4,000	4,000	4,000
4.			4.			
5.			5. Capital Outlay			
6.	-	-	6. Park Improvements	-	-	-
7.	-	-	7. NIN Restoration and Enhancement			
8.	-	-	8. TOTAL CAPITAL OUTLAY	-	-	-
9.			9.			
10.	1,300	1,400	10. TRANSFER TO GENERAL FUND	1,450	1,550	1,550
11.			11.			
12.			12.			
13.			13. CONTINGENCIES	-		
14.	3,300	1,851	14. TOTAL EXPENDITURES	5,450	5,550	5,550
15.	10,299	8,890	15. UNAPPROPRIATED ENDING BALANCE	1,604	1,504	1,504
16.	13,599	10,741	16. TOTAL REQUIREMENTS	7,054	7,054	7,054

150-504-010 (rev. 6-87)

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

**CITY OF DURHAM**

Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget for Next Year: 2021-22		
2nd Preceding Year 2018-19	Actual 1st Preceding Year 2019-20	Adopted Budget This Year 2020-21		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			
			Budgeted Payment Date			
			1. 3-15-06			1.
			2. 3-15-06			2.
			3. 3-15-06			3.
			4. Total Principal	-	-	- 4.
			Bond Interest Payments			
			Issue Date			
			Budgeted Payment Date			
			5. 3-15-06			5.
			6. 3-15-06			6.
			7. 3-15-06			7.
			8. 3-15-06			8.
			9. 3-15-06			9.
			10. 3-15-06			10.
			11. Total Interest	0	0	0 11.
			12. Transfer to General Fund			
			Unappropriated Balance & Amortization Reserve			
			For following Year by:			
			16.			16.
			17. Total Expenditures	-	-	- 17.
			18. Total Unappropriated Ending Fund Balance	-	-	- 18.
			19. Total Requirements	-	-	- 19.

**BUDGET COMMITTEE FY 2021-2022**

**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, 2023
Teresa Braun 7980 SW Kingfisher Way	(503) 620-2841	Dec. 31, 2023
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) 789-1743	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, 2024
Chuck Van Meter 17688 SW 80 <sup>th</sup> Place	(503) 332-7093	December 31, 2024
Leslie Gifford 7751 SW Willowbottom Way	(503) 639-6989	December 31, 2024

**Budget Officer**

**Linda Tate, City Administrator/Recorder**

*City of Durham*  
**BUDGET COMMITTEE MINUTES**  
*April 27<sup>th</sup>, 2021*

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1. **OPEN THE MEETING AND ROLL CALL.** Mayor Schirado brought the meeting to order at 6:32 pm via Zoom. *Committee Members Present:* Gery Schirado, Chris Hadfield, Leslie Gifford, Keith Jehnke, Chuck Van Meter, Teresa Braun, Brad Henry, Cheri Frazell and William Towery.  
*Committee Members Absent:* Andrew Mast.  
*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 2021-22. Councilor Gifford seconded the nomination. The Budget Committee approved Gifford as Chair (9-0). **MO 042721-1**
3. **OPEN HEARING ON POSSIBLE USES OF STATE REVENUE SHARING.** Chair Gifford opened a public hearing on possible uses of state revenue sharing at 6:38 PM. There was no public comment
4. **CLOSE HEARING.** Chair Gifford closed the public hearing at 6:39 PM.
5. **BUDGET MESSAGE PRESENTED BY BUDGET OFFICER.** Budget Officer Tate presented an overview of the proposed budget for the Fiscal Year 2021-2022. Braun asked about property tax income and Chair Gifford said that the property tax income is what it was expected to be.

Mayor Schirado asked Tate if she knew why PGE's franchise fees were less than last year and where they are seeing the decrease in their income. Tate said she does not know, but that she can ask them.

Councilor Hadfield asked about the water franchise fees and if the City is receiving the increased amount. Tate said that they did get the increased amount.

Tate continued going over the budget message and expected revenues.

Mayor Schirado asked about the OLCC portion of the revenue share, saying that he has heard the OLCC has been doing well, but the numbers do not reflect that. Tate said that state revenue is expected to have an upward trend in the long run, but are expected it to dip in the short term due to people spending more time away from their homes as the pandemic dies down. Braun asked if the city has received the expected funds from the liquor tax. Chair Gifford said that the city has almost received the amount that was budgeted.

Tate continued going over the budget message and expected expenditures.

Braun noted the police services and Tate explained the increase. Councilor Jehnke followed up on Councilor Hadfield's question from the previous City Council meeting regarding per-capita cost of police services and said that based on his calculations, the City is getting a good deal. Councilor Hadfield agreed and asked what percentage Tate used to calculate the increases in other categories of the budget. Tate explained that she does not use a percentage increase when putting together the budget and makes decisions based upon amounts actually spent or received the prior year.

Tate noted the planning services increase. She explained that there is a land development proposal for a 34-home residential development in the works, which will require more work with the City planner. Tate explained the TDT rate change. Frazell asked if the TDT funds can offset the planning services increase for the development. Tate said that it cannot and that there are specific uses it can be used for. Henry asked about the probability of the development and Tate said that it will most likely happen in the next fiscal year. Tate said the SDC fund is likely to increase as well from the upcoming development.

Mayor Schirado asked about the \$100,000 in the Street Find and asked for clarification that that is not an amount that the City can depend on in other years. Tate confirmed and explained the ODOT grant that the \$100,000 was awarded as part of the small city allotment grant program.

Tate said that the City is slated to receive a chunk of money from the American Rescue Plan Act (ARPA) funds and explained that the use of these funds is restricted, and she is waiting for guidance from the federal government. Tate recommended that the Council create a special fund and that she will provide a supplemental budget down the road to address the ARPA funds. Tate added that the City has until 2024 to spend the money and will consult with the Council on how to proceed with the funds.

- 6. DISCUSS AND APPROVE BUDGET ITEMS.** Chair Gifford proposed increasing all of the transfers to the general fund. She recommended increasing the transfers for the TDT Fund from \$600 to \$700, the Greenspaces Fund from \$1450 to \$1550, the SDC Fund from \$3100 to \$3300, and the State Street Fund from \$36,000 to \$38,200. Braun moved to approve the increases. Towery seconded the motion. The vote was unanimous (9-0).

**MO 042721-2**

Chair Gifford said that she thinks the audit number should go up a little, but the overall accounting services is adequate so she does not feel it needs to be changed in the budget.

Councilor Van Meter moved to approve the property tax levy at the full amount of 0.4927 per \$1,000 assessed valuation. Braun seconded the motion. The vote was unanimous (9-0).

**MO 042721-3**

Henry moved to approve the budget for 2021/2022 with the corrections. Braun seconded the motion. The vote was unanimous (9-0). **MO 042721-4**

7. **SET ADDITIONAL BUDGET COMMITTEE MEETINGS, AS NECESSARY.** Tate said there will be no meeting in May 2021 but she will call the Committee back together for the supplemental budget if necessary.
8. **CLOSE BUDGET MEETING.** Chair Gifford moved to close the meeting at 7:25 PM.

Approved:

  
\_\_\_\_\_  
GERY SCHIRADO, MAYOR

Attest:

  
\_\_\_\_\_  
LINDA TATE, CITY ADMINISTRATOR/RECORDER

A public meeting of the Durham City Council will be held via Zoom (a virtual meeting platform) on June 22, 2021 at 6:30 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 18. 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 14, 2021.

Contact: Linda Tate

Telephone: 503.639.6851

Email: cityofdurham@comcast.net

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019 - 2020	Adopted Budget This Year 2020 - 2021	Approved Budget Next Year 2021 - 2022
Beginning Fund Balance/Net Working Capital	2,503,254	2,619,239	2,769,716
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	213,144	199,050	194,310
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,000	0	101,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	38,700	41,150	43,750
All Other Resources Except Current Year Property Taxes	338,210	280,476	625,381
Current Year Property Taxes Estimated to be Received	107,926	105,871	108,940
<b>Total Resources</b>	<b>3,202,234</b>	<b>3,245,786</b>	<b>3,843,097</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	144,349	157,660	162,864
Materials and Services	281,688	525,548	545,904
Capital Outlay	100,000	580,000	680,000
Debt Service	0	0	0
Interfund Transfers	38,700	41,150	43,750
Contingencies	0	76,000	76,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,637,497	1,865,428	2,334,759
<b>Total Requirements</b>	<b>3,202,234</b>	<b>3,245,786</b>	<b>3,843,097</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	3,202,234	3,245,786	3,843,097
FTE	1	1	1
<b>Total Requirements</b>	<b>3,202,234</b>	<b>3,245,786</b>	<b>3,843,097</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 changes in the budget from the previous year are the expected receipt of SDC and TDT fees for a potential new residential development plus a SCA grant from ODOT.

## PROPERTY TAX LEVIES

	Rate or Amount Imposed 2019 - 2020	Rate or Amount Imposed This Year 2020 - 2021	Rate or Amount Approved Next Year 2021 - 2022
Permanent Rate Levy (rate limit per \$1,000)	0.4927	0.4927	0.4927
Local Option Levy			
Levy For General Obligation Bonds	0	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.

# Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington,  
Clackamas, SS I, Charlotte Allsop, being the  
first duly sworn, depose and say that I am  
the Accounting Manager of the **The Times**,  
a newspaper of general circulation, serving  
Bvtn/Tigard/Tualatin/Sherwood in the afore-  
said county and state, as defined by ORS  
193.010 and 193.020, that

### City of Durham

**Notice of Budget Committee Meeting on  
Tuesday, April 27, 2021, beginning at 6:30  
p.m.**

**Ad#: 197384**

A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper(s) for 1 week(s) in the  
following issue(s):

**04/08/2021**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
04/08/2021.

*Jerrin L. Siipe*  
NOTARY PUBLIC FOR OREGON

Acct #: 101495

**Attn: Linda Tate**

DURHAM, CITY OF  
17160 SW UPPER BOONES FERRY ROAD  
DURHAM, OR 97224

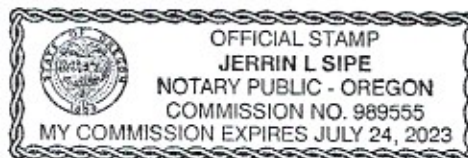
## First Hearing Notice Notice of Budget Committee Meeting

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, 2021 to June 30, 2022 will be held via Zoom (a virtual meeting platform) on Tuesday, April 27, 2021, beginning at 6:30 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 on or after April 15, 2021. 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 April 23. 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 April 23.  
Publish April 8, 2021

TT197384





City of Durham, Oregon

## Public Notice for Budget Hearing

### Notice of Budget Committee Meeting

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, 2021 to June 30, 2022 will be held via Zoom (a virtual meeting platform) on Tuesday, April 27, 2021, beginning at 6:30 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 in The Times on April 8, 2021. A copy of the budget document is available for public viewing. Please email [cityof-durham@comcast.net](mailto:cityof-durham@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 [cityof-durham@comcast.net](mailto:cityof-durham@comcast.net) prior to 4:30 p.m. on April 23. If you wish to submit anything to be considered at the budget meeting, please email the submission to [cityof-durham@comcast.net](mailto:cityof-durham@comcast.net) by 4:30 p.m. on April 23.

Posted on April 15, 2021



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## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington,  
Clackamas, SS I, Charlotte Allsop, being the  
first duly sworn, depose and say that I am  
the Accounting Manager of the **The Times**,  
a newspaper of general circulation, serving  
Bvtn/Tigard/Tualatin/Sherwood in the afore-  
said county and state, as defined by ORS  
193.010 and 193.020, that

**City of Durham**  
**NOTICE OF BUDGET HEARING FORM LB-1**  
**on June 22, 2021 at 6:30 p.m.**  
**Ad#: 204824**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/10/2021**

Charlotte Allsop  
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
06/10/2021.

Jerren L. Pipe  
NOTARY PUBLIC FOR OREGON

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 22, 2021 at 6:30 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 to June 30, 2022 by the City of Durham Budget Committee. A summary of the budget presentation is located at [https://www.durhamnc.gov/budget](#). This meeting is open to the public from 6:00 a.m. to 6:00 p.m. on June 22, 2021. The meeting will begin at 6:30 a.m. and end at 6:00 p.m. This hearing is for annual budget purposes. This budget was prepared on a basis of accounting that assumes no changes in the amount of revenue or expenditures for the fiscal year ending June 30, 2021. Any change in the amount of revenue or expenditures would require a supplemental budget resolution. If you are interested in presenting comments, please contact the City Clerk's Office at least 10 business days prior to the meeting. You may also submit written comments to the City Clerk's Office at least 10 business days prior to the meeting. Please note that all items submitted for consideration must be received by 4:30 p.m. on June 18, 2021. After this time, the City Council is unable to consider anything to be considered at the meeting.

Contact: Linda Tate

Telephone: 919.659.6851

Email: cityclerk@durhamnc.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019 - 2020	Adopted Budget This Year 2020 - 2021	Approved Budget Next Year 2021 - 2022
Beyloring Fund Balance/Retained Capital	2,503,254	2,619,239	2,769,716
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	213,164	199,050	194,310
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,000	0	101,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	38,790	41,150	43,780
All Other Resources Except Current Year Property Taxes	335,230	290,478	653,331
Current Year Property Taxes Estimated to be Received	107,626	109,671	109,940
Total Resources	3,202,234	3,245,786	3,843,097

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	144,349	157,650	162,854
Maintenance and Services	281,938	525,548	548,924
Capital Outlay	100,000	540,000	580,000
Debt Service	0	0	0
Interfund Transfers	38,790	41,150	43,780
Contingencies	0	75,000	75,000
Special Payments	0	0	0
Unapportioned Ending Balance and Reserves for Future Expenditure	2,637,497	1,865,428	2,334,759
Total Requirements	3,202,234	3,245,786	3,843,097

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM \*

Name of Organizational Unit or Program	FTE for full unit or program	FTE	Total Requirements	Total FTE
City of Durham	1	1	3,245,786	1
Total Requirements	1	1	3,245,786	1

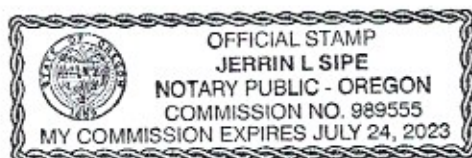
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \*

The primary changes in the budget from the previous year are the expected receipt of SDC and TOT fees for a potential new residential development plus a SCA grant from COOT.

PROPERTY TAX LEVELS

Rate or Amount Imposed		Rate or Amount Approved	
FTE or Amount Imposed	This Year 2020 - 2021	FTE or Amount Imposed	Next Year 2021 - 2022
2019 - 2020	0.4927	2019 - 2020	0.4927
Per \$1,000	Per \$1,000	Local Option Levy	0.4927
Per \$1,000	Per \$1,000	For General Obligation Bonds	0.4927

Acct #: 101495  
Attn: Linda Tate  
DURHAM, CITY OF  
17160 SW UPPER BOONES FERRY ROAD  
DURHAM, OR 97224



*City of Durham, Oregon*

**RESOLUTION NO. 636-21**

**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

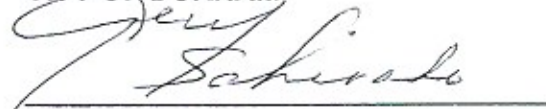
**WHEREAS**, city officials of the City of Durham recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760;

**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 27th day of April, 2021.

**CITY OF DURHAM**

  
Gery Schirado, Mayor

**ATTEST:**

  
Linda Tate, City Administrator/Recorder

*City of Durham, Oregon*  
**RESOLUTION NO. 641-21**

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

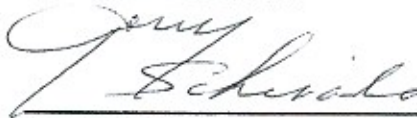
**WHEREAS**, the City Council of the City of Durham intends to participate in the State Revenue Sharing Program for the 2021-22 fiscal year;

**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 2021-22.

**PASSED AND ADOPTED** by the City of Durham, Oregon this 22<sup>nd</sup> day of June, 2021.

**CITY OF DURHAM**

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

**ATTEST:**

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

Date: June 22, 2021

I hereby certify that a public hearing before the Budget Committee was held on April 27, 2021, and a public hearing before the City Council was held on June 22, 2021, giving citizens an opportunity to comment on use of State Revenue Sharing funds.

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

Date: June 22, 2021

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