



**City of Durham
Budget Committee Meeting**

**April 29, 2025
Durham City Hall
6:30 p.m. - 7:30 p.m.**

FY 2025-2026

Date: January 13, 2025
To: Budget Committee Members
From: Jordan Parente, Budget Officer
RE: **First Budget Meeting – April 29th, 2025, 6:30 p.m., Durham City Hall**

The Proposed Budget will be distributed April 11th. Please let me know in advance if you cannot attend the meeting and public hearing.

BUDGET PROCESS & CALENDAR

Durham follows standard procedures established by Oregon Local Budget Law in the preparation and adoption of its annual budget. The following Budget Calendar outlines the basic tasks and time projections to accomplish the goal of adopting the budget by June 30, 2025.

March - April: Preparation of Budget Document by Budget Officer.

April 3: Publish Notice of First Budget Committee Meeting and Hearing for Possible Uses of State Revenue Sharing Funds in *The Times* (No more than 30 days prior to the hearing).

April 10: Publish Second Notice of First Budget Committee Meeting on City website (at least 5 days after 1st notice, but not less than 5 days before the meeting).

April 11: Budget Document Distributed to Committee and Available to the Public.

April 11: Forward Budget Summary form (LB-1) to County Assessor's Office.

April 29: First Budget Committee Hearing/Meeting – 6:30 p.m. at Durham City Hall:

- **Budget Document and Message Presented by Budget Officer**
- **Committee appoints Chair and Secretary**
- **Hearing on Possible Uses of State Revenue Sharing**
- **Discuss and approve budget sections as time allows**
- **Approves Budget & Tax Levy, or sets additional budget meetings, as necessary**

May 12-16: Additional meetings as necessary.

May 27: Budget Committee Approves Budget & Tax Levy if not previously done (meeting held at 6:30 p.m. – prior to 7:30 p.m. City Council meeting).

May 30: Publish Notice and Summary for City Council Hearing on Approved Budget including Revenue Sharing (5 to 30 days prior to hearing).

June 24: City Council Public Hearing on Recommended Budget and Proposed Use of State Revenue Sharing; Council Adopts Budget by Resolution.

July 1-3: File Budget and Certify Levy to County Tax Assessor (City Administrator LB-50).

July 15: File resolutions with Oregon Department of Administrative Services (City Administrator).

Sept. 30: File Budget with County Clerk (City Administrator).



City of Durham

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Kait Garlick - Administrative Assistant

FIRST BUDGET COMMITTEE MEETING AGENDA

Durham City Hall: Tuesday, April 29th, 2025, at 6:30 p.m.

A. OPEN BUDGET MEETING

B. ROLL CALL OF BUDGET COMMITTEE MEMBERS

Joshua Drake, Leslie Gifford, Gary Paul, David Streicher, Sean Lee, Teresa Braun, Brad Henry, Martha Rainey, Kelly Garlick, and Chuck Van Meter

C. SELECTION OF CHAIR

D. BUDGET MESSAGE PRESENTED BY THE BUDGET OFFICER

E. OPEN HEARING ON POSSIBLE USES OF STATES REVENUE SHARING

State revenue sharing from several state-collected taxes is distributed to cities based on per capita. General Revenue Sharing, Liquor Taxes, Marijuana Taxes and Cigarette Taxes are used for General Fund purposes. Gas tax highway funds are restricted to road-related purposes.

F. CLOSE HEARING

G. DISCUSS AND MOTION TO APPROVE BUDGET RECOMMENDATIONS & TAX LEVY

There should be time to discuss and approve most budget items before adjourning to open the Council meeting at 7:30 p.m. At the last meeting of the Budget Committee the Committee will be asked to approve budget recommendations and property tax levy, but if there is time these motions can be made at this meeting.

H. SET ADDITIONAL BUDGET COMMITTEE MEETINGS AS NECESSARY

If additional meetings are needed, the next scheduled meeting would be at 6:30 p.m. on May 27, 2025. The Committee could also set a meeting for a different time if needed and agreed upon.

I. CLOSE BUDGET MEETING

MEMORANDUM

TO: BUDGET COMMITTEE MEMBERS

FROM: JORDAN PARENTE, BUDGET OFFICER

RE: BUDGET MESSAGE FOR FISCAL YEAR 2025-2026

DATE: APRIL 11th, 2025

This budget message provides background on financial policies in each of the City’s funds and explains any changes from prior budget practices. The proposed budget for FY2025–26 continues to support the City’s longstanding financial goals of:

- Maintaining expenditures at low while providing responsive public services;
- Evaluating contract services to retain the most effective professional support; and
- Apportioning general administrative expenditures as equitably as possible across budget funds.

BASIS OF ACCOUNTING

The City of Durham continues to use the **cash basis of accounting** for its revenues and expenditures. An owned item qualifies as a capital asset if it meets or exceeds the \$5,000 threshold.

This accounting method simplifies compliance with Governmental Accounting Standards Board (GASB) Statement 34, which requires capitalization and depreciation of assets in the City’s combined financial statements. Under the cash basis, revenues are recorded when received and expenditures when paid, resulting in significant time and cost savings, including reduced audit fees.

CITY FUND STRUCTURE

Historically, Durham uses five funds to track general administration expenses and special revenue sources. These funds are called: General, State Street, TDT, SDC and Greenspaces. For FY2025–26, the City has created a Building Fund using cash reserves from the General Fund. The following tables provide a comparison between the actual ending budget for FY2023-24 with the adopted budget for FY2024-25 and the proposed FY2025-26 budgets’ ending cash balances and total budgets across all funds:

ENDING CASH BALANCES BY FUND

	FY23-24	FY24-25	FY25-26
FUND	ACTUAL	BUDGET	BUDGET
General	\$1,640,325	\$1,488,695	\$909,322
State Street	\$2,233,497	\$1,559,889	\$1,626,694
SDC	\$169,837	\$142,605	\$34,404
TDT	\$15,463	\$463,869	\$317,567
Greenspaces	\$972	\$0	\$0
Building	-	-	\$772,500
Total	\$4,060,094	\$3,655,058	\$3,660,487

TOTAL BUDGET BY FUND, INCLUDING ENDING CASH BALANCES

	FY23-24	FY24-25	FY25-26
FUND	ACTUAL	BUDGET	BUDGET
General	\$2,129,147	\$2,136,239	\$2,360,311
State Street	\$2,365,113	\$2,517,139	\$2,795,716
SDC	\$169,837	\$199,055	\$210,461
TDT	\$15,463	\$465,219	\$473,624
Greenspaces	\$2,622	\$312,915	\$310,665
Building	-	-	\$0
Total	\$4,682,182	\$5,630,567	\$6,150,777

**Note: Fund Transfers that are spent in the same fiscal year appear as double entries when reporting Total Budget by Fund, Including Cash Balances. This discrepancy may give the appearance that more resources are allocated than available.*

GENERAL FUND - RESOURCES

Beginning Cash Balance. The beginning cash balance of \$1,813,949, and like all funds, 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 monitor this resource until the final budget is adopted by the City Council in June. This figure may be adjusted if significant revenues or expenditures are realized before the close of FY2024–25. State budget law permits a 10% modification of the adopted budget by Council should the final balance differ materially. 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 very 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. Annual property tax increases are capped at 3% by Ballot Measure 50. For FY2024-25 the Washington County Assessor assessed the total taxable value for Durham at \$266,998,841, which accounts for property values as of January 1st. As a result, new construction may only be partially considered. This value multiplied by the City’s tax levy of 0.4927 per \$1,000 of value and equals \$131,550.33 in property tax revenue. The budgeted amount listed is multiplied by the expected collection rate of 97%, totaling \$127,609, which is a resource for the General Fund.

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 Form LB-50 after the budget is adopted.

FRANCHISE FEES

	FY23-24	FY24-25	FY25-26
UTILITY	ACTUAL	BUDGET	BUDGET
PGE	\$89,562	\$88,000	\$92,500
N.W. Natural	\$34,916	\$30,000	\$30,000
Pride	\$17,112	\$13,000	\$13,500
MACC	\$14,944	\$12,000	\$11,000
Tigard Water	\$28,169	\$28,000	\$28,000
CWS	\$17,458	\$17,000	\$15,500
Frontier	\$1,585	\$1,250	\$1,250
Total	\$203,746	\$189,250	\$191,750

Franchise fee revenue is projected at **\$191,750**, representing the single largest resource in the General Fund outside of property taxes. These fees are assessed as percentages of utility revenues generated within City limits and are paid by agencies including Portland General Electric, NW Natural, Tigard Water, MACC, and others. These revenues fluctuate based on usage and rate changes and are forecasts considering the current year's receipts.

Other Revenue Sources.

- **Interest earnings** are projected at **\$25,000**, reflecting gains from the State Investment Pool amidst continued high federal interest rates. This amount is expected to be less than the previous fiscal year due to the transfer of reserves to the new Building Fund.
- **Building Department revenue** (20% City share of permit fees) is forecast at **\$7,500**, driven by new home construction in Durham Heights and Durham Estates.
- **Permits and Licenses** are estimated at **\$25,000**, a stable revenue stream from telecom and business licensing.
- **Administrative fees** from developers and contractors are estimated at **\$2,000**.
- **State Shared Revenues** include:
 - Liquor Tax: \$28,234
 - Revenue Sharing: \$14,275
 - Marijuana Tax: \$2,812
 - Cigarette Tax: \$1,048

These projections are based on per capita distributions and Durham's updated population of **1,973**. These revenues have been declining in recent years and are susceptible to macroeconomic trends.

- **Miscellaneous and Grant Revenues** are not anticipated for the General Fund, due to less funds expected to be available through Federal and State opportunities.

Transfers In. Interfund transfers include:

- **\$109,022** from the State Street Fund.
- **\$6,057** from the SDC Fund.
- **\$6,057** from the TDT Fund.

Transfers to the General Fund account for the citywide administrative services of Funds.

Total General Fund Resources are projected at **\$2,232,704**.

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)

Personal Services. The General Fund provides compensation for two employees: the City Administrator and the Administrative Assistant. The Administrative Assistant compensation is based on findings from a 2012 study which resulted in the creation of a salary matrix. The personnel policy provides yearly adjustments based on the Seattle area CPI-U, currently set at 2.8%. The FY2025–26 budget reflects a stable staffing level, with key adjustments as follows:

- **City Administrator:** The position remains full-time, and salary increases come at the discretion of City Council. Compensation is adjusted according to the 2.8% Seattle CPI-U, and health insurance benefits cost savings are shared equally with the City.
- **Administrative Assistant:** The role is budgeted at full-time status for the second consecutive year. The budget reflects the maximum compensation Level 6 on the salary matrix, with hourly wages set at \$31.94. Health insurance benefits are included to ensure parity and retention.
- **Project Intern:** A \$5,000 stipend is budgeted again to fund specialized student assistance on tasks such as I.T., urban forestry mapping or records digitization.

Total Personal Services: \$242,270

Payroll-Related Costs

- **Payroll Taxes:** \$16,108
- **PERS Retirement (23.72% rate):** \$39,545
- **Medical Insurance (1 FTE):** \$14,350
- **Workers Compensation Insurance:** \$550

Administrative Assistant Salary History						
Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
2024 - 2025	\$ 25.14	\$ 26.35	\$ 27.52	\$ 28.69	\$ 29.88	\$ 31.07
2025 - 2026	\$ 25.84	\$ 27.09	\$ 28.29	\$ 29.49	\$ 30.72	\$ 31.94

GENERAL FUND - EXPENDITURES (Materials and Services)

The City anticipates increased investments in modernization, system upgrades, and ongoing municipal services.

Key highlights:

- **Information Technology:** Upgrades to computing systems and software systems continue and have been supported by grant funding. Email and website transitions to a secure .gov domain are planned.
- **Legal and Planning Services:** These costs remain conservative. Legal services are budgeted at \$52,500. Arborist and Planning, \$35,500 services are expected to remain within historical levels.
- **Parks Maintenance:** \$37,500 is budgeted for public property upkeep, irrigation, and trail maintenance. The City continues to receive favorable public feedback on the condition of its parks.
- **City Hall Lease:** Considering the lease expiration in March 2025, City Hall rent increased \$200 per month. The Building Fund has been established to pursue a potential purchase of the facility.

Total Materials & Services: \$432,200

GENERAL FUND - EXPENDITURES (Capital Outlay and Contingency)

The Capital Outlay for FY2025-26 is \$0 because no major capital purchases are planned.

Contingency: The budget sets aside \$25,000 to accommodate unforeseen expenses, consistent with Oregon budget law limits on mid-year transfers.

Transfers.

The budget includes an initial fund transfer of **\$750,000** from cash reserves to the Building Fund to establish the fund and ensure the City has a place of business. The budget also includes a transfer of **\$1,519** to the Greenspace fund to zero the balance due to lower than expected revenue in the current fiscal year.

STATE STREET FUND

The State Street Fund is a special fund for transportation-related uses, including street maintenance, pedestrian and bike infrastructure, and transportation planning. It is supported by the City’s share of state highway revenues and county gas taxes.

Resources.

For FY2025–26, the City projects total resources of **\$2,795,716**, with a beginning cash balance of **\$2,327,662**.

Additional revenue includes:

- **State Highway Tax:** \$142,753
- **Washington County Gas Tax:** \$3,778
- **Vehicle Registration Fee (Washington County):** \$25,000
- **ODOT Grant (projected):** \$250,000
- **Interest Income:** \$45,000
- **1% State Gas Tax for Bicycle and Pedestrian Facilities:** \$1,523

These figures reflect both historical receipts and current year-to-date activity.

Expenditures.

Materials and Services are budgeted at **\$220,000**, covering:

- Routine road maintenance
- Engineering or planning work related to future street improvements
- Street lighting upgrades and electricity costs

Capital Outlay includes:

- **Street Projects:** \$450,000
- **Sidewalks and Paths:** \$100,000
- **ODOT Grant (if awarded):** \$250,000

Total Capital Outlay is budgeted at **\$800,000**, aligning with the City's ongoing strategy of preparing for major infrastructure investments, even if shovel-ready projects are not yet identified.

Transfers.

The fund includes an interfund transfer of **\$109,022** to the General Fund, reflecting a 45% allocation of citywide personal services cost for administering the State Street Fund.

SDC (SYSTEMS DEVELOPMENT CHARGE) FUND

The local SDC Fund tracks revenues and expenditures from both **Parks SDCs** and **Streets SDCs**, which are one-time fees assessed on new development. The SDC rates have been in place since 1998 and are for projects that increase the system capacity or level of service in response to growth pressures included in the City's Capital or Parks Improvement Plans.

Resources.

For FY2025–26, total resources are projected at **\$210,461**, consisting of:

- **Beginning Cash Balance (Parks):** \$181,701
- **Development Charges (Parks):** \$23,760

- **Interest Income (Parks):** \$5,000

Like the TDT Fund, delays with developments in FY2024-25 mean the anticipated SDC revenue was lower than expected, resulting in a lower starting fund balance. Housing development in FY2025-26 will result in additional collections.

Expenditures.

The proposed budget allocates **\$150,000** for potential capital projects identified in the Parks Capital Improvement Plan. These could include enhancements to park infrastructure or capacity in response to ongoing residential development.

Transfers.

The fund includes an interfund transfer of **\$6,057** to the General Fund, reflecting a 2.5% allocation of personal services cost, for administering the SDC Fund.

TDT (TRANSPORTATION DEVELOPMENT TAX) FUND

The TDT Fund accounts for revenues and expenditures related to Washington County’s countywide TDT program. This fund collects fees during the building permit process on new residential development to help fund regional transportation infrastructure improvements.

Resources.

Total resources for FY2025–26 are projected at **\$473,624**, including:

- **Beginning Cash Balance:** \$259,770
- **Development Charges:** \$206,604
- **Interest Income:** \$7,250

The TDT beginning balance is less than expected due to development delays in FY2023-24. Continued housing development in FY2025-26 means that additional TDT revenues will be collected.

Durham anticipates collecting TDT funds for new residential construction at Durham Heights and Durham Estates. Effective July 1, 2025, the TDT rate will increase to **\$12,433** per single family dwelling.

Expenditures.

The City budgeted \$50,000 for road improvements and \$100,000 for sidewalk improvements from the TDT Fund. Durham’s share of the County’s Capital Improvement Plan includes a Tualatin River crossing upgrade project, but the design work has not yet commenced and is unlikely to happen in the coming fiscal year.

Transfers.

The fund includes an interfund transfer of **\$6,057** to the General Fund, reflecting a 2.5% allocation of personal services cost, for administering the TDT Fund.

GREENSPACES FUND

The Greenspaces Fund manages funds committed to preserving and improving Durham’s natural areas. The primary funding source is Durham’s allocation from the **Metro Local Share** of the 2019 parks and nature bond. The city will most likely require additional staff resources to complete this project.

Resources.

Total resources for FY2025–26 are projected at **\$310,665**, comprised entirely of a **Metro Local Share grant allocation**. This grant does not require matching funds and is available through **December 31, 2030**. The City has not yet begun the formal application process, but funds are included in the budget to enable access once projects are identified.

Other minor revenues include:

- **Beginning Balance:** Negative placeholder of **(\$1,519)** to balance technical entries
- **Transfer in from General Fund: \$1,519** to bring the fund to a zero balance as less funds were received than expected in FY2023-24
- **Investment Income:** \$0 forecasted

Expenditures.

The City anticipates using this fund to implement park improvements identified in long-range planning. The budget includes the Metro Local Share grant in the event the City has staff capacity in FY2025–26. The 2.5% transfer to the General Fund for personal services costs are not proposed currently due to a lack of funds.

BUILDING FUND

The City of Durham has had over three happy decades as a tenant in its current City Hall location and is establishing a Building fund so this may continue. During lease negotiations, the City’s landlord was reluctant to commit to more than a two-year lease, as to not burden a new owner in the event of a sale. There are little to no suitable options for leasing in Durham and relocating City Hall would be burdensome. The City negotiated the first right of refusal to purchase City Hall in its renewed 2025-2027 lease. The Fund established sets out to fully capitalize **\$1,500,000** in cash reserves by the start of Fiscal Year 2026-2027. This is based on City Hall’s Real Market Value, as determined by the Washington County Assessor plus anticipated transactional fees. No additional taxes, bonds or assessments are planned for the Building Fund. The City may pursue an interfund loan from the cash reserves in its other Funds, if needed.

Resources.

Beginning Balance: The new fund has a **zero-beginning balance**.

Transfers and Income: The fund is capitalized through a transfer of cash reserves of **\$750,000** from the General Fund. It is anticipated the Building Fund will earn **\$22,500** in interest income in FY2025–26.

Expenditures.

The 2.5% transfer to the General Fund for personal services costs are not proposed currently due to a lack of funds. There are currently **no planned capital expenditures** for FY2025–26.

FUNDING THE FUTURE

For several years, the potential need for a **Local Option Levy** has been noted in the City’s long-term financial planning. Through careful fiscal management, efficient staffing, and the strategic use of fund transfers, Durham has continued to avoid this path. The FY2025–26 budget reflects continued financial stability without the need for increased taxation.

The City’s ability to maintain strong fund balances across all operating areas, especially in the **General Fund**, has made it possible to **create the new Building Fund** without seeking voter-approved bonds or additional taxes. The intention is to capitalize at least **\$1.5 million** at the start of FY2026-27 to support the **acquisition of Durham City Hall**. The City holds a **two-year lease and first right of refusal to purchase**.

Looking ahead, the City’s financial future remains influenced by the following trends:

- **Limited new development:** Buildable land within Durham remains scarce, and long-term growth is expected to taper off once current subdivisions are completed.
- **Rising service costs:** The City’s reliance on intergovernmental agreements for police and other contracted services means that inflation and regional wage trends will likely continue to exert pressure on the General Fund.
- **Unstable economic outlook:** An economic downturn is a looming possibility. This may greatly increase City expenses due to proposed tariffs on goods and greatly decrease revenues, namely fees associated with development. Revenues received through State and Federal funding and grants are also in jeopardy.
- **Staff retention and modernization:** Competitive compensation and investment in digital services remain necessary to attract and retain qualified personnel and maintain high-quality administrative services.

Despite these challenges, the City remains committed to:

- Limiting costs through efficient staffing and shared service models;
- Maximizing the use of grants and intergovernmental resources;
- Planning responsibly for future infrastructure and facility needs.

As such, **no Local Option Levy is proposed at this time**, but the issue may warrant reevaluation in future years depending on development trends, contract service inflation, and facility needs.

The FY2025–26 budget reflects Durham’s ongoing commitment to conservative financial management and community-oriented planning. It meets current priorities while thoughtfully preparing for what lies ahead.

**RESOURCES
GENERAL FUND**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year: 2025-26		
	Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	2nd Preceding FY2022-23	1st Preceding FY2023-24					
				Beginning Fund Balance:			
1	1,162,224	1,536,107	1,569,805	1. Available cash on hand* (cash basis) or	1,813,949		1
2				2. Net working capital (accrual basis)			2
3	994	2,627	1,200	3. Previously levied taxes estimated to be received			3
4	40,416	77,027	50,000	4. Interest	25,000		4
5				5. OTHER RESOURCES			5
6	2,420	77,816	10,000	6. Building Dept. 20%	7,500		6
7	49,315	46,104	32,000	7. Permits & Licenses (including telecom)	25,000		7
8	981	2,644	750	8. Administrative Fees	2,000		8
9	187,470	203,746	189,250	9. Franchise Fees	191,750		9
10							
11				11. Planning Revenues			11
12	19,508	18,580	19,380	12. State Revenue Sharing	14,275		12
13	1,428	1,294	1,377	13. Cigarette Taxes	1,048		13
14	38,480	36,503	41,163	14. Liquor Taxes	28,234		14
15	2,515	3,374	2,674	15. Marijuana Taxes	2,812		15
16				16. Fines			16
17	60,198	109		17. Miscellaneous			17
18	500	7,000	15,000	18. Grants			18
19	214,119	0	0	19. ARPA - SLFRF Grant	0		19
20				20. TRANSFERS			20
21	750	1,000	1,350	21. Transfer from Transportation Dev. Tax Fund	6,057		21
22	1,650	1,650	1,750	22. Transfer from Special Greenspaces Fund	0		22
23	3,500	4,750	6,450	23. Transfer from SDC Fund	6,057		23
24	40,500	55,250	75,250	24. Transfer from State Street Fund	109,022		24
25				25. Transfer from Building Fund			25
26							
27							
28	1,826,967	2,075,581	2,017,399	28. TOTAL NON-TAX LEVIED RESOURCES	2,232,704		0 28
31			118,840	31. Taxes necessary to balance	127,609		31
32	114,339	116,216		32. Taxes collected in year levied			32
33	1,941,306	2,191,797	2,136,239	33. TOTAL RESOURCES	2,360,313		0 33

**DETAILED EXPENDITURES
GENERAL FUND**

CITY OF DURHAM

Name of Municipal Corporation

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	* Number of Employees	Budget for Next Year: 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding FY2022-23	1st Preceding FY2023-24							
1				1. Personal Services					1
2	87,000	131,048	99,085	2. Salary - City Administrator	1 (FTE)	100,282			2
3	23,867	28,316	59,880	3. Salary - Administrative Assistant	1 (FTE)	66,435			3
4			5,000	4. Project Intern		5,000			4
5									5
6	9,731	14,350	14,485	6. Payroll Taxes		16,108			6
7	23,989	34,986	37,706	7. PERS Retirement		39,545			7
8	10,067	5,445	13,750	8. Medical Insurance		14,350			8
9		1,177	0	9. Vacation/sick leave accrual		0	0		9
10	421	392	650	10. Workers Comp Insurance		550			10
11									11
12	155,075	215,715	230,556	12. TOTAL PERSONAL SERVICES		242,270	-	-	12
13									13
14				14. Materials & Services					14
15	1,571	5,417	9,500	15. Office Supplies / Expenses (Includes Postage)		5,750			15
16	86	1,586	2,000	16. Equipment OPS & Maintenance		6,000			16
17	303	532	500	17. Publications & Notices		500			17
18	4,722	5,225	7,500	18. Insurance / Fidelity Bond		7,500			18
19	3,721	2,954	4,477	19. Dues & Subscriptions		4,500			19
20	375	384	3,000	20. Conference & Education		3,000			20
21	316	529	1,000	21. Automobile Expenses		1,000			21
22			950	22. Software		5,000			22
23	12,078	12,440	12,441	23. 9-1-1 Monies to WCCCA		13,200			23
24	157,888	164,200	170,770	24. Police Services		177,600			24
25			17,250	25. IT Support		15,000			25
26	-	1,606	50,500	26. Professional Services Legal and Other		52,500			26
27	1,495	325	32,250	27. Planning Services /Arborists		35,500			27
28	12,330	14,110	14,000	28. Audit		16,350			28
29	9,244	8,122	10,750	29. Accounting and payroll service		13,650			29
30	10,800	10,800	11,200	30. City Hall Lease		13,200			30
31	4,912	5,142	7,200	31. City Hall Communications & Utilities		7,000			31
32	508	635	600	32. City Hall: Security Alarm Monitoring		1,000			32
33									33
34	24,025	32,332	37,250	34. Park - Maintenance		37,500			34
35	839	1,257	2,000	35. Park - Utilities		1,750			35
36		-		36. Mosquito Vector Control		1,500			36
37	1,162	777	750	37. Miscellaneous		1,000			37
38	246,375	268,373	395,888	38. Subtotal Materials & Services		420,000	-	-	38

**DETAILED EXPENDITURES
GENERAL FUND**

CITY OF DURHAM
Name of Municipal Corporation

1	HISTORICAL DATA			EXPENDITURE DESCRIPTION	*Number of Employees	Budget for Next Year: 2025-26			1
	Actual		Adopted Budget This Year 2024-25			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding FY2022-23	1st Preceding FY2023-24							
1				1. Materials & Services (continued)					1
2	246,375	268,373	395,888	2. Subtotal Materials & Services <i>(page 1)</i>		420,000	-		2
3	1,200	1,200	1,200	3. Donations (Senior Center)		1,200			3
4	500	500	500	4. Donations (Miscellaneous)		500			4
5	275	248	1,000	5. Miscellaneous City Hall /Furniture		2,500		-	5
6	1,683	1,886	2,250	6. Newsletter (Printing and delivery)		6,500			6
7	21	612	600	7. Meals & Entertainment		750			7
8	70	287	550	8. City Hall Building Maintenance		750			8
9									9
10	250,124	273,106	401,988	10. TOTAL MATERIALS & SERVICES		432,200	-	-	10
11									11
12				12. Capital Outlay					12
13				13. Capital Office Equipment		-			13
14				14. Capital Outlay Other					14
15									15
16									16
17				17. TOTAL CAPITAL OUTLAY		-			17
18									18
19									19
20				20. Transfers					20
21				21. Transfer to Building Fund		750,000			21
22				22. Transfer to Greenspace Fund		1,519			22
23				23. TOTAL TRANSFERS		751,519			23
24				24.					24
25	-	-	15,000	25. CONTINGENCIES		25,000			25
26									26
27									27
28	136,985	215,715	230,556	28. TOTAL PERSONAL SERVICES <i>(page 1)</i>		242,270	-		28
29									29
30									30
31	387,109	488,822	647,544	31. TOTAL EXPENDITURES		1,450,989	-	-	31
32	1,536,107	1,640,325	1,488,695	32. Unappropriated Ending Fund Balance		909,322	-		32
33	1,923,216	2,129,147	2,136,239	33. TOTAL		2,360,311	-	-	33

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

CITY OF DURHAM
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year: 2025-26			
	Actual		Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding FY2022-23	1st Preceding FY2023-24						
				RESOURCES				
				Beginning Fund Balance				
1	1,873,518	2,008,889	2,163,919	1. *Cash on Hand (Cash Basis) or	2,327,662	-		1
2				2. *Working Capital (Accrual Basis)				2
3	54,997	111,201	70,000	3. Earning from Temporary Investments - Interest	45,000	-		3
4	100,000	-	100,000	4. ODOT Grant	250,000	-	-	4
5	1,522	1,525	1,502	5. 1% State Gas Tax - Bike and Ped	1,523	-		5
6	150,650	150,931	148,718	6. State Highway Tax	142,753	-		6
7	6,284	6,324	5,500	7. Washington County Gas Tax	3,778	-		7
8	37,850	30,993	27,500	8. Miscellaneous / Wash County Vehicle reg fee	25,000	-		8
9	2,360,192	2,309,863	2,517,139	9. Total Resources Except Taxes to be Levied	2,795,716	-	-	9
10				10. Taxes Necessary to Balance	-			10
11				11. Taxes Collected in Year Levied				11
12								12
13								13
14	2,360,192	2,309,863	2,517,139	14. TOTAL RESOURCES	2,795,716	-	-	14
15								15
16				REQUIREMENTS				16
17				17. Personal Services (see General Fund)				17
18								18
19				19. Materials & Services				19
20								20
21	360	-	65,000	21. Professional Services Planning/Engineering	65,000	-		21
22	11,505	18,415	25,000	22. Street Lights (PGE billing)	25,000	-		22
23	296	192	50,000	23. Street Maintenance / Repair	50,000	-		23
24	806	138	2,000	24. Street Signs	2,500	-		24
25	34,166	45,907	50,000	25. Bike Paths & Sidewalks	50,000	-		25
26	-	11,714	-	26. Miscellaneous	2,500	-	-	26
27	2,523	-	5,000	27. Street Light Replacements	25,000	-		27
28					-			28
29								29
30	49,656	76,366	197,000	30. TOTAL MATERIALS & SERVICES	220,000	-	-	30

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

CITY OF DURHAM
Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION REQUIREMENTS	Budget for Next Year: 2025-26			
Actual		Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
2nd Preceding FY2022-23	1st Preceding FY2023-24						
			REQUIREMENTS				
1.	49,656	76,366	197,000	1. Total Materials & Services (from Page 1)	220,000	-	1.
2.				2.			2.
3.				3.			3.
4.				4. Capital Outlay			4.
5.	-	-	450,000	5. Street Projects	450,000	-	5.
6.	24,892	-	100,000	6. Sidewalks & Paths	100,000	-	6.
7.	100,885	-	100,000	7. ODOT grant	250,000	-	-
8.				8.			8.
9.				9.			9.
10.	125,777	-	650,000	10. TOTAL CAPITAL OUTLAY	800,000	-	-
11.				11.			11.
12.				12.			12.
13.				13. Transfers			13.
14.	40,500	55,250	75,250	14. Transfer to General Fund	109,022	-	14.
15.				15.			15.
16.				16.			16.
17.	40,500	55,250	75,250	17. TOTAL TRANSFERS	109,022	-	-
18.				18.			18.
19.				19.			19.
20.	-	-	35,000	20. CONTINGENCIES	40,000	-	20.
21.				21.			21.
22.				22.			22.
23.				23.			23.
24.	215,933	131,616	957,250	24. TOTAL EXPENDITURES	1,169,022	-	-
25.	2,008,889	2,233,497	1,559,889	25. UNAPPROPRIATED ENDING FUND BALANCE	1,626,694	-	25.
26.	2,224,822	2,365,113	2,517,139	26. TOTAL REQUIREMENTS	2,795,716	-	-

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

CITY OF DURHAM
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year: 2025-26			
	Actual		Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding FY2022-23	1st Preceding FY2023-24						
				RESOURCES				
				Beginning Fund Balance				
1	172,284	170,921	167,381	1. Cash on Hand (Cash Basis) - Parks	181,701	-		1
2	-	-		2. Cash on Hand (Cash Basis) - Streets				2
3	4,838	-	1,674	3. Earning from Temporary Investments - Parks	5,000	-		3
4	-	-		4. Earning from Temporary Investments - Streets				4
5								5
6	-	-		6. Development Charges - Streets				6
7	-	8,550	30,000	7. Development Charges - Parks	23,760	-		7
8								8
9	177,122	179,471	199,055	9. Total Resources Except Taxes to be Levied	210,461	-	-	9
10				10. Taxes Necessary to Balance				10
11				11. Taxes Collected in Year Levied				11
12	177,122	179,471	199,055	12. TOTAL RESOURCES	210,461	-	-	12
13				REQUIREMENTS				13
14				14. Materials & Services				14
15				15. Miscellaneous Streets				15
16	2,701	4,884	10,000	16. Miscellaneous Parks	10,000	-		16
17	2,701	4,884	10,000	17. TOTAL MATERIALS & SERVICES	10,000	-		17
18								18
19				19. Capital Outlay				19
20								20
21	-	-	30,000	21. Parks Improvements	150,000	-		21
22	-	-	30,000	22. TOTAL CAPITAL OUTLAY	150,000	-	-	22
23								23
24				24. Transfers				24
25			-	25. Transfer to General Fund - Administration Street	-	-	-	25
26	3,500	4,750	6,450	26. Transfer to General Fund - Administration Parks	6,057	-		26
27	3,500	4,750	6,450	27. TOTAL TRANSFERS	6,057	-	-	27
28								28
29				29. Contingencies				29
30	-	-	10,000	30. Contingencies Parks	10,000	-		30
31	-	-		31. Contingencies Streets				31
32	-	-	10,000	32. TOTAL CONTINGENCIES	10,000	-	-	32
33	-	-	-	33. Total Expenditures Streets	-	-	-	33
34	6,201	9,634	56,450	34. Total Expenditures Parks	176,057	-	-	34
35								35
36	170,921	169,837	142,605	36. Unappropriated Ending Fund Balance Parks	34,404	-	-	36
37	-	-	-	37. Unappropriated Ending Fund Balance Streets	-	-	-	37
38	170,921	169,837	199,055	38. TOTAL REQUIREMENTS	210,461	-	-	38

**RESTRICTED SPECIAL FUND
RESOURCES AND REQUIREMENTS
TDT (Transportation Development Tax) FUND**

CITY OF DURHAM
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year: 2025-26			
	Actual		Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding Year FY2022-23	1st Preceding FY2023-24						
				RESOURCES				
				Beginning Fund Balance				
1	15,986	15,679	15,153	1. *Cash on Hand (Cash Basis) or	259,770	-		1
2			-	2. *Working Capital (Accrual Basis)	-	-		2
3	443	784	156	3. Earning from Temporary Investments	7,250	-		3
4	0	0	449,910	4. Development Charges	206,604			4
5								5
6	16,429	16,463	465,219	6. Total Resources Except Taxes to be Levied	473,624	-	-	6
7				7. Taxes Necessary to Balance				7
8				8. Taxes Collected in Year Levied				8
9								9
10								10
11	16,429	16,463	465,219	11. TOTAL RESOURCES	473,624	-	-	11
12								12
				REQUIREMENTS				13
14				14. Materials & Services				14
15				15. Miscellaneous				15
16	-	-	-	16. TOTAL MATERIALS & SERVICES				16
17								17
18				18. Capital Outlay				18
19	-	-	-	19. Road Improvements UBFR	50,000	-	-	19
20				20. Sidewalks	100,000			20
21	-	-	-	21. TOTAL CAPITAL OUTLAY	150,000	-	-	21
22								22
23				23. Transfers				23
24	750	1,000	1,350	24. Transfer to General Fund - Administration	6,057	-		24
25								25
26	750	1,000	1,350	26. TOTAL TRANSFERS	6,057	-	-	26
27				27. CONTINGENCIES				27
28								28
29								29
30	750	1,000	1,350	30. TOTAL EXPENDITURES	156,057	-	-	30
31	15,679	15,463	463,869	31. UNAPPROPRIATED ENDING BALANCE	317,567	-	-	31
32	15,679	15,463	465,219	32. TOTAL REQUIREMENTS	473,624	-	-	32

**RESOURCES AND REQUIREMENTS
SPECIAL GREENSPACES FUND (COMMITTED)**

CITY OF DURHAM
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year: 2025-26			
	Actual		Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding FY2022-23	1st Preceding FY2023-24						
				RESOURCES				
				Beginning Fund Balance				
1	6,235	2,402	2,250	1. *Cash on Hand (Cash Basis) or	(1,519)	-		1
2				2. *Working Capital (Accrual Basis)				2
3	67	120	-	3. Earning from Temporary Investments	-	-	-	3
4	1,250	100		4. Miscellaneous				4
5			310,665	5. Metro Bond Local Share	310,665	-		5
6	0	0		6. Nature in Neighborhoods Grant				6
7				7. Transfer from General Fund	1,519			7
8								8
9	7,552	2,622	312,915	9. Total Resources Except Taxes to be Levied	310,665	-	-	9
10				10. Taxes Necessary to Balance				10
11				11. Taxes Collected in Year Levied				11
12								12
13								13
14	7,552	2,622	312,915	14. TOTAL RESOURCES	310,665	-	-	14
15								15
16				REQUIREMENTS				16
17				17. Materials & Services				17
18	3,500	-	500	18. Miscellaneous	-	-		18
19	3,500	-	500	19. TOTAL MATERIALS & SERVICES	-	-	-	19
20								20
21				21. Capital Outlay				21
22	-	-	-	22. Park Improvements	-	-	-	22
23	-	-	310,665	23. Metro Bond Local Share	310,665	-		23
24	-	-	310,665	24. TOTAL CAPITAL OUTLAY	310,665	-	-	24
25								25
26	1,650	1,650	1,750	26. TRANSFER TO GENERAL FUND	-	-		26
27								27
28				28. CONTINGENCIES	-			28
29								29
30								30
31	5,150	1,650	312,915	31. TOTAL EXPENDITURES	310,665	-	-	31
32	2,402	972	-	32. UNAPPROPRIATED ENDING BALANCE	-	-	-	32
33	7,552	2,622	312,915	33. TOTAL REQUIREMENTS	310,665	-	-	33

**NEW COMMITTED SPECIAL FUND
RESOURCES AND REQUIREMENTS
BUILDING FUND (ASSIGNED)**

CITY OF DURHAM
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget for Next Fiscal Year: 2025-26			
	Actual		Adopted Budget This Fiscal Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding FY2022-23	1st Preceding FY2023-24						
				Resources				
				Beginning Fund Balance:				
1	-	-	-	1. Cash On Hand (Cash Basis)	-	-	-	1
2				2. Bond or Levy Income				2
3	-	-	-	3. Administration Fee Income	-	-	-	3
4	-	-	-	4. Earnings from Temporary Investments	22,500	-	-	4
5				5. Transfer from General Fund	750,000			5
6				6. Transfer from Systems Development Charges	-			6
7	-	-	-					7
8	-	-	-	8. Total Resources	772,500	-	-	8
9								9
10				Fund Cost Estimates				10
11				11. Building Expense	276,970			11
12				12. Land Expense	1,130,410			12
13	-	-	-	13. Transaction Costs (6.581%)	92,620	-	-	13
14								14
15	-	-	-	15. Total Principal Cost	1,500,000	-	-	15
16								16
17				Requirements				17
18				18. Building Expense	-			18
19				19. Land Expense	-			19
20	-	-	-	20. Transaction Costs (6.581%)	-	-	-	20
21	-	-	-	21. Total Principal Cost	-	-	-	21
22								22
23				23. Transfer to General Fund	0			23
24				24. Contingencies	0			24
25								25
26								26
27	-	-	-	27. Total Expenditures	-	-	-	27
28	-	-	-	28. Total Unappropriated Ending Fund Balance	772,500	-	-	28
29	-	-	-	29. Total Requirements	772,500	-	-	29