



City of Durham Budget FY 2024-2025

Adopted: June 25th, 2024

Table of Contents

Budget Message.....1-10

Resolution 665-24 Adopting 2024-2025 Annual Budget..... 11-12

LB-50 Certification of Property Tax.....13

LB-20 General Fund Budget.....14-16

LB-20 Street Fund Budget.....17-18

LB-20 Transportation Development Tax Budget.....19

LB-20 Systems Development Fund Budget.....20

LB-20 Special Greenspaces Fund Budget.....21

Budget Committee Members 2024-2025.....22

Minutes of the First Budget Committee Meeting.....23-25

LB-1 Notice of Budget Hearing.....26

Legal Notices Published in Tigard Times and on City Website.....27-29

Resolution 663-24 Certifying Eligibility for Revenue Sharing30

Resolution 664-24 Election to Receive Revenue Sharing.....31

M E M O R A N D U M

TO: MEMBERS OF THE BUDGET COMMITTEE
FROM: JORDAN PARENTE, BUDGET OFFICER
RE: BUDGET MESSAGE 2024-2025 FISCAL YEAR
DATE: APRIL 18th, 2024; Updated April 19th, 2024; Updated May 17th, 2024; July 15th, 2024*

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 responsive public services; and
- Evaluating contract services to retain the most effective professional services possible; and
- Apportioning general administrative expenditures as equitably as possible across the various budget funds.

* The July 15th, 2024 update reflects the approved FY 2024-25 Ending Balances

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 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 when 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, the City realizes savings that coincide with reduced accounting and auditing fees needed to support this form of budgeting.

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 FY2022-23, the adopted budget for FY2023-24 and the proposed budget for FY2024-25 for total budget, expenditures and ending fund balances:

TOTAL BUDGET INCLUDING ENDING CASH BALANCES

	FY22-23	FY23-24	FY24-25
FUND	ACTUAL	BUDGET	BUDGET
General	\$1,920,679	\$1,898,533	\$2,136,239
State Street	\$2,224,822	\$2,215,146	\$2,517,139
TDT	\$16,429	\$465,650	\$465,219
SDC	\$177,122	\$228,455	\$199,055
Greenspaces	\$7,552	\$312,804	\$312,915
Total	\$4,346,604	\$5,120,588	\$5,630,567

ENDING FUND BALANCES

	FY22-23	FY23-24	FY24-25
FUND	ACTUAL	BUDGET	BUDGET
General	\$1,536,108	\$1,236,877	\$1,488,695
State Street	\$2,008,889	\$1,380,896	\$1,559,889
TDT	\$15,679	\$466,650	\$463,869
SDC	\$170,921	\$176,705	\$142,605
Greenspaces	\$2,402	\$89	\$0
Total	\$3,733,999	\$3,261,217	\$3,655,058

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 FY2023-24 was set at \$249,123,047 with a tax levy of \$122,743.02. 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 \$256,596,738.41. The property tax assessment for FY2024-25 will be \$126,425.31 with actual tax revenues of \$118,839.79 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.

	FY22-23	FY23-24	FY24-25
UTILITY	ACTUAL	BUDGET	BUDGET
PGE	\$82,221.48	\$80,000	\$88,000
N.W. Natural	\$29,336.88	\$27,000	\$30,000
Pride	\$13,571.78	\$13,000	\$13,000
MACC	\$17,400.00	\$18,000	\$12,000
Tigard Water	\$27,983.23	\$27,000	\$28,000
CWS	\$15,315.12	\$15,000	\$17,000
Frontier	\$1,641.48	\$1,000	\$1,250
Total	\$187,469.97	\$181,000	\$189,250

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. However, the table uses fees actually received in FY2022-23 along with the budgeted amount for FY2023-24 to predict revenues for FY2024-25.

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 for Tigard Water is based on 5% of public consumption revenues. The franchise fee received from MACC for cable television services has historically increased, however a decrease in January's fees received caused for lower expectations for the coming fiscal year. The proposed budget projects a total of \$189,250 in

franchise fees based on what has actually been received to date this year, plus amounts anticipated to be received through the end of this fiscal year.

Other Revenue Sources. The majority of City money is kept in the State Investment Pool, which slightly outperforms traditional FDIC insured accounts. Given recent increases to the federal lending rate, the expected interest return has also grown from recent years that experienced record low rates of return.

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 \$10,000 for FY2024-25, a large increase from past years as new homes are expected to begin construction in Durham Heights. Fees for business licenses and permits continue to be a modest but stable source of revenue.

State funds from cigarette taxes, liquor taxes, marijuana taxes and revenue sharing are apportioned based on population. Oregon's State Liquor Tax generates approximately two-thirds of the city's revenue sharing income for this budget category. 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 1938, a slight dip of 6 persons from last year.

	FY24-25	FY24-25
SOURCE	PER CAPITA	DOLLAR AMOUNT
Liquor Tax	\$21.24	\$41,163
Cigarette Tax	\$0.71	\$1,377
Marijuana Tax	\$1.38	\$2,674
Revenue Sharing	\$10.00	\$19,380
Total	\$33.33	\$64,594

Fiscal Year 2023-2024 saw the exhaustion of the remaining American Rescue Plan Act (ARPA) grant funding, which was first received in August of 2021. City Council decided to use these funds as *Revenue Replacement for Provision of Government Services* as permitted by the US. Department of the Treasury. The funds primarily went towards Police Services and came at a crucial time when critical revenues to cities fell due to factors associated with the pandemic.

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 FY24-25

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. 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 4.3%. The Administrative Assistant is scheduled to increase to level 3 on the matrix; however, the budget proposes an enhanced role for the current Administrative Assistant and considers full time hours at level 5, or \$29.88 per hour. Retaining qualified staff is important to the City and the enhanced costs will be offset through seeking and administering grants in some much-needed project areas while providing stability at City Hall. The Administrative Assistant intends to increase working hours from 25 to 30 hours per week, however, the budget allows for full time staff levels. Some examples of the planned work include administering the Metro Local Share bond, and projects to modernize the systems for permits and licensing and customer payments. Personnel Services also includes a \$5,000 Project Intern stipend. The creation of this line item is to help staff accomplish specialized projects using qualified student interns who gain valuable professional experience. Anticipated projects include an urban forest canopy study and digitizing city records for safe and permanent retention.

Administrative Assistant Salary History						
Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
2023 - 2024	\$ 24.10	\$ 25.26	\$ 26.39	\$ 27.51	\$ 28.65	\$ 29.79
2024 - 2025	\$ 25.14	\$ 26.35	\$ 27.52	\$ 28.69	\$ 29.88	\$ 31.07

City Administrator salary increases come at the discretion of City Council. This budget item has decreased from the current fiscal year, as there is no longer a need for overlapping City Administrator salaries or accrued vacation and sick time payouts. City Council negotiated sharing the savings in lieu of medical and dental benefits for the City Administrator. For this reason, the City has realized a substantial savings for the current fiscal year. This line item has also been

adjusted using the CPI-U for the Seattle area. Insurance expense remains in the budget for one full-time employee in the event it is required.

Medical/Dental Insurance. 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. Historically, the Administrator has been the only staff member receiving medical and dental benefits. The move to budgeting full time hours for the Administrative Assistant necessitates budgeting for insurance premiums for this position. As stated, the City is not paying medical and dental insurance premiums for the new City Administrator. Insurance costs are anticipated to rise at least 6%, increasing the line item for this budget.

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 FY2024-25 is budgeted at 23.72% percent of staff salary, as members of the Oregon Public Service Retirement Plan.

GENERAL FUND - EXPENDITURES (Materials and Services)

The budget for *Materials and Services* has increased from FY2023-24. Categories *Office Supplies* and *Equipment Operation* are increased to allow for upgrading computers, phones, and network. The City has sought State grant funding to refresh equipment that will be compatible with function and secure computing systems. This upgrade will require paying for faster and more reliable internet service and moving to a software as a service platform. These changes come with efficiencies for future budget cycles with a reduced need to pay for separate cloud storage and a less expensive phone system.

The *Insurance* category is increased based upon CIS projections. 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 in the current Intergovernmental Agreement (IGA) with Tualatin. This is year four of a five-year IGA.

The budget for Legal Services has been reduced to \$50,000 with \$500 included for Engineer Services that are not related to streets. Planning and Arborary Services have decreased to \$32,500. This budget includes a newly created \$17,250 line item for Information Technology services, the vast majority of which is anticipated to be a one-time expense. These funds will be used to transition City Hall to more secure refreshed computing equipment and to migrate the City Website to a .gov domain. It is anticipated that these projects will be funded through a yet to be awarded computing grant that the City has applied for. While there is need for work in these areas, such as comprehensive plan update, these funds have historically been underutilized. Only minor changes are expected in the cost of accounting, payroll services and auditing.

The proposed budget for park maintenance is \$37,250. 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 at the Durham City Park field. The City frequently receives positive citizen feedback regarding the condition of the City's parks and natural areas. The current Intergovernmental Agreement between Durham and Washington County provides for mosquito vector control in Durham at no charge, however, this will expire in 2025.

The lease for City Hall ends in March of 2025 and the fund has increased accordingly. Building maintenance has been reduced to \$550. Funds 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. This reduction reflects that potential building improvements, such as a new fridge, bathroom floor, or other minor improvements, will be deferred.

GENERAL FUND - EXPENDITURES (Capital Outlay and Contingency)

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 allocates \$15,000 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 \$150,220, one percent of

which 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, projected at \$33,000 for the coming fiscal year.

\$50,000 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 Drive and Willowbottom Way.

\$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 developments that have been approved. 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.

Capital Outlay has been allocated at \$450,000 for streets and \$100,000 for sidewalks and paths. Currently there are no shovel-ready projects but the City intends to seek an ODOT grant of \$100,000 for future road improvements. \$75,250 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. Like the System Development Charge and Greenspace Funds, monies are collected at same time as building permit fees on new homes. The Durham Heights 36-home planned residential development was approved in November of 2021 and the Durham Estates 9-home subdivision was approved in February 2023. The potential date for construction of these houses is unknown, but this budget anticipates collecting funds in the coming year for approximately 45 homes. The TDT fee increases to \$11,478 for single family homes starting on July 1st, 2024. 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, however, the City has no design plans for this project at this time. There are no budgeted expenditures in the TDT fund for FY 2024-25.

SDC FUND (Systems Development Charge)

The local SDC (Systems Development Charge) Fund tracks both street and park SDCs. 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 budgeted amount was reduced as there were no SDCs in the current fiscal year at the time of budgeting. This will change as new homes are built, however, Durham Code grants SDC credits for existing homes. The street SDCs 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 SDCs can only be used on capital improvement items in the Parks Capital Improvement Plan. \$40,000 has been included in the budget to cover possible improvements from the Park Plan. Oregon budget law allows transfers by Council resolution of 15% of the total appropriations in the fund without resorting to a supplemental budget process. Therefore, the proposed budget allocates \$10,000 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*. Metro's 2019 bond measure included a Local Share allocation to eligible park providers. Durham's allocation is \$310,665. This amount is available until December 31st, 2030. The process for applying for the allocation is very involved and is in its infancy. The amount is included in both the resources and requirements sections of the budget in the event that the funds are received. \$500 has also been budgeted for possible improvements.

FUNDING THE FUTURE

For 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. However, new construction is anticipated to grow slowly over the

short term and then cease as the buildable land is depleted. There are no plans for a local option levy at this time but the issue may need to be reevaluated after the impacts of growth have been realized; 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 continue to rise for employment salaries and benefits in order to recruit and retain qualified personnel.

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.

RESOLUTION NO. 665-24

A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, CATEGORIZING, AND LEVYING TAXES FOR BUDGET FISCAL YEAR 2024-25 FOR THE CITY OF DURHAM, WASHINGTON COUNTY, OREGON

WHEREAS, on April 30th, 2024, the Budget Committee of the City of Durham approved the budget for the fiscal year 2024-25 in the sum of \$5,630,567; 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, Durham City Council held a public budget hearing on June 25th, 2024;

NOW THEREFORE, BE IT RESOLVED THAT

1. That the City Council of the City of Durham hereby adopts the annual Budget for the fiscal year 2024-25 in the sum of \$5,630,567 now on file in the office of the City Recorder.
2. That the amounts for the fiscal year beginning July 1st, 2024 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Personal Services	\$230,556
Materials & Services	\$401,988
Capital Outlay	\$0
Transfers	\$0
Contingencies	\$15,000
Total	\$647,544

STATE STREET FUND

Personal Services	\$0
Materials & Services	\$197,000
Capital Outlay	\$650,000
Transfers	\$75,250
Contingencies	\$35,000
Total	\$957,250

TDT FUND

Personal Services	\$0
Materials & Services	\$0
Capital Outlay	\$0
Transfers	\$1,350
Contingencies	\$0
Total	\$1,350

SPECIAL GREENSPACES FUND

Personal Services	\$0
Materials & Services	\$500
Capital Outlay	\$310,665
Transfers	\$1,750
Contingencies	\$0
Total	\$312,915

SDC FUND

Personal Services	\$0
Materials & Services	\$10,000
Capital Outlay	\$30,000
Transfers	\$6,450
Contingencies	\$10,000
Total	\$56,450

DEBT SERVICE FUND

Bond (Principal)	\$0
Bond (Interest)	\$0
Materials & Services	\$0
Total	\$0

TOTAL APPROPRIATIONS ALL FUNDS:	\$1,975,509
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3. In addition to the appropriated amounts, the total non-appropriated budget requirements are:

GENERAL FUND – Unappropriated Ending Fund Balance	\$1,466,546	\$1,488,695
STATE STREET FUND – Unappropriated Ending Fund Balance	\$1,579,889	\$1,559,889
SDC FUND – Unappropriated Ending Fund Balance	\$142,605	
TDT FUND – Unappropriated Ending Fund Balance	\$463,869	
DEBT SERVICE FUND – Unappropriated Ending Fund Balance	\$0	
GREENSPACES FUND – Unappropriated Ending Fund Balance	\$0	
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$3,652,909	\$3,655,058

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 2024-25 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 2024-25, as adopted by this resolution, shall be submitted to the Washington County Clerk.

PASSED AND ADOPTED by the City of Durham, Washington County, Oregon this 25th day of June, 2024.

CITY OF DURHAM

BY:

Keith Jehnke, Mayor

ATTEST:

Jordan Parente, City Administrator/Recorder

Date: June 25th, 2024

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

**FORM OR-LB-50
2024-2025**

To assessor of Washington County

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

☐ Check here if this is
an amended form.

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

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

17160 SW Upper Boones Ferry Road Durham OR 97224 June 28, 2024
Mailing address of district City State ZIP code Date recorded
Jordan Parente City Administrator 503.639.6851 cityofdurham@comcast.net
Contact person Title Daytime telephone number 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

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits	
	Rate —or— Dollar Amount	
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	0.4927	Excluded from Measure 5 Limits
2. Local option operating tax 2		
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	0.4927
7. Election date when your new district received voter approval for your permanent rate limit 7	
8. Estimated permanent rate limit for newly merged/consolidated district 8	

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

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

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

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

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

FORM
LB-20

RESOURCES
GENERAL FUND

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year: 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2021-22	1st Preceding Year 2022-23						
				Beginning Fund Balance:				
1	854,223	1,536,108	1,426,682	1. Available cash on hand* (cash basis) or	1,569,805	1,569,805	1,569,805	1
2				2. Net working capital (accrual basis)				2
3	1,464	994	1,200	3. Previously levied taxes estimated to be received	1,200	1,200	1,200	3
4	6,015	40,416	14,267	4. Interest	50,000	50,000	50,000	4
5				5. OTHER RESOURCES				5
6	6,477	2,420	3,000	6. Building Dept. 20%	10,000	10,000	10,000	6
7	41,090	49,315	32,000	7. Permits & Licenses (including telecom)	32,000	32,000	32,000	7
8	1,926	981	250	8. Administrative Fees	750	750	750	8
9	180,310	187,470	181,000	9. Franchise Fees	189,250	189,250	189,250	9
10				10				10
11	0	0	0	11. Planning Revenues				11
12	19,127	19,508	19,498	12. State Revenue Sharing	19,380	19,380	19,380	12
13	1,619	1,428	1,419	13. Cigarette Taxes	1,377	1,377	1,377	13
14	35,782	38,480	37,927	14. Liquor Taxes	41,163	41,163	41,163	14
15	1,862	2,515	2,624	15. Marijuana Taxes	2,674	2,674	2,674	15
16			0	16. Fines				16
17	33,641	60,198	0	17. Miscellaneous				17
18	1,000	500	1,000	18. Grant	15,000	15,000	15,000	18
19	214,119	214,119	0	19. ARPA - SLFRF Grant	0	0	0	19
20				20. TRANSFERS				20
21	700	750	1,000	21. Transfer from Transportation Dev. Tax Fund	1,000	1,350	1,350	21
22	1,550	1,650	1,650	22. Transfer from Special Greenspaces Fund	1,650	1,750	1,750	22
23	3,300	3,500	4,750	23. Transfer from SDC Fund	4,750	6,450	6,450	23
24	38,200	40,500	55,250	24. Transfer from State Street Fund	55,250	75,250	75,250	24
25				25				25
26								26
27								27
28								28
29	1,442,405	2,200,851	1,783,517	29.TOTAL RESOURCES EXCEPT TAXES TO BE LEVIED	1,995,249	2,017,399	2,017,399	29
30			115,016	30. Taxes necessary to balance	118,840	118,840	118,840	30
31	111,229	114,339		31. Taxes collected in year levied				31
32	1,553,634	2,315,190	1,898,533	32. TOTAL RESOURCES	2,114,089	2,136,239	2,136,239	32

Proposed 4/18 Committee 4/30 Adopted 6/25

DETAILED EXPENDITURES **GENERAL FUND**

CITY OF DURHAM

Name of Municipal Corporation

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	* Number of Employees	Budget for Next Year: 2024-25			
	Actual		Adopted Budget This Year			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2021-22	First Preceding 2022-23							
1.				1. Personal Services					1.
2.	86,744	87,000	111,000	2. Salary - City Administrator	1 (FTE)	99,085	99,085	99,085	2.
3.	9,316	23,867	38,000	3. Salary - Administrative Assistant	1 (FTE)	59,880	59,880	59,880	3.
4.				4. Project Intern		5,000	5,000	5,000	4.
5.				5.					5.
6.	8,668	9,731	15,073	6. Payroll Taxes		14,485	14,485	14,485	6.
7.	21,696	23,989	37,265	7. PERS Retirement		37,706	37,706	37,706	7.
8.	10,133	10,067	12,600	8. Medical Insurance		13,750	13,750	13,750	8.
9.			21,888	9. Vacation/sick leave accrual		0	0	0	9.
10.	428	421	600	10. Workers Comp Insurance		650	650	650	10.
11.	136,985	155,075	236,426	11. TOTAL PERSONAL SERVICES		230,556	230,556	230,556	11.
12.				12.					12.
13.				13. Materials & Services					13.
14.	2,216	1,571	5,500	14. Office Supplies / Expenses (Includes Postage)		9,500	9,500	9,500	14.
15.	932	86	4,500	15. Equipment OPS & Maintenance		2,000	2,000	2,000	15.
16.	220	303	750	16. Publications & Notices		500	500	500	16.
17.	3,687	4,722	6,050	17. Insurance / Fidelity Bond		7,500	7,500	7,500	17.
18.	3,483	3,721	4,340	18. Dues & Subscriptions		4,477	4,477	4,477	18.
19.	482	375	3,000	19. Conference & Education		3,000	3,000	3,000	19.
20.	535	316	1,000	20. Automobile Expenses		1,000	1,000	1,000	20.
21.				21. Software		950	950	950	21.
22.	11,726	12,078	12,440	22. 9-1-1 Monies to WCCCA		12,441	12,441	12,441	22.
23.	151,815	157,888	164,200	23. Police Services		170,770	170,770	170,770	23.
24.				24. IT Support		17,250	17,250	17,250	24.
25.	17,882	-	60,500	25. Professional Services Legal and Other		50,500	50,500	50,500	25.
26.		1,495	40,000	26. Planning Services /Arborists		32,250	32,250	32,250	26.
27.	10,370	12,330	14,700	27. Audit		14,000	14,000	14,000	27.
28.	9,039	9,244	11,000	28. Accounting and payroll service		10,750	10,750	10,750	28.
29.	10,350	10,800	10,800	29. City Hall Lease		11,200	11,200	11,200	29.
30.	4,410	4,912	5,750	30. City Hall Communications & Utilities		7,200	7,200	7,200	30.
31.	613	508	600	31. City Hall: Security Alarm Monitoring		600	600	600	31.
32.	20,404	24,025	36,000	32. Park - Maintenance		37,250	37,250	37,250	32.
33.	1,283	839	2,000	33. Park - Utilities		2,000	2,000	2,000	33.
34.				34. Mosquito Vector Control					34.
35.	333	1,162	1,000	35. Miscellaneous		750	750	750	35.
35.	249,780	246,375	384,130	35. Subtotal Materials & Services		395,888	395,888	395,888	35.

DETAILED EXPENDITURES

GENERAL FUND

CITY OF DURHAM

Name of Municipal Corporation

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Number of Employees	Budget for Next Year: 2024-25			
	Actual		Adopted Budget This Year 2023-24			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2021-22	First Preceding 2022-23							
1.				1. Materials & Services (continued)					1.
2.	249,780	246,375	384,130	2. Subtotal Materials & Services from Page 1		395,888	395,888	395,888	2.
3.	1,200	1,200	1,200	3. Donations (Senior Center)		1,200	1,200	1,200	3.
4.	500	500	500	4. Donations (Miscellaneous)		500	500	500	4.
5.	2,005	275	-	5. Miscellaneous		1,000	1,000	1,000	5.
6.	940	1,683	1,800	6. Newsletter (Printing and delivery)		2,250	2,250	2,250	6.
7.	-	21	600	7. Meals & Entertainment		600	600	600	7.
8.	-	70	2,000	8. City Hall Building Maintenance		550	550	550	8.
9.	-	-	-	9.		-	-	-	9.
10.	254,425	250,124	390,230	10. TOTAL MATERIALS & SERVICES		401,988	401,988	401,988	10.
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		15,000	15,000	15,000	26.
27.				27.					27.
28.				28.					28.
29.									29.
30.									30.
31.	136,985	136,985	236,426	29. TOTAL PERSONAL SERVICES (PG. 1)		230,556	230,556	230,556	31.
32.									32.
33.	391,410	387,109	661,656	33. TOTAL EXPENDITURES		647,544	647,544	647,544	33.
34.	1,162,224	1,162,224	1,236,877	34. Unappropriated Ending Fund Balance		1,466,546	1,466,546	1,488,695	34.
35.	1,553,634	1,549,333	1,898,533	35. TOTAL		2,114,090	2,114,090	2,136,239	35.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
STATE STREET FUND

Page 1 of 2

CITY OF DURHAM

Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2nd Preceding Year 2021-22	1st Preceding Year 2022-23						
				RESOURCES				
				Beginning Fund Balance				
1.	1,760,660	2,008,889	2,004,630	1. *Cash on Hand (Cash Basis) or	2,163,919	2,163,919	2,163,919	1.
2.				2. *Working Capital (Accrual Basis)				2.
3.	9,966	54,997	20,046	3. Earning from Temporary Investments - Interest	70,000	70,000	70,000	3.
4.	99,055	100,000	-	4. ODOT Grant	100,000	100,000	100,000	4.
5.	1,531	1,522	1,545	5. 1% State Gas Tax - Bike and Ped	1,502	1,502	1,502	5.
6.	151,600	150,650	152,925	6. State Highway Tax	148,718	148,718	148,718	6.
7.	6,144	6,284	6,000	7. Washington County Gas Tax	5,500	5,500	5,500	7.
8.	36,445	37,850	30,000	8. Miscellaneous / Wash County Vehicle reg fee	27,500	27,500	27,500	8.
9.	2,065,401	2,360,192	2,215,146	9. Total Resources Except Taxes to be Levied	2,517,139	2,517,139	2,517,139	9.
10.				10. Taxes Necessary to Balance	-			10.
11.				11. Taxes Collected in Year Levied				11.
12.	2,065,401	2,360,192	2,215,146	12. TOTAL RESOURCES	2,517,139	2,517,139	2,517,139	12.
				REQUIREMENTS				
1.				1. Personal Services (see General Fund)				1.
2.				2.				2.
3.				3. Materials & Services				3.
4.				4.				4.
5.	-	360	65,000	5. Professional Services Planning/Engineering	65,000	65,000	65,000	5.
6.	11,635	11,505	20,000	6. Street Lights (PGE billing)	25,000	25,000	25,000	6.
7.	5,734	296	52,000	7. Street Maintenance / Repair	50,000	50,000	50,000	7.
8.	594	806	2,000	8. Street Signs	2,000	2,000	2,000	8.
9.	23,896	34,166	50,000	9. Bike Paths & Sidewalks	50,000	50,000	50,000	9.
10.	8,358	8,358	-	10. Miscellaneous	-	-	-	10.
11.	772	2,523	5,000	11. Street Light Replacements	5,000	5,000	5,000	11.
12.					-			12.
13.								13.
14.								14.
15.								15.
16.								16.
17.	50,989	58,014	194,000	17. TOTAL MATERIALS & SERVICES	197,000	197,000	197,000	17.

SPECIAL FUND
REQUIREMENTS (continued)
STATE STREET FUND

CITY OF DURHAM

Name of Municipal Corporation

HISTORICAL DATA				DESCRIPTION REQUIREMENTS	Budget for Next Year: 2024-25			
Actual			Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
2nd Preceding Year 2021-22	1st Preceding Year 2022-23							
				REQUIREMENTS				
1.	50,989	58,014	194,000	1. Total Materials & Services (from Page 1)	197,000	197,000	197,000	1.
2.				2.				2.
3.				3.				3.
4.				4. Capital Outlay				4.
5.	-	-	450,000	5. Street Projects	450,000	450,000	450,000	5.
6.	-	24,892	100,000	6. Sidewalks & Paths	100,000	100,000	100,000	6.
7.	102,694	100,885	-	7. ODOT grant	100,000	100,000	100,000	7.
8.				8.				8.
9.				9.				9.
10.	102,694	125,777	550,000	10. TOTAL CAPITAL OUTLAY	650,000	650,000	650,000	10.
11.				11.				11.
12.				12.				12.
13.				13. Transfers				13.
14.	38,200	40,500	55,250	14. Transfer to General Fund	55,250	75,250	75,250	14.
15.				15.				15.
16.				16.				16.
17.	38,200	40,500	55,250	17. TOTAL TRANSFERS	55,250	75,250	75,250	17.
18.				18.				18.
19.				19.				19.
20.	-	-	35,000	20. CONTINGENCIES	35,000	35,000	35,000	20.
21.				21.				21.
22.				22.				22.
23.				23.				23.
24.	191,883	224,291	834,250	24. TOTAL EXPENDITURES	937,250	957,250	957,250	24.
25.	1,873,518	2,008,889	1,380,896	25. UNAPPROPRIATED ENDING FUND BALANCE	1,579,889	1,579,889	1,559,889	25.
26.	2,065,401	2,233,180	2,215,146	26. TOTAL REQUIREMENTS	2,517,139	2,537,139	2,517,139	26.
30.								30.

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

CITY OF DURHAM

Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2024-25			
Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
			RESOURCES				
			Beginning Fund Balance				
16,597	15,679	15,584	1. *Cash on Hand (Cash Basis) or	15,153	15,153	15,153	1.
			2. *Working Capital (Accrual Basis)	449,910	449,910	449,910	2.
89	89	156	3. Earning from Temporary Investments	156	156	156	3.
			4.				4.
			5.				5.
0	0	449,910	6. Development Charges				6.
			7.				7.
			8.				8.
16,686	15,768	465,650	9. Total Resources Except Taxes to be Levied	465,219	465,219	465,219	9.
			10. Taxes Necessary to Balance				10.
			11. Taxes Collected in Year Levied				11.
16,686	15,768	465,650	12. TOTAL RESOURCES	465,219	465,219	465,219	12.
			REQUIREMENTS				
			1. Materials & Services				1.
			2. Miscellaneous				2.
			3. TOTAL MATERIALS & SERVICES				3.
			4.				4.
			5. Capital Outlay				5.
-	-	-	6. Road Improvements UBFR	-	-	-	6.
			7. Sidewalks				7.
-	-	-	8. TOTAL CAPITAL OUTLAY	-	-	-	8.
			9.				9.
			10. Transfers				10.
700	750	1,000	11. Transfer to General Fund - Administration	1,000	1,350	1,350	11.
			12.				12.
700	750	1,000	13. TOTAL TRANSFERS	1,000	1,350	1,350	13.
			14. CONTINGENCIES				14.
700	750	1,000	15. TOTAL EXPENDITURES	1,000	1,350	1,350	15.
15,986	15,018	464,650	16. UNAPPROPRIATED ENDING BALANCE	464,219	463,869	463,869	16.
16,686	15,768	465,650	17. TOTAL REQUIREMENTS	465,219	465,219	465,219	17.

Proposed 4/18

Committee 4/30

Adopted 6/25

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

CITY OF DURHAM
Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2024-25			
	Second Preceding Year 2021-22	Actual First Preceding Year 2022-23	Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				RESOURCES				
				Beginning Fund Balance				
1.	179,226	170,921	167,381	1. Cash on Hand (Cash Basis) - Parks	167,381	167,381	167,381	1.
2.	-	-		2. Cash on Hand (Cash Basis) - Streets				2.
3.	960	960	1,674	3. Earning from Temporary Investments - Parks	1,674	1,674	1,674	3.
4.	-	-		4. Earning from Temporary Investments - Streets				4.
5.				5.				5.
6.	-	-		6. Development Charges - Streets				6.
7.	-	-	59,400	7. Development Charges - Parks	30,000	30,000	30,000	7.
8.			-	8.			-	8.
9.	180,186	171,881	228,455	9. Total Resources Except Taxes to be Levied	199,055	199,055	199,055	9.
10.				10. Taxes Necessary to Balance				10.
11.				11. Taxes Collected in Year Levied				11.
12.	180,186	171,881	228,455	12. TOTAL RESOURCES	199,055	199,055	199,055	12.
				REQUIREMENTS				
1.				1. Materials & Services				1.
2.				2. Miscellaneous Streets				2.
3.	-	-	10,000	3. Miscellaneous Parks	10,000	10,000	10,000	3.
4.	-	-	10,000	4. TOTAL MATERIALS & SERVICES	10,000	10,000	10,000	4.
5.				5.				5.
6.				6. Capital Outlay				6.
7.	-	-	-	7. Transportation System Improvements	-	-	-	7.
8.	4,602	4,602	30,000	8. Parks Improvements	30,000	30,000	30,000	8.
9.	4,602	4,602	30,000	9. TOTAL CAPITAL OUTLAY	30,000	30,000	30,000	9.
10.				10. Transfers				10.
11.			-	11. Transfer to General Fund - Administration Street	-	-	-	11.
12.	3,300	3,500	4,750	12. Transfer to General Fund - Administration Parks	4,750	6,450	6,450	12.
13.	3,300	3,500	4,750	14. TOTAL TRANSFERS	4,750	6,450	6,450	13.
14.								14.
15.				15. Contingencies				15.
16.	-	-	7,000	16. Contingencies Parks	10,000	10,000	10,000	16.
17.	-	-		17. Contingencies Streets				17.
18.	-	-	7,000	18. TOTAL CONTINGENCIES	10,000	10,000	10,000	18.
19.	-	-	-	19. Total Expenditures Streets	-	-	-	19.
20.	7,902	8,102	51,750	20. Total Expenditures Parks	54,750	56,450	56,450	20.
21.	172,284	163,779	176,705	21. Unappropriated Ending Fund Balance Parks	144,305	142,605	142,605	21.
22.	-	-	-	22. Unappropriated Ending Fund Balance Streets	-	-	-	22.
23.	180,186	171,881	228,455	23. TOTAL REQUIREMENTS	199,055	199,055	199,055	23.

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: 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Yr 2021-22	First Preceding Yr 2022-23						
				RESOURCES				
				Beginning Fund Balance				
1.	7,500	2,402	2,139	1. *Cash on Hand (Cash Basis) or	2,250	2,250	2,250	1.
2.				2. *Working Capital (Accrual Basis)				2.
3.	35	35	-	3. Earning from Temporary Investments	-	-	-	3.
4.	250	250		4. Miscellaneous				4.
5.			310,665	5. Metro Bond Local Share	310,665	310,665	310,665	5.
6.	0	0		6. Nature in Neighborhoods Grant				6.
7.				7.				7.
8.				8.				8.
9.	7,785	2,687	312,804	9. Total Resources Except Taxes to be Levied	312,915	312,915	312,915	9.
10.				10. Taxes Necessary to Balance				10.
11.				11. Taxes Collected in Year Levied				11.
12.	7,785	2,687	312,804	12. TOTAL RESOURCES	312,915	312,915	312,915	12.
				REQUIREMENTS				
1.				1. Materials & Services				1.
2.	-	-	400	2. Miscellaneous	500	500	500	2.
3.	-	-	400	3. TOTAL MATERIALS & SERVICES	500	500	500	3.
4.				4.				4.
5.				5. Capital Outlay				5.
6.	-	-	-	6. Park Improvements	-	-	-	6.
7.	-	-	310,665	7. Metro Bond Local Share	310,665	310,665	310,665	7.
8.	-	-	310,665	8. TOTAL CAPITAL OUTLAY	310,665	310,665	310,665	8.
9.				9.				9.
10.	1,550	2,650	1,650	10. TRANSFER TO GENERAL FUND	1,650	1,750	1,750	10.
11.				11.				11.
12.				12.				12.
13.				13. CONTINGENCIES	-			13.
14.	1,550	2,650	312,715	14. TOTAL EXPENDITURES	312,815	312,915	312,915	14.
15.	6,235	37	89	15. UNAPPROPRIATED ENDING BALANCE	100	-	-	15.
16.	7,785	2,687	312,804	16. TOTAL REQUIREMENTS	312,915	312,915	312,915	16.

BUDGET COMMITTEE FY 2024-2025

APPOINTEES (3 YEAR TERMS)

Name/Address	Phone	Term Expires
Brad Henry [REDACTED] SW Withywindle Court	([REDACTED]) [REDACTED] - [REDACTED]	Dec. 31, 2026
Teresa Braun [REDACTED] SW Kingfisher Way	([REDACTED]) [REDACTED] - [REDACTED]	Dec. 31, 2026
Kelly Garlick [REDACTED] SW Arkenstone Drive	([REDACTED]) [REDACTED] - [REDACTED]	Dec. 31, 2024
Martha Rainey [REDACTED] SW Kingfisher Way	([REDACTED]) [REDACTED] - [REDACTED]	Dec. 31, 2025
David Streicher [REDACTED] SW Peters Road	([REDACTED]) [REDACTED] - [REDACTED]	Dec. 31, 2025

CITY COUNCIL MEMBERS

Name/Address	Phone	Term Expires
Mayor Keith Jehnke [REDACTED] SW Peters Road	([REDACTED]) [REDACTED] - [REDACTED]	December 31, 2024
Council President Joshua Drake [REDACTED] SW Woody End	([REDACTED]) [REDACTED] - [REDACTED]	December 31, 2026
Councilor Leslie Gifford [REDACTED] SW Willowbottom Way	([REDACTED]) [REDACTED] - [REDACTED]	December 31, 2024
Councilor Chuck Van Meter [REDACTED] SW 80 th Place	([REDACTED]) [REDACTED] - [REDACTED]	December 31, 2024
Councilor Gary Paul [REDACTED] SW Kingfisher Way	([REDACTED]) [REDACTED] - [REDACTED]	December 31, 2024

Budget Officer

Jordan Parente, City Administrator/Recorder



City of Durham
BUDGET COMMITTEE MINUTES
April 30, 2024

1. **OPEN THE MEETING AND ROLL CALL.** Mayor Jehnke brought the meeting to order at 6:30 pm.

Committee Members Present: Keith Jehnke, Leslie Gifford, Joshua Drake, Gary Paul, Teresa Braun, Brad Henry, Kelly Garlick, Martha Rainey, and David Streicher (via Zoom).

Committee Members Absent: Chuck Van Meter

Staff Present: Budget Officer Jordan Parente and Administrative Assistant Becky Morinishi.

2. **SELECTION OF CHAIR.** Teresa Braun nominated Leslie Gifford to be the Budget Chair for Fiscal Year 2024-25. Gifford accepted the nomination. The Budget Committee approved Gifford as Chair (9-0).

MO 043024-1

3. **BUDGET MESSAGE PRESENTED BY BUDGET OFFICER.** Budget Officer Parente presented an overview of the proposed budget for FY 2024-25. Mr. Parente shared that the budget is broken up into five different funds. General Fund resources are expected to be \$2,114,089 and expenses are expected to be \$647,544. Mr. Parente noted that the City's 5-year contract with Tualatin Police is up for renewal after the next fiscal year. He explained that he lowered the amount for Professional Services by \$10,000 and slightly increased the amount for Line 29, City Hall Lease, because the lease will need to be renegotiated when it expires in March, 2025.

State Street Fund is set at \$2,517,139 and includes an anticipated \$100,000 ODOT grant. The Transportation Development Tax (TDT) Fund is set at \$465,219 with no anticipated expenditures. The Systems Development Charge (SDC) Fund is set at \$199,055. The Greenspaces Fund is set at \$312,915 due to the potential of receiving funding from the Metro Local Share Grant in the 24-25 fiscal year. Mr. Parente presented the expected distribution of several state-collected taxes and their proposed uses in the General Fund. He also presented the projected receipt of State and County gas tax and vehicle registration fees and their proposed uses in the Street Fund.

Brad Henry asked how much of the building permit revenue from Durham Heights construction will be realized in the 2024-2025 fiscal year versus following years. Mr. Parente answered that it is hard to gauge exactly when the homes will be built, but it is possible that the revenue will be greater than the anticipated \$10,000 in the budget if the homes are built quickly.

4. **OPEN HEARING ON POSSIBLE USES OF STATE REVENUE SHARING.** Chair Gifford opened a public hearing on possible uses of state revenue sharing at 8:59 PM. There was no public comment.

5. CLOSE HEARING. Chair Gifford closed the public hearing at 7:00 PM.

6. DISCUSS AND APPROVE BUDGET ITEMS. David Streicher suggested altering the methodology for fund transfers to more closely represent the time spent on administering the funds. Chair Gifford explained that the current methodology is based on the percentage of increase in payroll from one fiscal year to the next. Using that methodology, Chair Gifford proposed increasing the transfers for the TDT Fund from \$1,000 to \$1,350, the Greenspaces Fund from \$1,650 to \$2,250, the SDC Fund from \$4,750 to \$6,450, and the State Street Fund from \$55,250 to \$74,750. Mr. Streicher asked if staff knows what percentage of time is spent administering the funds. Chair Gifford replied that the staff is small and working at capacity and it would not be an efficient use of time to keep records on the amount of time spent administering the funds. Mr. Streicher asked if it is possible for the staff to take an educated guess at how much time is spent administering the funds. Mr. Parente noted that staff time administering the funds will increase in the next fiscal year due to the new houses being built. Mayor Keith Jehnke said that it will be easier for Mr. Parente to know how much time is spent administering the funds when he has been in the position for a longer period of time. Mr. Streicher said it would be more transparent if the transfers were based on the percentage of time. Teresa Braun asked if the auditor has ever been concerned over the transfer amounts. Chair Gifford answered that the auditors have never questioned the transfers. Mr. Streicher said that he is okay with the methodology since the auditors are comfortable with it.

Martha Rainey moved to approve \$84,800 in total transfers. Joshua Drake seconded. The motion passed (9-0).

MO 043024-2

Chair Gifford opened the floor for questions about budget expenses. Brad Henry asked Mr. Parente to speak on the new IT Support line item. Mr. Parente explained that he has applied for two cybersecurity grants and cannot spend the grant money if there is not a line item for IT Support. He clarified that the \$17,250 in the budget is not the amount that will be needed every year. Part of the money will pay for the City to migrate to a .gov website, which requires the City to hire a specialist to do the transfer. The other large project is refreshing the City's office equipment and enhancing cybersecurity measures. Mr. Parente added that these projects will be funded by grants and the amount budgeted for IT Support in future years should be much lower for maintenance. One \$5,000 grant from CIS has already been awarded and he is waiting to hear back on a larger grant from the State.

David Streicher asked if the City needs to refresh any other office equipment such as computers and printers. Mr. Parente replied that he just used some of the \$5,000 grant to purchase a new computer for his position and a replacement computer and printer for the Administrative Assistant. He added that he could replace the two City laptops, but he does not intend to spend more than the grant the City received. Mr.

Parente explained that the new computers require new software licenses and, unfortunately, most software has moved to a subscription model. Mr. Parente intends to use the grant from the State to purchase the software subscriptions.

Mr. Henry asked Mr. Parente about the anticipated \$30,000 revenue in the SDC Fund. Mr. Parente replied that the \$30,000 is from the City's Park SDC that will be charged on the new houses. Administrative Assistant Becky Morinishi added that the SDC fee for each new house is \$1,320.

Brad Henry moved to approve the budget for FY2024-2025 with the changes to the transfers. Teresa Braun seconded the motion. The motion passed (9-0).

MO 043024-3

7. **SET ADDITIONAL BUDGET COMMITTEE MEETINGS, AS NECESSARY.** Chair Gifford said that no further meetings are needed since the budget was already approved by the Budget Committee.

8. **CLOSE BUDGET MEETING.** Joshua Drake moved to adjourn the meeting. Teresa Braun seconded the motion. The vote passed (9-0).

MO 043024-4

Gifford closed the meeting at 7:22 PM.

Approved:

LESLIE GIFFORD, BUDGET COMMITTEE CHAIR

Attest:

JORDAN PARENTE, CITY ADMINISTRATOR/RECORDER

FORM LB-1

City of Durham

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023 - 2024	Proposed Budget Next Year 2024 - 2025
Beginning Fund Balance/Net Working Capital	3,230,247	3,616,416	3,918,508
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	219,558	213,250	457,720
Federal, State and all Other Grants, Gifts, Allocations and Donations	296,306	311,665	425,665
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	46,400	62,650	62,650
All Other Resources Except Current Year Property Taxes	438,760	801,591	625,034
Current Year Property Taxes Estimated to be Received	115,333	115,016	118,840
Total Resources	4,346,604	5,120,588	5,608,417

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	155,075	236,426	230,556
Materials and Services	285,353	594,630	609,487
Capital Outlay	125,777	890,665	990,665
Debt Service	0	0	0
Interfund Transfers	46,400	62,650	62,650
Contingencies	0	77,000	60,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	3,733,999	3,259,217	3,655,059
Total Requirements	4,346,604	5,120,588	5,608,417

**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 1	City of Durham 1	City of Durham 2
FTE			
FTE			
Not Allocated to Organizational Unit or Program FTE			
Total Requirements	4,346,604	5,120,588	5,608,417
Total FTE	1	1	2

STATEMENT OF CHANGES IN ACTIVITIES & SOURCES OF FINANCING *

The inclusion of funds and capital outlay in the Greenspace Fund for receiving the Local Share Funds from Metro for use in the park have been carried forward. The Administrative Assistant is proposed to be budgeted for full time employment with an anticipated increase in workload due to a high volume of expected home permits and an increased scope of duties.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed This Year 2023-2024	Rate or Amount Proposed Next Year 2024 - 2025
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 1st	Estimated Debt Authorized But Not Incurred on July 1st
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

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

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

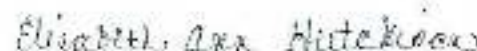
State of Oregon, County of Washington, ss I,
Nichole Lee DeBuse, being first duly sworn,
depose and say that I am the Regional Pub-
lisher of the **The Times**, a newspaper of
general circulation, published in Washington
County, Oregon, as defined by ORS 193.010
and 193.020, that

City of Durham
Notice of Budget Committee Meeting to
be published in The Times on April 11,
2024.
Ad#: 321013

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):
04/11/2024


Nichole Lee DeBuse (Regional Publisher)

Subscribed and sworn to before me this
04/11/2024.


NOTARY PUBLIC FOR OREGON

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

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 1st, 2024 to June 30th, 2025 will be held at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon. The meeting will take place on Tuesday, April 30th, 2024, 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 19th, 2024, at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon, between the hours of 9:00 a.m. and 4:00 p.m., Monday through Friday.

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 remotely via Zoom (a virtual meeting platform), please email cityofdurham@zoomcast.net prior to 4:30 p.m. on April 26, 2024. If you wish to submit anything to be considered at the budget meeting, please email the submission to cityofdurham@zoomcast.net by 4:30 p.m. on April 26, 2024.

Publish April 11, 2024

TT321013



"Second Hearing Notice"

Following information was posted on News Updates section of the City of Durham website on April 17th 2024, (found at <https://durham-oregon.us/2024/04/public-notice-of-budget-committee-meeting/>):

Public 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 1st, 2024 to June 30th, 2025 will be held at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon. The meeting will take place on Tuesday, April 30th, 2024, 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 11th, 2024. A copy of the budget document is available for public viewing on or after April 19th, 2024, at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon, between the hours of 9:00 a.m. and 4:00 p.m., Monday through Friday.

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 remotely via Zoom (a virtual meeting platform), please email cityofdurham@comcast.net prior to 4:30 p.m. on April 26th, 2024. If you wish to submit anything to be considered at the budget meeting, please email the submission to cityofdurham@comcast.net by 4:30 p.m. on April 26th, 2024.

Posted April 17/24

A public meeting of the Durham City Council will be held on June 25th, 2024 at 6:00 p.m. at Durham City Hall located at 17160 SW Upper Dunes Ferry Road, Durham, ON M3B 2K4. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 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 Dunes Ferry Road, Durham, Ontario, between the hours of 9:00 a.m. and 4:00 p.m. or on-line at www.durham.ca or by email at cityofdurham@cityofdurham.ca. 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.

Contact: Jackie Drake

Telephone: 905.874.5861

Email: cityofdurham@cityofdurham.ca

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023 - 2024	Approved Budget Next Year 2024 - 2025
Regulating Fund Rate on Net Working Capital	5,299,247	5,515,115	2,915,506
Taxes, Licenses, Permits, Fines, Assessments & Other Services	215,558	215,255	457,750
Federal, State and All Other Grants, Contributions, Loans and Transfers	296,536	311,665	427,665
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers and Service Reimbursements	65,451	62,650	64,800
All Other Resources Except Current Year Property Taxes	455,290	501,591	625,194
Current Year Property Taxes Estimated to be Received	115,523	115,518	115,840
Total Resources	6,346,604	6,220,588	5,634,567

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	155,073	235,125	240,556
Materials and Service	285,553	591,655	609,447
Capital Outlay	125,772	590,665	990,665
Debt Service	0	0	0
Interfund Transfers	45,451	62,650	64,800
Contingencies		77,000	60,000
Residual Requirements	0	0	0
Unapportioned Funding, Balance and Reserved for Future Expenditure	5,759,009	5,259,217	4,655,159
Total Requirements	6,346,604	6,220,588	5,634,567

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

Name of Organization, Unit or Program	City of Durham	City of Durham	City of Durham
FTE by Unit or Program	1	1	2
City of Durham	6,346,604	6,220,588	5,634,567
FTE	1	1	2
Total Requirements	6,346,604	6,220,588	5,634,567
Total FTE	1	1	2

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

The primary change in the budget from the previous year is the elimination of the American Rescue Plan Act funds. The Local Share Funds from Metro remain an important source of capital outlay funding for the Georgetown Park for use in the park.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2022 - 2023	Rate or Amount Imposed This Year 2023 - 2024	Rate or Amount Approved Next Year 2024 - 2025
Permanent Rate Levy (true limit 0.4927 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
Total	\$0	\$0

The City of Durham is not a party to any debt or other financial obligation that is not included in this statement.

Published June 5, 2024

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Attn: Jc
DURHAM
17160
DURHAM, ON M3B 2K4

15-04-08-08-00-00-00

RESOLUTION NO. 663-24

A RESOLUTION OF DURHAM CITY COUNCIL CERTIFYING 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 & ADOPTED by the City of Durham, Washington County, Oregon,
on the 30th day of April, 2024.

CITY OF DURHAM

BY:

Keith Jehnke, Mayor

ATTEST:

Jordan Parente, City Administrator/Recorder

RESOLUTION NO. 664-24

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 2024-2025 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 2024-2025.

PASSED AND ADOPTED by the City of Durham, Washington County, Oregon,
on the 25th day of June, 2024.

CITY OF DURHAM

BY:

Keith Jehnke, Mayor

ATTEST:

Jordan Parente, City Administrator/Recorder

I hereby certify that a public hearing before the Budget Committee was held on April 30th, 2024, and a public hearing before the City Council was held on June 25th, 2024, giving citizens an opportunity to comment on use of State Revenue Sharing funds.

Jordan Parente, City Administrator/Recorder

Date: June 25th, 2024

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