



City of Durham Budget

FY 2023-2024

Approved June 27, 2023

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MEMORANDUM

TO: MEMBERS OF THE BUDGET COMMITTEE
FROM: LINDA TATE, BUDGET OFFICER
RE: BUDGET MESSAGE 2023-2024 FISCAL YEAR
DATE: APRIL 14, 2023; Updated on April 25, 2023

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

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

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

BASIS OF ACCOUNTING

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

CITY FUND STRUCTURE

Durham has a relatively small number of budget funds that have been selected to track general administration and special revenue sources. The following tables provide a comparison between the actual ending budget for FY2021-22, the adopted budget for FY2022-23 and the proposed budget for FY2023-24 for total budget, expenditures and ending fund balances:

TOTAL BUDGET INCLUDING ENDING CASH BALANCES

	FY21-22	FY22-23	FY23-24
FUND	ACTUAL	BUDGET	BUDGET
General	1,553,634	1,758,867	1,898,533
State Street	2,065,401	2,165,050	2,215,146
TDT	16,686	362,483	465,650
SDC	180,186	219,545	228,455
Greenspaces	7,785	5,759	312,804
Total	3,823,692	4,511,704	5,120,588

ENDING FUND BALANCES

	FY21-22	FY22-23	FY23-24
FUND	ACTUAL	BUDGET	BUDGET
General	1,162,224	1,175,949	1,236,877
State Street	1,873,518	1,248,550	1,380,896
TDT	15,986	361,733	464,650
SDC	172,284	169,045	176,705
Greenspaces	6,235	609	89
Total	3,230,247	2,955,886	3,259,217

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 FY2022-23 was set at \$241,107,116 with a tax levy of \$118,793. 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 \$248,340,329. The property tax assessment for FY2023-24 will be \$122,357 with actual tax revenues of \$115,016 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.

	FY21-22	FY22-23	FY23-24
UTILITY	ACTUAL	BUDGET	BUDGET
PGE	79,266.90	74,500	80,000
N.W. Natural	23,683.86	23,000	27,000
Pride	13,146.06	12,500	13,000
MACC	18,681.00	18,700	18,000
Tigard Water	28,162.83	24,000	27,000
CWS	14,410.78	14,200	15,000
Frontier	2,959.11	1,000	1,000
Total	180,310.54	167,900	181,000

Franchise fees represent the largest revenue source in the General Fund accounting for nearly half of all revenue received in the fiscal year (excluding grants and interfund transfers). The above table sets forth the seven utilities that pay franchise fees or taxes in lieu to the City of Durham. The franchise fees are based on percentages of revenues generated in the City by various agencies during the calendar (not fiscal) year. The table, however, sets forth the fees actually received during the City's FY2021-22 fiscal year and budgeted for FY2022-23 and FY2023-24.

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 has increased because of the new IGA which raised the percentage from 1% to 5% starting in 2019. The franchise fee received from MACC for cable television services has historically increased, but the fee received from Frontier for phone has had a tendency to decrease due to residents converting from land lines to cell phones. The proposed budget projects a total of \$181,000 in franchise fees

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

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

Building Department revenue projections are based on *best guess* estimates. Durham administers the issuance of building permits. From all of the fees collected 80% is remitted to the City of Tualatin to perform plan checking and building inspection. It is anticipated that the City share of 20% will be \$3,000 for FY2023-24.

Business license fees and permit fees have been fairly stable resources. However, it is possible that they may decrease this year due to the impact of the pandemic. The figures in the “actual” column can vary depending upon when the apartment fees are received since the due date is at the end of the fiscal year.

State funds from cigarette taxes, liquor taxes, marijuana taxes and revenue sharing are apportioned based on population. Projections for this and other State shared revenues are based on information provided by the League of Oregon Cities. The table below shows the expected state distribution per capita and the total dollars anticipated being received based on a population of 1944.

	FY23-24	FY23-24
SOURCE	PER CAPITA	DOLLAR AMOUNT
Liquor Tax	19.51	37,927
Cigarette Tax	.73	1,419
Marijuana Tax	1.35	2,624
Revenue Sharing	10.03	19,498
Total	31.62	61,468

The American Rescue Plan Act (ARPA) enacted a State and Local Fiscal Recovery Fund grant program. Durham received its first tranche of those funds in August of 2021 and received the final tranche in August of 2022. Council decided to use these funds for “Provision of Government Services” in the “Revenue Replacement” category of the guidance supplied by the US. Department of the Treasury. Police Services and 9-1-1 Monies to WCCCA classify as “Provision of Government Services”.

Resources that are Passed Through. The proposed budget does not include fees charged to developers for planning services, arborist, attorney, building inspections, etc. as revenue. Traditionally, these professional services are billed at an hourly rate, based on the billing from the service provider, to the developer or contractor and the amount collected is then remitted to the service provider. The proposed budget treats such fees as pass-through funds, neither actual revenue nor actual expenditure. The income and expense are tracked in the City's accounting system, but not as part of the budget. This has the effect of reducing the total budget and portraying only the costs for those services that are a true expense of the City.

GENERAL FUND - EXPENDITURES (Personal Services)

City Employees. The City Administrator and Administrative Assistant are the only employees on the City's payroll. A salary study was conducted in 2012 that resulted in a new salary matrix for the position of Administrative Assistant. The current Administrative Assistant is placed at level 1 on the matrix. The personnel policy provides that the matrix be adjusted each year based on the Seattle area CPI-U. The applicable CPI-U for the Seattle area is 9.0%. The Administrative Assistant salary for FY2023-24 is based on the level 2 amount of \$25.26 times 5.5 hours per day for a total of 119.17 hours per month for 12 months.

Administrative Assistant Salary History						
Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
2022 - 2023	\$ 22.11	\$ 23.17	\$ 24.21	\$ 25.24	\$ 26.28	\$ 27.33
2023 - 2024	\$ 24.10	\$ 25.26	\$ 26.39	\$ 27.51	\$ 28.65	\$ 29.79

The City Council requested that the budget be prepared with the salary for the City Administrator adjusted using the CPI-U for the Seattle area, and the Council may alter it later. This budget allocates additional funds for the potential double salary for two months of transition to the new City Administrator plus the payment of accrued vacation and sick pay.

Medical/Dental Insurance. The Administrator is the only staff member to receive medical and dental benefits. The Trust policies governing the City Insurance Services Benefits Program provide that if an employer does not contribute toward the cost of dependent coverage, then the employer must pay 100% of the premium for the employee. If the employer pays dependent coverage, it must pay at least 50%. The City pays only the employee share of insurance premiums. The addition of other eligible family members to the insurance plan is paid for by the employee.

This amount is eligible for the IRS Section 125 Premium Conversion Plan that enables the employee to deduct the portion of the premium paid as pre-tax dollars. Medical insurance cost is expected to remain at \$12,600.

Retirement Benefits. The Oregon Public Employees Retirement System (PERS) has undergone a number of changes due to legislative action and court rulings. The employer's obligation for FY2023-24 is 25.01% percent for the Administrator and Administrative Assistant as members of the Oregon Public Service Retirement Plan that replaced Tiers 1 and 2 for employees hired after 2004.

GENERAL FUND - EXPENDITURES (Materials and Services)

The budget for most line items in *Materials and Services* varies only slightly from FY2022-23. However, the "Office Supplies" and "Equipment Operation" categories are increased to allow the new City Administrator the option of upgrading the computers, phones, and network if desired. The "Insurance" category is increased based upon CIS projections, and the "Dues and Subscriptions" category was increased last year to accommodate a large increase for membership in the Mayors Consortium.

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

The cost for police services is the amount in the current Intergovernmental Agreement (IGA) with Tualatin. This is year three of a five-year IGA.

The budget for Legal Services remains at \$60,000 with \$500 included for Engineer Services that are not related to streets. Planning Services have been increased to \$40,000 in anticipation of work needed for the comprehensive plan update and utilization of the services of the planner more frequently for zoning and planning issues.

Only minor changes are expected in the cost of accounting and payroll services, but audits are expected to have a substantial increase.

The building lease continues as multi-year lease that will have no cost increase until end of March of 2025.

The proposed budget for park maintenance remains at \$36,000. This pays for the mowing and general cleanup of all areas, maintenance of the area adjacent to the loop trail, maintenance of the Heron Grove Park, and maintenance of the irrigation system in the ballfield area. Feedback from

the citizens indicates that the level of service being provided has kept the park areas in very good condition.

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

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

GENERAL FUND - EXPENDITURES (Capital Outlay and Contingency)

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

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

STATE STREET FUND

The Street Fund receives its funding primarily from the State of Oregon Gasoline Tax Revenue Sharing Program. The anticipated amount for the coming fiscal year is \$154,470. One percent of this amount is set aside for bike paths as required by law. The remainder can be used for road-related purposes. The City also receives funds from Washington County. The County collects a gas tax and a vehicle registration fee. It is projected that the City will receive \$36,000 from the County for the coming fiscal year.

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

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

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

The amount for street lights has increased because PGE increased their street light tariff and it is anticipated that there will be new lights installed in the new housing 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.

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

\$55,250 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. 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 all 45 homes. Proceeds from the TDT can be used to fund highway and transit capital improvements as identified in the county capital improvements list. These improvements provide additional capacity to the major transportation system. The TDT list currently has one project within the jurisdiction of Durham - adding two through lanes at the Tualatin River. The City has no plans to begin the addition of these through lanes, so there are no budgeted expenditures in the TDT fund in the 2023-24 fiscal year.

SDC FUND (Systems Development Charge)

The local SDC (Systems Development Charge) Fund tracks both street and park SDC's. The proposed budget sets forth the individual revenues and expenditures separately for better tracking of balances that remain in each fund at the end of the fiscal year. Fees are assessed for new building projects as set by Council resolutions. The current park fee is \$1,320 for a new single-family residence. The street SDC's can only be used on projects that increase the transportation system capacity or level of service in response to growth pressures and are included in the City's Capital Improvement Plan. The park SDC's can only be used on capital improvement items in the Parks Capital Improvement Plan. \$40,000 has been included in the budget to cover possible improvements from the Park Plan. Oregon budget law allows transfers by Council resolution of 15% of the total appropriations in the fund without resorting to a supplemental budget process. Therefore, the proposed budget allocates \$7,000 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 31, 2030. The process for applying for the allocation is very involved and has not been started. The amount is included in both the resources and requirements sections of the budget in the event that the funds are received. \$400 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 or declining; and
- Contract service costs, such as police protection, will continue to increase and it will be incumbent on the Council and citizens to determine the future level of service that adequately serves the needs and expectations of Durham’s residents.
- Personal services costs will likely increase for both salaries and benefits in order to remain competitive in the job market.

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

City of Durham, Oregon

RESOLUTION NO. 658-23

**A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS,
CATEGORIZING, AND LEVYING TAXES FOR BUDGET FISCAL YEAR 2023-24 FOR
THE CITY OF DURHAM, WASHINGTON COUNTY, OREGON.**

WHEREAS, on April 25, 2023, the Budget Committee of the City of Durham approved the budget for the fiscal year 2023-24 in the sum of \$5,120,588; and

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

WHEREAS, the City Council held a public budget hearing on June 27, 2023;

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

1. That the City Council of the City of Durham hereby adopts the annual Budget for the fiscal year 2023-24 in the sum of \$5,120,588 now on file in the office of the City Recorder.

That the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Personal Services	236,426
Materials & Services	390,230
Capital Outlay	0
Transfers	0
Contingencies	35,000
Total	\$661,656

STATE STREET FUND

Personal Services	0
Materials & Services	194,000
Capital Outlay	550,000
Transfers	55,250
Contingencies	35,000
Total	\$834,250

TDT FUND

Personal Services	0
Materials & Services	0
Capital Outlay	0
Transfers	1000
Contingencies	0
Total	\$1000

SPECIAL GREENSPACES FUND

Personal Services	0
Materials & Services	400
Capital Outlay	310,665
Transfers	1,650
Contingencies	0
Total	\$312,715

SDC FUND

Personal Services	0
Materials & Services	10,000
Capital Outlay	30,000
Transfers	4,750
Contingencies	7,000
Total	\$51,750

DEBT SERVICE FUND

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

TOTAL APPROPRIATIONS ALL FUNDS:	\$1,861,371
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3. In addition to the appropriated amounts, the total non-appropriated budget requirements are:

GENERAL FUND – Unappropriated Ending Fund Balance	1,236,877
STATE STREET FUND – Unappropriated Ending Fund Balance	1,380,896
SDC FUND – Unappropriated Ending Fund Balance	176,705
TDT FUND – Unappropriated Ending Fund Balance	464,650
DEBT SERVICE FUND – Unappropriated Ending Fund Balance	0
GREENSPACES FUND– Unappropriated Ending Fund Balance	89
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$3,259,217

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 2023-24 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 2023-24, as adopted by this resolution, shall be submitted to the Washington County Clerk.

CITY OF DURHAM

Gery Schiradó, Mayor

ATTEST:

Linda Tate, City Administrator / Recorder

Date: June 27, 2023

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

FORM OR-LB-50
2023-2024

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 July 5, 2023
Mailing address of district City State ZIP code Date submitted
Linda Tate 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

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

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 6	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.

RESOURCES GENERAL Fund

Fund		Budget for Next Year: 2023-24			
RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Beginning Fund Balance:					
1	787,017	854,223	1,121,850	1,426,682	1,426,682
2					
3	1,591	1,464	1,200	1,200	1,200
4	6,371	6,015	5,583	14,267	14,267
5					
6	3,367	6,477	3,000	3,000	3,000
7	38,043	41,090	30,000	32,000	32,000
8	2,925	1,926	250	250	250
9	167,820	180,310	167,900	181,000	181,000
10					
11	0	0	0	0	0
12	19,119	19,127	17,940	19,498	19,498
13	1,802	1,619	1,462	1,419	1,419
14	36,643	35,782	35,685	37,927	37,927
15	5,957	1,862	2,438	2,624	2,624
16			0	0	0
17	14,558	33,641	0	0	0
18	0	1,000	0	1,000	1,000
19		214,119	214,000	0	0
20					
21	600	700	750	1,000	1,000
22	1,450	1,550	1,650	1,650	1,650
23	3,100	3,300	3,500	4,750	4,750
24	36,000	38,200	40,500	55,250	55,250
25					
26					
27					
28					
29	1,126,365	1,442,405	1,647,708	1,783,517	1,783,517
30			111,159	115,016	115,016
31	107,763	111,229			
32	1,234,128	1,553,634	1,758,867	1,898,533	1,898,533

DETAILED EXPENDITURES

GENERAL

Fund

CITY OF DURHAM

Name of Municipal Corporation

Fund										Name of Municipal Corporation:
HISTORICAL DATA				EXPENDITURE DESCRIPTION	*Number of Employees	Budget for Next Year: 2023-24				
Actual		Adopted Budget This Year 2022-23	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding 2020-21	First Preceding 2021-22									
1.				1. Personal Services					1.	
2.	74,313	86,744	87,000	2. Salary - City Administrator	1 (FTE)	111,000	111,000	111,000	2.	
3.	31,390	9,316	35,000	3. Salary - Administrative Assistant	1 (PTE)	38,000	38,000	38,000	3.	
4.				4.		-			4.	
5.				5.					5.	
6.	9,311	8,668	11,100	6. Payroll Taxes		15,073	15,073	15,073	6.	
7.	24,263	21,696	28,658	7. PERS Retirement		37,265	37,265	37,265	7.	
8.	9,231	10,133	12,600	8. Medical Insurance		12,600	12,600	12,600	8.	
9.				9. Vacation/sick leave accrual		21,888	21,888	21,888	9.	
10	519	428	600	10. Workers Comp Insurance		600	600	600	10	
11.	149,026	136,985	174,958	11. TOTAL PERSONAL SERVICES		236,426	236,426	236,426	11.	
12.				12.					12.	
13.				13. Materials & Services					13.	
14.	1,716	2,216	3,500	14. Office Supplies / Expenses (Includes Postage)		5,500	5,500	5,500	14.	
15.	99	932	1,500	15. Equipment OPS & Maintenance		4,500	4,500	4,500	15.	
16.	254	220	750	16. Publications & Notices		750	750	750	16.	
17.	3,305	3,687	4,994	17. Insurance / Fidelity Bond		6,050	6,050	6,050	17.	
18.	2,774	3,483	4,200	18. Dues & Subscriptions		4,340	4,340	4,340	18.	
19.	114	482	3,000	19. Conference & Education		3,000	3,000	3,000	19.	
20.	323	535	1,000	20. Automobile Expenses		1,000	1,000	1,000	20.	
21.				21.					21.	
22.	8,538	11,726	12,078	22. 9-1-1 Monies to WCCCA		12,440	12,440	12,440	22.	
23.	143,518	151,815	157,888	23. Police Services		164,200	164,200	164,200	23.	
24.				24.					24.	
25.	3,930	17,882	60,500	25. Professional Services Legal and Other		60,500	60,500	60,500	25.	
26.			40,000	26. Planning Services /Arborists		40,000	40,000	40,000	26.	
27.	10,330	10,370	11,200	27. Audit		14,700	14,700	14,700	27.	
28.	8,372	9,039	10,550	28. Accounting and payroll service		11,000	11,000	11,000	28.	
29.	10,200	10,350	10,800	29. City Hall Lease		10,800	10,800	10,800	29.	
30.	4,292	4,410	5,300	30. City Hall Utilities + Communications		5,750	5,750	5,750	30.	
31.	240	613	850	31. City Hall: Security Alarm Monitoring		600	600	600	31.	
32.	19,125	20,404	36,000	32. Park - Maintenance		36,000	36,000	36,000	32.	
33.	1,062	1,283	2,000	33. Park - Utilities		2,000	2,000	2,000	33.	
34.				34. Mosquito Vector Control		-			34.	
35.	-	333	750	35. Miscellaneous		1,000	1,000	1,000	35.	
35.	218,192	249,780	366,860	35. Subtotal Materials & Services		384,130	384,130	384,130	35.	

DETAILED EXPENDITURES
GENERAL
Fund

Form LB -31

CITY OF DURHAM
Name of Municipal Corporation

HISTORICAL DATA			EXPENDITURE DESCRIPTION	Number of Employees	Budget for Next Year: 2023-24		
Second Preceding 2020-21	Actual First Preceding 2021-22	Adopted Budget This Year 2022-23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1.			1. Materials & Services (continued)				
2.	218,192	249,780	2. Subtotal Materials & Services from Page 1		384,130	384,130	384,130
3.	1,200	1,200	3. Donations (Senior Center)		1,200	1,200	1,200
4.	500	500	4. Donations (Miscellaneous)		500	500	500
5.	10,438	2,005	5. Miscellaneous		-	-	-
6.	548	940	6. Newsletter (Printing and delivery)		1,800	1,800	1,800
7.	-	-	7. Meals & Entertainment		600	600	600
8.	-	-	8. City Hall Building Maintenance		2,000	2,000	2,000
9.	-	-	9.		-	-	-
10.	230,878	254,425	10. TOTAL MATERIALS & SERVICES		390,230	390,230	390,230
11.			11.				
12.			12. Capital Outlay				
13.			13. Office Equipment				
14.			14. Capital Outlay Other				
15.			15.				
16.			16.				
17.			17. TOTAL CAPITAL OUTLAY				
18.			18.				
19.			19. Transfers				
20.			20.				
21.			21.				
22.			22.				
23.			23.				
24.			24. TOTAL TRANSFERS				
25.			25.				
26.	-	-	26. CONTINGENCIES		35,000	35,000	35,000
27.			27.				
28.			28.				
29.			29.				
30.			29. TOTAL PERSONAL SERVICES (PG. 1)		236,426	236,426	236,426
31.	149,026	136,985	31.				
32.			33. TOTAL EXPENDITURES		661,656	661,656	661,656
33.	379,904	391,410	33.		1,220,627	1,236,877	1,236,877
34.	854,223	1,162,224	34. Unappropriated Ending Fund Balance		1,882,283	1,898,533	1,898,533
35.	1,234,128	1,553,634	35. TOTAL				

SPECIAL FUND
RESOURCES AND REQUIREMENTS
STATE STREET FUND

CITY OF DURHAM

Name of Municipal Corporation

FUND				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2023-24			
HISTORICAL DATA			Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body		
2nd Preceding Year 2020-21	Actual First Preceding Year 2021-22	Adopted Budget This Year 2022-23						
				RESOURCES				
				Beginning Fund Balance				
1.	1,639,034	1,760,660	1,870,697	1. *Cash on Hand (Cash Basis) or	2,004,630	2,004,630	2,004,630	1.
2.				2. *Working Capital (Accrual Basis)				2.
3.	13,084	9,966	9,353	3. Earning from Temporary Investments - Interest	20,046	20,046	20,046	3.
4.	-	99,055	100,000	4. ODOT Grant	-	-	-	4.
5.	1,356	1,531	1,490	5. 1% State Gas Tax - Bike and Ped	1,545	1,545	1,545	5.
6.	134,259	151,600	147,510	6. State Highway Tax	152,925	152,925	152,925	6.
7.	5,414	6,144	6,000	7. Washington County Gas Tax	6,000	6,000	6,000	7.
8.	32,140	36,445	30,000	8. Miscellaneous / Wash County Vehicle reg fee	30,000	30,000	30,000	8.
9.	1,825,287	2,065,401	2,165,050	9. Total Resources Except Taxes to be Levied	2,215,146	2,215,146	2,215,146	9.
10.				10. Taxes Necessary to Balance				10.
11.				11. Taxes Collected in Year Levied				11.
12.	1,825,287	2,065,401	2,165,050	12. TOTAL RESOURCES	2,215,146	2,215,146	2,215,146	12.
				REQUIREMENTS				
1.				1. Personal Services (see General Fund)				1.
2.				2.				2.
3.				3. Materials & Services				3.
4.				4.				4.
5.	256	-	65,000	5. Professional Services Planning/Engineering	65,000	65,000	65,000	5.
6.	11,433	11,635	17,000	6. Street Lights (PGE billing)	20,000	20,000	20,000	6.
7.	135	5,734	52,000	7. Street Maintenance / Repair	52,000	52,000	52,000	7.
8.	156	594	2,000	8. Street Signs	2,000	2,000	2,000	8.
9.	16,646	23,896	50,000	9. Bike Paths & Sidewalks	50,000	50,000	50,000	9.
10.	-	8,358	-	10. Miscellaneous	-	-	-	10.
11.	0	772	5,000	11. Street Light Replacements	5,000	5,000	5,000	11.
12.					-			12.
13.								13.
14.								14.
15.								15.
16.								16.
17.	28,627	50,989	191,000	17. TOTAL MATERIALS & SERVICES	194,000	194,000	194,000	17.

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

CITY OF DURHAM

Name of Municipal Corporation

	HISTORICAL DATA			DESCRIPTION REQUIREMENTS	Budget for Next Year: 2023-24		
	2nd Preceding Year 2020-21	Actual First Preceding Year 2021-22	Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
					194,000	194,000	194,000
1.	28,627	50,989	191,000	1. Total Materials & Services (from Page 1)			1.
2.				2.			2.
3.				3.			3.
4.				4. Capital Outlay			4.
5.	-	-	450,000	5. Street Projects	450,000	450,000	450,000
6.	-	-	100,000	6. Sidewalks & Paths	100,000	100,000	100,000
7.	-	102,694	100,000	7. ODOT grant	-	-	-
8.				8.			8.
9.				9.			9.
10.	-	102,694	650,000	10. TOTAL CAPITAL OUTLAY	550,000	550,000	550,000
11.				11.			11.
12.				12.			12.
13.				13. Transfers			13.
14.	36,000	38,200	40,500	14. Transfer to General Fund	40,500	55,250	55,250
15.				15.			15.
16.				16.			16.
17.	36,000	38,200	40,500	17. TOTAL TRANSFERS	40,500	55,250	55,250
18.				18.			18.
19.				19.			19.
20.	-	-	35,000	20. CONTINGENCIES	35,000	35,000	35,000
21.				21.			21.
22.				22.			22.
23.				23.			23.
24.	64,627	191,883	916,500	24. TOTAL EXPENDITURES	819,500	834,250	834,250
25.	1,760,660	1,873,518	1,248,550	25. UNAPPROPRIATED ENDING FUND BALANCE	1,395,646	1,380,896	1,380,896
26.	1,825,287	2,065,401	2,165,050	26. TOTAL REQUIREMENTS	2,215,146	2,215,146	2,215,146
27.				27.			27.
28.				28.			28.
29.				29.			29.
30.				30.			30.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
TDI (Transportation Development Tax)

CITY OF DURHAM

Name of Municipal Corporation

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2023-24		
2nd Preceding Year 2020-21	Actual First Preceding Year 2021-22	Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			RESOURCES			
			Beginning Fund Balance			
17,066	16,597	15,975	1. *Cash on Hand (Cash Basis) or	15,584	15,584	15,584
			2. *Working Capital (Accrual Basis)			
130	89	80	3. Earning from Temporary Investments	156	156	156
			4.			
			5.			
0	0	346,428	6. Development Charges	449,910	449,910	449,910
			7.			
			8.			
17,197	16,686	362,483	9. Total Resources Except Taxes to be Levied	465,650	465,650	465,650
			10. Taxes Necessary to Balance			
			11. Taxes Collected in Year Levied			
17,197	16,686	362,483	12. TOTAL RESOURCES	465,650	465,650	465,650
			REQUIREMENTS			
			1. Materials & Services			
			2. Miscellaneous			
			3. TOTAL MATERIALS & SERVICES			
			4.			
			5. Capital Outlay			
-	-	-	6. Road Improvements UBFR	-	-	-
			7. Sidewalks			
-	-	-	8. TOTAL CAPITAL OUTLAY	-	-	-
			9.			
			10. Transfers			
600	700	750	11. Transfer to General Fund - Administration	750	1,000	1,000
			12.			
600	700	750	13. TOTAL TRANSFERS	750	1,000	1,000
			14. CONTINGENCIES			
			15. TOTAL EXPENDITURES	750	1,000	1,000
600	700	750	16. UNAPPROPRIATED ENDING BALANCE	464,900	464,650	464,650
16,597	15,986	361,733		465,650	465,650	465,650
17,197	16,686	362,483	17. TOTAL REQUIREMENTS			

SPECIAL FUND
RESOURCES AND REQUIREMENTS
SDC (Systems Development Charges)

CITY OF DURHAM

Name of Municipal Corporation

Name of Municipal Corporation									
Fund									
HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year: 2023-24				
Actual		Adopted Budget This Year 2022-23	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body			
2nd Preceding Year 2020-21	First Preceding Year 2021-22								
				RESOURCES					
				Beginning Fund Balance					
1.	185,490	179,226	171,169	1. Cash on Hand (Cash Basis) - Parks	167,381	167,381	167,381	167,381	1.
2.	-	-		2. Cash on Hand (Cash Basis) - Streets					2.
3.	1,439	960	856	3. Earning from Temporary Investments - Parks	1,674	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.	-	-	47,520	7. Development Charges - Parks	59,400	59,400	59,400	59,400	7.
8.			-	8.				-	8.
9.	186,929	180,186	219,545	9. Total Resources Except Taxes to be Levied	228,455	228,455	228,455	228,455	9.
10.				10. Taxes Necessary to Balance					10.
11.				11. Taxes Collected in Year Levied					11.
12.	186,929	180,186	219,545	12. TOTAL RESOURCES	228,455	228,455	228,455	228,455	12.
				REQUIREMENTS					
1.				1. Materials & Services					1.
2.				2. Miscellaneous Streets					2.
3.	-	-	10,000	3. Miscellaneous Parks	10,000	10,000	10,000	10,000	3.
4.	-	-	10,000	4. TOTAL MATERIALS & SERVICES	10,000	10,000	10,000	10,000	4.
5.			5.	5.					5.
6.				6. Capital Outlay					6.
7.	-	-	-	7. Transportation System Improvements	-	-	-	-	7.
8.	4,603	4,602	30,000	8. Parks Improvements	30,000	30,000	30,000	30,000	8.
9.	4,603	4,602	30,000	9. TOTAL CAPITAL OUTLAY	30,000	30,000	30,000	30,000	9.
10.				10. Transfers					10.
11.			-	11. Transfer to General Fund - Administration Street	-	-	-	-	11.
12.	3,100	3,300	3,500	12. Transfer to General Fund - Administration Parks	3,500	4,750	4,750	4,750	12.
13.	3,100	3,300	3,500	14. TOTAL TRANSFERS	3,500	4,750	4,750	4,750	13.
14.				14.					14.
15.				15. Contingencies					15.
16.	-	-	7,000	16. Contingencies Parks	7,000	7,000	7,000	7,000	16.
17.	-	-		17. Contingencies Streets					17.
18.	-	-	7,000	18. TOTAL CONTINGENCIES	7,000	7,000	7,000	7,000	18.
19.	-	-		19. Total Expenditures Streets	-	-	-	-	19.
20.	7,703	7,902	50,500	20. Total Expenditures Parks	50,500	51,750	51,750	51,750	20.
21.	179,226	172,284	169,045	21. Unappropriated Ending Fund Balance Parks	177,955	176,705	176,705	176,705	21.
22.	-	-	-	22. Unappropriated Ending Fund Balance Streets	-	-	-	-	22.
23.	186,929	180,186	219,545	23. TOTAL REQUIREMENTS	228,455	228,455	228,455	228,455	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: 2023-24		
2nd Preceding Year 2020-21	Actual First Preceding Year 2021-22	Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			RESOURCES			
			Beginning Fund Balance			
1.	8,890	7,500	1. *Cash on Hand (Cash Basis) or	2,139	2,139	2,139
2.			2. *Working Capital (Accrual Basis)			
3.	60	35	3. Earning from Temporary Investments	-	-	-
4.	0	250	4. Miscellaneous			
5.			5. Metro Bond Local Share	310,665	310,665	310,665
6.	0	0	6. Nature in Neighborhoods Grant			
7.			7.			
8.			8.			
9.	8,950	7,785	9. Total Resources Except Taxes to be Levied	312,804	312,804	312,804
10.			10. Taxes Necessary to Balance			
11.			11. Taxes Collected in Year Levied			
12.	8,950	7,785	12. TOTAL RESOURCES	312,804	312,804	312,804
			REQUIREMENTS			
1.			1. Materials & Services			
2.	-	3,500	2. Miscellaneous	400	400	400
3.	-	3,500	3. TOTAL MATERIALS & SERVICES	400	400	400
4.			4.			
5.			5. Capital Outlay			
6.	-	-	6. Park Improvements	-	-	-
7.	-	-	7. Metro Bond Local Share	310,665	310,665	310,665
8.	-	-	8. TOTAL CAPITAL OUTLAY	310,665	310,665	310,665
9.			9.			
10.	1,450	1,550	10. TRANSFER TO GENERAL FUND	1,650	1,650	1,650
11.			11.			
12.			12.			
13.			13. CONTINGENCIES	-	-	-
14.	1,450	1,550	14. TOTAL EXPENDITURES	312,715	312,715	312,715
15.	7,500	6,235	15. UNAPPROPRIATED ENDING BALANCE	89	89	89
16.	8,950	7,785	16. TOTAL REQUIREMENTS	312,804	312,804	312,804

BUDGET COMMITTEE FY 2023-2024

APPOINTEES (3 YEAR TERMS)

Name/Address	Phone	Term Expires
Brad Henry SW Withywindle Court	() -	Dec. 31, 2023
Teresa Braun SW Kingfisher Way	() -	Dec. 31, 2023
Kelly Garlick SW Arkenstone Drive	() -	Dec. 31, 2024
Martha Rainey SW Kingfisher Way	() -	Dec. 31, 2025
David Streicher SW Peters Road	() -	Dec. 31, 2025

COUNCIL MEMBERS

Name/Address	Phone	Term Expires
Mayor Gery Schirado SW Ellman Lane	() -	December 31, 2026
Joshua Drake SW Woody End	() -	December 31, 2026
Keith Jehnke SW Peters Road	() -	December 31, 2024
Chuck Van Meter SW 80 th Place	() -	December 31, 2024
Leslie Gifford SW Willowbottom Way	() -	December 31, 2024

Budget Officer

Linda Tate, City Administrator/Recorder

City of Durham
BUDGET COMMITTEE MINUTES
April 25th, 2023

1. **OPEN THE MEETING AND ROLL CALL.** Mayor Schirado brought the meeting to order at 6:30 pm. *Committee Members Present:* Gery Schirado, Keith Jehnke, Leslie Gifford, Chuck Van Meter, Joshua Drake, Teresa Braun, Brad Henry, Kelly Garlick, David Streicher, and Martha Rainey (via Zoom).
Staff Present: Budget Officer Linda Tate and Administrative Assistant Becky Morinishi.
2. **SELECTION OF CHAIR.** Chuck Van Meter nominated Leslie Gifford to be the Budget Chair for FY 2023-24. Gifford accepted the nomination. The Budget Committee approved Gifford as Chair (10-0).

MO 042523-1

3. **BUDGET MESSAGE PRESENTED BY BUDGET OFFICER.** Budget Officer Tate presented an overview of the proposed budget for the Fiscal Year 2023-2024 and expected revenues. Tate presented the expected distribution of several state-collected taxes and their proposed uses in the General Fund. Tate 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 when the City will start collecting revenues from the new subdivisions. Tate answered that the City will start collecting when the houses are built. She added that it is uncertain when building will start because the sale of one of the properties has not yet been completed and those revenues are not included in the FY23-24 proposed budget. Martha Rainey asked if it is the same builder. Tate answered that it is two different builders.

Tate noted that all American Rescue Plan Act (ARPA) funds have been received and that the Council decided to commit these funds to Police and 911 services. Because the funds are already committed, Durham will not be affected by any potential clawback.

Chair Gifford proposed increasing all of the transfers to the General Fund. She recommended increasing the transfers for the TDT Fund from \$750 to \$1000, the Greenspaces Fund from \$1650 to \$2200, the SDC Fund from \$3500 to \$4750, and the State Street Fund from \$40,500 to \$54,700. Streicher asked if the basic transfer amount is a percentage of certain expenses. Gifford responded that the amount is not necessarily based on the percentage of certain expenses and the 5% started before her time on the Budget Committee. Gifford said she recommended raising the transfers by 35% due to increased Personal Services. Tate noted that if the transfer from the Greenspaces Fund is increased to \$2200, it would be more than what is in the account and the City is not guaranteed to receive the Metro Local Share funds this year. She recommended keeping it at \$1650. Tate also noted that personnel

costs for FY23-24 are increased due to the potential 2 month overlap of City Administrators while the City is in transition, in addition to the payment of accrued vacation and sick pay upon Tate's retirement. Gifford proposed leaving the transfer from the Greenspaces Fund at \$1650 and increasing the transfer from the Street Fund to \$55,250. Van Meter moved to approve \$62,650 in total transfers. Teresa Braun seconded. The motion passed unanimously (10-0).

MO 042523-2

Budget Officer Tate continued going over the budget message and expected expenditures, noting that most expenditures are similar to the prior FY. Tate stated that the City is in year 3 of a 5-year IGA with Tualatin Police for police services. Brad Henry asked how much was spent on legal services in FY22-23. Tate responded that no money was spent on legal services so far this year.

4. **OPEN HEARING ON POSSIBLE USES OF STATE REVENUE SHARING.** Chair Gifford opened a public hearing on possible uses of state revenue sharing at 7:22 PM. There was no public comment
5. **CLOSE HEARING.** Chair Gifford closed the public hearing at 7:22 PM.
6. **DISCUSS AND APPROVE BUDGET ITEMS.** Chair Gifford asked if there was any further discussion on budget items. Van Meter asked if there was money in the budget that could be used to prepare for the potential In-N-Out in Tigard. Jehnke noted that a traffic engineer would need to look at the situation. Tate responded that the budget includes \$40,000 for Planning and \$60,000 for Legal fees that could be used if needed. She said that In-N-Out has nothing submitted to Tualatin at this time and that a traffic study will be done if they decide to proceed.

Van Meter asked about funds to put a traffic light in where the new subdivisions would be. Tate answered that no light is planned there. Tate noted that there is the potential that the City will receive Metro Local Share funds totaling around \$310,000, but those funds are restricted to projects that fit the Local Share Criteria. Van Meter asked what an example would be. Tate responded that there must be engagement of the public, and funds must be used to increase access to outdoor spaces by underrepresented populations. Tate said that adding ADA accommodations to the park would meet the criteria. Streicher asked what is meant by public engagement. Tate answered that it is very involved and requires reaching out to residents of the City for input, but that Metro acknowledges that smaller cities do not always have the same capacity as bigger cities. Braun asked if \$310,000 would be enough to complete the ADA project. Tate answered that the estimate was several years ago and the City would need to get a new estimate.

Teresa Braun moved to approve the budget for FY2023-2024 with the changes to the transfers. Joshua Drake seconded the motion. The vote was unanimous (10-0).

MO 042523-3

Braun moved to recommend the property tax levy at the full amount of 0.4927 per \$1,000 assessed valuation. Drake seconded the motion. The vote was unanimous (10-0).

MO 042523-4

7. **SET ADDITIONAL BUDGET COMMITTEE MEETINGS, AS NECESSARY.** Gifford said that no further meetings are needed since the budget and property tax levy were already approved by the Budget Committee.
8. **CLOSE BUDGET MEETING.** Van Meter moved to adjourn the meeting. Braun seconded the motion. The vote was unanimous (10-0).

MO 042523-5

Gifford closed the meeting at 7:31 PM.

Approved:

LESLIE GIFFORD, BUDGET COMMITTEE CHAIR

Attest:

LINDA TATE, CITY ADMINISTRATOR/RECORDER

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the Durham City Council will be held on June 27, 2023 at 7:30 ☐ a.m. at Durham City
(Governing body) (Date) ☒ p.m.

-all located at 17160 SW Upper Boones Ferry Rd, Durham, Oregon. The purpose of this meeting is to discuss the budget for the
(Location)

fiscal year beginning July 1, 2023 as approved by the City of Durham Budget Committee. A summary of
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at 17160 SW Upper Boones Ferry Road,
(Street address)

Durham, Oregon between the hours of 9:00 a.m., and 4:00 p.m., or online at www.durham-oregon.us This

budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as; ☐

different than the preceding year. If different, the major changes and their effect on the budget are:

Contact Linda Tate	Telephone number 503.639.6851	E-mail cityofdurham@comcast.net
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FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20 <u>21</u> -20 <u>22</u>	Adopted Budget This Year: 20 <u>22</u> -20 <u>23</u>	Approved Budget Next Year: 20 <u>23</u> -20 <u>24</u>
1. Beginning Fund Balance/Net Working Capital	2,818,206	3,185,421	3,616,416
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges...	223,576	198,150	213,250
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	314,174	314,000	311,665
4. Revenue from Bonds & Other Debt	0	0	0
5. Interfund Transfers/Internal Service Reimbursements	43,750	46,400	62,650
6. All Other Resources Except Current Year Property Taxes	311,293	655,374	801,591
7. Current Year Property Taxes Estimated to be Received	112,639	112,359	115,016
8. Total Resources—add lines 1 through 7	3,823,692	4,511,704	5,120,588

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services	136,985	174,958	236,426
10. Materials and Services	305,414	577,460	594,630
11. Capital Outlay	107,296	680,000	890,665
12. Debt Service	0	0	0
13. Interfund Transfers	43,750	46,400	62,650
14. Contingencies	0	77,000	77,000
15. Special Payments	0	0	0
16. Unappropriated Ending Balance and Reserved for Future Expenditure ...	3,230,247	2,955,886	3,259,217
17. Total Requirements—add lines 9 through 16	3,823,692	4,511,704	5,120,588

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

Name of Organizational Unit or Program	FTE for Unit or Program		
Name City of Durham		3,823,692	4,511,704
FTE		1	1
Name			
FTE			
Name			
FTE			
Name			
FTE			

Name			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	3,823,692	4,511,704	5,120,588
Total FTE	1	1	1

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*

The primary change in the budget from the previous year is the inclusion of funds and capital outlay in the Greenspace Fund because of the potential for receiving Local Share Funds from Metro for use in the park.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 0.4927 Per \$1000)	0.4927	0.4927	0.4927
Local Option Levy			
Levy for General Obligation Bonds			

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

*If more space is needed to complete any section of this form, use the space below or add sheets.

Pamplin Media Group

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

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, Clackamas, ss I, Charlotte Allsop, being first duly sworn, depose and say that I am the Accounting Manager 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 will take place on Tuesday, April 25, 2023, beginning at 6:30 p.m
Ad#: 283156

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):

04/06/2023

Charlotte Allsop

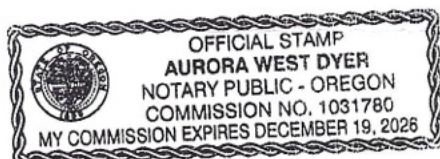
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/06/2023.

[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 101495
Attn: Linda Tate
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 1, 2023 to June 30, 2024 will be held at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon. The meeting will take place on Tuesday, April 25, 2023, 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 14, 2023, 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 21. 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 21.

Publish April 6th, 2023

TT283156



Public Notice for Budget Meeting

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the City of Durham, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon. The meeting will take place on Tuesday, April 25, 2023, 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 6, 2023. A copy of the budget document is available for public viewing on or after April 14, 2023, 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 21. If you wish to submit anything to be considered at the budget meeting, please email the submission to cityof-durham@comcast.net by 4:30 p.m. on April 21.

Posted on April 12, 2023

Pamplin MediaGroup

6605 SE Lake Road, Portland
PO Box 22109 Portland, OR 97224
Phone: 503-684-0360 Fax: 503-684-0361
E-mail: legals@commnews.com

AFFIDAVIT OF PUBLICATION

I, Nichole Lee DeBuse,
State of Oregon, County of Clackamas, ss I, Nichole Lee DeBuse, first duly sworn, depose and swear that I am the Regional Publisher of the newspaper of general circulation in Washington County, Oregon, ORS 193.010 and 193.020, titled "The Times on June 8, 2023".

City of Durham
Public Notice of Budget Meeting
in The Times on June 8, 2023
Ad#: 291616

A copy of which is hereto annexed and published in the entire issue of newspaper(s) for 1 week(s) in following issue(s):
06/08/2023

Nichole Lee DeBuse
Nichole Lee DeBuse (Regional Publisher)

Subscribed and sworn to before me on
06/08/2023.

Elizabeth Ann Hutchison
NOTARY PUBLIC FOR OREGON

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Durham City Council will be held on June 27, 2023 at 7:30 p.m. at Durham City Hall located at 17160 SW Upper Boones Ferry Road, Durham, OR 97224. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the City of Durham Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 17160 SW Upper Boones Ferry Road, Durham, Oregon, between the hours of 9:00 a.m. and 4:00 p.m., or online at www.durham-oregon.us. 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: Linda Tate

Telephone: 503.639.6851

Email: cityofdurham@comcast.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021 - 2022	Adopted Budget This Year 2022 - 2023	Approved Budget Next Year 2023 - 2024
Beginning Fund Balance/Net Working Capital	2,818,208	3,185,421	3,616,416
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	223,676	198,150	213,250
Federal, State and all Other Grants, Gifts, Allocations and Donations	314,174	314,000	311,605
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	43,750	46,400	62,650
All Other Resources Except Current Year Property Taxes	311,293	655,374	801,591
Current Year Property Taxes Estimated to be Received	112,639	112,359	115,016
Total Resources	3,823,692	4,511,704	5,120,588

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	136,985	174,958	236,426
Materials and Services	305,414	577,460	594,630
Capital Outlay	107,296	680,000	890,665
Debt Service	0	0	0
Interfund Transfers	43,750	46,400	62,650
Contingencies	0	77,000	77,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	3,230,247	2,955,886	3,259,217
Total Requirements	3,823,692	4,511,704	5,120,588

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
City of Durham	3,823,692	4,511,704	5,120,588
FTE	1	1	1
Total Requirements	3,823,692	4,511,704	5,120,588
Total FTE	1	1	1

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	
The primary change in the budget from the previous year is the inclusion of funds and capital outlay in the Greenspace Fund because of the potential for receiving Local Share Funds from Metro for use in the park.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021 - 2022	Rate or Amount Imposed This Year 2022 - 2023	Rate or Amount Approved Next Year 2023 - 2024
Permanent Rate Levy (rate limit 0.4927 per \$1,000)	0.4927	0.4927	0.4927
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

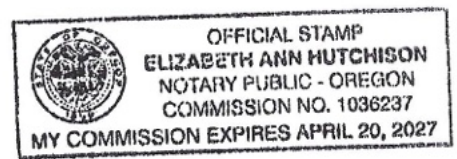
STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Outstanding on July 1.
General Obligation Bonds	\$0
Other Bonds	\$0
Other Borrowings	\$0
Total	\$0

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

150-504-064 (Rev. 11-19-21)
Publish June 8, 2023

TT291616

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



City of Durham, Oregon

RESOLUTION NO. 656-23

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

WHEREAS, ORS 221.760 provides as follows:

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

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

and

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

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

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

PASSED AND ADOPTED by the City of Durham, Washington County, Oregon this 25th day of April, 2023.

CITY OF DURHAM

Gery Schirado, Mayor

ATTEST:

Linda Tate, City Administrator/Recorder

City of Durham, Oregon
RESOLUTION NO. 657-23

**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 2023-24 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 2023-24.

PASSED AND ADOPTED by the City of Durham, Oregon this 27th day of June, 2023.

CITY OF DURHAM

Gery Schirado, Mayor

ATTEST:

Linda Tate, City Administrator/Recorder

Date: June 27, 2023

I hereby certify that a public hearing before the Budget Committee was held on April 25, 2023, and a public hearing before the City Council was held on June 27, 2023, giving citizens an opportunity to comment on use of State Revenue Sharing funds.

Linda Tate, City Administrator/Recorder

Date: June 27, 2023

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