



**City of Durham
Budget Committee Meeting**

**April 28, 2026
Durham City Hall
6:30 p.m. - 8:00 p.m.**

FY 2026-2027

Date:	January 13, 2026
To:	Budget Committee Members
From:	Jordan Parente, Budget Officer
RE:	First Budget Meeting – April 28th, 2026, 6:30 p.m., Durham City Hall

The Proposed Budget will be distributed April 10th. Please let me know in advance if you cannot attend the meeting and public hearing.

BUDGET PROCESS & CALENDAR

Durham follows standard procedures established by Oregon Local Budget Law in the preparation and adoption of its annual budget. The following Budget Calendar outlines the basic tasks and time projections to accomplish the goal of adopting the budget by June 30, 2026.

- March - April: Preparation of Budget Document by Budget Officer.
- April 2: Publish Notice of First Budget Committee Meeting and Hearing for Possible Uses of State Revenue Sharing Funds in *The Times* (No more than 30 days prior to the hearing).
- April 9: Publish Second Notice of First Budget Committee Meeting on City website (at least 5 days after 1st notice, but not less than 5 days before the meeting).
- April 10: Budget Document Distributed to Committee and Available to the Public.
- April 10: Forward Budget Summary form (LB-1) to County Assessor’s Office.
- April 28: First Budget Committee Hearing/Meeting – 6:30 p.m. – 8:00 p.m. at Durham City Hall:**
 - **Budget Document and Message Presented by Budget Officer**
 - **Committee appoints Chair and Secretary**
 - **Hearing on Possible Uses of State Revenue Sharing**
 - **Discuss and approve budget sections as time allows**
 - **Approves Budget & Tax Levy, or sets additional budget meetings, as necessary**
- May 11-15: Additional meetings as necessary.
- May 26: Budget Committee Approves Budget & Tax Levy if not previously done (meeting held at 6:30 p.m. – prior to 7:30 p.m. City Council meeting).
- May 29: Publish Notice and Summary for City Council Hearing on Approved Budget including Revenue Sharing (5 to 30 days prior to hearing).
- June 23: City Council Public Hearing on Recommended Budget and Proposed Use of State Revenue Sharing; Council Adopts Budget by Resolution.
- July 1-3: File Budget and Certify Levy to County Tax Assessor (City Administrator LB-50).
- July 15: File resolutions with Oregon Department of Administrative Services (City Administrator).
- Sept. 30: File Budget with County Clerk (City Administrator).



City of Durham

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Wyatt Bean - Administrative Assistant

FIRST BUDGET COMMITTEE MEETING AGENDA

Durham City Hall: Tuesday, April 28th, 2026, at 6:30 p.m.

A. OPEN BUDGET MEETING

B. ROLL CALL OF BUDGET COMMITTEE MEMBERS

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

C. SELECTION OF CHAIR

D. BUDGET MESSAGE PRESENTED BY THE BUDGET OFFICER

E. OPEN HEARING ON POSSIBLE USES OF STATES REVENUE SHARING

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

F. CLOSE HEARING

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

There should be time to discuss and approve most budget items before adjourning to open the Council meeting at 8:00 p.m. At the last meeting of the Budget Committee the Committee will be asked to approve budget recommendations and property tax levy, but if there is time these motions can be made at this meeting.

H. SET ADDITIONAL BUDGET COMMITTEE MEETINGS AS NECESSARY

If additional meetings are needed, the next scheduled meeting would be at 6:30 p.m. on May 26, 2026. The Committee could also set a meeting for a different time if needed and agreed upon.

I. CLOSE BUDGET MEETING

MEMORANDUM

TO: BUDGET COMMITTEE MEMBERS
FROM: JORDAN PARENTE, BUDGET OFFICER
RE: BUDGET MESSAGE FOR FISCAL YEAR 2026-2027
DATE: APRIL 10th, 2026; UPDATED APRIL 13th, 2026

This budget message provides background on financial policies in each of the City’s funds and explains material changes from prior budget practices. The proposed budget for Fiscal Year 2026–2027 (FY2026-27) continues to support the City’s longstanding financial goals of:

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

BASIS OF ACCOUNTING

The City of Durham continues to use the cash basis of accounting for its revenues and expenditures. An owned item qualifies as a capital asset if it meets or exceeds the \$5,000 threshold. This accounting method simplifies compliance with Governmental Accounting Standards Board (GASB) Statement 34, under which assets in the City’s combined financial statements must be capitalized and depreciated. In a cash basis accounting system, revenues are recorded when received and expenditures when paid, resulting in time and cost savings, including reduced accounting and audit effort.

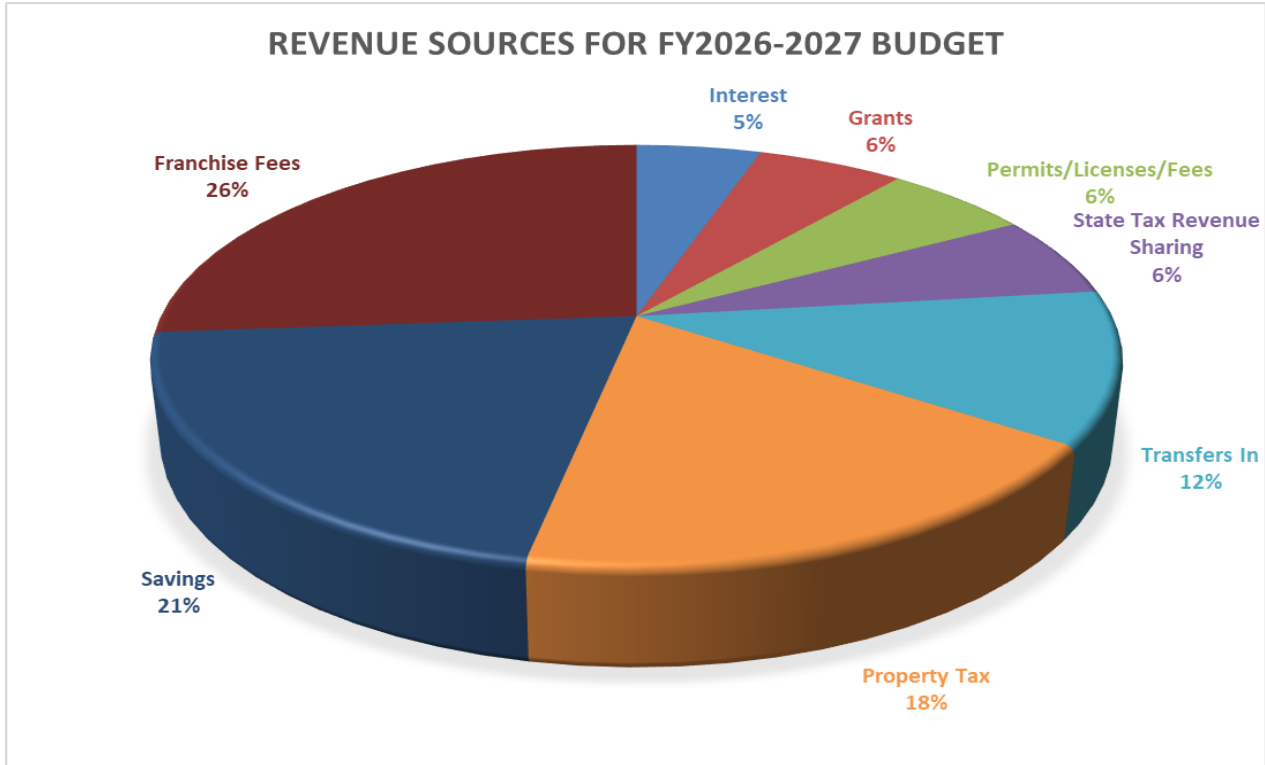
CITY FUND STRUCTURE

For FY2026–27, Durham’s budget is organized into six funds: General, State Street, Transportation SDC, Park SDC, Greenspace, and Building. The following tables compare the actual FY2024–25 amounts, the adopted FY2025–26 budget, and the proposed FY2026–27 budget for ending cash balances and total budgets by fund:

Ending Fund Cash Balances	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget
General	\$1,837,384	\$885,184	\$477,078
State Street	\$2,350,653	\$1,649,266	\$2,174,000
Transportation SDC	\$274,045	\$321,924	\$353,000
Park SDC	\$199,681	\$32,861	\$44,000
Greenspace	\$0	\$0	\$0
Building	\$0	\$772,500	\$0
Total	\$4,661,763	\$3,661,735	\$3,048,078

Total Fund Budget w/ Cash Balances	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget
General	\$2,336,876	\$2,334,654	\$1,424,528
State Street	\$2,477,952	\$2,795,716	\$2,892,500
Transportation SDC	\$275,395	\$473,624	\$353,000
Park SDC	\$206,131	\$210,461	\$244,000
Greenspace	\$1,477	\$310,665	\$311,215
Building	\$0	\$772,500	\$957,500
Total	\$5,297,831	\$6,897,620	\$6,182,743

GENERAL FUND - RESOURCES



The proposed General Fund budget totals \$1,424,528, which includes a beginning cash balance estimated at \$820,028. As with all funds, this estimate is based on cash on hand at the time the budget was prepared together with good-faith estimates of revenues and expenditures through the close of the current fiscal year. Staff will continue to monitor this estimate through budget adoption, and Oregon budget law allows the Council to make limited adjustments if the final balance differs materially.

General Fund revenue for FY2026-27 has been organized into six categories. In order from largest to smallest, the revenue streams are Franchise Fees, Savings, Property Tax, Transfers In (from other funds), State Tax/Revenue Sharing, Grants and Interest,

Franchise fee revenue is projected at \$200,000 and remains the single largest source of General Fund revenue. These fees are assessed as percentages of utility revenues generated within City limits and are paid by agencies including Portland General Electric, NW Natural, Tigard Water, MACC, and others. Revenues fluctuate based on usage and rate changes and forecasts are based on conditions from the current fiscal year.

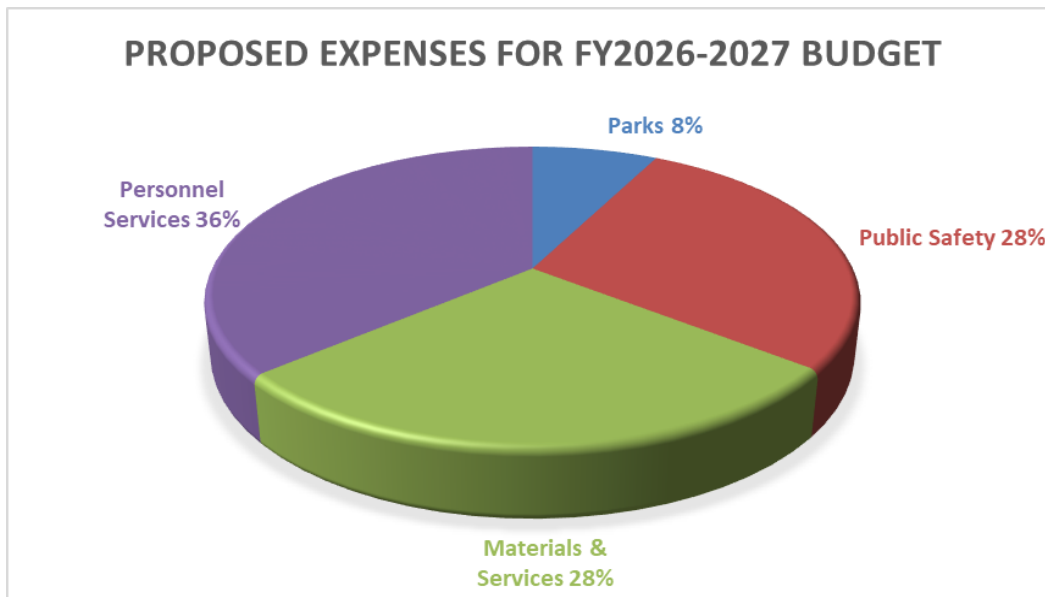
Property taxes remain an essential General Fund resource. Durham’s permanent tax rate of \$0.4927 per \$1,000 assessed valuation is among the lowest municipal rates in the state due to the cap resulting from Measure 50. Annual property tax increases are capped at 3% by Ballot Measure 50. It is recommended the Budget Committee levy the full permanent tax rate for an estimated total of \$140,000 for FY2026–27.

It is anticipated that during Fiscal Year 2026-27 \$89,050 will be transferred to the General Fund from other City funds. The majority, \$88,500, will come from the State Street Fund for chargebacks for work performed on behalf of the Street Fund, with the \$550 balance coming as a transfer from the Greenspace Fund.

State shared revenues are projected at \$47,550 in the aggregate, comprised of revenue sharing, cigarette tax, liquor tax, and marijuana tax distributions. The budget includes \$44,900 for a development code update grant. Licenses, permits, and fees, including the City’s share of building department revenue, are projected at \$42,500. Interest earnings are projected at \$38,000, and the City anticipates collecting \$2,500 in administrative fees. To meet obligations, the budget requires \$157,950 from General Fund cash savings carried forward from prior years.

The City will continue its practice of pass-through charges billed to developers for professional services such as planning, legal, arborist, and building inspection work, which are not budgeted as City revenues or expenditures. These charges are tracked in the accounting system but excluded from the budget because they are collected and remitted on behalf of the service providers.

GENERAL FUND - EXPENDITURES



The General Fund continues to support the City’s two employees, the City Administrator and the Administrative Assistant. Proposed personnel services and related payroll costs total \$276,450. This is the largest budget component amount, including staff compensation, PERS and health benefits, payroll taxes, and workers compensation coverage. The FY2026-27 budget factors a 3.9% increase and continues to use the 12-month CPI index for the Seattle area.

Administrative Assistant Salary History & Proposed CPI Increase

Year	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
2025 - 2026	\$25.84	\$27.09	\$28.29	\$29.49	\$30.72	\$31.94
2026 - 2027	\$26.85	\$28.15	\$29.39	\$30.64	\$31.92	\$33.18

The next largest budget item is Public Safety with an expenditure total of \$214,750. Most of this expense goes towards police services, as well as, a small portion towards 9-1-1 contract services. This budget item reflects Durham’s reliance on intergovernmental service delivery. Durham’s intergovernmental agreement (IGA) with the Tualatin Police Department expires at the end of Fiscal Year 2025-2026 and is currently being negotiated.

Materials and services within the administrative program are proposed at \$214,250. Major categories include operating and office expenses, City Hall rent and utilities, accounting, payroll and auditing support, engineering and planning services, arborist services, legal services, information technology services, insurance, and training. The proposed budget continues to support modernization of City systems while maintaining conservative budgeting for outside professional services.

Parks-related General Fund expenditures total \$57,000 and include park maintenance, park utilities, and arborist services for public property.

The budget also includes a \$150,000 transfer of cash savings carried forward from prior years to continue building the Building Fund, as well as a \$35,000 for an operating contingency. After appropriations, the General Fund is projected to end FY2026–27 with an unappropriated ending balance of \$477,078.

STATE STREET FUND

The State Street Fund is a special fund for transportation-related uses, including street maintenance, pedestrian and bike infrastructure, and transportation planning. It is supported by the City’s share of state highway revenues and county gas taxes. For FY2026-27, the State Street Fund is budgeted at \$2,892,500. The beginning cash balance is projected at \$2,400,000. Additional resources include \$150,000 in gas tax revenue, \$25,000 in vehicle registration revenue, \$67,500 in interest earnings, and a projected \$250,000 Small City Allotment (SCA) grant.

The budget proposes \$530,000 in materials and services for street supplies, street maintenance, street lighting, bicycle and sidewalk work, and contract services, together with \$50,000 in capital outlay and a \$50,000 contingency. The fund also transfers \$88,500 to the General Fund for administrative overhead. The projected ending balance is \$2,174,000.

TRANSPORTATION SDC (SYSTEMS DEVELOPMENT CHARGE) FUND

The Transportation SDC Fund, also referred to as the TDT Fund, accounts for revenues and expenditures related to Washington County’s countywide TDT program. This fund collects fees during the building permit process

when new residential units are developed. This money helps fund regional transportation infrastructure improvements and is budgeted at \$353,000 for FY2026–27.

The beginning cash balance is projected at \$315,000, with an additional \$25,000 in development charge revenue and \$13,000 in interest earnings. No materials and services, capital outlay, transfer, or contingency appropriations are currently proposed from this fund for FY2026–27. The projected ending balance is \$353,000.

PARK SDC (SYSTEMS DEVELOPMENT CHARGE) FUND

The local SDC Fund tracks revenues and expenditures for Parks SDCs, which are one-time fees assessed on new development. The SDC rates have been in place since 1998 and are for projects that increase the system capacity or level of service in response to growth pressures included in the City’s Parks Improvement Plan. The Park SDC Fund is budgeted at \$244,000 for FY2026–27. Resources consist of a projected beginning cash balance of \$215,000, development charge revenue of \$20,000, and interest earnings of \$9,000. Expenditures include \$25,000 in materials and services and \$175,000 in capital outlay for park system capacity improvements. The projected ending balance is \$44,000.

GREENSPACES FUND

The Greenspaces Fund manages funds committed to preserving and improving Durham’s natural areas. The primary funding source is Durham’s allocation from the Metro Local Share of the 2019 parks and nature bond. The Greenspace Fund is budgeted at \$311,215 for FY2026–27. The proposed budget carries forward a \$310,665 grant allocation and a \$550 beginning balance. The budget includes \$310,665 in capital outlay, allowing the City to proceed with eligible greenspace or park access improvements if project capacity and timing allow. The fund is projected to end the fiscal year with a \$0 ending balance after the separate \$550 transfer to the General Fund reflected in fund resources.

BUILDING FUND

The Building Fund was created in Fiscal Year 2025-2026 because the current Durham City Hall is a leased space. The goal of the Building Fund is for the City to be able to maintain operations in a permanent location within city limits. The Building Fund is budgeted at \$957,500 for FY2026–27. The proposed resources include a beginning balance of \$780,000, interest earnings of \$27,500, and a \$150,000 transfer from the General Fund. The proposed budget includes \$957,500 in capital outlay, allowing funds to be spent in the fiscal year without requiring a supplemental budget. This fund is fully budgeted so that the City may respond quickly to procuring a future civic facility when the opportunity arises.

FUNDING THE FUTURE

Durham has been able to preserve financial stability over time through fiscally conservative budgeting, careful management of cash savings, and a longstanding commitment to spending within its means. That approach has allowed the City to build savings, maintain service levels with limited staffing, and plan thoughtfully for future needs. At the same time, however, the City's available revenue tools have not kept pace with economic realities. Revenue growth remains constrained by Durham's limited funding options, including a property tax rate that is exceptionally low and subject to only a fixed 3% annual increase, regardless of the actual rate of inflation or rising service costs.

The City has taken steps to strengthen revenues in a measured and reasonable manner. In recent years, staff have worked to update City fees, so they are more comparable to those charged by surrounding jurisdictions and more reflective of the actual cost of providing services. Even so, Durham's revenue base remains limited, and fee adjustments alone cannot fully address the gap between ongoing revenues and increasing costs. This challenge is further compounded by rising contracted service costs, continued inflationary pressure, and the City's need to retain staff, modernize operations, maintain infrastructure, and address long-term facility needs.

One of those long-term priorities is securing permanent office space within Durham. Last fiscal year, the City began drawing down a significant portion of General Fund savings to establish the Building Fund in support of that goal. For FY2026–27, the proposed budget includes a much smaller transfer to the Building Fund, reflecting both the progress already made and the need to balance long-term capital planning with current operating demands.

While the proposed FY2026–27 budget does not include a Local Option Levy, or a public safety charge, the City's financial outlook makes clear that these types of funding tools may soon be needed as expenses continue to outpace revenues. Durham has been able to defer those measures through conservative financial stewardship and the use of savings from prior fiscal years. However, the gap between limited revenue growth and rising costs is narrowing. As a result, the City will need to continue evaluating sustainable long-term funding strategies to preserve service levels and meet community needs.

**RESOURCES
GENERAL FUND**

(Fund)

City of Durham

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	1,536,107	1,702,976	1,813,676	1 Available cash on hand* (cash basis) or	820,028			1
2				2				2
3				3 OTHER RESOURCES				3
4	18,580	15,628	14,275	4 State Revenue Sharing	15,500			4
5	1,294	1,111	1,048	5 Cigarette Tax	1,000			5
6	36,503	31,066	28,234	6 Liquor Tax	28,250			6
7	3,374	2,832	2,812	7 Marijuana Tax	2,800			7
8	7,000	-	-	8 Grants	44,900	-		8
9	203,746	208,478	191,750	9 Franchise Fees	200,000			9
10	123,920	75,542	32,500	10 Licenses, Permits, and Fees (Incl. Building Dept)	42,500			10
11	2,644	2,889	2,000	11 Administrative Fees	2,500			11
12	77,027	83,440	25,000	12 Interest	38,000			12
13	109	1,694	-	13 Miscellaneous Revenues		-		13
14				14				14
15				15				15
16				16				16
17				17				17
18				18 TRANSFERS IN				18
19	1,000	1,350	1,700	19 Transfer from Transportation SDC Fund				19
20	1,650	1,477	-	20 Transfer from Special Greenspaces Fund	550			20
21	4,750	6,450	7,600	21 Transfer from Park SDC Fund				21
22	55,250	75,250	86,450	22 Transfer from State Street Fund	88,500			22
23	-	-	-	23 Transfer from Building Fund				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	2,072,954	2,210,183	2,207,045	29 Total resources, except taxes to be levied	1,284,528	-	-	29
30			127,609	30 Taxes estimated to be received	140,000			30
31	118,843	126,693		31 Taxes collected in year levied				31
32	2,191,797	2,336,876	2,334,654	32 TOTAL RESOURCES	1,424,528	-	-	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

City of Durham

(name of fund)

(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) <u>ADMINISTRATION</u>	Budget for Next Year 2026-2027			
Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	PERSONNEL SERVICES			1
2	117,052	135,313	2	Salaries & Wages	178,450		2
3	57,840	13,356	3	Payroll Taxes	18,000		3
4	40,431	29,755	4	Benefits	79,500		4
5	392	394	5	Workers Comp Insurance	500		5
6			6				6
7			7				7
8	215,715	178,818	8	TOTAL PERSONNEL SERVICES	276,450	-	8
9	2.0	2.0	9	Total Full-Time Equivalent (FTE)	2.0	2.0	9
10			10	MATERIALS AND SERVICES			10
11	12,375	11,129	11	Operating/Office Expense	32,000		11
12	10,800	11,400	12	City Hall Rent	14,500		12
13	5,142	4,389	13	City Hall Utilities	6,000		13
14	635	381	14	City Hall Security	1,000		14
15	286	-	15	City Hall Maintenance	1,550		15
16	22,232	30,860	16	Accounting, auditing, and payroll service	21,000		16
17	-	13,513	17	Engineering & Planning Services	45,000		17
18	-	-	18	Arborist	12,500	-	18
19	-	16,792	19	Legal Services	50,000		19
20	-	-	20	IT Services	12,500		20
21	1,931	-	21	Other Contract Services	3,500		21
22	1,526	703	22	Travel & Training	4,000		22
23	5,225	6,226	23	Insurance	6,500		23
24	1,700	1,700	24	Donations & Contributions	1,700		24
25	248	-	25	Miscellaneous	2,500		25
26			26				26
27	62,100	97,093	27	TOTAL MATERIALS AND SERVICES	214,250	-	27
28			28	CAPITAL OUTLAY			28
29			29				29
30			30				30
31			31				31
32			32				32
33			33				33
34			34				34
35	-	-	35	TOTAL CAPITAL OUTLAY	-	-	35
36	277,815	275,911	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	490,700	-	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

City of Durham

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) <u>PARKS</u>	Budget for Next Year 2026-2027				
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	-	-	-	8	TOTAL PERSONNEL SERVICES	-	-	-	8
9				9	Total Full-Time Equivalent (FTE)				9
10				10	MATERIALS AND SERVICES				10
11	34,366	35,114	37,500	11	Park Maintenance	35,000			11
12		1,585	1,750	12	Park Utilities	2,000			12
13				13	Arborist Services	20,000			13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	34,366	36,699	39,250	27	TOTAL MATERIALS AND SERVICES	57,000	-	-	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	-	-	-	35	TOTAL CAPITAL OUTLAY	-	-	-	35
36	34,366	36,699	39,250	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	57,000	-	-	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

City of Durham

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) <u>PUBLIC SAFETY</u>	Budget for Next Year 2026-2027				
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	-	-	-	8	TOTAL PERSONNEL SERVICES	-	-	-	8
9				9	Total Full-Time Equivalent (FTE)				9
10				10	MATERIALS AND SERVICES				10
11	164,200	170,770	177,600	11	Police Services	200,500			11
12	12,440	16,112	13,200	12	911 Contract	14,250			12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	176,640	186,882	190,800	27	TOTAL MATERIALS AND SERVICES	214,750	-	-	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	-	-	-	35	TOTAL CAPITAL OUTLAY	-	-	-	35
36	176,640	186,882	190,800	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	214,750	-	-	36

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

(name of fund)

City of Durham

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	-	-	-	4 TOTAL PERSONNEL SERVICES	-	-	-	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	-	-	-	9 TOTAL MATERIALS AND SERVICES	-	-	-	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	-	-	-	13 TOTAL CAPITAL OUTLAY	-	-	-	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	-	-	-	17 TOTAL DEBT SERVICE	-	-	-	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	-	-	-	21 TOTAL SPECIAL PAYMENTS	-	-	-	21
22				22 INTERFUND TRANSFERS				22
23	-	-	750,000	23 Transfer to Building Fund	150,000	-	-	23
24				24				24
25				25				25
26				26				26
27				27				27
28	-	-	750,000	28 TOTAL INTERFUND TRANSFERS	150,000	-	-	28
29			25,000	29 OPERATING CONTINGENCY	35,000			29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			885,184	31 UNAPPROPRIATED ENDING BALANCE	477,078	-	-	31
32	-	-	1,660,184	32 Total Requirements NOT ALLOCATED	662,078	-	-	32
33	488,821	499,492	674,470	33 Total Requirements for ALL Org.Units/Programs within fund	762,450	-	-	33
34	1,702,976	1,837,384		34 Ending balance (prior years)				34
35	2,191,797	2,336,876	2,334,654	35 TOTAL REQUIREMENTS	1,424,528	-	-	35

**FORM
LB-10**

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

(Fund)

City of Durham
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027				
Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25							
1			1	RESOURCES			1	
2	2,008,889	2,178,247	2,327,662	2	2,400,000			2
3	157,255	160,543	148,054	3	150,000			3
4	30,993	31,821	25,000	4	25,000			4
5	-	-	250,000	5	250,000	-		5
6	1,525	1,000	-	6		-		6
7	111,201	106,341	45,000	7	67,500			7
8			-	8				8
9				9				9
10	2,309,863	2,477,952	2,795,716	10	2,892,500	-	-	10
11				11				11
12				12				12
13	2,309,863	2,477,952	2,795,716	13	2,892,500	-	-	13
14				14	REQUIREMENTS **			14
15				15	Org Unit or Prog & Activity	Object Classification	Detail	
16	18,553	1,946	30,000	16	Streets	M&S	Street Supplies	25,000
17	11,906	1,155	50,000	17	Streets	M&S	Street Maintenance	280,000
18	-	11,958	25,000	18	Streets	M&S	Street Light Utilities	25,000
19	45,907	35,835	50,000	19	Streets	M&S	Bike Paths & Sidewalks	50,000
20		1,155	65,000	20	Streets	M&S	Contract Services	150,000
21				21				
22			800,000	22	Streets	Cap Out	Capital Outlay	50,000
23				23				
24	55,250	75,250	86,450	24	Streets	Transfers	Transfer to General Fund	88,500
25				25				
26			40,000	26	Streets	Contingency	Contingency	50,000
27				27				
28				28				
29	2,178,247	2,350,653		29	Ending balance (prior years)			
30			1,649,266	30	UNAPPROPRIATED ENDING FUND BALANCE			2,174,000
31	2,309,863	2,477,952	2,795,716	31	TOTAL REQUIREMENTS			2,892,500

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
TRANSPORTATION SDC FUND - TDT**

(Fund)

City of Durham
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-2027		
Actual		Adopted Budget This Year Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25								
1			1	RESOURCES					1
2	15,679	15,463	259,770	2	Cash on hand * (cash basis), or	315,000			2
3	-	252,516	206,604	3	SDC Charges	25,000			3
4	-	-	-	4	Miscellaneous Revenue	-			4
5	784	7,416	7,250	5	Interest	13,000			5
6	-	-	-	6	Transferred IN, from other funds				6
7				7					7
8				8					8
9				9					9
10	16,463	275,395	473,624	10	Total Resources, except taxes to be levied	353,000	-	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	16,463	275,395	473,624	13	TOTAL RESOURCES	353,000	-	-	13
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15
16	-	-	-	16	Streets	M&S	Materials & Services	-	16
17				17					17
18	-	-	150,000	18	Streets	Cap Out	Capital Outlay	-	18
19				19					19
20	1,000	1,350	1,700	20	Streets	Transfers	Transfer to General Fund	-	-
21				21					21
22			-	22	Streets	Contingency	Contingency		22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	15,463	274,045		29	Ending balance (prior years)				
30			321,924	30	UNAPPROPRIATED ENDING FUND BALANCE			353,000	-
31	16,463	275,395	473,624	31	TOTAL REQUIREMENTS			353,000	-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

PARK SDC FUND

(Fund)

City of Durham

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027		
Actual		Adopted Budget This Year Year 2025-26	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	RESOURCES			1
2	170,921	169,837	181,701	2	Cash on hand * (cash basis), or	215,000	2
3	8,550	27,722	23,760	3	System Development Charges	20,000	3
4	-	-	-	4	Miscellaneous Revenue	-	4
5	-	8,572	5,000	5	Interest	9,000	5
6	-	-	-	6	Transferred IN, from other funds		6
7				7			7
8				8			8
9				9			9
10	179,471	206,131	210,461	10	Total Resources, except taxes to be levied	244,000	-
11				11	Taxes estimated to be received		-
12				12	Taxes collected in year levied		-
13	179,471	206,131	210,461	13	TOTAL RESOURCES	244,000	-
14				14	REQUIREMENTS **		
15				15	Org Unit or Prog & Activity	Object Classification	Detail
16	4,884	-	10,000	16	Parks	M&S	Materials & Services
17				17			
18	-	-	150,000	18	Parks	Cap Out	Capital Outlay
19				19			
20	4,750	6,450	7,600	20	Parks	Transfers	Transfer to General Fund
21				21			
22			10,000	22	Parks	Contingency	Contingency
23				23			
24				24			
25				25			
26				26			
27				27			
28				28			
29	169,837	199,681		29	Ending balance (prior years)		
30			32,861	30	UNAPPROPRIATED ENDING FUND BALANCE		
31	179,471	206,131	210,461	31	TOTAL REQUIREMENTS	244,000	-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GREENSPACE FUND**

(Fund)

City of Durham
(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year Year 2025-26	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027		
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	RESOURCES			1
2	2,402	972	-	2 Cash on hand * (cash basis), or	550		2
3	-	-	-	3 Intergovernmental			3
4	-	-	310,665	4 Grants	310,665		4
5	120	5	-	5 Interest			5
6	100	500	-	6 Miscellaneous			6
7	-	-	-	7 Transferred IN, from other funds			7
8				8			8
9				9			9
10	2,622	1,477	310,665	10 Total Resources, except taxes to be levied	311,215	-	-
11				11 Taxes estimated to be received			
12				12 Taxes collected in year levied			
13	2,622	1,477	310,665	13 TOTAL RESOURCES	311,215	-	-
14				14 REQUIREMENTS **			14
15				15 Org Unit or Prog & Activity	Object Classification	Detail	15
16	-	-	-	16 Parks	M&S	Materials & Services	16
17				17			17
18	-	-	310,665	18 Parks	Cap Out	Capital Outlay	310,665
19				19			19
20	1,650	1,477	-	20 Parks	Transfers	Transfer to General Fund	550
21				21			21
22			-	22 Parks	Contingency	Contingency	
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	972	-		29	Ending balance (prior years)		
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE		-
31	2,622	1,477	310,665	31	TOTAL REQUIREMENTS		311,215

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
BUILDING FUND
(Fund)**

City of Durham
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027		
Actual		Adopted Budget This Year Year 2025-26	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	RESOURCES			1
2		-	2	Cash on hand * (cash basis), or	780,000		2
3		-	3	Grants	-		3
4		-	4	Miscellaneous Revenue	-		4
5		22,500	5	Interest	27,500		5
6		750,000	6	Transferred IN, from other funds	150,000		-
7			7				7
8			8				8
9			9				9
10	-	-	10	Total Resources, except taxes to be levied	957,500	-	-
11			11	Taxes estimated to be received			
12			12	Taxes collected in year levied			
13	-	-	13	TOTAL RESOURCES	957,500	-	-
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16		-	16	Admin	M&S	Materials & Services	16
17			17				17
18		-	18	Admin	Cap Out	Capital Outlay	18
19			19				19
20		-	20	Admin	Trans	Transfers Out	20
21			21				21
22		-	22	Admin	Contingency	Contingency	22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29			29	Ending balance (prior years)			29
30		772,500	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	-	-	31	TOTAL REQUIREMENTS	957,500	-	-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.