# City of Durham Budget

# FY 2026-2027

Adopted June 23, 2026

# Table of Contents

# M E M O R A N D U M

**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.

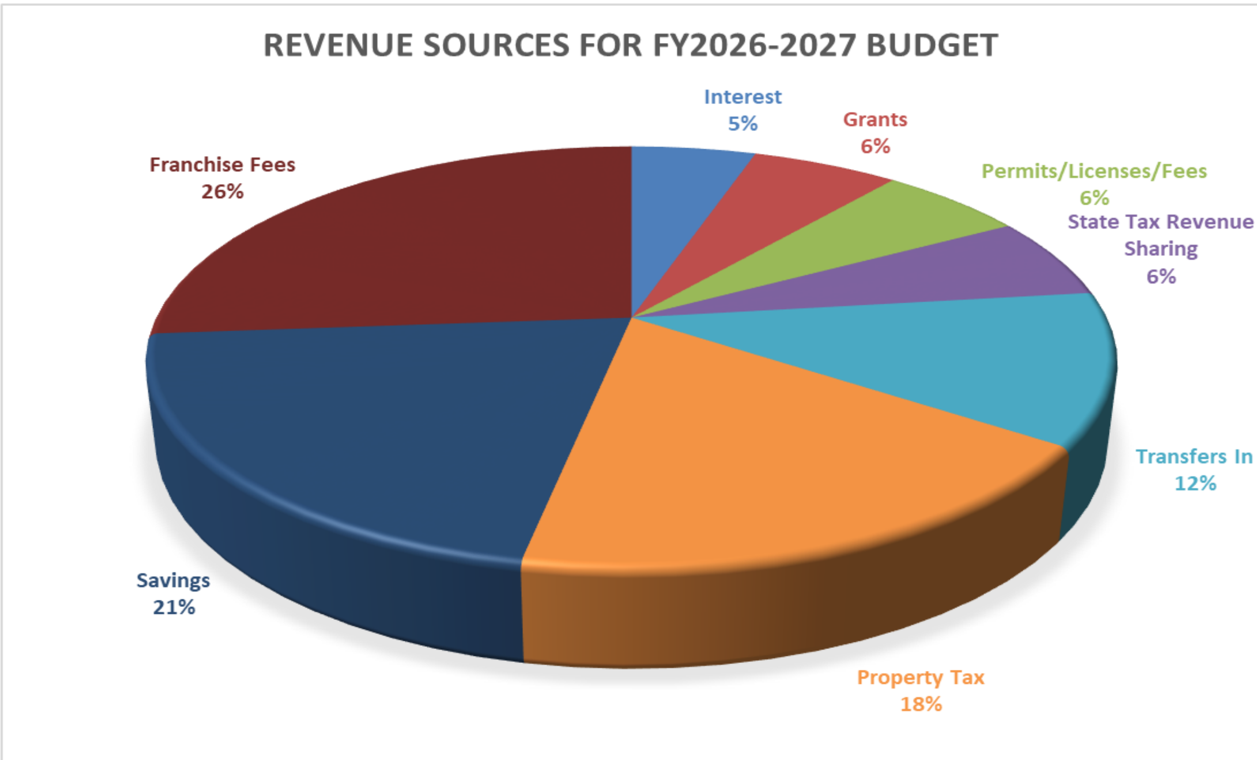
## CITY FUND STRUCTURE

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.

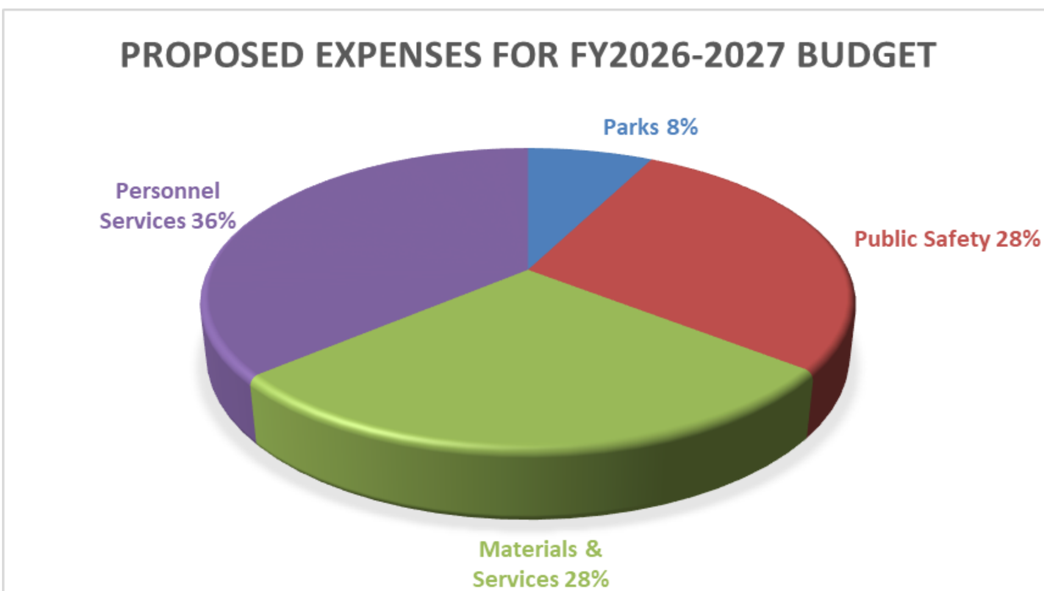
Property taxes remain an essential General Fund resource. Durham's permanent tax rate of $0.4927 per $1,000 assessed valuation is among the lowest municipal rates in the state due to the cap resulting from Measure 50. Annual property tax increases are capped at 3% by Ballot Measure 50. It is recommended 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.

**<u>GENERAL FUND - EXPENDITURES</u>**




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.

# City of Durham

17160 SW Upper Boones Ferry Rd.
Durham, Oregon, 97224

website: www.durham-oregon.us
e-mail: cityofdurham@comcast.net
phone: 503.639.6851

**Jordan Parente - City Administrator**
**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**

# City of Durham

17160 SW Upper Boones Ferry Rd.
Durham, Oregon 97224

website: www.durham-oregon.us
e-mail: cityofdurham@comcast.net
Phone: 503.639.6851

**Jordan Parente - City Administrator** **Wyatt Bean - Administrative Assistant**


## MEMORANDUM

DATE: May 5th, 2026

TO: City Council

FROM: Jordan Parente

RE: Proposed FY 2026-27 Budget change reflected in the FY2026-27 Adopted Budget

---

On April 28, 2026, the Budget Committee held a hearing regarding State Revenue Sharing. The Budget Committee held discussions on the proposed Budget for FY 2026-2027 and recommended the proposed budget changes:

1. Increase line item 16 “Accounting, auditing and payroll services” of the General Fund from $21,000 to $25,000.

The fund end balances were adjusted to account for the above change.

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

**FORM OR-LB-50**
**2026–2027**

To assessor of Washington County

☐ Check here if this is an amended form.

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

The City of Durham (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Washington (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| Mailing address of district | City | State | ZIP code | Date submitted |
|---|---|---|---|---|
| 17160 SW Upper Boones Ferry Road | Durham | OR | 97224 | July 6, 2026 |

| Contact person | Title | Daytime telephone number | Contact person e-mail address |
|---|---|---|---|
| Jordan Parente | City Administrator | 503.639.6851 | |

**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 | Excluded from Measure 5 Limits: Dollar Amount of Bond Levy |
|---|---|---|
| 1. Rate per $1,000 **or** total dollar amount levied (within permanent rate limit) ... 1 | 0.4927 | |
| 2. Local option operating tax ... 2 | | |
| 3. Local option capital project tax ... 3 | | |
| 4. City of Portland Levy for pension and disability obligations ... 4 | | |
| 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.**

**(see the back for worksheet for lines 5a, 5b, and 5c)**

**File with your assessor no later than JULY 15, unless granted an extension in writing.**

*City of Durham, Oregon*

# RESOLUTION NO. 703-26

## A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, CATEGORIZING, AND LEVYING TAXES FOR BUDGET FISCAL YEAR 2026-27 FOR THE CITY OF DURHAM, WASHINGTON COUNTY, OREGON

**WHEREAS**, on April 28th, 2026, the Budget Committee of the City of Durham approved the budget for the fiscal year 2026-27 in the sum of $6,182,743*; and

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

**WHEREAS,** Durham City Council held a public budget hearing on June 23rd, 2026;

**NOW THEREFORE, BE IT RESOLVED THAT**

1. That the City Council of the City of Durham hereby adopts the annual Budget for the fiscal year 2026-27 in the sum of $6,182,743 now on file in the office of the City Recorder.

2. That the amounts for the fiscal year beginning July 1st, 2026, and for the purposes shown below are hereby appropriated as follows:

**GENERAL FUND**

| | |
|---|---|
| Personal Services | $276,450 |
| Materials & Services | $490,000 |
| Capital Outlay | $0 |
| Transfers | $150,000 |
| Contingencies | $35,000 |
| **Total** | **$951,450** |

**SDC FUND**

| | |
|---|---|
| Personal Services | $0 |
| Materials & Services | $25,000 |
| Capital Outlay | $175,000 |
| Transfers | $0 |
| Contingencies | $0 |
| **Total** | **$200,000** |

**STATE STREET FUND**

| | |
|---|---|
| Personal Services | $0 |
| Materials & Services | $530,000 |
| Capital Outlay | $50,000 |
| Transfers | $88,500 |
| Contingencies | $50,000 |
| **Total** | **$718,500** |

**TDT FUND**

| | |
|---|---|
| Personal Services | $0 |
| Materials & Services | $0 |
| Capital Outlay | $0 |
| Transfers | $0 |
| Contingencies | $0 |
| **Total** | **$0** |

**GREENSPACES FUND**

| | |
|---|---|
| Personal Services | $0 |
| Materials & Services | $0 |
| Capital Outlay | $310,665 |
| Transfers | $550 |
| Contingencies | $0 |
| **Total** | **$311,215** |

**BUILDING FUND**

| | |
|---|---|
| Personal Services | $0 |
| Materials & Services | $0 |
| Capital Outlay | $957,500 |
| Transfers | $0 |
| Contingencies | $0 |
| **Total** | **$957,500** |

**DEBT SERVICE FUND**

| | |
|---|---|
| Bond (Principal) | $0 |
| Bond (Interest) | $0 |
| Materials & Services | $0 |
| **Total** | **$0** |

**TOTAL APPROPRIATIONS ALL FUNDS: $3,138,665***

3. In addition to the appropriated amounts, the total non-appropriated budget requirements are:

| | |
|---|---|
| GENERAL FUND - Unappropriated Ending Fund Balance | $473,078 |
| STATE STREET FUND - Unappropriated Ending Fund Balance | $2,174,000 |
| SDC FUND - Unappropriated Ending Fund Balance | $44,000 |
| TDT FUND - Unappropriated Ending Fund Balance | $353,000 |
| BUILDING FUND - Unappropriated Ending Fund Balance | $0 |
| GREENSPACES FUND - Unappropriated Ending Fund Balance | $0 |
| DEBT SERVICES FUND - Unappropriated Ending Fund Balance | $0 |
| **Total** | **$3,044,078** |

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 2026-27 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 2026-27, as adopted by this resolution, shall be submitted to the Washington County Clerk.

**Note: Budget for fiscal year equals the sum of Total Appropriations + Unappropriated funds*

**PASSED AND ADOPTED** by the City of Durham, Washington County, Oregon this 23rd day of June 2026.

**CITY OF DURHAM**

**BY:**

______________________________

Joshua Drake, Mayor

**ATTEST:**

_____________________________________

Jordan Parente, City Administrator/Recorder

Date: June 29th, 2026

Oregon
Tina Kotek, Governor

**Department of Administrative Services**
155 Cottage St NE
Salem, OR 97301
oregon.gov/das

## AN ORDINANCE/RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

The City of Durham ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2026-2027.

Passed by the Common Council the 23rd day of June,

2026.

Approved by the Mayor this 14th day July,

2026.

Mayor ____________________

Attest ____________________

I *certify that a public hearing before the Budget Committee was held on April 28, 2026 and a public hearing before the City Council was held on June 23, 2026, giving citizens an opportunity to comment on use of State Revenue Sharing.

____________________
City Recorder

FORM
LB-20

# RESOURCES
## GENERAL FUND
(Fund)

**City of Durham**
(Name of Municipal Corporation)

| | Historical Data | | | | RESOURCE DESCRIPTION | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 1 | 1,536,107 | 1,702,976 | 1,813,676 | 1 | Available cash on hand* (cash basis) **or** | 820,028 | 820,028 | 820,028 | 1 |
| 2 | | | | 2 | | | | | 2 |
| 3 | | | | 3 | **OTHER RESOURCES** | | | | 3 |
| 4 | 18,580 | 15,628 | 14,275 | 4 | State Revenue Sharing | 15,500 | 15,500 | 15,500 | 4 |
| 5 | 1,294 | 1,111 | 1,048 | 5 | Cigarette Tax | 1,000 | 1,000 | 1,000 | 5 |
| 6 | 36,503 | 31,066 | 28,234 | 6 | Liquor Tax | 28,250 | 28,250 | 28,250 | 6 |
| 7 | 3,374 | 2,832 | 2,812 | 7 | Marijuana Tax | 2,800 | 2,800 | 2,800 | 7 |
| 8 | 7,000 | - | - | 8 | Grants | 44,900 | 44,900 | 44,900 | 8 |
| 9 | 203,746 | 208,478 | 191,750 | 9 | Franchise Fees | 200,000 | 200,000 | 200,000 | 9 |
| 10 | 123,920 | 75,542 | 32,500 | 10 | Licenses, Permits, and Fees (Incl. Building Dept) | 42,500 | 42,500 | 42,500 | 10 |
| 11 | 2,644 | 2,889 | 2,000 | 11 | Administrative Fees | 2,500 | 2,500 | 2,500 | 11 |
| 12 | 77,027 | 83,440 | 25,000 | 12 | Interest | 38,000 | 38,000 | 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 | 550 | 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 | 88,500 | 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 | 1,284,528 | 1,284,528 | 29 |
| 30 | | | 127,609 | 30 | Taxes estimated to be received | 140,000 | 140,000 | 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** | **1,424,528** | **1,424,528** | **32** |

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

**FORM LB-30**

# REQUIREMENTS SUMMARY

**ALLOCATED** TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND**
(name of fund)

**City of Durham**
(name of Municipal Corporation)

| | Historical Data | | | | REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | **ADMINISTRATION** | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 1 | | | | 1 | PERSONNEL SERVICES | | | | 1 |
| 2 | 117,052 | 135,313 | 171,717 | 2 | Salaries & Wages | 178,450 | 178,450 | 178,450 | 2 |
| 3 | 57,840 | 13,356 | 16,108 | 3 | Payroll Taxes | 18,000 | 18,000 | 18,000 | 3 |
| 4 | 40,431 | 29,755 | 53,895 | 4 | Benefits | 79,500 | 79,500 | 79,500 | 4 |
| 5 | 392 | 394 | 550 | 5 | Workers Comp Insurance | 500 | 500 | 500 | 5 |
| 6 | | | | 6 | | | | | 6 |
| 7 | | | | 7 | | | | | 7 |
| 8 | **215,715** | **178,818** | **242,270** | 8 | **TOTAL PERSONNEL SERVICES** | **276,450** | **276,450** | **276,450** | 8 |
| 9 | **2.0** | **2.0** | **2.0** | 9 | **Total Full-Time Equivalent (FTE)** | **2.0** | **2.0** | **2.0** | 9 |
| 10 | | | | 10 | MATERIALS AND SERVICES | | | | 10 |
| 11 | 12,375 | 11,129 | 31,750 | 11 | Operating/Office Expense | 32,000 | 32,000 | 32,000 | 11 |
| 12 | 10,800 | 11,400 | 13,200 | 12 | City Hall Rent | 14,500 | 14,500 | 14,500 | 12 |
| 13 | 5,142 | 4,389 | 7,000 | 13 | City Hall Utilities | 6,000 | 6,000 | 6,000 | 13 |
| 14 | 635 | 381 | 1,000 | 14 | City Hall Security | 1,000 | 1,000 | 1,000 | 14 |
| 15 | 286 | - | 750 | 15 | City Hall Maintenance | 1,550 | 1,550 | 1,550 | 15 |
| 16 | 22,232 | 30,860 | 30,000 | 16 | Accounting, auditing, and payroll service | 21,000 | 25,000 | 25,000 | 16 |
| 17 | - | 13,513 | - | 17 | Engineering & Planning Services | 45,000 | 45,000 | 45,000 | 17 |
| 18 | - | - | 35,500 | 18 | Arborist | 12,500 | 12,500 | 12,500 | 18 |
| 19 | - | 16,792 | 52,500 | 19 | Legal Services | 50,000 | 50,000 | 50,000 | 19 |
| 20 | - | - | 15,000 | 20 | IT Services | 12,500 | 12,500 | 12,500 | 20 |
| 21 | 1,931 | - | 1,500 | 21 | Other Contract Services | 3,500 | 3,500 | 3,500 | 21 |
| 22 | 1,526 | 703 | 4,750 | 22 | Travel & Training | 4,000 | 4,000 | 4,000 | 22 |
| 23 | 5,225 | 6,226 | 7,500 | 23 | Insurance | 6,500 | 6,500 | 6,500 | 23 |
| 24 | 1,700 | 1,700 | 1,700 | 24 | Donations & Contributions | 1,700 | 1,700 | 1,700 | 24 |
| 25 | 248 | - | - | 25 | Miscellaneous | 2,500 | 2,500 | 2,500 | 25 |
| 26 | | | | 26 | | | | | 26 |
| 27 | **62,100** | **97,093** | **202,150** | 27 | **TOTAL MATERIALS AND SERVICES** | **214,250** | **218,250** | **218,250** | 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** | **444,420** | **36** | **ORGANIZATIONAL UNIT / ACTIVITY TOTAL** | **490,700** | **494,700** | **494,700** | **36** |

150-504-030 (Rev 11-18)

*Proposed 4/10* *Approved 4/28* *Adopted 6/23*

# REQUIREMENTS SUMMARY

**FORM**
**LB-30**

**ALLOCATED** TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND**
(name of fund)

**City of Durham**
(name of Municipal Corporation)

| | Historical Data | | | | REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | **PARKS** | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 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 | 35,000 | 35,000 | 11 |
| 12 | | 1,585 | 1,750 | 12 | Park Utilities | 2,000 | 2,000 | 2,000 | 12 |
| 13 | | | | 13 | Arborist Services | 20,000 | 20,000 | 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** | **57,000** | **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** | **57,000** | **57,000** | **36** |

150-504-030 (Rev 11-18) *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

FORM
LB-30

# REQUIREMENTS SUMMARY

**ALLOCATED** TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**GENERAL FUND**
(name of fund)

**City of Durham**
(name of Municipal Corporation)

| | Historical Data | | | | REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | **PUBLIC SAFETY** | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 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 | 200,500 | 200,500 | 11 |
| 12 | 12,440 | 16,112 | 13,200 | 12 | 911 Contract | 14,250 | 14,250 | 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** | **214,750** | **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** | **214,750** | **214,750** | **36** |

150-504-030 (Rev 11-18)

*Proposed 4/10* *Approved 4/28* *Adopted 6/23*

**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 | | | | | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | REQUIREMENTS DESCRIPTION | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 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 | 150,000 | 150,000 | 23 |
| 24 | | | | 24 | | | | | 24 |
| 25 | | | | 25 | | | | | 25 |
| 26 | | | | 26 | | | | | 26 |
| 27 | | | | 27 | | | | | 27 |
| 28 | - | - | **750,000** | 28 | **TOTAL INTERFUND TRANSFERS** | **150,000** | **150,000** | **150,000** | 28 |
| 29 | | | 25,000 | 29 | **OPERATING CONTINGENCY** | 35,000 | 35,000 | 35,000 | 29 |
| 30 | | | | 30 | **RESERVED FOR FUTURE EXPENDITURE** | | | | 30 |
| 31 | | | 885,184 | 31 | **UNAPPROPRIATED ENDING BALANCE** | 477,078 | 473,078 | 473,078 | 31 |
| **32** | - | - | **1,660,184** | **32** | **Total Requirements NOT ALLOCATED** | **662,078** | **658,078** | **658,078** | **32** |
| 33 | 488,821 | 499,492 | 674,470 | 33 | **Total Requirements for ALL Org.Units/Programs within fund** | 762,450 | 766,450 | 766,450 | 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** | **1,424,528** | **1,424,528** | **35** |

150-504-030 (Rev 05-21)

*Proposed 4/10* *Approved 4/28* *Adopted 6/23*

**FORM**
**LB-10**

# SPECIAL FUND
# RESOURCES AND REQUIREMENTS
## STATE STREET FUND
(Fund)

**City of Durham**
(Name of Municipal Corporation)

| | Historical Data: Actual: Second Preceding Year 2023-24 | Historical Data: Actual: First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | DESCRIPTION RESOURCES AND REQUIREMENTS: Org Unit or Prog & Activity | Object Classification | Detail | Budget for Next Year 2026-2027: Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | 1 | RESOURCES | | | | | | 1 |
| 2 | 2,008,889 | 2,178,247 | 2,327,662 | 2 | Cash on hand * (cash basis), or | | | 2,400,000 | 2,400,000 | 2,400,000 | 2 |
| 3 | 157,255 | 160,543 | 148,054 | 3 | Gas Taxes | | | 150,000 | 150,000 | 150,000 | 3 |
| 4 | 30,993 | 31,821 | 25,000 | 4 | Vehicle Registration | | | 25,000 | 25,000 | 25,000 | 4 |
| 5 | - | - | 250,000 | 5 | Grants | | | 250,000 | 250,000 | 250,000 | 5 |
| 6 | 1,525 | 1,000 | - | 6 | Miscellaneous | | | | | | 6 |
| 7 | 111,201 | 106,341 | 45,000 | 7 | Interest | | | 67,500 | 67,500 | 67,500 | 7 |
| 8 | | | - | 8 | Transferred IN, from other funds | | | | | | 8 |
| 9 | | | | 9 | | | | | | | 9 |
| 10 | 2,309,863 | 2,477,952 | 2,795,716 | 10 | Total Resources, except taxes to be levied | | | 2,892,500 | 2,892,500 | 2,892,500 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | | | 12 |
| 13 | **2,309,863** | **2,477,952** | **2,795,716** | 13 | **TOTAL RESOURCES** | | | **2,892,500** | **2,892,500** | **2,892,500** | 13 |
| 14 | | | | 14 | REQUIREMENTS ** | | | | | | 14 |
| 15 | | | | 15 | Org Unit **or** Prog & Activity | Object Classification | Detail | | | | 15 |
| 16 | 18,553 | 1,946 | 30,000 | 16 | Streets | M&S | Street Supplies | 25,000 | 25,000 | 25,000 | 16 |
| 17 | 11,906 | 1,155 | 50,000 | 17 | Streets | M&S | Street Maintenance | 280,000 | 280,000 | 280,000 | 17 |
| 18 | - | 11,958 | 25,000 | 18 | Streets | M&S | Street Light Utilities | 25,000 | 25,000 | 25,000 | 18 |
| 19 | 45,907 | 35,835 | 50,000 | 19 | Streets | M&S | Bike Paths & Sidewalks | 50,000 | 50,000 | 50,000 | 19 |
| 20 | | 1,155 | 65,000 | 20 | Streets | M&S | Contract Services | 150,000 | 150,000 | 150,000 | 20 |
| 21 | | | | 21 | | | | | | | 21 |
| 22 | | | 800,000 | 22 | Streets | Cap Out | Capital Outlay | 50,000 | 50,000 | 50,000 | 22 |
| 23 | | | | 23 | | | | | | | 23 |
| 24 | 55,250 | 75,250 | 86,450 | 24 | Streets | Transfers | Transfer to General Fund | 88,500 | 88,500 | 88,500 | 24 |
| 25 | | | | 25 | | | | | | | 25 |
| 26 | | | 40,000 | 26 | Streets | Contingency | Contingency | 50,000 | 50,000 | | 26 |
| 27 | | | | 27 | | | | | | | 27 |
| 28 | | | | 28 | | | | | | | 28 |
| 29 | 2,178,247 | 2,350,653 | | 29 | Ending balance (prior years) | | | | | | 29 |
| 30 | | | 1,649,266 | 30 | **UNAPPROPRIATED ENDING FUND BALANCE** | | | 2,174,000 | 2,174,000 | 2,224,000 | 30 |
| 31 | **2,309,863** | **2,477,952** | **2,795,716** | 31 | **TOTAL REQUIREMENTS** | | | **2,892,500** | **2,892,500** | **2,892,500** | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is “not allocated”, then list by object classification and expenditure detail.

page ______

## FORM LB-10

# SPECIAL FUND
# RESOURCES AND REQUIREMENTS

**TRANSPORTATION SDC FUND - TDT**
(Fund)

**City of Durham**
(Name of Municipal Corporation)

| | Historical Data | | | | | | | | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Adopted Budget This Year Year 2025-26 | | **DESCRIPTION RESOURCES AND REQUIREMENTS** | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | | | | | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 1 | | | | 1 | RESOURCES | | | | | | | 1 |
| 2 | 15,679 | 15,463 | 259,770 | 2 | Cash on hand * (cash basis), or | | | | 315,000 | 315,000 | 315,000 | 2 |
| 3 | - | 252,516 | 206,604 | 3 | SDC Charges | | | | 25,000 | 25,000 | 25,000 | 3 |
| 4 | - | - | - | 4 | Miscellaneous Revenue | | | | - | - | - | 4 |
| 5 | 784 | 7,416 | 7,250 | 5 | Interest | | | | 13,000 | 13,000 | 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 | 353,000 | 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** | **353,000** | **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 | | - | - | - | 20 |
| 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) | | | | | | | 29 |
| 30 | | | 321,924 | 30 | **UNAPPROPRIATED ENDING FUND BALANCE** | | | | 353,000 | 353,000 | 353,000 | 30 |
| 31 | **16,463** | **275,395** | **473,624** | 31 | **TOTAL REQUIREMENTS** | | | | **353,000** | **353,000** | **353,000** | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

150-504-010 (Rev. 10-16) **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

page ______

**FORM**
**LB-10**

## SPECIAL FUND
## RESOURCES AND REQUIREMENTS

**PARK SDC FUND**
(Fund)

**City of Durham**
(Name of Municipal Corporation)

| | Historical Data | | | | | | | | Budget for Next Year 2026-2027 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Adopted Budget This Year Year 2025-26 | | DESCRIPTION RESOURCES AND REQUIREMENTS | | | | | | | |
| | Second Preceding Year 2023-24 | First Preceding Year 2024-25 | | | | | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| 1 | | | | 1 | RESOURCES | | | | | | | 1 |
| 2 | 170,921 | 169,837 | 181,701 | 2 | Cash on hand * (cash basis), or | | | | 215,000 | 215,000 | 215,000 | 2 |
| 3 | 8,550 | 27,722 | 23,760 | 3 | System Development Charges | | | | 20,000 | 20,000 | 20,000 | 3 |
| 4 | - | - | - | 4 | Miscellaneous Revenue | | | | - | - | - | 4 |
| 5 | - | 8,572 | 5,000 | 5 | Interest | | | | 9,000 | 9,000 | 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 | 244,000 | 244,000 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | | | | 12 |
| 13 | **179,471** | **206,131** | **210,461** | 13 | **TOTAL RESOURCES** | | | | **244,000** | **244,000** | **244,000** | 13 |
| 14 | | | | 14 | REQUIREMENTS ** | | | | | | | 14 |
| 15 | | | | 15 | Org Unit **or** Prog & Activity | Object Classification | Detail | | | | | 15 |
| 16 | 4,884 | - | 10,000 | 16 | Parks | M&S | Materials & Services | | 25,000 | 25,000 | 25,000 | 16 |
| 17 | | | | 17 | | | | | | | | 17 |
| 18 | - | - | 150,000 | 18 | Parks | Cap Out | Capital Outlay | | 175,000 | 175,000 | 175,000 | 18 |
| 19 | | | | 19 | | | | | | | | 19 |
| 20 | 4,750 | 6,450 | 7,600 | 20 | Parks | Transfers | Transfer to General Fund | | - | - | - | 20 |
| 21 | | | | 21 | | | | | | | | 21 |
| 22 | | | 10,000 | 22 | Parks | Contingency | Contingency | | | | | 22 |
| 23 | | | | 23 | | | | | | | | 23 |
| 24 | | | | 24 | | | | | | | | 24 |
| 25 | | | | 25 | | | | | | | | 25 |
| 26 | | | | 26 | | | | | | | | 26 |
| 27 | | | | 27 | | | | | | | | 27 |
| 28 | | | | 28 | | | | | | | | 28 |
| 29 | 169,837 | 199,681 | | 29 | Ending balance (prior years) | | | | | | | 29 |
| 30 | | | 32,861 | 30 | **UNAPPROPRIATED ENDING FUND BALANCE** | | | | 44,000 | 44,000 | 44,000 | 30 |
| 31 | **179,471** | **206,131** | **210,461** | 31 | **TOTAL REQUIREMENTS** | | | | **244,000** | **244,000** | **244,000** | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

150-504-010 (Rev. 10-16) **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

page ______

**FORM**
**LB-10**

# SPECIAL FUND
# RESOURCES AND REQUIREMENTS

**GREENSPACE FUND**
(Fund)

**City of Durham**
(Name of Municipal Corporation)

| | Historical Data: Actual: Second Preceding Year 2023-24 | Historical Data: Actual: First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | DESCRIPTION RESOURCES AND REQUIREMENTS | | | Budget for Next Year 2026-2027: Proposed By Budget Officer | Budget for Next Year 2026-2027: Approved By Budget Committee | Budget for Next Year 2026-2027: Adopted By Governing Body | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | 1 | RESOURCES | | | | | | 1 |
| 2 | 2,402 | 972 | - | 2 | Cash on hand * (cash basis), or | | | 550 | 550 | 550 | 2 |
| 3 | - | - | - | 3 | Intergovernmental | | | | | | 3 |
| 4 | - | - | 310,665 | 4 | Grants | | | 310,665 | 310,665 | 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 | 311,215 | 311,215 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | | | 12 |
| 13 | **2,622** | **1,477** | **310,665** | 13 | **TOTAL RESOURCES** | | | **311,215** | **311,215** | **311,215** | 13 |
| 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 | 310,665 | 310,665 | 18 |
| 19 | | | | 19 | | | | | | | 19 |
| 20 | 1,650 | 1,477 | - | 20 | Parks | Transfers | Transfer to General Fund | 550 | 550 | 550 | 20 |
| 21 | | | | 21 | | | | | | | 21 |
| 22 | | | - | 22 | Parks | Contingency | Contingency | | | | 22 |
| 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) | | | | | | 29 |
| 30 | | | - | 30 | **UNAPPROPRIATED ENDING FUND BALANCE** | | | - | - | - | 30 |
| 31 | **2,622** | **1,477** | **310,665** | 31 | **TOTAL REQUIREMENTS** | | | **311,215** | **311,215** | **311,215** | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

page ______

FORM
LB-10

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

**City of Durham**
(Name of Municipal Corporation)

| | Historical Data: Actual, Second Preceding Year 2023-24 | Historical Data: Actual, First Preceding Year 2024-25 | Adopted Budget This Year Year 2025-26 | | DESCRIPTION RESOURCES AND REQUIREMENTS | | | Budget for Next Year 2026-2027: Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | 1 | RESOURCES | | | | | | 1 |
| 2 | | | - | 2 | Cash on hand * (cash basis), or | | | 780,000 | 780,000 | 780,000 | 2 |
| 3 | | | - | 3 | Grants | | | - | - | | 3 |
| 4 | | | - | 4 | Miscellaneous Revenue | | | - | - | | 4 |
| 5 | | | 22,500 | 5 | Interest | | | 27,500 | 27,500 | 27,500 | 5 |
| 6 | | | 750,000 | 6 | Transferred IN, from other funds | | | 150,000 | 150,000 | 150,000 | 6 |
| 7 | | | | 7 | | | | | | | 7 |
| 8 | | | | 8 | | | | | | | 8 |
| 9 | | | | 9 | | | | | | | 9 |
| 10 | - | - | 772,500 | 10 | Total Resources, except taxes to be levied | | | 957,500 | 957,500 | 957,500 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | | | 12 |
| 13 | **-** | **-** | **772,500** | 13 | **TOTAL RESOURCES** | | | **957,500** | **957,500** | **957,500** | 13 |
| 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 | 957,500 | 957,500 | 957,500 | 18 |
| 19 | | | | 19 | | | | | | | 19 |
| 20 | | | - | 20 | Admin | Transfers | 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 | **-** | **-** | **772,500** | 31 | **TOTAL REQUIREMENTS** | | | **957,500** | **957,500** | **957,500** | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year *Proposed 4/10* *Approved 4/28* *Adopted 6/23*

150-504-010 (Rev. 10-16) **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is “not allocated”, then list by object classification and expenditure detail.

page ______

# BUDGET COMMITTEE FY 2026-2027

## APPOINTEES (3 YEAR TERMS)

| Name/Address | Term Expires |
|---|---|
| | |
| Brad Henry<br>SW Withywindle Court | Dec. 31, 2026 |
| | |
| Teresa Braun<br>SW Kingfisher Way | Dec. 31, 2026 |
| | |
| Kelly Garlick<br>SW Arkenstone Drive | Dec. 31, 2027 |
| | |
| Martha Rainey<br>SW Kingfisher Way | Dec. 31, 2028 |
| | |
| Chuck Van Meter<br>SW $80^{th}$ Place | Dec. 31, 2027 |
| | |

## CITY COUNCIL MEMBERS

| Name/Address | Term Expires |
|---|---|
| | |
| Leslie Gifford<br>SW Willowbottom Way | December 31, 2028 |
| | |
| Joshua Drake<br>SW Woody End | December 31, 2026 |
| | |
| Councilor Gary Paul<br>SW Kingfisher Way | December 31, 2028 |
| | |
| Councilor Sean Lee<br>SW Rivendell Drive | December 31, 2026 |
| | |
| Councilor David Streicher<br>SW Peters Road | December 31, 2028 |
| | |

## BUDGET OFFICER

Jordan Parente

# City of Durham
## BUDGET COMMITTEE MINUTES
## April 28, 2026

A. **CALL TO ORDER.**

Committee Member Joshua Drake opened the Budget Committee meeting at 6:31 PM at Durham City Hall.

B. **ROLL CALL.**

*Committee Members present:* Committee Members Joshua Drake, Leslie Gifford, Gary Paul, David Streicher, Sean Lee, Brad Henry, Martha Rainey, and Kelly Garlick.

*Committee Members absent:* Committee Members Chuck Van Meter and Teresa Braun.

*Staff present:* City Administrator/Budget Officer Jordan Parente and Administrative Assistant Wyatt Bean.

C. **SELECTION OF CHAIR.**

Committee Member Drake nominated Committee Member Leslie Gifford to serve as Chair of the Budget Committee. Committee Member Henry seconded the nomination. The motion passed unanimously (8-0).

**MO 042826-B-01**

D. **BUDGET MESSAGE PRESENTED BY BUDGET OFFICER.**

Budget Officer Parente presented the proposed FY 2026-2027 budget, noting that the General Fund is budgeted at approximately $1.42 million with an estimated beginning balance of $820,028. He explained that franchise fees remain the City's largest ongoing revenue source, and that property tax revenue is constrained by the limits set on Durham's exceptionally low permanent rate due to Oregon Measure 50. The budget relies on approximately $157,950 in General Fund savings to maintain current service levels, reflecting the increasing gap between stifled revenues and growing expenditures.

Budget Officer Parente summarized General Fund expenditures, including personnel services for the City's two full-time employees, public safety costs for police and 9-1-1 services, administrative materials and services, parks expenses, a $150,000 transfer to the Building Fund, and a $35,000 contingency. He also reviewed the State Street Fund, which is budgeted at approximately $2.9 million and includes restricted transportation revenues, a projected Small City Allotment grant, street-related expenditures, and an $88,500 transfer to the General Fund for administrative support.

Budget Officer Parente briefly reviewed the Greenspace, Transportation SDC, Park SDC, and Building Funds. He stated that the Greenspace Fund is primarily supported by Metro Local Share funding, the Transportation SDC Fund is reserved for future transportation capacity improvements, the Park SDC Fund includes potential capital improvements, and the Building Fund supports the City's long-term goal of securing a permanent facility. He concluded that the City remains financially stable due to conservative budgeting and reserves. However, Budget Officer Parente expressed a big concern that the rising costs and limited revenue growth are unsustainable. He said, that at the current service levels, the General Fund savings will be exhausted within the five-year 'mid-term' forecast if no new funding sources, such as a local option levy or utility fee, are not introduced.

Committee Member Garlick asked about the Greenspace Fund and whether the Metro funding was expiring. Budget Officer Parente clarified that the funds are not expiring at the end of the fiscal year but must be spent within Metro's timeline and requirements. He explained that the funds are tied to eligible park access improvements, including ADA improvements, and that the City has an intergovernmental agreement with Metro sent to the City Attorney for legal review. He also noted that the grant is reimbursement-based, meaning the City must complete eligible work before receiving reimbursement.

Committee Members Rainey and Garlick asked about the arborist-related line items in the General Fund. Budget Officer Parente explained that arborist costs had been separated due to the revised chart of accounts, with one line item for permit-related and administrative arborist work and another for public property and park-related work. He stated that the Parks arborist amount reflects early planning for ash tree management in the park, potentially using a phased approach recommended by the City arborist, and that staff may pursue grant funding and separate services for permitting, park work, and emergency tree response.

Committee Members also asked about engineering and planning services. Budget Officer Parente explained that the $45,000 line item supports general planning and engineering work, including the Durham Development Code update. He stated that the City has received a $44,900 state grant for that work and that some legal review costs may also be eligible for reimbursement, while other non-eligible planning or engineering work would need to be paid from the appropriate City fund.

Committee Member Streicher asked about the City Hall lease, noting that it ends March 31, 2027, while the budget includes rent through June 30, 2027. Budget Officer Parente stated that the landlord has indicated a willingness to discuss an extension, and the proposed rent line assumes continuation of the current arrangement with an assumed $100 increase for rent for April, May, and June 2027. He also discussed the City's first right of refusal, possible future purchase of the current City Hall property, and efforts to seek outside funding for a permanent facility.

Committee Members discussed the Building Fund and possible approaches to acquiring or financing a permanent City facility. Budget Officer Parente explained that the $150,000 transfer continues to build the fund while preserving flexibility. He noted that the fund is not restricted like the Street Fund and could be changed through the budget process if necessary, but that it supports the City's long-term goal of securing a permanent location. Committee Members discussed potential financing options, including seller financing, loans, grants, and purchasing or developing property within the City.

Committee Member Streicher asked about the proposed $88,500 transfer from the State Street Fund to the General Fund and how it relates to direct Street Fund expenditures. Budget Officer Parente explained that the transfer is intended to reflect staff time and administrative work performed for street-related purposes, including road permits, street complaints, right-of-way coordination, storm sewer issues, and development-related street work, not only for the administration of direct payments for street sweeping, streetlights, or maintenance. Committee Members discussed the accountant's recommendation for improved time tracking and chargeback documentation, the prior practice of adjusting transfer amounts over time, and the administrative burden of tracking staff time. Chair Gifford stated that a government auditor had indicated the historic method could be defensible if supported, while Committee Member Garlick recalled that the Committee had previously discussed moving toward the newer accounting approach at the 2025 budget meetings.

Committee Member Rainey asked about the increase in the Street Maintenance line item. Budget Officer Parente explained that the increase reflects the proposed $250,000 Small City Allotment grant and that the City would not undertake the added work if the grant is not awarded. He stated that the application included crack sealing and street repair work on Rivendell, Woody End, and portions of Arkenstone, including areas with cracking, pavement deterioration, and drainage-related settlement.

Committee Member Lee asked about the public safety budget and negotiations with the Tualatin Police Department. Budget Officer Parente explained that the current agreement expires at the end of June and that Tualatin is seeking an increase, with the first year of a new agreement around $200,000 and increasing over time. Committee Members discussed whether the City is receiving a full officer's worth of service, whether call volume supports that level of service, and whether residents would notice a reduction if Durham contracted for less service. Budget Officer Parente stated that Washington County Sheriff's Office representatives indicated the County may offer fractional service at a lower cost, though with a different service model and potentially slower follow-up for lower-priority calls. Committee Members discussed whether Tualatin, Washington County, Tigard, or another agency could provide alternative or partial service.

Committee Members further discussed whether the City could continue budgeting for the current service level while exploring alternatives, whether Tualatin should be asked about fractional service, and whether reduced service could create public concern. Budget Officer Parente stated that the proposed budget assumes the current service level and that reducing the budgeted amount would signal a need to pursue a lower service model. Committee Members also discussed possible future funding tools, including a local option levy or public safety utility fee, and noted that Durham's permanent property tax rate is very low compared to neighboring cities. The committee did not make any changes to the public safety budget.

E. **HEARING ON POSSIBLE USES OF STATE REVENUE SHARING.**

Chair Gifford opened the hearing on possible uses of state revenue sharing. She stated that state revenue sharing may be used for eligible services such as police protection, fire protection, street construction and maintenance, lighting, sanitary sewer, storm sewers, planning, zoning, subdivision control, and utility services. She noted that Durham provides the required services, including police protection, street construction, maintenance and lighting, storm sewers, and planning, zoning, and subdivision control. She explained that general revenue sharing, liquor taxes, marijuana taxes, and cigarette taxes are used for General Fund purposes, while gas tax and highway funds are restricted to road-related purposes.

Budget Officer Parente stated that the City should accept the money, and Committee Members generally agreed. No public comments were received and Chair Gifford closed the hearing

F. **DISCUSS AND MOTION TO APPROVE BUDGET RECOMMENDATIONS & TAX LEVY.**

Committee Member Garlick asked about General Fund line items for IT services, travel, and training. Budget Officer Parente explained that travel and training includes professional association memberships and conference attendance, though the City does not always use the full amount and sometimes receives grant reimbursement. He stated that IT services include the City's outside IT provider, Microsoft licensing, phone system work, transition to the DurhamOregon.gov domain, and future website work needed for ADA compliance. Committee Members also discussed future official City email addresses for elected officials and records retention for official communications.

Chair Gifford stated that she was concerned the proposed budget may not include enough for accounting, auditing, and payroll services. Budget Officer Parente explained that 40% of these costs had been allocated to the Street Fund and would be tracked through chargebacks. Chair Gifford suggested increasing the General Fund accounting, auditing, and payroll service line item from $21,000 to $25,000. Committee Members discussed the amount and agreed to make that change.

Committee Member Paul moved to approve the budget as presented and amended, including the increase to the General Fund accounting, auditing, and payroll service line item from $21,000 to $25,000. Committee Member Rainey seconded the motion. The motion passed unanimously (8-0).

**MO 042826-B-02**

G. **SET ADDITIONAL BUDGET COMMITTEE MEETINGS AS NECESSARY.**

After the Budget Committee approved the proposed budget as amended, no additional Budget Committee meeting was scheduled.

H. **ADJOURN.**

Chair Gifford adjourned the meeting at 8:03 PM.

**Approved:**

________________________________________

**Leslie Gifford, Budget Committee Chair**

**Attest:**

________________________________________

**Jordan Parente, City Administrator/Recorder**

CMGOregon
Your Local News Source

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

# AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, ss
I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the **The Times**, a newspaper of general circulation, published in Washington County, Oregon, as defined by ORS 193.010 and 193.020, that

**Owner: City of Durham**
**Description: Notice & Summary for City Council Hearing on Approved Budget including Revenue Sharing**
**Ad#: 385813**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
**06/05/2026**

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 06/05/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

**FORM OR-LB-1** **NOTICE OF BUDGET HEARING**

A public meeting of the Durham City Council will be held on June 23, 2026 at 7:30 pm 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, 2026 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 OR 97224, 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: Jordan Parente Telephone: 503.639.6851 Email: cityofdurham@comcast.net

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|---|---|---|
| TOTAL OF ALL FUNDS | Actual Amount 2024-25 | Adopted Budget This Year 2025-26 | Approved Budget Next Year 2026-27 |
| Beginning Fund Balance/Net Working Capital | 4,067,495 | 4,582,809 | 4,530,578 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 567,147 | 456,614 | 290,000 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 243,001 | 780,088 | 828,115 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 84,527 | 845,750 | 239,050 |
| All Other Resources Except Current Year Property Taxes | 208,968 | 104,750 | 155,000 |
| Current Year Property Taxes Estimated to be Received | 126,693 | 127,609 | 140,000 |
| Total Resources | 5,297,831 | 6,897,620 | 6,182,743 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|---|---|---|
| Personnel Services | 178,818 | 242,270 | 276,450 |
| Materials and Services | 372,723 | 662,200 | 1,045,000 |
| Capital Outlay | 0 | 1,410,665 | 1,493,165 |
| Debt Service | 0 | 0 | 0 |
| Interfund Transfers | 84,527 | 845,750 | 239,050 |
| Contingencies | 0 | 75,000 | 85,000 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 4,661,763 | 3,661,735 | 3,044,078 |
| Total Requirements | 5,297,831 | 6,897,620 | 6,182,743 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|---|---|---|---|
| Name of Organizational Unit or Program<br>FTE for that unit or program | | | |
| Name: ADMINISTRATION | 275,911 | 1,216,920 | 1,452,200 |
| FTE | 2 | 2 | 2 |
| Name: PARKS | 244,307 | 560,376 | 612,215 |
| FTE | 0 | 0 | 0 |
| Name: PUBLIC SAFETY | 186,882 | 190,800 | 214,750 |
| FTE | 0 | 0 | 0 |
| Name: STREET | 2,753,347 | 3,269,340 | 3,245,500 |
| FTE | 0 | 0 | 0 |
| Name | | | |
| FTE | | | |
| Not Allocated to Organizational Unit or Program | 1,837,384 | 1,660,184 | 658,078 |
| FTE | 0 | 0 | 0 |
| Total Requirements | 5,297,831 | 6,897,620 | 6,182,743 |
| Total FTE | 2 | 2 | 2 |

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING ***

The primary change in budget from the previous year is a transfer of $150,000 to a building fund established in Fiscal Year 2025-2026.

| PROPERTY TAX LEVIES | | | |
|---|---|---|---|
| | Rate or Amount Imposed 2024-25 | Rate or Amount Imposed This Year 2025-26 | Rate or Amount Approved Next Year 2026-27 |
| 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. | 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 |

Publish June 5, 2026 TT385813

Your Local News Source
CMGOregon

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

# AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, ss
I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the **The Times**, a newspaper of general circulation, published in Washington County, Oregon, as defined by ORS 193.010 and 193.020, that

**Owner: City of Durham**
**Description: Notice of Budget Committee Meeting to be published in The Times on April 3, 2026.**
**Ad#: 381675**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
**04/03/2026**

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 04/03/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

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

# EXHIBIT A

**Notice of Budget Committee Meeting**

This notice is for 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, 2026, to June 30, 2027. The meeting will take place on Tuesday, April 28, 2026, at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon. The meeting purpose is to receive the budget message and to receive public comments 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 will be available for public viewing on or after April 10, 2026, at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon, between the hours of 9 a.m. - 4 p.m., Monday through Friday.

This is a public meeting where the 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 submit anything for the Budget Committee's consideration, or want to attend the meeting remotely by the virtual platform Zoom, please email the cityofdurham@comcast.net by April 23, 2026, at 4 p.m.

Publish April 3, 2026 TT381675

Public Notice of Budget Comm × +

Private browsing

durham-oregon.us/2026/04/public-notice-of-budget-committee-meeting-3/

Sign in

City of Durham, Oregon | Mail - Jordan Parente ... | comcast | XFINITY Connect Re P... | Uncategorized | Turbo... | Accounting SharePoint | Log In ‹ City of Durha... | Oregon Department o... | Oregon Secretary of S... | Other Bookmarks

City of Durham, Oregon

- Home
- News Updates
- Staff and Contact
- City Council
- Ordinances and Resolutions
- Planning Commission
- Notice of Land Use Actions
- Land Use Planning
- Tree Removal Permits
- Building Permits
- Sign Permits
- Other Permits and Forms
- Business License
- Parks
- Juanita Pohl Center
- Agency Partners
- Garbage and Recycling
- Police & Fire Activity Log
- Emergency Preparedness
- Neighborhood Covenants
- Budget and Finances
- Durham History and Photos
- Additional Resources

Search ...

## Public Notice of Budget Committee Meeting

**"Second Hearing Notice"**

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, 2026, to June 30, 2027, will be held at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon. The meeting will take place on Tuesday, April 28, 2026, beginning at 6:30 p.m. The purpose of this meeting is to receive the budget message and to receive public comments 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 April 3, 2026. A copy of the budget document is available for public viewing on or after April 10, 2026, at Durham City Hall, 17160 SW Upper Boones Ferry Road, Durham, Oregon, between the hours of 9 a.m. and 4 p.m., Monday through Friday.

This is a public meeting where the 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 submit anything for the Budget Committee's consideration, or want to attend the meeting remotely, please email the cityofdurham@comcast.net by April 23, 2026, at 4 p.m.

Posted on April 7, 2026

*City of Durham, Oregon*

# RESOLUTION NO. 695-26

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

**WHEREAS**, ORS 221.760 provides as follows:

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

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

and

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

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

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

**PASSED & ADOPTED** by the City of Durham, Washington County, Oregon, on the 28th day of April 2026.

**CITY OF DURHAM**

**BY:**

______________________________
Joshua Drake, Mayor

**ATTEST:**

______________________________
Jordan Parente, City Administrator/Recorder

*City of Durham, Oregon*

# RESOLUTION NO. 702-26

## 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 2026-2027 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 2026-2027.

**PASSED AND ADOPTED** by the City of Durham, Washington County, Oregon, on the 23rd day of June 2026.

**CITY OF DURHAM**

**BY:**

______________________________

Joshua Drake, Mayor

**ATTEST:**

______________________________________

Jordan Parente, City Administrator/Recorder

I hereby certify that a public hearing before the Budget Committee was held on April 28th, 2026, and a public hearing before the City Council was held on June 23rd, 2026, giving citizens an opportunity to comment on use of State Revenue Sharing funds.

______________________________________

Jordan Parente, City Administrator/Recorder

Date: June 29th, 2026

*Return to:*
*Department of Administrative Services*
*Shared Financial Services*
*Attn: Disbursements Accountant*
*155 Cottage St. NE*
*Salem, OR 973O1-3972*