



City of Durham Budget

FY 2026-2027

Adopted June 23, 2026

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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.

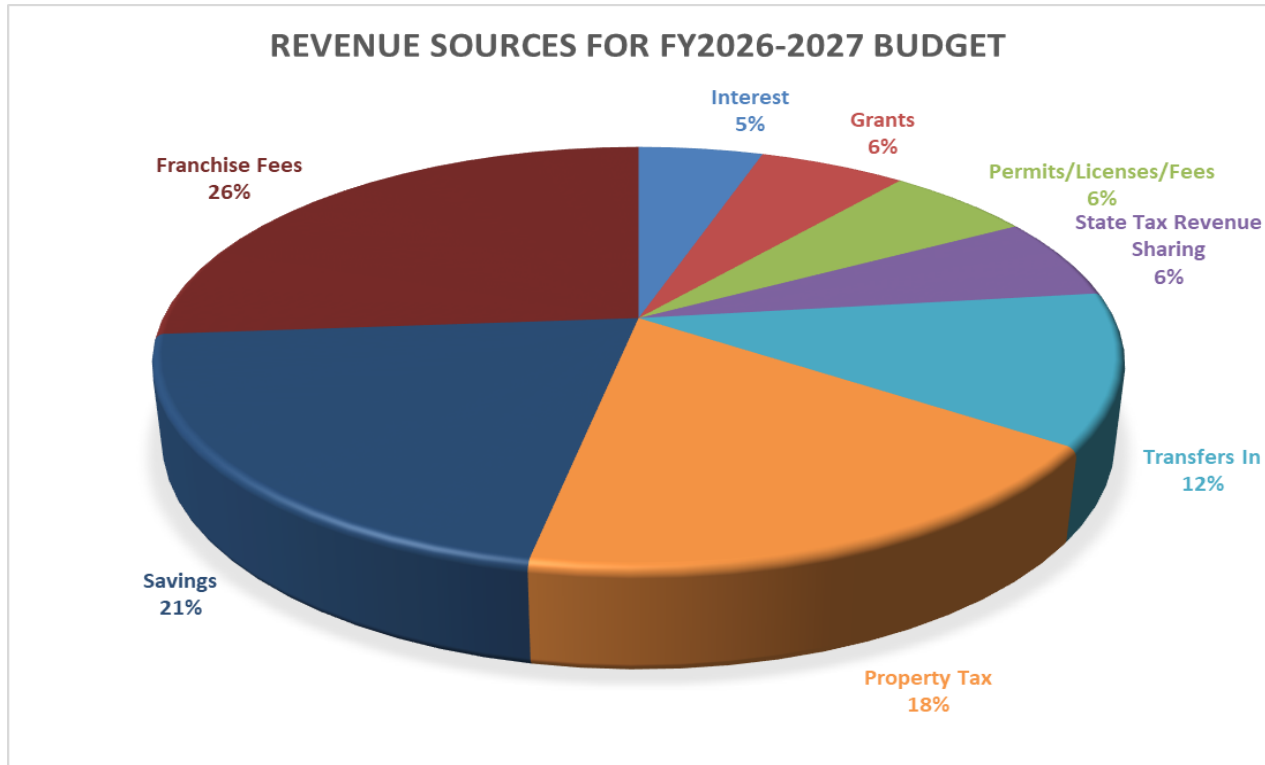
CITY FUND STRUCTURE

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.

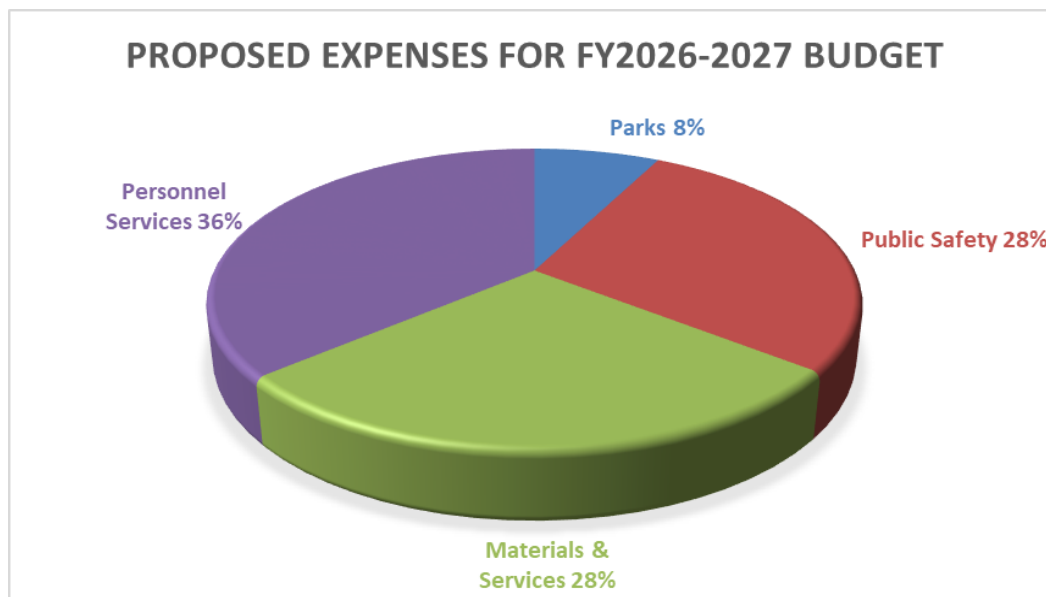
Property taxes remain an essential General Fund resource. Durham’s permanent tax rate of \$0.4927 per \$1,000 assessed valuation is among the lowest municipal rates in the state due to the cap resulting from Measure 50. Annual property tax increases are capped at 3% by Ballot Measure 50. It is recommended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



City of Durham

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

Jordan Parente - City Administrator

website: www.durham-oregon.us

e-mail: cityofdurham@comcast.net

phone: 503.639.6851

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

Jordan Parente - City Administrator

website: www.durham-oregon.us

e-mail: cityofdurham@comcast.net

Phone: 503.639.6851

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

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

☐ Check here if this is
an amended form.

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

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

<u>17160 SW Upper Boones Ferry Road</u>	<u>Durham</u>	<u>OR</u>	<u>97224</u>	<u>July 6, 2026</u>
Mailing address of district	City	State	ZIP code	Date submitted
<u>Jordan Parente</u>	<u>City Administrator</u>	<u>503.639.6851</u>		
Contact person	Title	Daytime telephone number	Contact person e-mail address	

CERTIFICATION—You must check one box if you are subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits
		Rate —or— Dollar Amount
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1		<u>0.4927</u>
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	<u>0.4927</u>
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.

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		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	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

**FORM
LB-30**

REQUIREMENTS SUMMARY
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)		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							
					ADMINISTRATION				
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

**FORM
LB-30**

REQUIREMENTS SUMMARY
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)	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							
				<u>PARKS</u>					
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

**FORM
LB-30**

REQUIREMENTS SUMMARY
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)		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		<u>PUBLIC SAFETY</u>					
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

**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	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

**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	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	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	2,174,000	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

**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	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			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	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				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	2,402	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	18	
19				19					19	
20	1,650	1,477	-	20	Parks	Transfers	Transfer to General Fund	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			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	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 SW Withywindle Court	Dec. 31, 2026
Teresa Braun SW Kingfisher Way	Dec. 31, 2026
Kelly Garlick SW Arkenstone Drive	Dec. 31, 2027
Martha Rainey SW Kingfisher Way	Dec. 31, 2028
Chuck Van Meter SW 80 th Place	Dec. 31, 2027

CITY COUNCIL MEMBERS

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



City of Durham
BUDGET COMMITTEE MINUTES
April 28, 2026

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



City of Durham
BUDGET COMMITTEE MINUTES
April 28, 2026

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



City of Durham
BUDGET COMMITTEE MINUTES
April 28, 2026

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

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

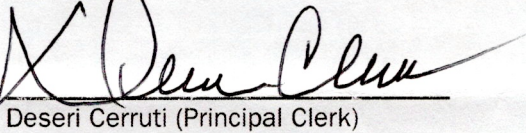
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I, Deseri Cerruti, being first duly sworn, de-
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of the **The Times**, a newspaper of general
circulation, published in Washington Coun-
ty, Oregon, as defined by ORS 193.010 and
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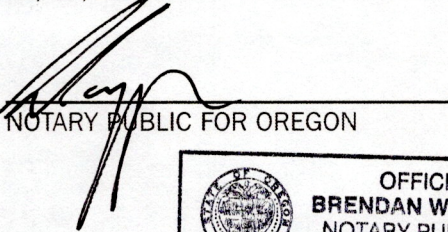
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Description: Notice & Summary for City
Council Hearing on Approved Budget in-
cluding Revenue Sharing
Ad#: 385813

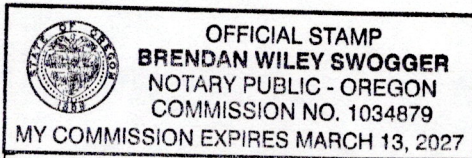
A copy of which is hereto annexed, was
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following issue(s):

06/05/2026


Deseri Cerruti (Principal Clerk)

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


NOTARY PUBLIC FOR OREGON



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

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 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

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

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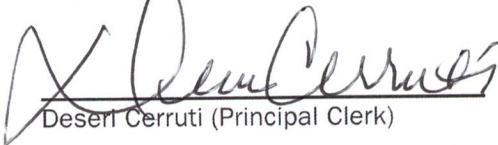
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**Description: Notice of Budget Committee
Meeting to be published in The Times on
April 3, 2026.**

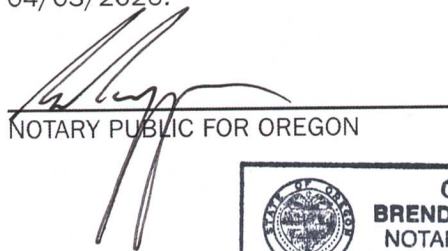
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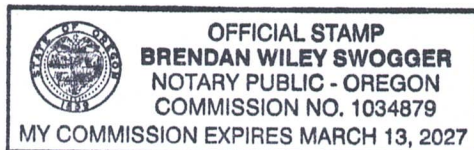
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04/03/2026


Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this
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NOTARY PUBLIC FOR OREGON



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 Commi

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

City of Durham, Oregon

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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

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 of the following services:

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

and

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

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

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

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

CITY OF DURHAM

BY:

Joshua Drake, Mayor

ATTEST:

Jordan Parente, City Administrator/Recorder

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 97301-3972