ADOPTED BUDGET

FISCAL YEAR 2026-2027

League of Oregon Cities

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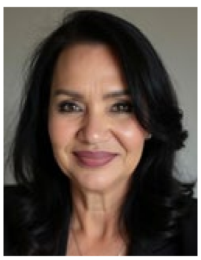
INTRODUCTION

Board of Directors

The LOC is governed by a board of directors consisting of four officers (President, Vice President, Treasurer, and Immediate Past President) who serve one year in each position, and 12 directors who serve three-year terms. Nine directors are elected city officials, and three directors are appointed city staff. In the first year of the appointed city staff member's term, they are non-voting. During the final year of the appointed city staff member's term, they serve, with the four officers, on the LOC's Executive Committee.

The LOC Board also has several non-voting members, including past presidents who have retained either an elected or appointed position with a member city. Non-voting members may also include elected officials who have been appointed to the LOC Board to represent an otherwise unrepresented region of the state. These elected officials serve a one-year term on the board.

2026 Board of Directors

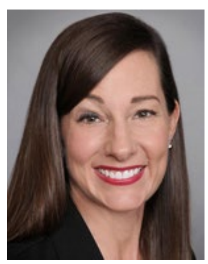


President: Carol MacInnes
Mayor, Fossil

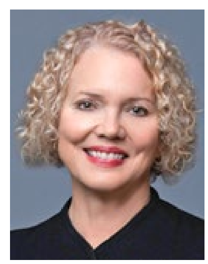
Vice President: Tim Rosener
Mayor, Sherwood

Treasurer: Travis Stovall
Mayor, Gresham

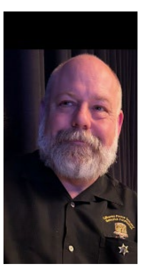
Senior City Manager:
Rochelle Anderson
City Manager, Monmouth



Immediate Past President:
Jessica Engelke
Mayor, North Bend



Director: Olivia Clark
Councilor, Portland



Director: Michael Angeli
Councilor, Klamath Falls

Director: Maria Duron
Councilor, Hermiston

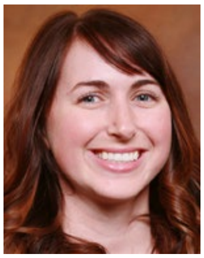
Director: Tamie Kaufman
Mayor, Gold Beach

2025 Board of Directors, Continued


Director: Melanie Kebler
Mayor, Bend


Director: CM Hall
Councilor, Newport


Director: Rich Mays
Mayor, The Dalles

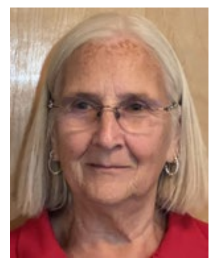

Director: McKennon McDonald
Mayor, Pendleton


Director: Julie Hoy
Mayor, Salem


Director: Mark Shepard
City Manager, Corvallis


Director: Marilyn Smith
Councilor, Albany


Director: Robby Hammond
City Manager, Hillsboro


Director: Linda Wise
Mayor, Sumpter


Past President:
Taneea Browning
Mayor, Central Point


Past President: Keith Mays
Councilor, Sherwood


Past President: Greg Evans
Councilor, Eugene


Past President: Timm Slater
Councilor, North Bend

2026 Budget Committee

The 2026 Budget Committee includes:

Position	Person	Title	City
President	Carol MacInnes	Mayor	Fossil
Vice President	Tim Rosener	Mayor	Sherwood
Treasurer	Travis Stovall	Mayor	Gresham
Immediate Past President	Jessica Engelke	Mayor	North Bend
Senior Appointed Official	Rochelle Anderson	City Manager	Monmouth
Women’s Caucus Representative	Tita Montero	Councilor	Seaside
POC Caucus Representative	Riley Hoagland	Councilor	Lincoln City
Finance Director	Stacey Bray	Finance Director	Jacksonville

LOC Management Staff

The LOC is governed by the Executive Director, who oversees five managers. Each manager is responsible for the management and oversight of their respective departments.

Position	Person
Executive Director	Patty Mulvihill
Communications & Business Development Director	Kevin Toon
General Counsel	Jayme Pierce
Legislative Director	Nicole Stingh
Member Engagement Director	Lisa Trevino
Operations Director	Angela Speier

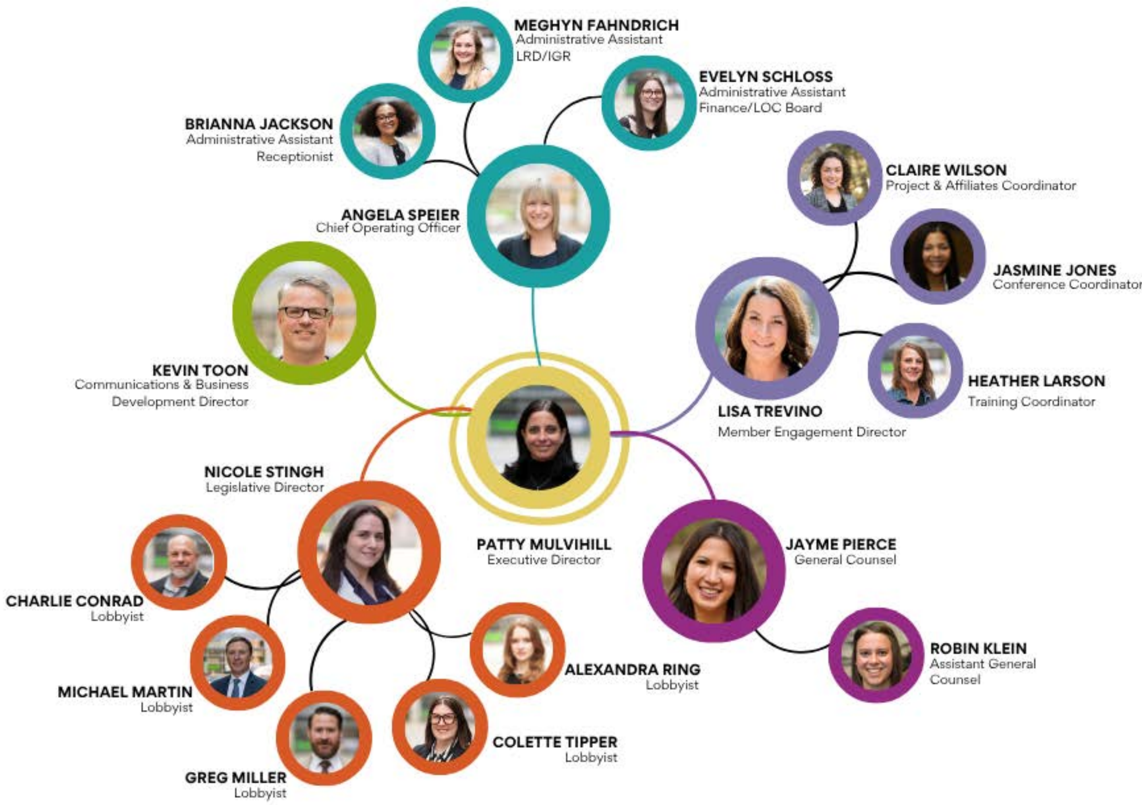
LOC Profile, Mission and Vision

The LOC was created in 1925 through an intergovernmental agreement of incorporated cities; it is essentially an extended department of all 241 Oregon cities.

Vision: That all Oregonians live in thriving communities that are equitable, healthy, and safe.

Mission: The LOC is the essential and trusted partner for local, state, federal, and community leaders in developing policy and legislation to empower Oregon’s cities through collaboration, advocacy, training, and sharing best practices.

Organizational Chart



Executive Director Budget Message

I am pleased to present the proposed Fiscal Year 2026/27 Budget to the Budget Committee. This proposal builds on the foundations of recent years while advancing the LOC with fiscal discipline. The approach was guided by several core principles: maintaining a balanced and transparent budget; addressing the identified needs of the board, staff, and members; and fully funding the Revenue Reform Project. Above all, this budget operationalizes LOC's strategic plan—informed by the recent ten-year forecast and the LOC Equity Lens Framework.

General Fund – Overview

In respecting the Cash Reserve Policy, the proposed budget achieves a balanced General Fund, wherein anticipated revenue is all that is used to fund the proposed expenses contained therein. LOC is expected to secure $5,758,674.79 in revenue this fiscal year and use $480,000 in unrestricted contingency to pay for two special projects and a new vehicle. General Fund revenue will fully cover the expenses needed for the General Fund, Building & Equipment Fund, and two components of the Special Projects Fund (a contract lobbyist and specialized land use attorney for use during the 2027 Legislative Session).

A few key things should be noted in this proposed budget.

- Structurally and programmatically the organization remains the same as the previous year. While there are increases and decreases in certain budget lines, those variations are not severe and are based on economic realities (for example, increased health care costs), the transition out of the LOC's centennial year (resumption of normal scholarship allocations), and a continued goal of predictive budgeting based on historical three-year averages and emerging trends.

- The LOC's major expenditure continues to be around personnel costs, including salaries, benefits, and PERS. While more details on salaries and benefits are provided below, please know that the proposed budget does its best to maintain salaries and benefits in a market competitive manner, while also supplying professional development funds for all employees, be they salaried or hourly. Of note, this year, the proposed budget does allocate an additional $500 per hourly employee in professional development funds as the organization seeks to ensure upward mobility and growth are possible for all personnel (hourly employees are provided $2,500 annually, and salaried employees are provided $4,000 annually).

- This proposed budget remains targeted in its approach of Contingency Reserve usage – focusing its usage on one-time expenditures that support the organization's strategic targets and programs, like the Revenue Reform Project. There is one notable exception, one of LOC's vehicles (it has two) was involved in an accident in May, necessitating its immediate replacement instead of the projected replacement in three years; as such, there is a new vehicle purchase in the proposed budget.

Revenue

Primary revenue is driven by member dues and the CIS institutional value fee, both of which are calculated using established formulas. In December 2025, the Board of Directors determined that member dues would increase by 3% this fiscal year, generating approximately $96,000 in additional revenue. Furthermore, the institutional value fee has seen an uptick of roughly $42,000.

Secondary revenue is comprised of various sources, led by five key streams that contribute a combined $1.5 million: the Spring Conference, the Annual Conference, the Surface Transportation Block Grant (STP Appropriation), interest income, and NPP.gov fees. Notably, while the conferences are significant revenue drivers—with projected totals of $29,250 for the Spring Conference and $212,800 for the Annual Conference—these funds primarily offset event-related expenses. Projections for the STP appropriation and NPP fees are based on three-year historical averages, while interest yield forecasts have been adjusted downward to reflect current economic conditions.

Personnel and Benefits

The proposed budget includes a 4% Cost of Living Adjustment (COLA) for all staff, though it does not fund the 3% step increases. Providing both adjustments may have compromised essential programming; however, the 4% COLA exceeds current CPI, ensuring all employees see a meaningful raise. This approach also ensures organizational equity, as several employees are already at the top of their salary ranges and ineligible for step increases.

The health insurance landscape shifted this year, which is reflected in the proposed budget. LOC's premiums increased substantially, and changes had to be made to certain health insurance plans provided by the organization, specifically its Regence Plan. Employees who choose the Regence Plan will see higher deductibles and out-of-pocket maximums. However, this proposed budget does still provide employees with three health insurance plan options, allowing them to identify what works best for themselves and their families.

Member & Administrative Services

While core programs and services within the Member & Administrative Services budget remain consistent with previous years, two specific adjustments are noteworthy. First, the budget incorporates funding for an external consultant to facilitate the Executive Director's annual performance review, pending board approval of the Executive Committee's revised process. Second, the in-state travel allocation has been adjusted upward to align with recent expenditure trends and the rising costs of gas and hotels.

Board of Directors

The Board of Directors is allocated its own budget, which is used to cover the cost of board meetings, travel for board members and staff to such meetings, and for continuing education opportunities for board members. For the upcoming fiscal year, the board's projected costs have been reduced significantly despite maintaining a consistent service level. This reduction is largely attributable to favorable meeting locations, which have lowered the anticipated costs for travel and venue hosting compared to prior years.

Technical, Equipment & Furniture

The Technical, Equipment & Furniture budget generally covers the costs of the LOC's major technology and equipment expenditures and maintenance costs. This year, staff are recommending a slightly lower amount due to not having to replace as many computers or a server this year.

Training

The proposed Training Budget includes a $29,000 increase in expenditures, driven primarily by the biennial Elected Essentials program. Scheduled to coincide with the November election, $30,000 has been allocated to fund this foundational training. Additionally, staff recommends two new strategic line items: the first isolates future conference venue deposits to improve long-term financial tracking as the LOC secures venues through the next decade; the second establishes a scholarship fund to increase accessibility for cities attending non-conference training. While the Small City Program remains at current funding levels, the President's Regional Meetings line has been adjusted downward to reflect the reduced meeting schedule for 2027.

Conferences

The conference budget supports five primary annual events: the Annual Conference, Spring Conference, two NLC conferences, and City Day at the Capitol. Annual Conference costs will drop by $148,200 this year, reflecting a shift in venue and the conclusion of the Centennial scholarship expansion. While the proposed budget anticipates a net profit from the Spring and Annual Conferences, participation in NLC events and the 2027 City Day at the Capitol is provided as a member service rather than a revenue stream. City Day will return to the schedule in 2027 to coincide with the long legislative session.

Communications and Business Development

Programmatically the Communications and Business Development Department remains consistent with the prior year. The department's operational budget is increasing by $24,000 to reflect the added consultant costs and subscription increases.

Operations Department

This department was created in 2025 and is being reflected in a LOC Budget for the second year. Budget lines associated with the internal operations of the LOC are found here. This budget is being increased this year because of two main factors: the first is a parking lot striping project that is being accounted for in the Maintenance of the Local Government Center line item, and the second is an increase to the bank and credit card fees based on last year's expenditures.

Intergovernmental Relations

Structurally and programmatically the Intergovernmental Relations Department remains consistent with the prior year. Changes to this budget are generally nominal.

Legal Research Department

Programmatically the Legal Research Department remains consistent with the prior year. The department's operational budget is increasing by $38,000 to reflect an increase in subscription services needed to perform legal research and to recognize the continued increase and demand for the LOC's amicus program, which is managed by LOC attorneys but sees the bulk of the amicus briefs being written by outside legal counsel.

Building and Equipment Fund

Per the Cash Reserve Policy, the Building and Equipment Fund is to maintain a contingency balance of $200,000. In recognition of the current policy, this proposed budget uses $200,000 of the organization's overall contingency to maintain the required $200,000 contingency in the Building & Equipment Fund. The first floor of the Local Government Center, which is jointly owned by the LOC and the Oregon School Boards Association, requires some alterations and upgrades, LOC's portion of which may come from the Building and Equipment Fund.

Automobile Fund

The LOC owns and maintains a Nissan Pathfinder. In May, the LOC's Honda Accord was involved in a traffic accident and was deemed a total loss. The LOC will contribute $10,000 from the General Fund and $30,000 from contingency to cover the cost of a new vehicle for a total of $40,000.

Special Projects Fund

The proposed Special Projects Fund comprises four strategic initiatives: the Revenue Reform Project, a Housing Data Consultant, a Land Use Attorney, and a Contract Lobbyist. These are financed through a mix of General Fund allocations and Contingency Reserves.

- Reserve-Funded Projects: The Revenue Reform Project remains a top priority; the LOC has contracted with an outside consultant for a statewide educational campaign. While Phase I concludes this coming fiscal year, this budget proactively funds both Phase I and Phase II to ensure continuity, bringing the total project estimate to $325,000. Additionally, $125,000 is allocated for the final stage of the LOC's housing data analysis. This data is critical to efforts in the Legislature and with the Governor's office to find housing solutions that avoid unnecessary preemption of local authority.

- General Fund Projects: To prepare for the 2027 legislative session, the proposed budget includes securing specialized expertise. Given the anticipated volume and complexity of land use legislation, $10,000 is earmarked for a land use attorney. Furthermore, LOC will retain a contract lobbyist for the duration of the session to manage the expected breadth of legislation impacting Oregon cities.

Equity Lens Framework Analysis

In 2022, the Board of Directors adopted an Equity Lens Framework, which was subsequently updated and amended in 2024, to be utilized by the LOC in its decision-making process. The Equity Lens Framework is a framework for thinking about what equity is and why it is important; it is a set of tools, strategies, practices, and processes to operate more equitably in our work; and it is an evolving resource.

The Equity Lens Framework requires the LOC, particularly when it is making actions or decisions that have a major impact on internal and external operations, to take a pause and consider the full and true impact of the actions and decisions being made. To assist in the analysis of any major decision, like the adoption of the annual budget, the Equity Lens Framework requires staff and the Board of Directors to ask themselves four questions.

1. *Does the decision being made ignore or worsen existing disparities or produce other unintended consequences?*

The administration does not believe the proposed budget ignores or worsens existing disparities within the LOC, nor does the administration believe the proposed budget produces other unintended consequences.

Staff have been deliberate and intentional in recognizing existing barriers to full participation in the LOC for staff, by the board, and for the general membership. The proposed budget attempts to remove, or at least reduce, those barriers. Examples of actions which help to support the intent of this question include:

- Internally: Allocating resources for all 18 employees to receive continuing education and professional development, regardless of their position within the organization or their social characteristics. Because modest excess funds existed this year, an additional $500 has been provided to each hourly employee, bringing those employees closer to parity with their salaried counterparts (hourly employees will receive $2,500 per year in professional development funds, and salary employees will receive $4,000 per year).

- Internally: Allocating resources for monthly all-staff meetings to ensure all staff are provided the same information, and to allow staff to request and receive needed training and information from other departments or outside sources.

- Externally: Allocating $6,000 in scholarship funds for members to attend non-conference trainings for the first time; recognizing that smaller or fiscally constrained cities deserve the same opportunities for continuing education and professional development as their counterparts but oftentimes can only afford to send employees and elected officials to conferences, and not standalone trainings.

2. *What are the barriers to more equitable outcomes (e.g., mandated, political, emotional, financial, programmatic, or managerial) and how and when will the LOC evaluate and modify its decisions or strategic investments to ensure that the barriers are lessened or eliminated?*

While this proposed budget cannot immediately eliminate every obstacle to member equity, it represents a meaningful commitment to identifying and addressing these challenges. The primary constraint to expanding our reach is operational capacity; providing universal access to all LOC services—or developing new, equity-focused initiatives—would require additional personnel. Under current funding levels, expanding the staff is not a viable option, but this budget prioritizes the most effective use of existing resources to begin closing those gaps.

3. *How has the LOC intentionally involved stakeholders who are also members of the communities affected by the decision and/or strategic investment?*

Although this budget was not developed through a singular stakeholder session, the proposal is deeply informed by an array of member engagement data. Staff synthesized recent membership surveys, feedback from committees and caucuses, and direct input from small city meetings to ensure the budget aligns with member needs. By incorporating additional counsel from affiliate organizations, the proposed budget strategically prioritizes increased accessibility and organizational equity.

4. *What resources and support will the LOC provide to ensure training and technical assistance to successfully implement the decision and strategic investment?*

To ensure these investments are managed successfully, the administration will utilize objective metrics and the LOC Equity Lens Framework to guide all discretionary spending. By applying clear, data-driven criteria, LOC will ensure that resources—such as the new training scholarships—are used to identify and close service gaps rather than inadvertently maintaining them. For example, the LOC will prioritize funding for members from traditionally underrepresented groups and first-time attendees, ensuring that technical assistance reaches the cities that need it most.

Strategic Plan

In 2022, the LOC Board of Directors adopted a five-year strategic plan. That plan includes four specific imperatives, with each having a set of identified initiatives to achieve. The four imperatives, and their respective initiatives, are noted below for ease of reference.

The items with an asterisk indicate items in the LOC Strategic Plan that have been completed.

Imperative #1

Enhance advocacy and education services to meet the evolving needs of members and communities.

- Evaluate effectiveness of core services to meet the evolving needs of members.*
- Evaluate the appropriateness and effectiveness of the Oregon Municipal Policy.
- Review and evaluate the effectiveness of the current legislative priority adoption process.
- Enhance training accessibility.*
- Providing training on self-advocacy and lobbying.*

Imperative #2

Optimize the LOC's reputation and impact through improved communication and storytelling.

- Create an LOC ambassador program.
- Develop a member-focused communication strategy.*

- Develop other-government communications and engagement strategy.

Imperative #3

Refine service delivery to address systemic gaps.

- Develop a welcome packet and onboarding program for newly elected officials.*
- Investigate a fee-for-service program to better meet the needs of rural and small communities.*
- Utilize caucuses to provide greater voice and partnership for diverse leaders.*

Imperative #4

Implement new organizational practices and processes to enhance internal culture and improve alignment between board and staff.

- Develop internal communication plans.*
- Host an annual board/staff retreat.*
- Implement a board member training program.*
- Develop and implement a DEI training program.*

During the Fiscal Year 2026/27 the following initiatives have been identified for completion or close to completion.

The proposed budget allocates resources to ensure these initiatives are achieved:

- Money is being transferred from contingency to fund the Revenue Reform Project, which will encompass and assist in the development of a Government Communication Strategy. In March, the LOC entered into a contract with Espousal Strategies to develop a statewide communications strategy around the need for property tax reform. Phase 1 of this work is broken down into 8 tasks that are estimated to be completed by the end of December 2026. This budget covers the cost of Phase 1 and also allocates funding to begin Phase 2 of the project.

- Money has also been allocated to continue the OMP update. The first draft will be shared with the membership throughout the President's Regional Meetings and will be adopted during the Annual Membership Meeting in October.

Budget Policies and Process

The LOC operates on a fiscal year that begins July 1 and ends the following June 30. Below is an explanation of LOC budget policies and the process utilized in the adoption of this budget.

Policies

While the LOC has limited written financial policies, it has a long history of a commitment to financial integrity. The majority of funds acquired by the LOC are public dollars, secured through the individual tax base of each member city. Because the LOC primarily manages public dollars, it respects and utilizes those dollars in a manner that ensures the vision, mission, and overall values of the LOC and its 241 member cities are respected.

The LOC is committed to the following:

- Adopting and maintaining a balanced annual operating budget in conformance with existing state laws and the LOC's governing documents and policies.
- The Executive Director, in consultation with the management team and the Chief Operating Officer, will annually prepare and present a proposed operating budget to the Budget Committee no later than June 1, and the Board of Directors will adopt the budget no later than June 30.
- Historical trend analysis will be performed on both revenues and expenditures as part of the budget process.
- Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the Board of Directors.
- LOC staff will adhere to the adopted budget in its expenditures.
- Complying with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- Complying with a system of internal controls and procedures to provide reasonable assurance of the safeguarding of assets, proper recording of financial transactions, and compliance with applicable laws and regulations.

Process

LOC's Executive Director serves as the organization's budget officer and presents the administration's draft budget to the LOC Budget Committee. After the budget committee has reviewed and/or adjusted the administration's proposed budget, it recommends the budget be approved. The budget committee's recommended budget is forwarded to the LOC Board of Directors for review and approval.

In Oregon, local budget law requires that specific actions happen as a local government prepares its annual budget. It is worth noting that the LOC, as a 190 entity, is not legally required to comply with most aspects of Oregon's Local Budget Law (See ORS 294.316(14)). That said, the LOC strives to comply with the Local Budget Law as it manages public funds and serves as a subdepartment of Oregon's 241 cities.

The process for adopting a local government's budget in Oregon can generally be broken down into four phases:

- Phase 1: The budget officer puts together a proposed budget.
- Phase 2: The budget committee reviews the proposed budget, listens to comments from staff and the public, and then recommends approval of the budget.

- Phase 3: The Board of Directors adopts the budget, which must occur no later than June 30.
- Phase 4: This phase occurs, if necessary, during the fiscal year budget period when the local government operates under an adopted budget. This phase includes changes to the adopted budget, which must be made before additional money is spent or money is spent for a different purpose than described in the adopted budget. This phase includes changes to the budget through a supplemental budget process.

For this proposed budget, the LOC utilized the following calendar:

March 2026 – April 2026	• Revenue & expenses gathered for beginning balance calculations. • Budget goals and limitations developed. • Managers submitted requested budgets to Executive Director.
May 2026	• Executive Director finalized draft budget. • Notice of budget committee meeting.
June 1, 2026	• Budget Committee meets to discuss, review, and recommend a budget.
June 2026	• Board of Directors meets to discuss, review, and adopt a budget.

If it becomes necessary to adopt a supplemental budget, it will not involve the Budget Committee. After publishing a legal notice, the LOC Board of Directors may adopt a supplemental budget by resolution if the expenditures are less than 10% of the annual budget fund being adjusted. If the expenditure is more, the board must publish the supplemental budget notice and hold a special hearing.

Fund Organization and Inter-Fund Appropriations

The LOC budget is divided into four separate funds: General Fund; Building & Equipment Fund; Automobile Fund; and Special Projects Fund. Additionally, pursuant to the Cash Reserve Policy, the LOC is to maintain a restricted fund balance which is equivalent to four months of the operating costs needed to provide essential services for the forthcoming year. Essential services for purposes of this policy provision are limited to: the equivalent of four months' worth of total compensation for permanent, full-time LOC employees who are identified as necessary and essential by the Executive Director; funds required to ensure compliance with existing contractual obligations; and, required maintenance of LOC facilities and equipment. Any remaining dollars are held in contingency.

The General Fund receives revenue from outside sources. The Special Projects Fund gets its revenue from an inter-fund appropriation via the contingency, and sometimes the General Fund. The remaining two funds – the Building & Equipment Fund and Automobile Fund receive all revenue from an inter-fund appropriation via the General Fund or contingency.

The LOC's funds and their descriptions are listed below:

- *General Fund*. The General Fund provides for the accounting of all revenue and expenditures not specifically categorized into a separate fund. It is the most diverse and largest of the LOC's funds. It is also a source for the inter-fund transfers necessary to augment the LOC's other funds. The General Fund departments are as follows:
    - Personnel & Benefits;
    - Member & Administrative Services;
    - Board of Directors;
    - Technical, Equipment, & Furniture;
    - Training;

- Conferences;
- Communications & Marketing;
- Operations Department;
- Intergovernmental Relations; and
- Legal/Research.

- *Building & Equipment Fund*. The Building and Equipment Fund's purpose is to provide for building improvements, computer infrastructure, equipment and its replacement, furniture system replacement, and other capital items. The targeted amount for the Building and Equipment Fund is $200,000, with separate accounting within the fund for monies reserved for specific purposes.

- *Automobile Fund*. The Automobile Fund's purpose is to provide funding to replace the LOC's vehicle. The targeted amount for the Automobile Fund shall be reviewed by the LOC Budget Committee annually.

- *Special Projects Fund*. The Special Projects Fund's purpose is to accumulate funds for special undertakings such as:
  - Litigation and amicus briefs;
  - Large scale studies or projects in support of legislation, litigation, or member cities;
  - Providing resources, information, educational opportunities, or scholarships to member cities;
  - Consultants; and/or
  - Temporary and limited duration employees.

  The target amount for the Special Projects Fund shall be reviewed by the LOC Budget Committee annually.

If excess contingency exceeds the equivalent of four months of normal LOC Operations, the LOC Finance Committee, in collaboration with the Executive Director, is to identify a strategy wherein the excess funds are utilized in a manner that provides meaningful benefit to LOC members while maintaining the fiscal health of the organization. Any excess contingency may generally be used in the below manner:

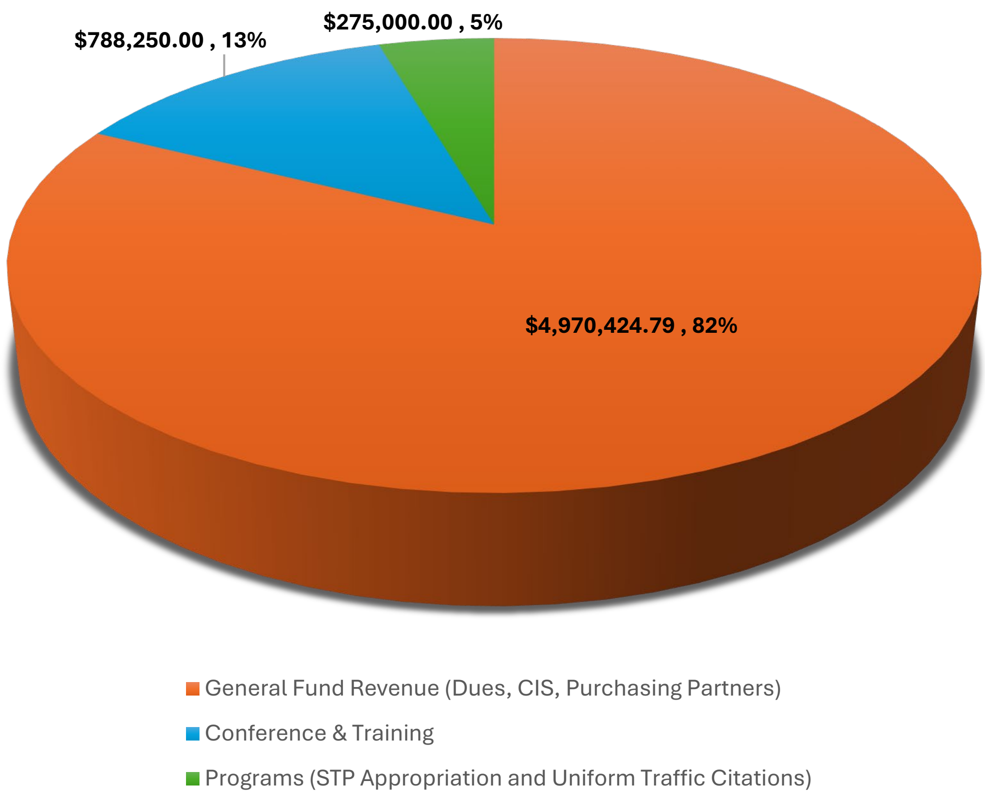
- One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs.

- Start-up expenditures for new programs, provided that such action is approved by the Board of Directors and is considered in the context of multi-year projections of revenue and expenditures as prepared by financial professionals.

- Fund long-term accrued liabilities, including but not limited to debt service, pension liability, and other post-employment benefits, as directed and approved by the Board of Directors. Priority will be given to those items that relieve budget or financial operating pressure in future periods.

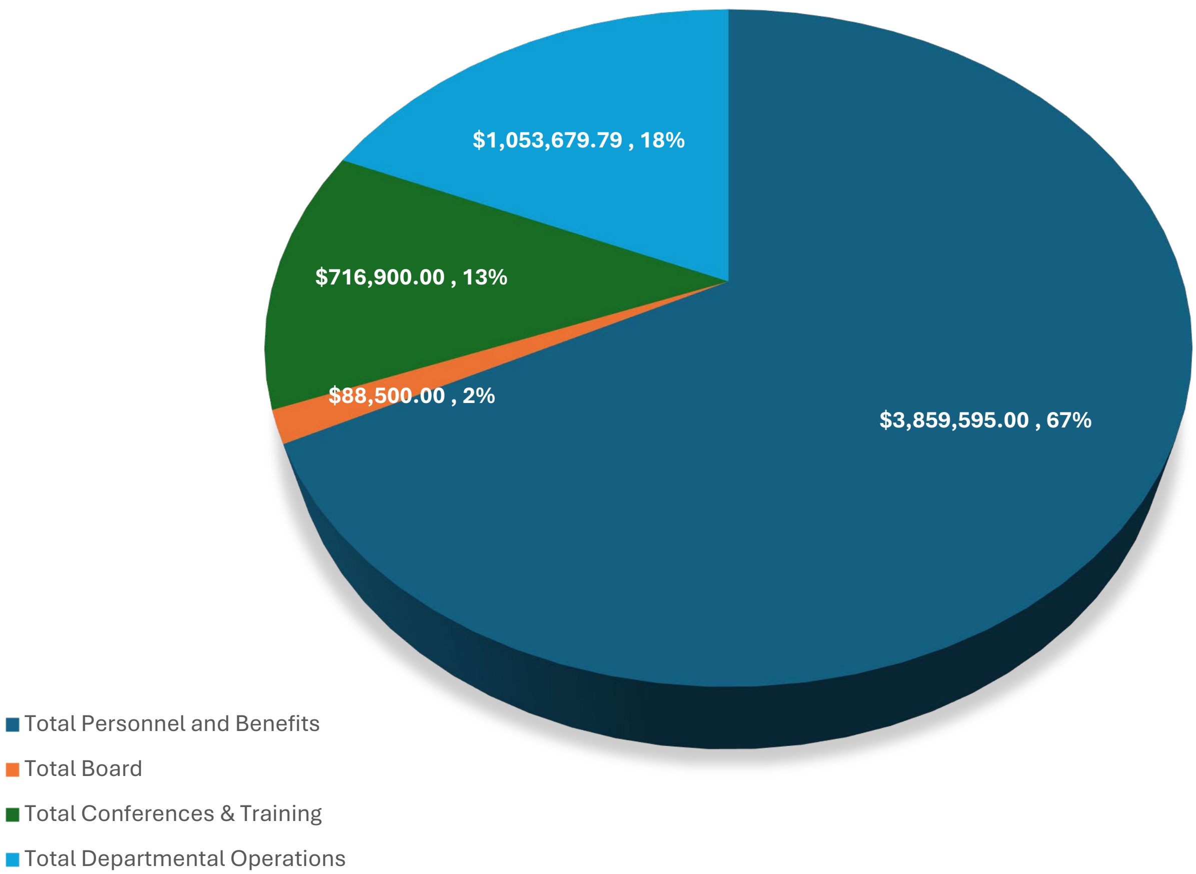
Summary of Consolidated Revenues

	Budget FY 24-25	Fiscal Year End 24-25	Budget FY 25-26	Estimated Year End 25-26	Proposed FY 26-27
Income					
Total Primary General Fund Revenue Streams	$ 4,446,961.80	$ 4,947,661.75	$ 5,059,792.46	$ 5,236,363.00	$ 4,970,424.79
Total Workshops, Seminars & Classes	$ 35,000.00	$ 32,794.19	$ 30,000.00	$ 72,000.00	$ 50,000.00
Total Annual Conference	$ 505,500.00	$ 547,048.50	$ 572,000.00	$ 771,556.85	$ 597,000.00
Total Spring Conference	$ 90,000.00	$ 149,665.00	$ 104,950.00	$ 149,000.00	$ 122,500.00
Total City Day at the Capitol	$ 15,000.00	$ 24,230.00	$ -	$ -	$ 18,750.00
Total Events Revenue	$ 645,500.00	$ 753,737.69	$ 706,950.00	$ 992,556.85	$ 788,250.00
Total Program General Fund	$ 235,000.00	$ 339,198.60	$ 266,000.00	$ 290,000.00	$ 275,000.00
Total Income	**$ 5,327,461.80**	**$ 6,040,598.04**	**$ 6,032,742.46**	**$ 6,518,919.85**	**$ 6,033,674.79**



Summary of Consolidated Expenditures

	Budget FY 24-25	Fiscal Year End 24-25	Budget FY 25-26	Estimated Year End 25-26	Proposed FY 26-27
General Fund Expenses					
Total Personnel and Benefits	$ 3,624,900.64	$ 3,390,241.38	$ 3,700,998.72	$ 3,661,632.08	$ 3,859,595.00
Total Board	$ 95,500.00	$ 80,900.00	$ 102,500.00	$ 91,577.15	$ 88,500.00
Total Conferences & Training	$ 738,400.00	$ 607,310.39	$ 775,650.00	$ 705,248.76	$ 716,900.00
Total Departmental Operations	$ 843,661.16	$ 736,408.13	$ 910,000.00	$ 800,438.46	$ 1,053,679.79
Total Expenses	**$ 5,302,461.80**	**$ 4,814,859.90**	**$ 5,489,148.72**	**$ 5,258,896.45**	**$ 5,718,674.79**



GENERAL FUND

Summary of Revenue and Expenditures

The General Fund provides for the accounting of all revenue and expenditures not specifically categorized into a separate fund. It is the most diverse and largest of the LOC's funds.

Revenue is received from a variety of sources, including, but not limited to, the following: affiliate reimbursements; member dues; partnership contracts; conference and training profits; and sponsorship or business partnerships.

Expenditures from the General Fund are made to the following departments: Personnel & Benefits; Member & Administrative Services; Board of Directors; Technical, Equipment, & Furniture; Training; Conferences; Communications & Business Development; Operations Department; Intergovernmental Relations; and Legal/Research. The General Fund, through its contingency reserves, is also the source for the interfund transfers necessary to augment the LOC's other funds, specifically the: Building & Equipment Fund; Automobile Fund; and Special Projects Fund.

Revenue Detail

Beginning General Fund Balance
$3,898,320.40. The current estimated beginning cash balance for FY2026/2027.

Primary General Fund Revenue Streams

22-4050 – Dues from Member Cities
$2,479,816.95. Income from the dues Oregon's 241 cities pay to be members of the LOC.

22-4053 – Dues from Associate Members
$48,960. Income from entities who are considered associate members of the LOC. Associate membership status is available to public bodies, which are not cities or counties, but are: an Oregon political subdivision; an Oregon municipal or public corporation; an instrumentality of an Oregon city, political subdivision, municipal or public corporation; or an entity created under ORS Chapter 190. LOC associate members gain access to CIS.

22-4054 – Dues from Business Partners
$71,000. Income from corporations, organizations, and entities who have joined LOC's business partner program – which provides the partner an opportunity to directly communicate with the LOC and its 241 members. Approximately 85 business partners pay various amounts depending on their level of participation.

22-4102 – 22-4114 – Affiliates
$95,486.84. Income received from affiliate organizations for services performed by the LOC on their behalf. The following affiliate organizations reimburse the LOC for a variety of supportive services, including: processing mailings, planning and managing conferences, inputting member data, processing financial transactions, staffing board meetings, and other duties as outlined in contractual agreements:

22-4102	Oregon City/County Management Association (OCCMA)	$47,533
22-4105	Oregon Mayors Association (OMA)	$31,835
22-4108	Oregon City Attorneys Association (OCAA)	$6,780.38
22-4111	Oregon City Planning Directors Association (OCPDA)	$5,000

22-4114	Oregon Municipal Electric Utilities (OMEU)	$4,338.46

22-4120 – City/County Insurance Services (CIS) Administration
$1,433,767. Income received from CIS, which reflects the institutional fee it pays the LOC for affiliation value as a sponsoring organization.

22-4255 – Rent/Lease Space
$8,000. Income which reflects the anticipated rent the LOC will receive from leasing space it owns, or co-owns, within the Local Government Center. This amount fluctuates based on occupancy.

22-4258 – Miscellaneous Income
$1,000. Income that is not budgeted in a specific line item.

22-4261 – Job Ads
$30,000. Income which reflects the estimated revenue the LOC will receive for posting job advertisements to its Government Jobs Board.

22-4264 – Data Pulls
$50. Income received for pulling lists from the LOC database for non-members.

22-4267 – American Legal Publishing
$1,500. Income which reflects anticipated revenue from ordinance codification and compilation services that American Legal Publishing provides to LOC member cities. Due to a business partnership agreement between the LOC and American Legal Publishing, the LOC receives 10% from each project American Legal Publishing completes for an Oregon city.

22-4290 – Interest Income
$180,000. Income from interest, which accrues primarily from funds held in the Local Government Investment Pool.

30-4411 – Purchasing Partners (NPPGov)
$500,000. Income which reflects the anticipated revenue from a percentage of the administration fee charged by National Purchasing Partners to local government entities who procure services through their organization. The LOC partners with National Purchasing Partners to provide governmental entities with competitive price agreements on many items through the collective purchasing power of thousands of members nationwide.

30-4416 – CIS City Training Grant
$120,844. Income received from CIS to support LOC's training programs and efforts.

Event Revenue Streams

30-4510 – Workshops, Seminars & Classes
$50,000. Income which reflects anticipated revenue from LOC provided workshops, seminars, and classes.

33-4701 – Annual Conference Registration
$245,000. Income which reflects the anticipated revenue from registration fees associated with the 2026 LOC Annual Conference.

33-4702 – Annual Conference Training Workshops
$25,000. Income which reflects the anticipated revenue from special training workshops held during the 2026 LOC Annual Conference for which there is an additional fee to attend.

33-4705 – Annual Conference Exhibitors
$85,000. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2026 LOC Annual Conference.

33-4708 – Annual Conference Affiliate Workshops
$7,000. Income which reflects the anticipated revenue for various affiliate organizations to host workshops during the 2026 LOC Annual Conference. Any revenue received is redistributed to the relevant affiliate.

33-4711 – Annual Conference Sponsors
$235,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2026 LOC Annual Conference.

33-4714 – Spring Conference Registration
$60,000. Income which reflects the anticipated revenue from registration fees associated with the 2027 LOC Spring Conference.

33-4712– Spring Conference Exhibitors
$17,500. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2027 LOC Spring Conference.

33-4713 – Spring Conference Affiliate Workshops
$5,000. Income which reflects the anticipated revenue for various affiliate organizations to host workshops during the 2027 Spring Conference. Any revenue received is redistributed to the relevant affiliate.

33-4715 – Spring Conference Sponsors
$40,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2027 LOC Spring Conference.

33-4716 – City Day at the Capitol
$18,750. Income which reflects the anticipated revenue from registration fees associated with the 2027 LOC City Day at the Capitol Event.

Program Revenue Streams

31-4901 – Uniform Traffic Citations
$90,000. Income received from the sale of city/county traffic citations. The LOC orders citations in bulk, saving local governments approximately 20% of what they would pay on their own, while simultaneously securing an administrative fee for its effort.

50-4700 – STP Apportionment
$185,000. Income which reflects the amount LOC receives from Surface Transportation Block Grants – which is income that is anticipated in light of an intergovernmental agreement between the LOC, the Association of Oregon Counties, and the Oregon Department of Transportation.

Expenditure Detail by Department

Personnel & Benefits

Payroll Budget FY 2026-27 Summary of Supervising Group

	Budget FY22-23	Budget FY203-24	Budget FY24-25	Budget FY25-26	Budget FY26-27	% of Total
Administration	1.0	1.0	1.0	1.0	1.0	6%
Member Services	5.5	6.0	7.0	4.0	4.0	22%
Finance	2.0	1.0	0.0	0.0	0.0	0%
Communications & Marketing	2.0	2.0	2.0	1.0	1.0	6%
Operations	0.0	0.0	0.0	4.0	4.0	22%
Intergovernmental Relations	6.5	7.0	7.0	6.0	6.0	33%
Legal Research	2.0	2.0	2.0	2.0	2.0	11%
Total	**19.0**	**19.0**	**19.0**	**18.0**	**18.0**	**100%**

Payroll Budget FY 2026-27 Summary of Salary

	Budget FY22-23	Budget FY203-24	Budget FY24-25	Budget FY25-26	Budget FY26-27	% of Total
Administration	$ 232,800	$ 232,373	$ 239,444	$ 254,235	$ 258,976	10%
Member Services	$ 480,500	$ 544,570	$ 669,160	$ 450,750	$ 473,530	19%
Finance	$ 192,800	$ 95,297	$ -	$ -	$ -	0%
Communications & Marketing	$ 223,500	$ 230,229	$ 240,023	$ 158,756	$ 165,070	7%
Operations	$ -	$ -	$ -	$ 377,420	$ 392,163	16%
Intergovernmental Relations	$ 858,600	$ 839,739	$ 868,415	$ 851,138	$ 835,926	33%
Legal Research	$ 299,500	$ 372,374	$ 391,157	$ 379,700	$ 394,930	16%
Total	**$ 2,287,700**	**$ 2,314,582**	**$ 2,408,199**	**$ 2,471,999**	**$ 2,520,595**	**100%**

Member & Administrative Services

Profile:
The Member and Administrative Services Department (MASD) includes five FTE. Additionally, the department provides a variety of information, education, and group benefit services to elected officials and city staff throughout Oregon. This department is responsible for the LOC's training program, conference planning, and supporting affiliate organizations. The Member Engagement Director also serves as the LOC's Diversity Coordinator, a position responsible for staffing the LOC's DEIA Committee and all recognized caucuses.

Personnel Levels:

1 – Executive Director
1 – Member Engagement Director
1 – Project & Affiliates Coordinator
1 – Conference Coordinator
1 – Training Coordinator

The total compensation for all employees in this department, including salary, benefits, and PERS, is $1,088,535.82.

Operating Expenditures:

24-5512 – Staff Training/Development
$12,000. Includes costs associated with hosting all-staff meetings and gatherings, staff recognition, LOC-branded clothing, and costs incurred by the social committee when hosting special events.

$4,000	Social Committee
$8,000	Staff Meetings and Development

24-5515 – Staff Professional Membership
$2,500. Includes annual membership fees for department staff to belong to certain professional membership organizations, including the following: Oregon State Bar, OCCMA, ICMA, Meeting Professionals International, Society of Government Meeting Planners, Oregon Association of Municipal Recorders, and other relevant organizations.

24-6106 – Contract Services
$25,000. Includes contracting for any special projects that arise in Fiscal Year 2026/27. Staff anticipates spending approximately $18,000 from this line item to contract with a personnel consulting firm to perform the evaluation for the Executive Director.

24-6301 – Conferences/Workshops
$29,000. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their

professional development. Conferences may include those hosted by the NLC, OCCMA, OAMR, OCAA, Oregon State Bar Association, and other relevant organizations.

24-6304 – Travel, In-State
$18,000. Includes coverage for staff mileage reimbursement according to the personnel manual, or expenses incurred by staff to secure a rental car, lodging, meals, and other reasonable expenses when staff travels for meetings, training, and other LOC-related events.

24-6406 – National League of Cities (NLC) Membership
$31,000. Includes payment of the LOC's annual membership dues in the National League of Cities.

24-6409 – Memberships/Sponsorships of Other Organizations
$12,000. Includes funds which allow the LOC to sponsor certain events hosted by organizations that support LOC members or LOC goals. Funds utilized in this line must be directed towards an event that reflects at least some of the following:

- Advances goals established in the LOC's strategic plan;
- Benefits cities from an educational standpoint without duplicating existing LOC educational efforts;
- The nature of the event will draw significant participation from the public sector and is recognized as being significant in the development of awareness of or approaches to issues of direct importance to cities; and/or
- The event is a statewide event or a significant regional event drawing substantial participation from state, county, and city officials.

Examples of events and organizations that may be sponsored include: CIS, Western Municipal Association, OAMR, Oregon Association of Water Utilities, Oregon Coastal Caucus Economic Summit, Pacific NW Economic Region, Oregon Business Summit, Oregon Transportation Forum, and OEDA.

24-6410 – Uniform Traffic Citation Expense
$87,000. Covers expenses incurred in the production and mailing of city and county traffic citations.

24-6700 – Miscellaneous
$1,500. Covers expenses that don't fit neatly into other line items in Member & Administrative Services.

Board of Directors

Profile:
The LOC Board of Directors leads the LOC organization and there are expenses related to that leadership, including the cost of conducting in-person and virtual meetings, sending board members to conferences, and allowing for board members to participate in needed events that support the vision and mission of the LOC.

Operating Expenditures:

25-5620 – Board Travel
$29,000. Covers mileage reimbursement expenses for board and staff members to attend board meetings, testify at the Legislature or before state agencies (if done so at the LOC's request), and attend other LOC organized meetings. Any reimbursement for mileage is done at the current IRS reimbursement rate. The cost of rental cars and airplane tickets, as well as reasonably associated costs, are also included.

25-5623 – Board Meetings
$50,000. Covers estimated costs (overnight accommodation and meals) for board members and staff to attend five board meetings. In addition, it covers the cost of the venue. The meetings in 2026/2027 are scheduled for these locations, but are subject to change if necessary:

October 14, 2026	Salem
December 11, 2026	Rogue River
January 25, 2027	Salem
April 3, 2027	Seaside
June 4, 2027	Sherwood

25-5910 – Conferences and Workshops
$7,000. Covers expenses to send the LOC President and other board members to conferences. The budget estimates that no more than three to four board members will require LOC assistance to

attend the annual and spring conferences. Board members are expected to attend major LOC events like its two conferences, but the board, and this budget, recognize that members from all cities may not have the fiscal resources to attend without LOC's fiscal support.

President

NLC President's Fly-In	Winter/Spring 2027
LOC Annual Conference	October 2026
LOC Spring Conference	April 2027

Board of Directors Attending LOC Spring & Annual Conference

Annual Conference	October 2026
Spring Conference	April 2027

25-6700 – Miscellaneous

$2,500. Covers expenses that don't fit neatly into other line items in the LOC Board of Directors budget.

Technical, Equipment & Furniture

Profile:
The LOC's operational IT, general equipment, telephones, and furniture costs are accounted for in this department. IT support is provided by contract with outside vendors. Funds are provided for additional support for operations and planning. Replacement of major systems is funded in the Building/Equipment Fund, as are software purchases that are not made on an annual basis.

Operating Expenditures:

24-6405 – Telephone
$15,000. Includes LOC-owned cell phones and hot spots.

26-6106 – Contract Services
$70,000. Covers the majority of the LOC's IT contracts and subscription services, including ATS Services, Socrata, Apple Developer Account, iMIS, the city of Keizer (serves as IT administrator for the LOC), and other contracts and services needed to ensure the organization's IT needs are properly managed.

26-6808 – Building Technology
$4,000. Covers the cost of internet access for the LOC, office phone service, and minor repairs/ changes to the phone system hardware and software.

26-8105 – Computer Hardware
$25,000. Covers planned replacements of laptops, tablets, audio and video recording devices, associated computer accessories, small printers, and other technology that ensures efficient operations.

26-8108 – Furniture & Equipment
$1,000. Covers maintenance of or the purchase of office furniture and equipment.

26-8115 – Computer Software
$70,000. Covers software purchases and any renewals anticipated for the coming year. This includes: Office 365, Survey Monkey, Adobe Suite, Zoom, PayChex fees, Apple.com Business Essentials subscription, QuickBooks, SMARSH, antivirus software, and others.

Training

Profile:

The purpose of the LOC's training program is to provide members with current, timely, and quality education on a variety of relevant topics. This is accomplished by providing scheduled and on-demand custom training for cities across the state.

Operating Expenditures:

32-5623 – Meeting Rooms and Catering
$3,000. Covers expenses for catering and meeting room charges for training workshops.

32-5626 – Training Contract Services
$25,000. Covers the speaker fees and associated travel costs for the various regional and virtual trainings and workshops sponsored by the LOC. Funds may also be used to professionally record training videos in support of the LOC's overall training program.

32-5632 – Elected Essentials/Municipal Fundamentals
$30,000. Covers all costs (room rental, food, travel) associated with the Elected Essentials program happening in 2026/27. After the November general election, the LOC provides a full-day training in every region of the state, known as Elected Essentials. During odd-numbered years, the LOC conducts a shortened version of Elected Essentials known as Municipal Fundamentals.

32-5634 – Small City Program
$7,500. Covers travel and other expenses associated with the Small Cities Network program.

32-5636 – Regional Meetings
$23,000. Covers travel and other expenses associated with regional meetings hosted by the LOC President.

32-5640 – Future Deposits for Conferences
$10,000. Covers the venue deposit costs for future conferences.

32-5642 – Scholarships for Training Programs
$6,000. Provides scholarships to cities who need assistance to attend regional and virtual trainings offered throughout the year.

Conferences

Profile:
The LOC hosts two conferences per year, its annual conference in October and its spring conference in April. The LOC Annual Conference provides the largest gathering of municipal officials in the state and is the premier training event for the LOC. In the spring, the LOC hosts a smaller two-day conference to provide members with more training opportunities. The LOC Spring Conference is held in regions of the state where the Annual Conference, due to its size, cannot be held.

LOC, its staff, and board members attend the National League of Cities' Congressional City Conference and City Summit. Both of these events are classified as LOC Conferences so that the expenses associated with the events are transparent.

In odd numbered calendar years, the LOC hosts City Day at the Capitol to assist in the pursuit of LOC legislative priorities during the long legislative session. The event is hosted in Salem.

Operating Expenditures:

2026 Annual Conference

33-5620 – Annual Conference Travel
$10,000. Covers the anticipated cost of contracted buses for mobile tours and reimbursement for staff travel.

33-5629 – Annual Conference Affiliate Workshops
$12,500. Covers the cost the LOC anticipates incurring to host affiliate workshops during the LOC Annual Conference. The affiliates will reimburse the LOC for any costs they incur for these workshops.

33-5920 – Annual Conference Hotel-Banquet Services
$160,000. Covers the expenses for all beverage services, meals (including the annual banquet), and receptions provided by the host hotel/conference center.

33-5923 – Annual Conference Hotel, Lodging
$7,500. Covers the lodging costs for LOC staff during the Annual Conference, as well as any costs required to provide free parking for conference attendees.

33-5926 – Annual Conference Speakers
$30,000. Covers the contract fee, travel, and lodging expenses for the keynote speaker. This line may also be used to cover the expenses of other conference speakers.

33-5929 – Annual Conference Decorator, Pipe and Drape
$16,000. Covers expenses from the pipe and drape company for the exhibit hall, registration area, furniture rental, etc.

33-5935 – Annual Conference Signage
$2,000. Covers the design and production costs of specialty signs.

33-5938 – Annual Conference Awards
$1,000. Covers the purchase of awards and any services associated with distributing or calling attention to the awards and the recipients thereof.

33-5946 – Annual Conference A/V Equipment – Other
$70,000. Covers audiovisual equipment costs and technician labor for all conference sessions, staging, and internet charges.

33-5948 – Annual Conference A/V Equipment – Venue
$15,000. Covers WIFI and hardwire internet charges from the venue. Also includes the cost for podiums, risers, and other staging furniture used during the conference.

33-6106 – Annual Conference Contract Services
$35,000. Covers contracts for needed services during the conference, including a conference app, photography, and registration kiosks.

33-6216 – Conference Supplies
$2,500. Covers the cost of conference-related supplies for the Annual and Spring Conferences.

33-6222 – Annual Conference Printing
$200. Covers the cost of general printing materials.

33-6224 –Recording Sessions
$5,000. Covers the cost of recording sessions from two rooms of the conference

during each day of the event. Included in the cost is producing the sessions so they can become on-demand videos.

33-6226 – Annual Conference Scholarships
$20,000. Covers the cost of providing scholarships to LOC members to attend the LOC Annual Conference.

2027 Spring Conference

33-6320 – Spring Conference Travel
$5,000. Covers the cost of contracted buses for mobile tours and transportation costs, including mileage or vehicle rental fees incurred by LOC staff.

33-6321 – Spring Conference Affiliate Workshops
$5,000. Covers the cost the LOC anticipates incurring to host affiliate workshops during the LOC Spring Conference. The affiliates will reimburse the LOC for any costs they incur for these workshops.

33-6322 – Spring Conference Banquet Services
$55,000. Covers expenses for beverage services, meals, and receptions during the Spring Conference.

33-6324 – Spring Conference Hotel, Lodging
$7,500. Covers the lodging costs incurred by LOC staff.

33-6326 – Spring Conference Speakers
$5,000. Covers the contract fee, travel, and lodging expenses for the keynote speaker. This line may also be used to cover the expenses of other speakers.

33-6328 – Spring Conference Venue, A/V Equipment – Other
$9,000. Covers the venue rental fees, WIFI, hardware internet charges, and any other services related to the venue or technology needs.

33-6330 – Spring Conference Scholarships
$6,000. Covers the cost of LOC members receiving a scholarship to attend the LOC Spring Conference.

33-6332 – Awards
$750. Covers the purchase of awards and any services associated with distributing or calling attention to the awards and the recipients thereof.

2027 City Day at the Capitol

33-6718 – City Day at the Capitol Travel
$3,000. Covers the cost of contracted buses and other necessary transportation matters.

33-6720 – City Day at the Capitol Banquet Service
$25,000. Covers expenses for beverage services, meals, and receptions during the City Day at the Capitol event.

33-6722 – City Day at the Capitol Venue, A/V Equipment – Other
$9,500. Covers the venue rental fees, WIFI, hardware internet charges, and any other services related to the venue or technology needs.

33-6724 – City Day at the Capitol Printing
$1,000. Covers the cost of any necessary printing in relation to the City Day at the Capitol event.

33-6726 – City Day at the Capitol Scholarships
$1,200. Covers the cost of LOC members receiving a scholarship to attend the City Day at the Capitol event.

National League of Cities' Congressional City Conference

33-6736 – Delegation Meeting
$4,000. Covers the cost of hosting a meeting between LOC officials and the Oregon federal delegation during the National League of Cities' Congressional City Conference.

33-6737 – Printing/Shipping
$750. Covers the cost of printing and shipping materials related to the National League of Cities' Congressional City Conference.

33-6738 – Reception
$15,000. Covers the cost of hosting a reception for Oregon officials and invited guests during the National League of Cities' Congressional City Conference. This line may also be used to supplement costs associated with the delegation meeting.

33-6739 – Registration
$7,000. Covers the registration costs of LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board to attend the National League of Cities' Congressional City Conference. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6740 – Transportation
$10,000. Covers the cost of transportation to the National League of Cities' Congressional City Conference for LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board. This also covers any transportation-related fees during the conference. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6741 – Lodging
$18,000. Covers the cost of lodging during the National League of Cities' Congressional City Conference for LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6742 – Meals
$4,000. Covers the cost of meals during the National League of Cities' Congressional City Conference for LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

National League of Cities' City Summit

33-6940 – Registration
$6,000. Covers the registration costs of LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board attending the National League of Cities' City Summit. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6941 – Transportation
$13,000. Covers the cost of transportation to the National League of Cities' City Summit for LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board. This also covers any transportation-related fees during the conference. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6942 – Lodging
$11,000. Covers the cost of lodging during the National League of Cities' City Summit for LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6943 – Meals
$4,000. Covers the cost of meals during the National League of Cities' City Summit for LOC staff, LOC President, Vice President, Treasurer, and no more than three directors of the board. If one of the three officers cannot attend the event or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

Communications & Business Development

Profile:

The Communications & Business Development Department includes one FTE. This department is generally responsible for all the LOC's marketing initiatives and producing the weekly *LOC Bulletin*. In addition, the department has primary responsibility for the LOC website, social media, and publications. The Communication and Business Development Department also handles the primary responsibilities related to the LOC's Business Partners, conference sponsors, and vendors.

Personnel Levels:

1 – Communications & Business Development Director

The total compensation for all employees in this department, including salary, benefits, and PERS, is $256,828.83.

Operating Expenditures:

34-5910 – Conferences and Workshops

$4,000. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development.

34-6106 – Contract Services

$90,000. Covers freelance professional services for: website maintenance, website development, marketing consultation, social media management, and proofreading LOC publications.

34-6210 – Sponsor & Vendor Development

$3,500. Covers the cost of securing sponsors and vendors for the LOC and its affiliates' conferences and events.

34-6211 – Postage

$500. Covers the cost of miscellaneous mailings for the Communications & Business Development Department.

34-6219 – Books/Publications

$4,500. Covers the cost of annual subscriptions to media tracking/clipping services, online news subscriptions, and the purchase of resource books, including the AP Style Manual.

34-6222 – Printing

$1,000. Covers the printing costs for marketing materials.

34-6412 – Marketing

$25,000. Covers the costs for the production of strategic marketing materials, including, but not limited to the LOC Wall Calendar, brochures, promotional items, etc.

34-6700 – Miscellaneous

$1,500. Covers expenses that don't fit neatly into other line items in the LOC Communications & Marketing budget.

Operations Department

Profile:
The Operations Department includes four FTE. This department supports the internal operations of the LOC, including information technology, purchasing, facilities management, finance, and general administrative support to all LOC departments and its membership. The Chief Operating Officer also serves as the human resources administrator for the LOC. The department consists of three administrative assistants with each having their own focus area.

Personnel Levels:

1 – Chief Operating Officer
1 - Administrative Assistant – Finance and LOC Board of Directors support
1 – Administrative Assistant – Legislative and Legal support
1 – Administrative Assistant – Reception

The total compensation for all employees in this department, including salary, benefits, and PERS, is $590,500.87.

Operating Expenditures:

24-5519 – Internal Recruiting
$2,000. Includes the cost of advertising and other recruitment expenses when the LOC conducts a recruitment effort to fill a vacancy.

24-6516 – Maintenance, Local Government Center
$152,929.79. Includes expenses related to the Local Government Center building such as utility charges, janitorial services, reserve funds, and maintenance of the building, and parking lots. This includes the cost of striping the parking lot in the summer of 2026.

24-6519 – Repair and Maintenance Auto
$5,000. Includes expenses which will cover costs associated with the routine maintenance of the LOC vehicles.

24-6635 – Insurance
$20,000. Includes the cost of LOC's annual premiums for securing insurance, including property, liability, and cyber. As well as State of Oregon miscellaneous fees, to include the Oregon Government Ethics Commission and other invoices from the state that don't fit anywhere else.

24-6150 Bank/Credit Card Fees
$45,000. Includes costs associated with LOC's banking and credit card fees, including fees assessed by credit card companies for taking payment via their cards.

24-6211 – Postage
$3,000. Includes postage costs for general mailings not associated with a specific fund or project.

24-6216 – Office Supplies
$7,500. Includes costs which will cover the bulk of supplies needed for office operations.

24-6219 – Books/Publications
$500. Covers the cost of annual subscriptions for books and publications needed for LOC staff.

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24-6225 – Printing/Copier Lease
$6,000. Includes monthly lease/maintenance fees and copy charges for the LOC copy machine.

35-5001 – Staff Professional Membership
$500. Includes annual membership fees for department staff to belong to certain professional membership organizations, including the following: OGFOA, OCCMA, Meeting Professionals International, Society of Government Meeting Planners, and other relevant organizations.

35-5002 – Conferences and Workshops
$11,500. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development. Conferences may include those hosted by GFOA, OCCMA, iMIS, SGMP, and other relevant organizations.

35-5003 – Contract Services
$32,000. Covers the cost of professional service contracts that augment the services provided by the department, including the contract for audit services.

35-5004 – Subscription Services
$250. Includes subscription service fees needed for departmental staff.

35-6700 – Miscellaneous
$1,500. Covers expenses that don't fit neatly into other line items in the Operations Department budget.

Intergovernmental Relations

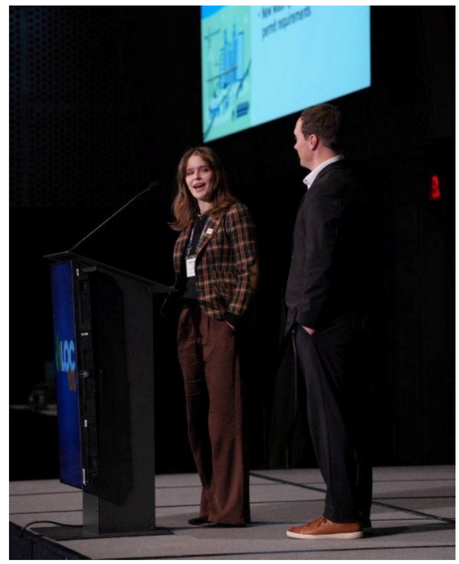
Profile:
The Intergovernmental Relations Department includes six FTE. The primary function of the department is to facilitate the LOC's policy development process and advocate on behalf of cities in Salem and DC. The department strives to establish the LOC as an authoritative source of information regarding municipal issues. Departmental staff are responsible for communicating with the membership regarding policy (legislative and administrative) developments.

Personnel Levels:

1 – Legislative Director
5 – Lobbyists

The total compensation for all employees in this department, including salary, benefits, and PERS, is $1,278,709.15.

Operating Expenditures:



37-5515 – Staff Professional Memberships
$5,000. Covers the various professional membership fees the department and its staff join to advance the LOC's presence and access to decision making spaces.

37-5910 – Workshops/Conferences
$24,000. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development. Conferences may include those hosted by the NLC, OCCMA, CIS, OMA, OAMR, and other relevant organizations.

37-6106 – Contract Services
$5,000. Covers the cost of outside professional services that may augment the services provided by the department.

37-6166 – Grass Roots Program
$5,000. Covers costs associated with special events, materials, and supplies related to the LOC's grassroots efforts, including community tours to advance policy education. This line item can also support costs associated with members testifying on LOC priorities as defined by the Legislative Director.

37-6219 – Books/Publications
$500. Covers the cost of annual subscriptions for books and publications needed for the Intergovernmental Department.

37-6700 – Miscellaneous
$2,500. Covers expenses that don't fit neatly into other line items in the Intergovernmental Department budget, including LOC and AOC's partnership to re-launch the legislative City/County Caucus, made up of legislators that have previously served a city or county. The AOC and LOC will co-host an event for the caucus.

Legal/Research

Profile:
The Legal/Research Department is comprised of two FTE. The department operates the Member Inquiry Program, runs the Legal Advice Program, provides training on core municipal functions to member cities, and provides in-house legal counsel to the LOC.

Personnel Levels:

1 – General Counsel
1 – Assistant General Counsel

The total compensation for all employees in this department, including salary, benefits, and PERS, is $579,233.92.

Operating Expenditures:

38-5515 – Staff Professional Memberships
$3,000. Covers staff professional membership for members of the department, including fees associated with membership in the Oregon State Bar, OCCA, IMLA, and other organizations germane to the professional obligations of departmental staff.

38-5910 – Conferences and Workshops
$8,000. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development. Conferences may include those hosted by the OCAA, IMLA, the Oregon State Bar, and other organizations that will support the department's continuing education needs.

38-6106 – Contract Services
$165,000. Covers the cost of professional service contracts that augment the services provided by the department. This line allows the LOC General Counsel, in consultation with the Executive Director, to secure the services of outside legal counsel and research consultants to assist on projects wherein their expertise is required.

$100,000	Legal Services for Amicus Briefs & Litigation
$60,000	Aljets Research Consulting Services
$5,000	Miscellaneous

38-6218 – Subscription Services
$12,000. Covers subscription service fees needed for the attorneys to effectively practice law. Specifically, this line covers the Westlaw subscription for two attorneys, Oregon Judicial Case

Information Network (OJCIN) for the LOC, and federal Public Access to Court Electronic Records (PACER). Includes a Google Workplace subscription to house LOC-Data as part of the department's research services.

38-6219 – Books and Publications
$500. Covers the cost of annual subscriptions for books and publications needed for the Legal/Research Department.

38-6220 – Records Management
$1,000. Covers the cost to manage and maintain LOC records in accordance with the Oregon statute.

38-6700 – Miscellaneous
$1,500. Covers expenses that don't fit neatly into other line items in the Legal/Research Department budget.

Cash Reserves

The proposed budget utilizes cash reserve funds in three ways.

First, per the LOC Cash Reserve Policy, $1,452,168.70 is placed in restricted reserves. It reflects the equivalent of 25% of the total expenditures of the General Fund at the start of the fiscal year. In the event of an emergency, the resources allocated to the Emergency Fund will allow the LOC to continue normal operations for 4 months.

Second, also per the Cash Reserve Policy, $255,000 is placed in the Building & Equipment Fund. Staff will utilize this money to pay for the LOC portion of the first-floor remodel and to refresh the second-floor office space with new carpeting, paint, and technology upgrades. In addition, $30,000 in cash reserves will be used to purchase a new vehicle.

Third, $450,000 will be utilized to further the LOC's revenue reform project and the housing data needs consultant.

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Building & Equipment Fund

Summary of Revenue and Expenditures

The Building and Equipment Fund’s purpose is to provide building improvements, computer infrastructure, equipment and its replacement, furniture system replacement, and other capital issues. The targeted amount for the Building and Equipment Fund is $200,000, with separate accounting within the fund for monies reserved for specific purposes.

The LOC has begun holding money in a Technology/Capitol Project fund to account for large scale technology purchases in the future. There is currently $45,000 in the fund, and staff is hoping to utilize a portion of these funds to make upgrades to its meeting spaces on the second floor.

Operating Expenditures

60-7001 – Contingency
$200,000. The LOC will utilize these funds to help with remodeling and tech upgrades on the second floor. As well as to fund LOC’s portion of the upgrades necessary on the first floor.

60-7004 – Technology/Capital Projects
$15,000. The LOC would like to utilize these funds to help with tech upgrades to the LOC conference rooms.

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Automobile Fund

Summary of Revenue and Expenditures

The Automobile Fund's purpose is to provide funding to replace the LOC's vehicle. The targeted amount for the Automobile Fund shall be reviewed by the LOC Budget Committee annually. Each year the LOC will transfer $10,000 into the Automobile Fund so that within five to six years the LOC can purchase a vehicle for cash. The LOC will purchase a new vehicle this year to replace the Honda Accord which was involved in an accident resulting in a total loss.

Operating Expenditures

60 7005 – Automobile Purchase
$40,000. The LOC will be purchasing a small hybrid SUV to replace the Honda Accord.

Special Projects Fund

Summary of Revenue and Expenditures

The Special Projects Fund's purpose is to accumulate funds for special undertakings such as:

- Large scale studies or projects in support of legislation, litigation, or member cities;
- Providing resources, information, educational opportunities, or scholarships to member cities;
- Consultants; and/or
- Temporary and limited-duration employees.

The target amount for the Special Projects Fund shall be reviewed by the LOC Budget Committee annually.

Operating Expenditures

39-6806 – Contract Services
$450,000. Covers the costs of special contract services that are used to augment LOC services. The funds are intended as one-time or periodic expenses and are not intended to be considered as part of the LOC's ongoing organizational needs. The $450,000 for the revenue and housing data consultants will be funded through a transfer from contingency.

39-5200	Revenue Consultant	$325,000
39-5250	Housing Data Consultant	$125,000

39-5104 – Land Use Attorney
$10,000. Funded through the General Fund, this covers the cost of hiring a limited-duration contract land use attorney to assist the housing and land use lobbyist during the 2027 Legislative Session.

39-5105 – Contract Lobbyist
$80,000. Funded through the general fund, this covers the cost of hiring a limited-duration contract lobbyist to support and supplement the work of LOC's in-house lobbyist during the 2027 Legislative Session. This support is necessary as the Intergovernmental Relations Team will have two new team members for the 2027 session, and two team members will support the LOC in their first long session. This is a temporary investment.

Consolidated Budget

		Total
General Fund Revenue		
Beginning General Fund Revenue	$	3,898,320.40
Primary General Revenue Streams		
22 4050 Dues Member Cities		2,479,816.95
22 4053 Dues Associate Members		48,960.00
22 4054 Dues Business Partners		71,000.00
22 4102 Affiliates OCCMA		47,533.00
22 4105 Affiliates OMA		31,835.00
22 4108 Affiliates OCAA		6,780.38
22 4111 Affiliates OCPDA		5,000.00
22 4114 Affiliates OMEU		4,338.46
22 4120 CIS Administration		1,433,767.00
22 4255 Rent/Lease Space		8,000.00
22 4258 Miscellaneous Income		1,000.00
22 4261 Job Ads		30,000.00
22 4264 Data Pulls		50.00
22 4267 American Legal Publishing		1,500.00
22 4290 Interest Income		180,000.00
30 4411 Purchasing Partners		500,000.00
30 4416 CIS City Training/Grant		120,844.00
Total Primary General Revenue Streams	**$**	**4,970,424.79**
Events General Fund Revenue		
30 4400 Member Services		
30 4510 Workshops, Seminars & Classes		50,000.00
Total Member Services	**$**	**50,000.00**
33 4700 Annual Conference		
33 4701 Registration Income		245,000.00
33 4702 Training Workshops		25,000.00
33 4705 Exhibitors		85,000.00
33 4708 Affiliate Workshops		7,000.00
33 4711 Conference Sponsors		235,000.00
Total Annual Conference	**$**	**597,000.00**
33 4714 Spring Conference		60,000.00
33 4712 SC- Exhibitors		17,500.00
33 4713 SC- Affiliate Workshops		5,000.00
33 4715 SC-Conference Sponsors		40,000.00
Total Spring Conference	**$**	**122,500.00**
33 4716 City Day at the Capitol Registration		**18,750.00**
Total Events General Fund Revenue	**$**	**788,250.00**
70 4820 Program Revenue		
31 4901 Uniform Traffic Citations Revenue		90,000.00
50 4700 STP Appropriation		185,000.00
Total Program Revenue	**$**	**275,000.00**
Transfer in from Contingency Reserves	**$**	**480,000.00**
Total Income	**$**	**6,513,674.79**

General Fund Expenses		
23 5000 Personnel and Benefits		
23 5001 Administration		258,976.00
23 5002 Member Services		473,530.00
23 5004 Communications and Marketing		165,070.00
23 5005 Operations Department		392,163.00
23 5006 Intergovernmental Relations		835,926.00
23 5008 Legal/Research		394,930.00
23 5010 Payroll Taxes		230,000.00
23 5011 PERS		750,000.00
23 5020 Workers Compensation		3,000.00
23 5030 Employee Benefits		356,000.00
Total Personnel and Benefits	**$**	**3,859,595.00**
24 5000 Administration		
24 5512 Staff Training Development		12,000.00
24 5515 Staff Professional Development		2,500.00
24 6106 Contract Services		25,000.00
24 6301 Conferences & Workshops		29,000.00
24 6304 Staff Travel/In-State		18,000.00
24 6406 NLC Membership		31,000.00
24 6409 Membership/Sponsorships of Other Organizations		12,000.00
24 6410 Uniform Traffic Citation		87,000.00
24 6637 Books/Publications		0.00
24 6700 Miscellaneous		1,500.00
Total Administration	**$**	**218,000.00**
25 5000 Board		
25 5620 Board Travel		29,000.00
25 5623 Board Meetings		50,000.00
25 5910 Conferences/Workshops		7,000.00
25 6700 Miscellaneous		2,500.00
Total Board	**$**	**88,500.00**
26 5000 Technology, Equipment & Furniture		
24 6405 Telephone		15,000.00
26 6106 Contract Services		70,000.00
26 6808 Building Technology		4,000.00
26 8105 Computer Hardware		25,000.00
26 8108 Furniture Equipment		1,000.00
26 8115 Computer Software		70,000.00
Total Technology, Equipment & Furniture	**$**	**185,000.00**
32 5600 Training		
32 5623 Meeting Rooms & Catering		3,000.00
32 5626 Training Contracts		25,000.00
32 5632 Elected Essentials Municipal Fundamentals		30,000.00
32 5634 Small City Program		7,500.00
32 5636 Regional Meetings		23,000.00
32 5640 Future Deposits for Conferences		10,000.00
32 5642 Scholarships for Training Programs		6,000.00
Total Training	**$**	**104,500.00**
33 5000 Conference		

33 5001 Annual Conference		
33 5620 Annual Conference Travel		10,000.00
33 5629 Annual Conference Affiliate Workshops		12,500.00
33 5920 Annual Conference Hotel-Banquet Services		160,000.00
33 5923 Annual Conference Hotel-Lodging		7,500.00
33 5926 Annual Conference Speakers		30,000.00
33 5929 Annual Conference Decorator-Pipe & Drape		16,000.00
33 5935 Annual Conference Signage		2,000.00
33 5938 Annual Conference Awards		1,000.00
33 5946 Annual Conference AV Equipment		70,000.00
33 5948 Annual Conference AV Equipment-Hotel		15,000.00
33 6106 Annual Conference Contract Services		35,000.00
33 6222 Annual Conference Printing		200.00
33 6224 Annual Conference Recording Sessions		5,000.00
33 6226 Annual Conference Scholarships		20,000.00
Total Annual Conference	**$**	**384,200.00**
33 6300 Spring Conference		
33 6320 SC - Travel		5,000.00
33 6321 SC - Affiliate Workshops		5,000.00
33 6322 SC - Banquet Services		55,000.00
33 6324 SC - Hotel Lodging		7,500.00
33 6326 SC - Speakers		5,000.00
33 6328 SC - Venue, A/V Equip - Other		9,000.00
33 6330 SC - Scholarships		6,000.00
33 6332 SC - Awards		750.00
Total Spring Conference	**$**	**93,250.00**
33 6716 City Day at the Capitol Expense		
33 6718 CDC - Travel		3,000.00
33 6720 CDC - Banquet Services		25,000.00
33 6722 CDC – Venue, A/V Equip – Other		9,500.00
33 6724 CDC – Printing		1,000.00
33 6726 CDC – Scholarships		1,200.00
Total City Day at the Capitol Expense	**$**	**39,700.00**
33 6730 NLC Congressional Cities Conference		
33 6736 Delegation Meeting		4,000.00
33 6737 Printing/Shipping		750.00
33 6738 Reception		15,000.00
33 6739 Registration		7,000.00
33 6740 Transportation		10,000.00
33 6741 Lodging		18,000.00
33 6742 Meals		4,000.00
Total NLC Congressional Cities Conference	**$**	**58,750.00**
33 6920 NLC City Summit		
33 6940 Registration		6,000.00
33 6941 Transportation		13,000.00
33 6942 Lodging		11,000.00
33 6943 Meals		4,000.00
Total NLC City Summit	**$**	**34,000.00**
33 6930 Conference Office Expense		

33 6216 Supplies		2,500.00
Total Conference Office Expense	$	**2,500.00**
Total Conference	$	**612,400.00**
34 5000 Communication & Marketing		
34 5910 Conferences & Workshops		4,000.00
34 6106 Contract Services		90,000.00
34 6210 Sponsor & Vendor Development		3,500.00
34 6211 Postage		500.00
34 6219 Books/Publications		4,500.00
34 6222 Printing		1,000.00
34 6412 Marketing		25,000.00
34 6700 Miscellaneous		1,500.00
Total Communication & Marketing	$	**130,000.00**
35 5000 Operations		
24 5519 Internal Recruiting		2,000.00
24 6516 Maintenance - Local Gov Center		152,929.79
24 6519 Repair & Maintenance - Auto		5,000.00
24 6635 Insurance		20,000.00
24 6910 Office Expense		
24 6150 Bank/Credit Cards Fees		45,000.00
24 6211 Postage		3,000.00
24 6216 Supplies		7,500.00
24 6219 Books/Publications		500.00
24 6225 Printing		6,000.00
Total Office Expense	$	**62,000.00**
35 5001 Staff Professional Membership		500.00
35 5002 Conferences/Workshops		11,500.00
35 5003 Contract Services		32,000.00
35 5004 Subscription Services		250.00
35 6700 Miscellaneous		1,500.00
Total Operations	$	**287,679.79**
37 5000 Intergovernmental		
37 5515 Membership/Dues		5,000.00
37 5910 Conferences/Workshops		24,000.00
37 6106 Contract Services		5,000.00
37 6166 Grass Roots Program		5,000.00
37 6910 Office Expense		
37 6219 Books/Publications		500.00
37 6700 Miscellaneous		2,500.00
Total 37 6910 Office Expense	$	3,000.00
Total Intergovernmental	$	**42,000.00**
38 5000 Legal & Research		
38 5515 Staff Professional Memberships		3,000.00
38 5910 Conferences & Workshops		8,000.00
38 6106 Contract Services		165,000.00
38 6218 Subscription Services		12,000.00
38 6219 Books/Publications		500.00
38 6220 Records Management		1,000.00
38 6700 Miscellaneous		1,500.00

Total Legal & Research	**$**	**191,000.00**
39 5000 Special Project Expense		
39 5200 Revenue Consultant		325,000.00
39 5250 Housing Data Consultant		125,000.00
Total Special Project Expense	**$**	**450,000.00**
39 6100 Contract Services - Limited Duration		
39 5104 Land use Attorney		10,000.00
39 5105 Contract Lobbyist		80,000.00
Total Contract Services - Limited Duration	**$**	**90,000.00**
60 7000 Building & Equipment		
60 7001 Building & Equipment		200,000.00
60 7004 Technology Capital Projects		15,000.00
60 7005 Automobile Purchase		40,000.00
Total Building & Equipment	**$**	**255,000.00**
Total Expenses	**$**	**6,513,674.79**
Net Operating Income	**$**	**0.0**
Net Income	**$**	**0.0**
Beginning Fund Revenue		3,898,320.40
Restricted Reserves (25 % of Operating Expenses)		1,452,168.70
Contingency Reserves*	**$**	**1,996,151.70**
Transfer to Special Projects		450,000.00
Transfer to Building & Equipment		30,000
Transfer from Contingency Reserves		480,000.00
Ending Balance Contingency Reserves		1,516,151.70
Total Expenses for All Funds	**$**	**6,513,674.79**

* This is the amount of anticipated surplus in FY 2026-27

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Consolidated Budget - Multi-Year Review

	Budget FY 23-24	Actual FY 23-24	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Estimated Year End FY 25-26	Budget FY 26-27
General Fund Revenue							
Primary General Revenue Streams							
22 4050 Dues Member Cities	$ 2,251,578.97	$ 2,251,578.04	$ 2,319,814.80	$ 2,319,580.49	$ 2,383,634.00	$ 2,383,634.00	$ 2,479,816.95
22 4053 Dues Associate Members	$ 30,000.00	$ 33,500.00	$ 42,250.00	$ 43,750.00	$ 47,250.00	$ 48,530.00	$ 48,960.00
22 4054 Dues Business Partners	$ 45,000.00	$ 67,200.00	$ 60,000.00	$ 94,900.00	$ 68,000.00	$ 73,400.00	$ 71,000.00
22 4102 Affiliates OCCMA	$ 32,000.00	$ 37,763.70	$ 44,152.00	$ 66,555.00	$ 46,149.00	$ 46,149.00	$ 47,533.00
22 4105 Affiliates OMA	$ 26,000.00	$ 26,522.48	$ 28,187.00	$ 42,625.00	$ 30,319.00	$ 30,319.00	$ 31,835.00
22 4108 Affiliates OCAA	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,150.00	$ 6,457.00	$ 6,457.00	$ 6,780.38
22 4111 Affiliates OCPDA	$ 4,000.00	$ -	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00
22 4114 Affiliates OMEU	$ 2,000.00	$ 4,000.00	$ 4,264.00	$ 4,191.75	$ 4,338.46	$ 4,338.46	$ 4,338.46
22 4120 CIS Administration	$ 1,774,615.00	$ 1,306,162.00	$ 1,354,621.00	$ 1,354,621.00	$ 1,391,466.00	$ 1,391,466.00	$ 1,433,767.00
22 4255 Rent/Lease Space	$ 9,000.00	$ 9,164.72	$ 9,000.00	$ 14,664.72	$ 8,800.00	$ 10,164.72	$ 8,000.00
22 4258 Miscellaneous Income	$ 1,000.00		$ 1,000.00	$ -	$ 1,000.00	$ -	$ 1,000.00
22 4261 Job Ads	$ 30,000.00	$ 27,070.00	$ 30,000.00	$ 33,721.00	$ 35,000.00	$ 30,260.00	$ 30,000.00
22 4264 Data Pulls	$ -	$ 185.00		$ 225.00	$ 100.00	$ 25.00	$ 50.00
22 4267 American Legal Publishing	$ 2,000.00	$ 2,203.21	$ 2,000.00	$ 7,684.38	$ 3,000.00	$ 2,000.00	$ 1,500.00
22 4290 Interest Income	$ 30,000.00	$ 311,529.10	$ 30,000.00	$ 329,395.71	$ 152,000.00	$ 280,000.00	$ 180,000.00
30 4411 Purchasing Partners	$ 320,000.00	$ 520,204.52	$ 400,000.00	$ 515,424.70	$ 460,000.00	$ 500,000.00	$ 500,000.00
30 4416 CIS City Training/Grant	$ 146,841.00	$ 117,765.00	$ 114,173.00	$ 114,173.00	$ 117,279.00	$ 117,279.00	$ 120,844.00
30 4419 Web Services Program	$ 2,500.00		$ 1,500.00	$ -	-	$ -	$ -
30 4421 Sale of Cottages					$ 300,000.00	$ 312,340.82	$ -
Total Primary General Revenue Streams	**$ 4,712,534.97**	**$ 4,720,847.77**	**$ 4,446,961.80**	**$ 4,947,661.75**	**$ 5,059,792.46**	**$ 5,236,363.00**	**$ 4,970,424.79**
Events General Fund Revenue							
30 4400 Member Services							
30 4413 SGR Program	$ 500.00						
30 4510 Workshops, Seminars & Classes	$ 35,000.00	$ 25,428.85	$ 35,000.00	$ 32,794.19	$ 30,000.00	$ 72,000.00	$ 50,000.00
Total Member Services	**$ 35,500.00**	**$ 25,428.85**	**$ 35,000.00**	**$ 32,794.19**	**$ 30,000.00**	**$ 72,000.00**	**$ 50,000.00**
33 4700 Annual Conference							
33 4701 Registration Income	$ 200,000.00	$ 204,985.00	$ 220,000.00	$ 224,337.50	$ 250,000.00	$ 279,995.00	$ 245,000.00
33 4702 Training Workshops	$ 15,000.00	$ 28,050.00	$ 20,000.00	$ 15,285.00	$ 25,000.00	$ 37,450.00	$ 25,000.00
33 4705 Exhibitors	$ 45,000.00	$ 47,400.00	$ 50,000.00	$ 103,911.00	$ 60,000.00	$ 113,875.00	$ 85,000.00
33 4708 Affiliate Workshops	$ 15,500.00	$ 12,920.00	$ 15,500.00	$ 16,815.00	$ 17,000.00	$ 13,400.00	$ 7,000.00
33 4711 Conference Sponsors	$ 175,000.00	$ 292,300.00	$ 200,000.00	$ 186,700.00	$ 220,000.00	$ 326,836.85	$ 235,000.00
Total Annual Conference	**$ 450,500.00**	**$ 585,655.00**	**$ 505,500.00**	**$ 547,048.50**	**$ 572,000.00**	**$ 771,556.85**	**$ 597,000.00**
33 4714 Spring Conference	$ 30,000.00	$ 53,695.00	$ 35,000.00	$ 92,815.00	$ 55,000.00	$ 74,000.00	$ 60,000.00
33 4712 SC- Exhibitors	$ 20,000.00	$ 13,950.00	$ 20,000.00	$ 17,325.00	$ 12,950.00	$ 26,350.00	$ 17,500.00
33 4713 SC- Affiliate Workshops	$ 5,000.00	$ -	$ 5,000.00	$ 300.00	$ 5,000.00	$ 5,700.00	$ 5,000.00
33 4715 SC-Conference Sponsors	$ 30,000.00	$ 36,400.00	$ 30,000.00	$ 39,225.00	$ 32,000.00	$ 42,950.00	$ 40,000.00
Total Spring Conference	**$ 85,000.00**	**$ 104,045.00**	**$ 90,000.00**	**$ 149,665.00**	**$ 104,950.00**	**$ 149,000.00**	**$ 122,500.00**
33 4716 City Day at the Capitol Registration	$ -	$ 40.00	$ 15,000.00	$ 24,230.00	$ -	$ -	$ 18,750.00
Total Events General Fund Revenue	**$ 571,000.00**	**$ 715,168.85**	**$ 645,500.00**	**$ 753,737.69**	**$ 706,950.00**	**$ 992,556.85**	**$ 788,250.00**
22 4117 EBS Administration	$ 24,400.00	$ -	$ -				
40 47005 Transfers In- Contract Lobbyist							
Total General Fund Revenue	**$ 5,307,934.97**	**$ 5,436,016.62**	**$ 5,092,461.80**	**$ 5,701,399.44**	**$ 5,766,742.46**	**$ 6,228,919.85**	**$ 5,758,674.79**
70 4820 Program Revenue							
31 4901 Uniform Traffic Citations Revenue	$ 50,000.00	$ 97,910.53	$ 50,000.00	$ 129,198.60	$ 81,000.00	$ 80,000.00	$ 90,000.00
50 4700 STP Appropriation	$ 185,000.00	$ 166,195.00	$ 185,000.00	$ 210,000.00	$ 185,000.00	$ 210,000.00	$ 185,000.00
Total Program Revenue	**$ 235,000.00**	**$ 264,105.53**	**$ 235,000.00**	**$ 339,198.60**	**$ 266,000.00**	**$ 290,000.00**	**$ 275,000.00**
Uncategorized Income							
00 2300 Funds requested for Special Projects	$ 270,000.00	$ 270,000.00	$ 385,000.00	$ -	$ 150,000.00	$ -	$ 450,000.00
40 47005 Transfers In - Contract Lobbyist	$ 45,000.00	$ 45,000.00	$ 62,000.00	$ -	$ -	$ -	
39 47002 Transfer In - Vehicle Purchase							$ 30,000.00
Total Income	**$ 5,857,934.97**	**$ 6,015,122.15**	**$ 5,774,461.80**	**$ 6,040,598.04**	**$ 6,182,742.46**	**$ 6,518,919.85**	**$ 6,513,674.79**
Gross Profit	**$ 5,857,934.97**	**$ 6,015,122.15**	**$ 5,774,461.80**	**$ 6,040,598.04**	**$ 6,182,742.46**	**$ 6,518,919.85**	**$ 6,513,674.79**
General Fund Expenses							
23 5000 Personnel and Benefits							
23 5001 Administration	$ 232,373.23	$ 238,607.97	$ 239,444.00	$ 242,296.41	$ 254,235.00	$ 252,000.00	$ 258,976.00
23 5002 Member Services	$ 544,570.12	$ 536,998.41	$ 669,160.45	$ 614,759.50	$ 450,750.00	$ 434,000.00	$ 473,530.00
23 5003 Finance	$ 95,297.28	$ 96,956.51	$ -	$ -	$ -	$ -	$ -
23 5004 Communications and Marketing	$ 230,228.54	$ 234,193.94	$ 240,022.86	$ 240,271.78	$ 158,756.13	$ 158,980.00	$ 165,070.00
23 5005 Operations Department					$ 377,420.00	$ 375,000.00	$ 392,163.00
23 5006 Intergovernmental Relations	$ 839,738.89	$ 815,886.52	$ 868,415.33	$ 787,037.08	$ 851,137.59	$ 850,000.00	$ 835,926.00
23 5008 Legal/Research	$ 372,373.87	$ 404,901.03	$ 391,157.00	$ 419,734.78	$ 379,700.00	$ 379,700.00	$ 394,930.00
23 5010 Payroll Taxes	$ 185,000.00	$ 181,472.86	$ 192,096.00	$ 182,864.78	$ 220,500.00	$ 200,000.00	$ 230,000.00
23 5011 PERS	$ 579,000.00	$ 754,554.20	$ 617,589.00	$ 669,663.16	$ 665,000.00	$ 735,000.00	$ 750,000.00
23 5020 Workers Compensation	$ 11,000.00	$ 3,132.88	$ 11,000.00	$ 293.06	$ 5,000.00	$ 1,952.08	$ 3,000.00
23 5030 Employee Benefits	$ 378,000.00	$ 328,699.36	$ 396,016.00	$ 254,045.30	$ 338,500.00	$ 275,000.00	$ 356,000.00
23 5040 Cell Phones		$ -	$ -		$ -	$ -	$ -
24 6109 Temporary Services		$ (200.00)	$ -	$ -	0	$ -	$ -
Total Personnel and Benefits	**$ 3,467,581.93**	**$ 3,595,203.68**	**$ 3,624,900.64**	**$ 3,410,965.85**	**$ 3,700,998.72**	**$ 3,661,632.08**	**$ 3,859,595.00**

24 5000 Administration							
24 5512 Staff Training Development	$ 15,000.00	$ 7,024.99	$ 10,000.00	$ 6,631.95	$ 10,000.00	$ 10,000.00	$ 12,000.00
24 5515 Staff Professional Development	$ 3,000.00	$ 1,373.00	$ 4,000.00	$ 2,083.30	$ 2,000.00	$ 1,500.00	$ 2,500.00
24 6106 Contract Services	$ 5,000.00		$ 16,000.00	$ 19,610.50	$ 5,000.00	$ 4,800.00	$ 25,000.00
24 6301 Conferences & Workshops	$ 45,000.00	$ 28,928.31	$ 45,000.00	$ 18,205.80	$ 27,500.00	$ 12,000.00	$ 29,000.00
24 6304 Staff Travel/ In-State	$ 15,000.00	$ 10,706.10	$ 15,000.00	$ 7,762.80	$ 10,500.00	$ 9,000.00	$ 18,000.00
24 6406 NLC Membership	$ 53,000.00	$ 52,559.00	$ 27,000.00	$ 27,283.93	$ 30,000.00	$ 28,798.00	$ 31,000.00
24 6409 Membership/Sponsorships of Other Organizations	$ 12,000.00	$ 10,225.00	$ 16,000.00	$ 7,500.00	$ 12,000.00	$ 10,000.00	$ 12,000.00
24 6410 Uniform Traffic Citation	$ 38,000.00	$ 92,249.37	$ 38,000.00	$ 130,219.83	$ 75,000.00	$ 80,000.00	$ 87,000.00
24 6411 Conference Calls	$ 750.00	$ -	$ -	$ -	$ -	$ -	$ -
24 6637 Books/Publications	$ -	$ -	$ -	$ -	$ 500.00	$ -	$ -
24 6700 Miscellaneous	$ 3,000.00	$ 500.00	$ 3,000.00	$ 1,250.68	$ 1,500.00	$ 1,200.00	$ 1,500.00
Total Administration	**$ 189,750.00**	**$ 203,565.77**	**$ 174,000.00**	**$ 220,548.79**	**$ 174,000.00**	**$ 157,298.00**	**$ 218,000.00**
24 6800 Finance							
24 6803 Staff Professional Membership	$ 3,000.00	$ 2,448.25	$ -	$ -	$ -	$ -	$ -
24 6806 Conferences/Workshops	$ 4,000.00	$ 871.13	$ -	$ -	$ -	$ -	$ -
24 6809 Contract Services	$ 40,000.00	$ 31,982.54	$ -	$ -	$ -	$ -	$ -
24 6812 Subscription Services	$ 9,000.00	$ 6,669.85	$ -	$ -	$ -	$ -	$ -
Total 24 6800 Finance	**$ 56,000.00**	**$ 41,971.77**	**$ -**	**$ -**	**$ -**	**$ -**	
25 5000 Board							
25 5620 Board Travel	$ 30,000.00	$ 15,850.15	$ 27,000.00	$ 17,472.39	27,000.00	$ 22,000.00	$ 29,000.00
25 5623 Board Meetings	$ 65,000.00	$ 48,869.21	$ 50,000.00	$ 41,075.58	60,000.00	$ 62,000.00	$ 50,000.00
25 5910 Conferences/Workshops	$ 40,000.00	$ 16,108.61	$ 17,000.00	$ 3,513.10	13,000.00	$ 5,000.00	$ 7,000.00
25 5950 Board Scholarships	$ 24,000.00	$ 23,933.76	$ -	$ -	0.00	$ -	$ -
25 5951 Board of Director Headshots	$ 3,000.00	$ 600.00	$ -	$ -	$ -	$ -	$ -
25 6700 Miscellaneous	$ 2,500.00	$ 2,204.60	$ 1,500.00	$ 1,265.93	$ 2,500.00	$ 2,577.15	$ 2,500.00
Total Board	**$ 164,500.00**	**$ 107,566.33**	**$ 95,500.00**	**$ 63,327.00**	**$ 102,500.00**	**$ 91,577.15**	**$ 88,500.00**
26 5000 Technology, Equipment & Furniture							
24 6405 Telephone	$ 15,000.00	$ 18,729.70	$ 15,000.00	$ 13,347.35	$ 15,000.00	$ 14,000.00	$ 15,000.00
26 5512 Staff Training							
26 6106 Contract Services	$ 85,000.00	$ 62,469.57	$ 110,000.00	$ 90,847.37	$ 60,000.00	$ 60,000.00	$ 70,000.00
26 6808 Building Technology	$ 5,000.00	$ 2,748.07	$ 3,000.00	$ 1,427.01	$ 3,000.00	$ 750.00	$ 4,000.00
26 8105 Computer Hardware	$ 20,000.00	$ 17,431.73	$ 30,000.00	$ 24,357.18	$ 40,000.00	$ 25,000.00	$ 25,000.00
26 8108 Furniture Equipment	$ 10,000.00	$ 5,340.41	$ 5,000.00	$ 1,043.13	$ 2,000.00	$ -	$ 1,000.00
26 8111 Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26 8115 Computer Software	$ 27,500.00	$ 24,324.90	$ 41,000.00	$ 44,801.29	$ 70,000.00	$ 60,000.00	$ 70,000.00
Total Technology, Equipment & Furniture	**$ 162,500.00**	**$ 131,044.38**	**$ 204,000.00**	**$ 175,823.33**	**$ 190,000.00**	**$ 159,750.00**	**$ 185,000.00**
30 4510 Member Services							
32 5600 Training							
32 5623 Meeting Rooms & Catering	$ 3,000.00	$ 1,062.71	$ 3,000.00	$ 1,381.35	$ 3,000.00	$ -	$ 3,000.00
32 5626 Training Contracts	$ 40,000.00	$ 20,196.28	$ 35,000.00	$ 10,594.27	$ 25,000.00	$ 21,655.00	$ 25,000.00
32 5632 Elected Essentials Municipal Fundamentals	$ 10,000.00	$ 2,433.06	$ 37,000.00	$ 30,505.68	$ 10,000.00	$ 1,654.03	$ 30,000.00
32 5634 Small City Program	$ 7,500.00	$ 5,958.76	$ 10,000.00	$ 3,541.20	$ 7,500.00	$ 6,500.00	$ 7,500.00
32 5636 Regional Meetings	$ 12,000.00	$ 3,653.59	$ 20,000.00	$ 8,995.28	$ 30,000.00	$ 20,000.00	$ 23,000.00
32 5638 Housing Workshop							
32 5640 Future Deposits for Conferences							$ 10,000.00
32 5642 Scholarships for Training Programs							$ 6,000.00
32 6910 Office Expense							
32 6150 Bank Fees							
32 6211 Postage							
32 6222 Printing							
32 6408 Cell Phones							
Total 32 6910 Office Expense							
Total Training	**$ 72,500.00**	**$ 33,304.40**	**$ 105,000.00**	**$ 55,017.78**	**$ 75,500.00**	**$ 49,809.03**	**$ 104,500.00**
33 5000 Conference							
33 5001 Annual Conference							
33 5620 Annual Conference Travel	$ 10,000.00	$ 2,787.53	10,000.00	$ 7,921.05	$ 15,000.00	$ 9,763.28	$ 10,000.00
33 5629 Annual Conference Affiliate Workshop	$ 15,500.00	$ 5,843.80	15,500.00	$ 16,720.00	$ 17,000.00	$ 13,500.00	$ 12,500.00
33 5920 Annual Conference Hotel-Banquet Services	$ 200,000.00	$ 170,997.80	200,000.00	$ 188,178.36	$ 260,000.00	$ 295,041.88	$ 160,000.00
33 5923 Annual Conference Hotel-Lodging	$ 20,000.00	$ 14,149.62	20,000.00	$ 12,423.76	$ 17,500.00	$ 14,691.27	$ 7,500.00
33 5926 Annual Conference Speakers	$ 35,000.00	$ 17,977.17	35,000.00	$ 22,284.32	$ 25,000.00	$ 18,008.80	$ 30,000.00
33 5929 Annual Conference Decorator-Pipe & Drape	$ 8,500.00	$ 14,545.86	18,000.00	$ 14,702.93	$ 15,000.00	$ 16,302.20	$ 16,000.00
33 5932 Annual Conference Special Printing	$ 4,000.00		2,000.00				$ -
33 5935 Annual Conference Signage	$ 3,000.00	$ 1,452.60	3,000.00	$ 3,188.36	$ 1,000.00	$ 1,615.76	$ 2,000.00
33 5938 Annual Conference Awards	$ 1,200.00	$ 1,082.86	1,200.00	$ 1,165.34	$ 1,200.00	$ 710.54	$ 1,000.00
33 5946 Annual Conference AV Equipment	$ 50,000.00	$ 50,000.00	50,000.00	$ 50,000.00	$ 68,000.00	$ 70,571.50	$ 70,000.00
33 5948 Annual Conference AV Equipment-Hotel	$ 12,000.00	$ 7,043.94	15,000.00	$ 19,278.70	$ 22,000.00	$ 24,380.90	$ 15,000.00
33 6106 Annual Conference Contract Services	$ 28,000.00	$ 23,245.47	28,000.00	$ 28,196.57	$ 33,000.00	$ 34,064.55	$ 35,000.00
33 6222 Annual Conference Printing	$ 500.00		500.00	$ 134.85	$ 200.00	$ 101.50	$ 200.00
33 6224 Annual Conference Recording Sessions	$ 12,000.00	$ 13,593.74	15,000.00	$ 7,734.00	$ 7,500.00	$ 3,600.00	$ 5,000.00
33 6226 Annual Conference Scholarships	$ 20,000.00	$ 5,320.07	20,000.00	$ 11,337.98	$ 50,000.00	$ 13,507.95	$ 20,000.00
Total Annual Conference	**$ 419,700.00**	**$ 328,040.46**	**$ 433,200.00**	**$ 383,266.22**	**$ 532,400.00**	**$ 515,860.13**	**$ 384,200.00**
33 5950 Photographer							
33 6150 Bank Fees							

33 6300 Spring Conference							
33 6320 SC - Travel	$ 3,000.00	$ 1,025.43	$ 3,000.00	$ 2,615.60	$ 5,000.00	$ 3,500.00	$ 5,000.00
33 6321 SC - Affiliate Workshops					$ 5,000.00	$ 5,300.00	$ 5,000.00
33 6322 SC - Banquet Services	$ 40,000.00	$ 51,033.90	$ 48,000.00	$ 39,741.80	$ 40,000.00	$ 36,000.00	$ 55,000.00
33 6324 SC - Hotel Lodging	$ 4,000.00	$ 2,940.16	$ 4,000.00	$ 3,828.64	$ 3,500.00	$ 5,700.00	$ 7,500.00
33 6326 SC - Speakers	$ 4,000.00	$ 1,895.00	$ 4,000.00	$ 3,701.72	$ 5,000.00	$ 5,000.00	$ 5,000.00
33 6328 SC - Venue, A/V Equip - Other	$ 2,000.00	$ 9,021.00	$ 3,500.00	$ 2,967.50	$ 8,500.00	$ 7,800.00	$ 9,000.00
33 6330 SC- Scholarships	$ 6,000.00	$ 5,149.23	$ 6,000.00	$ 2,070.04	$ 6,000.00	$ 6,000.00	$ 6,000.00
33 6332 SC - Awards							$ 750.00
Total Spring Conference	**$ 59,000.00**	**$ 71,064.72**	**$ 68,500.00**	**$ 54,925.30**	**$ 73,000.00**	**$ 69,300.00**	**$ 93,250.00**
33 6714 Spring Conference							
33 6716 City Day at the Capitol Expense							
33 6718 CDC - Travel	$ -	$ -	$ 4,500.00	$ 1,098.06	$ -	$ -	$ 3,000.00
33 6720 CDC - Banquet Services	$ -	$ -	$ 20,000.00	$ 25,919.20	$ -	$ -	$ 25,000.00
33 6722 CDC - Venue, A/V Equip - Other	$ -	$ -	$ 6,000.00	$ 9,058.10	$ -	$ -	$ 9,500.00
33 6724 CDC - Printing	$ -	$ -	$ 1,000.00	$ 1,036.30	$ -	$ -	$ 1,000.00
33 6726 CDC - Scholarships	$ -	$ -	$ 1,200.00	$ 1,200.00	$ -	$ -	$ 1,200.00
Total 33 6716 City Day at the Capitol Expense	**$ -**	**$ -**	**$ 32,700.00**	**$ 38,311.66**	**$ -**	**$ -**	**$ 39,700.00**
33 6730 NLC Congressional Cities Conference	$ 12,000.00	$ 6,504.38					
33 6731 Board Officer Expenses			$ 11,500.00	$ 10,839.43			
33 6732 Scholarships	$ 9,000.00	$ 8,964.53	$ 4,000.00	$ 5,453.49			
33 6733 Board Director Expenses			$ 11,500.00	$ 11,662.33			
33 6734 Staff Expenses			$ 7,000.00	$ 9,172.71			
33 6735 Board & Guest Dinner			$ 2,000.00	$ 1,406.35			
33 6736 Delegation Meeting			$ 3,000.00	$ 2,296.78	$ 4,000.00	$ 4,000.00	$ 4,000.00
33 6737 Printing/Shipping			$ 1,500.00	$ 478.00	$ 750.00	$ 250.00	$ 750.00
33 6738 Reception			$ 10,000.00	$ 6,389.04	$ 15,000.00	$ 15,000.00	$ 15,000.00
33 6739 Registration					$ 8,000.00	$ 3,885.00	$ 7,000.00
33 6740 Transportation					$ 10,500.00	$ 7,500.00	$ 10,000.00
33 6741 Lodging					$ 18,000.00	$ 14,000.00	$ 18,000.00
33 6742 Meals					$ 5,000.00	$ 2,000.00	$ 4,000.00
Total NLC Congressional Cities Conference	**$ 21,000.00**	**$ 15,468.91**	**$ 50,500.00**	**$ 47,698.13**	**$ 61,250.00**	**$ 46,635.00**	**$ 58,750.00**
33 6920 NLC City Summit	$ 12,000.00	$ 15,160.79	$ 10,000.00	$ 5,922.53			
33 6924 Board Director Expenses			$ 11,500.00	$ 8,246.92			
33 6925 Staff Expenses			$ 7,000.00	$ 1,009.52			
33 6931 Board Officer Expense			$ 11,500.00	$ 7,083.69			
33 6935 Board & Guest Dinner			$ 4,000.00	$ 3,466.56			
33 6940 Registration					$ 8,000.00	$ 5,425.00	$ 6,000.00
33 6941 Transportation					$ 6,000.00	$ 4,791.07	$ 13,000.00
33 6942 Lodging					$ 12,000.00	$ 9,575.47	$ 11,000.00
33 6943 Meals					$ 5,000.00	$ 1,853.06	$ 4,000.00
Total NLC City Summit	**$ 12,000.00**	**$ 15,160.79**	**$ 44,000.00**	**$ 25,729.22**	**$ 31,000.00**	**$ 21,644.60**	**$ 34,000.00**
33 6930 Conference Office Expense							
33 6211 Postage	$ 1,000.00		$ 1,000.00				
33 6216 Supplies	$ 2,500.00	$ 1,216.96	$ 2,500.00	$ 2,362.08	$ 2,500.00	$ 2,000.00	$ 2,500.00
33 6700 Miscellaneous	$ 1,000.00		$ 1,000.00				
Total Conference Office Expense	**$ 4,500.00**	**$ 1,216.96**	**$ 4,500.00**	**$ 2,362.08**	**$ 2,500.00**	**$ 2,000.00**	**$ 2,500.00**
Total Conference	**$ 516,200.00**	**$ 430,951.84**	**$ 633,400.00**	**$ 552,292.61**	**$ 700,150.00**	**$ 655,439.73**	**$ 612,400.00**
34 5000 Communication & Business Development							
34 5515 Staff Professional Memberships	$ 500.00		$ 500.00	$ 263.76		$ -	
34 5910 Conferences & Workshops	$ 8,000.00	$ 47.44	$ 4,000.00	$ -	$ 4,000.00	$ -	$ 4,000.00
34 6106 Contract Services	$ 28,000.00	$ 31,116.30	$ 23,000.00	$ 26,974.45	$ 72,000.00	$ 78,000.00	$ 90,000.00
34 6210 Sponsor & Vendor Development					$ 3,500.00	$ -	$ 3,500.00
34 6211 Postage	$ 2,000.00	$ 1,608.27	$ 3,000.00	$ 842.16	$ 500.00	$ 50.00	$ 500.00
34 6219 Books/Publications	$ 3,500.00	$ 4,462.36	$ 3,500.00	$ 2,459.55	$ 3,500.00	$ 3,500.00	$ 4,500.00
34 6222 Printing	$ 13,000.00	$ 12,381.00	$ 15,000.00	$ 5,810.18	$ 1,000.00	$ -	$ 1,000.00
34 6412 Marketing	$ 15,000.00	$ 14,868.15	$ 20,000.00	$ 28,430.68	$ 20,000.00	$ 18,000.00	$ 25,000.00
34 6700 Miscellaneous	$ 1,500.00	$ 85.96	$ 1,500.00	$ -	$ 1,500.00	$ 500.00	$ 1,500.00
Total Communication & Business Development	**$ 71,500.00**	**$ 64,569.48**	**$ 70,500.00**	**$ 64,780.78**	**$ 106,000.00**	**$ 100,050.00**	**$ 130,000.00**
35 5000 Operations							
24 5519 Internal Recruiting	$ 2,000.00	$ -	$ 2,000.00	$ 1,768.69	$ 2,000.00	$ 1,945.69	$ 2,000.00
24 6516 Maintenance - Local Gov Center	$ 112,000.00	$ 112,074.28	$ 125,000.00	$ 127,317.21	$ 120,000.00	$ 120,000.00	$ 152,929.79
24 6519 Repair & Maintenance - Auto	$ 5,000.00	$ 1,373.15	$ 5,000.00	$ 1,203.24	$ 5,000.00	$ 2,000.00	$ 5,000.00
24 6635 Insurance	$ 18,500.00	$ 15,339.06	$ 19,000.00	$ 18,876.73	$ 20,000.00	$ 18,970.33	$ 20,000.00
24 6910 Office Expense		$ 2,962.62					
24 6150 Bank/Credit Cards Fees	$ 35,000.00	$ 29,853.90	$ 35,000.00	$ 33,237.35	$ 35,000.00	$ 43,000.00	$ 45,000.00
24 6211 Postage	$ 4,000.00	$ 3,824.02	$ 4,000.00	$ 3,617.72	$ 3,000.00	$ 1,600.00	$ 3,000.00
24 6216 Supplies	$ 7,500.00	$ 2,850.82	$ 7,500.00	$ 7,682.97	$ 7,500.00	$ 3,800.00	$ 7,500.00
24 6219 Books/Publications	$ 250.00		$ 250.00	$ -	$ 500.00	$ 500.00	$ 500.00
24 6225 Printing	$ 7,000.00	$ 6,253.55	$ 7,000.00	$ 5,769.46	$ 8,000.00	$ 5,000.00	$ 6,000.00
Total Office Expense	**$ 53,750.00**	**$ 45,744.91**	**$ 53,750.00**	**$ 50,307.50**	**$ 54,000.00**	**$ 53,900.00**	**$ 62,000.00**

35 5001 Staff Professional Membership					$ 500.00	$ 125.00	$ 500.00
35 5002 Conferences/Workshops					$ 10,000.00	$ 6,000.00	$ 11,500.00
35 5003 Contract Services					$ 32,500.00	$ 35,858.50	$ 32,000.00
35 5004 Subscription Services					$ 500.00	$ 99.00	$ 250.00
35 6700 Miscellaneous					$ 1,500.00	$ 916.94	$ 1,500.00
Total Operations	$ 191,250.00	$ 174,531.40	$ 204,750.00	$ 199,473.37	$ 246,000.00	$ 239,815.46	$ 287,679.79
37 5000 Intergovernmental							
37 5515 Membership/Dues	$ 7,500.00	$ 2,565.68	$ 2,500.00	$ 4,695.00	$ 5,000.00	$ 2,200.00	$ 5,000.00
37 5623 Policy Committee Meeting	$ 5,000.00						$ -
37 5910 Conferences/Workshops	$ 50,000.00	$ 45,427.58	$ 25,000.00	$ 10,296.91	$ 24,000.00	$ 15,000.00	$ 24,000.00
37 6106 Contract Services	$ 5,000.00	$ 2,000.00	$ 5,000.00		$ 5,000.00	$ -	$ 5,000.00
37 6166 Grass Roots Program	$ 5,000.00	$ 4,999.25	$ 5,000.00	$ 332.31	$ 5,000.00	$ -	$ 5,000.00
37 6910 Office Expense							
37 6219 Books/Publications	$ 500.00		$ 500.00	$ 24.98	$ 500.00	$ -	$ 500.00
37 6222 Printing	$ 500.00		$ 500.00				$ -
37 6700 Miscellaneous	$ 1,000.00	$ 189.73	$ 1,000.00	$ 367.64	$ 1,500.00	$ 1,020.00	$ 2,500.00
Total 37 6910 Office Expense	$ 2,000.00	$ 189.73	$ 2,000.00	$ 392.62	$ 2,000.00	$ 1,020.00	$ 3,000.00
Total Intergovernmental	$ 74,500.00	$ 55,182.24	$ 39,500.00	$ 15,716.84	$ 41,000.00	$ 18,220.00	$ 42,000.00
38 5000 Legal & Research							
38 5515 Staff Professional Memberships	$ 2,600.00	$ 2,550.00	$ 3,000.00	$ 1,890.00	$ 3,000.00	$ 2,110.00	$ 3,000.00
38 5910 Conferences & Workshops	$ 11,000.00	$ 8,505.50	$ 6,000.00	$ 6,022.39	$ 8,000.00	$ 3,875.00	$ 8,000.00
38 6106 Contract Services	$ 150,000.00	$ 144,490.75	$ 130,000.00	$ 91,779.00	$ 130,000.00	$ 110,000.00	$ 165,000.00
38 6218 Subscription Services	$ 10,000.00	$ 10,164.64	$ 10,000.00	$ 9,682.37	$ 10,000.00	$ 8,200.00	$ 12,000.00
38 6219 Books/Publications	$ 500.00	$ 195.92	$ 500.00	$ 120.00	$ 500.00	$ 120.00	$ 500.00
38 6220 Records Management							$ 1,000.00
38 6700 Miscellaneous					$ 1,500.00	$ 1,000.00	$ 1,500.00
Total Legal & Research	$ 174,100.00	$ 165,906.81	$ 149,500.00	$ 109,493.76	$ 153,000.00	$ 125,305.00	$ 191,000.00
39 5000 Special Project Expense							
31 6901 Uniform Traffic Citation Expense							
39 6806 Contract Services	$ 445,000.00	$ 373,425.00					
39 5200 Revenue Consultant			$ 160,000.00	$ 226,000.00	$ 150,000.00	$ 105,000.00	$ 325,000.00
39 5220 Centennial			$ 100,000.00	$ 95,673.63	$ 30,000.00	$ 28,000.00	$ -
39 5230 Communications Consultant			$ 40,000.00	$ 23,107.75	$ -	$ -	$ -
39 5250 Housing Data Consultant			$ 40,000.00	$ 41,252.12	$ 50,000.00	$ -	$ 125,000.00
39 5253 Real Estate Consultant			$ 15,000.00	$ 2,075.00	$ -	$ -	$ -
39 5260 Organizational Assessment Consultant			$ 10,000.00	$ 6,116.00	$ -	$ -	$ -
39 6806 Contract Services				$ 2,805.00	$ -	$ -	$ -
Total Special Project Expense	$ 445,000.00	$ 373,425.00	$ 365,000.00	$ 397,029.50	$ 230,000.00	$ 133,000.00	$ 450,000.00
39 6100 Contract Services - Limited Duration							
39 5104 Land use Attorney			$ 10,000.00	$ 4,066.50	$ 5,000.00	$ 3,000.00	$ 10,000.00
39 5105 Contract Lobbyist			$ 52,000.00	$ 34,550.00			$ 80,000.00
39 6105 TC contract services		$ 5,810.00					
39 6107 AGC Contract Services							
Total Contract Services - Limited Duration	$ -	$ 5,810.00	$ 62,000.00	$ 38,616.50	$ 5,000.00	$ 3,000.00	$ 90,000.00
60 7000 Building & Equipment							
60 7001 Building & Equipment	$ 200,000.00	$ -			$ 400,000.00	$ 8,000.00	$ 200,000.00
60 7004 Technology Capital Projects	$ 15,000.00	$ -	$ 15,000.00	$ -	$ 15,000.00	$ -	$ 15,000.00
60 7005 Automobile Purchase	$ 55,000.00	$ 53,127.10	$ 10,000.00	$ -	$ 10,000.00	$ -	$ 40,000.00
Total Building & Equipment	$ 270,000.00	$ 53,127.10	$ 25,000.00	$ -	$ 425,000.00	$ 8,000.00	$ 255,000.00
Due to OMA iMIS							
Staff Reimbursements from credit card purchase		$ (8.63)					
Total Expenses	$ 5,855,381.93	$ 5,436,151.57	$ 5,753,050.64	$ 5,303,086.11	$ 6,149,148.72	$ 5,402,896.45	$ 6,513,674.79
Net Operating Income	$ 2,553.04	$ 578,970.58	$ 21,411.16	$ 737,511.93	$ 33,593.74	$ 1,116,023.40	$ -
Net Income	$ 2,553.04	$ 578,970.58	$ 21,411.16	$ 737,511.93	$ 33,593.74	$ 1,116,023.40	$ -
Beginning General Fund Balance	$ 3,037,840.00	$ 3,040,393.04	$ 4,130,215.00	$ 3,037,297.00	$ 3,037,297.00	$ 3,070,890.74	$ 4,153,320.40
Building & Equipment Restricted			$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
Technology/Capitol Project Restricted			$ 15,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 15,000.00
Automobile Restricted			$ -	$ -	$ 10,000.00	$ 10,000.00	$ 40,000.00
Total Beginning Fund Balance			$ 3,915,215.00	$ 2,807,297.00	$ 2,797,297.00	$ 2,830,890.74	$ 3,898,320.40
Net Income for Current Year	$ 2,553.04	$ 578,970.58	$ 21,411.16	$ 737,511.93	$ 33,593.74	$ 1,116,023.40	$ -
Transfers Out	$ -						$ 450,000.00
Ending Fund Balance	$ 3,040,393.04	$ 3,619,363.62	$ 4,151,626.16	$ 3,774,808.93	$ 3,070,890.74	$ 4,186,914.14	$ 3,448,320.40
Emergency Fund	$ 2,216,153.00	$ 2,174,460.63	$ 2,301,220.26	$ 2,121,234.44	$ 1,537,287.18	$ 1,350,724.11	$ 1,452,168.70
Contingency	$ 821,687.00	$ 1,444,902.99	$ 1,850,405.90	$ 1,653,574.49	$ 1,533,603.56	$ 2,836,190.03	$ 1,996,151.70
Contingency % of Fund Balance	27%	40%	45%	44%	50%	68%	58%