



PROPOSED FISCAL YEAR 2022/23 BUDGET

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INTRODUCTION

Board of Directors

The LOC is governed by a 16-member board of directors, of which one member is non-voting. The board consists of four officers (President, Vice President, Treasurer and Immediate Past President) who serve one-year terms in each role on a four-year rotation, and 12 directors who serve three-year terms. Nine directors are elected city officials, and three directors are appointed city staff.

In addition, the LOC Board is comprised of several non-voting members. Non-voting members may include Past Presidents who retain either an elected or appointed position with a member city, and elected officials appointed to represent an otherwise unrepresented region of the state. The LOC has divided the state into 12 distinct regions. If, after the annual election, the LOC President identifies a region of the state that will not be represented on the incoming board, the president and LOC Nominating Committee will identify an elected official from the unrepresented region to serve a one-year term of office.

The 2022 LOC Board of Directors includes:

Position	Person	Title	City
President	Tanea Browning	Councilor	Central Point
Vice President	Steve Callaway	Mayor	Hillsboro
Treasurer	Dave Drotzmann	Treasurer	Hermiston
Immediate Past President	Keith Mays	Mayor	Sherwood
Senior Appointed Official	Byron Smith	City Manager	Hermiston
Voting Director	Catherin Biscoe	Councilor	Philomath
Voting Director	Arlene Burns	Mayor	Mosier
Voting Director	Candy Canga-Picar	Councilor	Metolius
Non-Voting Elected Director	Robert Cowie	Councilor	Chiloquin
Voting Director	Jessica Engelke	Mayor	North Bend
Non-Voting Elected Director	Jim Hamsher	Mayor	Prairie City
Voting Director	Roland Herrera	Councilor	Keizer
Voting Director	Beach Pace	Councilor	Hillsboro
Voting Director	Carmen Rubio	Commissioner	Portland
Voting Director	Dean Sawyer	Mayor	Newport
Voting Director	Kevin Stine	Councilor	Medford
Voting Appointed Official	John Walsh	City Administrator	St. Helens
Non-Voting Appointed Official	Kenna West	City Manager	Willamina
Past President	Greg Evans	Councilor	Eugene
Past President	Timm Slater	Councilor	North Bend
Past President	Pete Truax	Mayor	Forest Grove
Past President	George Endicott	Mayor	Redmond
Past President	John McArdle	Mayor	Independence

Budget Committee

The LOC Budget Committee is composed of the LOC Executive Committee and a city finance director who is appointed by the president. Additionally, each recognized caucus of the LOC is allowed to appoint one of its representatives to serve on the Budget Committee.

The 2022 Budget Committee includes:

Position	Person	Title	City
President	Tanea Browning	Councilor	Central Point
Vice President	Steve Callaway	Mayor	Hillsboro
Treasurer	Dave Drotzmann	Treasurer	Hermiston
Immediate Past President	Keith Mays	Mayor	Sherwood
Senior Appointed Official	Byron Smith	City Manager	Hermiston
City Finance Director	Ron Harker	Finance Director	Roseburg
People of Color Caucus Representative	Walter Perry	Councilor	Jefferson
Women's Caucus Representative	Catherine Clark	Mayor	Keizer

LOC Management Staff

The LOC is governed by an executive director who oversees five managers. Each manager is responsible for the management and oversight of their respective departments.

Position	Person
Interim Executive Director	Patricia Mulvihill
Communications & Business Development Director	Kevin Toon
Finance Director	Jamie Johnson-Davis
Interim General Counsel	Jayme Hafner
Legislative Director	Jim McCauley
Interim Operations & Member Engagement Director	Lisa Trevino

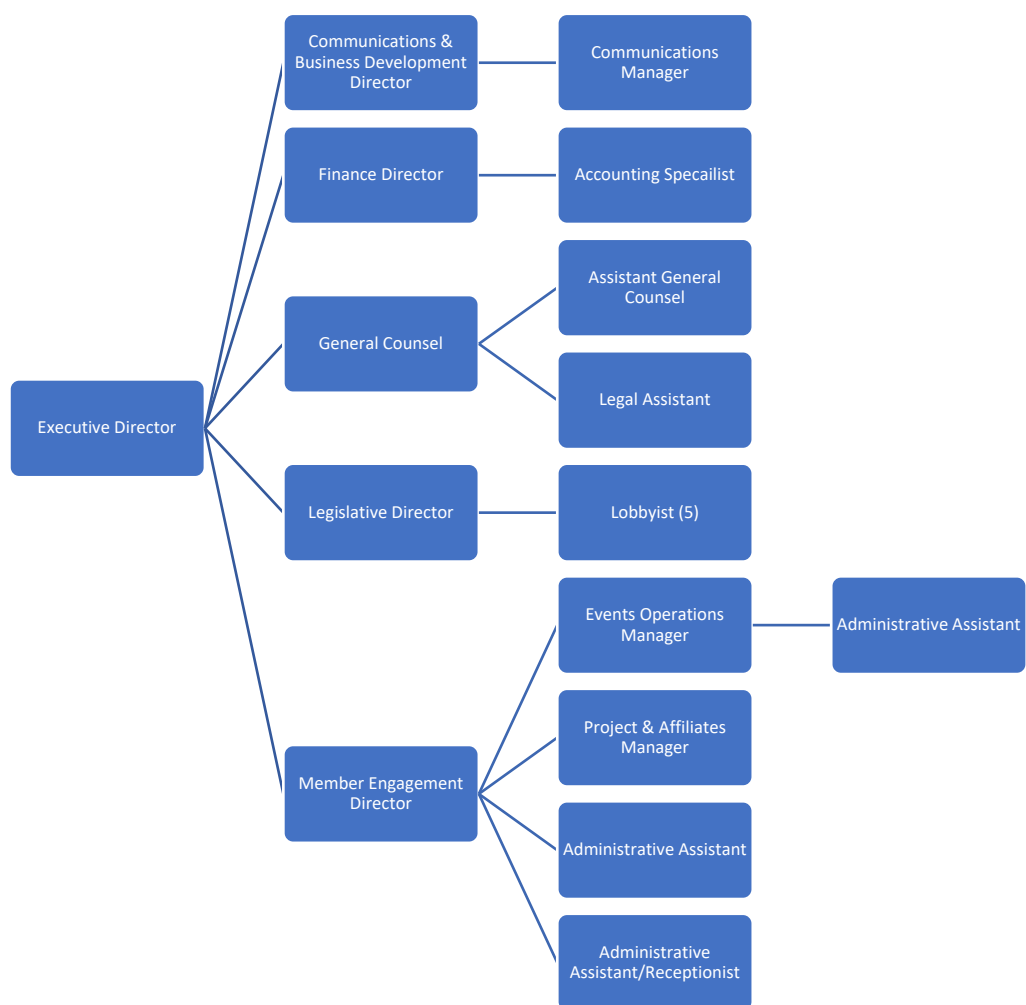
LOC Profile, Mission and Vision

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

Mission: The LOC supports city leaders and state legislators in building a strong Oregon by connecting with all Oregon cities, sharing vital information and advocating on their behalf.

Vision: All Oregon cities effectively govern, provide municipal services, and freely exercise their home rule authority to build vibrant, resilient communities that Oregonians are proud to call home.

Organizational Chart



Interim Executive Director Budget Message

I am pleased to present the proposed Fiscal Year 2022/23 Budget to the LOC Budget Committee. This year's proposed budget stands on key building blocks of the past several years, while simultaneously continuing to advance the organization forward in a fiscally responsible manner. The proposed budget was a collective effort of the LOC management team. It was created with several key guiding principles in mind: presenting a balanced budget; providing a transparent and clear budget; responding to known and identified needs of the board, staff, and LOC members; and, keeping the LOC Equity Lens at the forefront of decision-making.

Introduction

The Fiscal Year 2022/23 Budget was specifically designed to comply with the current LOC Fund Balance Policy in that the proposed budget reflects the LOC's five funds: General Fund; Building & Equipment Fund; Automobile Fund; Special Projects Fund; and, Emergency Fund. In the recent past, previous administrations had comingled these respective funds together, while also allocating general operating expenses into the Special Projects Fund. The 2022/23 proposed budget ensures the five funds are indeed separate, and that the only expenses found in the Special Projects Fund are indeed special – meaning they are expenditures that are necessary for the fiscal year, not in perpetuity.

In working to present a transparent and clear budget, intentional steps have been taken to better identify how funds will be utilized. The best examples of enhanced clarity can be found in the Training and Conference departmental budgets. Previous budgets have had various training programs sprinkled throughout multiple departments, and this proposed budget places any proposed LOC training within the Training Department's budget. This ensures that the budget document itself is easier to read and more transparent, while also ensuring the employees responsible for managing trainings are only focused on one departmental budget instead of having to be familiar with multiple departmental budgets. Past budgets have condensed expenses for LOC conferences into large budget lines, which makes it difficult to ascertain how money is being spent on these events. The proposed budget breaks down the specific expenditures for each of the four major conference, or conference-like, events the LOC intends to host in the fiscal year: the Annual Conference, the Spring Conference, City Day at the Capitol, and receptions during the NLC Congressional Cities Conference. This provides greater clarity into the specific costs of hosting large events.

The proposed 2022/23 budget is designed to reorganize LOC operations in a manner that is more efficient and more reflective of the actual needs of the organization. It reflects proposed staff realignments and additions in the Member & Administrative Services Department; separates financial operations staff into their own department; and, adds one additional administrative position to the Legal Research Department. All these changes are designed to ensure the LOC's normal operations are maintained, and needed service delivery to members can be properly provided without any unfair burdens on staff.

At the forefront of the decision-making that went into the development of the proposed budget was the LOC Equity Lens. The budget was prepared not from the perspective of, "This is how

the organization has always done things,” but rather “How the LOC can best meet the needs of its entire membership.” Data and information gleaned from membership surveys, board feedback, committee and caucus feedback, as well as overall staff input, were all actively considered. The deference given to the LOC Equity Lens can most readily be seen in enhancements to training opportunities, board travel, scholarships, and conference accessibility.

General Fund – Overview

In respecting the LOC’s Fund Balance Policy, the proposed budget was designed to achieve a balanced General Fund, wherein anticipated revenue is all that is used to fund the proposed expenses contained therein. While on its face the General Fund appears unbalanced, in that it proposes to expend \$122,420 more than the organization’s anticipated revenue, substantively I believe a balanced General Fund has been achieved.

The LOC Finance Committee recently noted that the League’s \$1,924,206 contingency balance is high, and that saving the money with no specific plan for its expenditure is irresponsible and unfair to the membership. And while a plan for use of the full contingency has not been provided in this proposed document, the reasons for which will be explained later, the proposed budget intentionally utilizes contingency funds to enhance and expand opportunities provided in the General Fund, specifically allocating additional resources to board training, member scholarships, and enhanced training and conference experiences for members. The enhancements made to these normal operating expenses are ones that if removed from the proposed budget would not negatively impact the normal operations of the LOC, nor would they be missed by the board or its membership. These enhanced expenditures could have been placed in the Special Projects Fund, but given that they are being used as part of normal operating expenses, and keeping in mind the desire to provide a transparent and clear budget, they are being intentionally left in the General Fund. If the enhancements to these specific General Fund lines were removed all together, or transferred to the Special Projects Fund, the General Fund would be balanced from both an objective and subjective standpoint.

Revenue

In terms of revenue, the proposed budget appears consistent with past budgets in that the revenue sources and amounts remain stable. The primary source of revenue remains membership dues. During the December 2021 board meeting, dues for Fiscal Year 2022/2023 were raised by 5%. CIS’s contributions to the LOC, the second largest revenue source for the organization, remain level. Of note is the anticipated revenue from procurement partner NPPGov, which is expected to increase significantly. The proposed budget anticipates \$320,000 in revenue from NPPGov (described as National Purchasing Partners in the budget) in this fiscal year, which reflects a 33.81% increase over what was expected in the previous fiscal year, and a 23.2% increase in what the LOC actually received from NPPGov in the previous fiscal year.

Personnel and Benefits

In this category, the proposed 2022/23 budget reflects several key changes. First, the budget reflects the organizational and staffing changes planned for the Member & Administrative

Services Department and the Legal Research Department. Second, the proposed budget includes a step increase for each eligible employee and a 2% cost of living adjustment for all employees. The percentage difference between each step on the LOC Grade & Step Scale is 3%. Third, no major changes to the benefits package offered by the LOC to its employees is expected, so there are no substantive fiscal modifications worthy of note. In regard to PERS, while the LOC's outstanding indebtedness remains an area of concern, as it does for most local governmental entities, anticipated expenditures for PERS in Fiscal Year 2022/2023 are expected to decrease by 11%.

Member & Administrative Services

Structurally, the Member and Administrative Services Department will look different in Fiscal Year 2022/2023 and that structural difference is reflected in the proposed budget. Financial employees, specifically the Finance Director and Accounting Specialist, have been removed from this department and are instead in their own Finance Department budget. Job title changes, like the director's, are reflected. Additional administrative support is also provided.

Financially, several specific lines within this department have been modified to such a degree that specific explanations are warranted:

- Funds for internal recruiting efforts have been doubled from the previous fiscal year, from \$3,000 to \$6,000. Due to the high number of vacancies within the organization, the LOC anticipates needing to perform at least four external recruitments in the fiscal year. This line is not intended to be used for the executive director recruitment, as an external recruitment firm is expected to be used, and funds for that recruitment have been allocated in the Special Projects Fund.
- The Contract Services line may appear to have decreased substantially from the previous year, but that is only because a Finance Department budget has been created and most of the contract service needs rested with finance. Those funds have been shifted to the Finance Department.
- Funds for the National League of Cities (NLC) appear to have doubled, but this actually reflects a restructuring of the budget, not a new allocation from previous years. The LOC pays two types of NLC dues. One-half of the amount reflected in the proposed budget is for the LOC's own membership dues to the NLC. The second half of the amount reflects money the LOC pays to allow Oregon cities with a population of 20,000 or less to be a Tier 2 member of the NLC. The Tier 2 membership dues have previously been allocated in the Special Projects Fund, but given that this fiscal year is the third in which these dues will be paid, and the board has given no indication Tier 2 dues should cease being paid, they have been intentionally moved into the General Fund as a normal operating expense of the LOC.
- Funds for the LOC sponsoring other organizations has significantly decreased from the previous year, by 77%. During the prior fiscal year, the LOC sponsored the International City County Managers Association Annual Conference in Portland, at a cost of \$30,000.

Finance

The Finance Department is a newly created department in this fiscal year, done intentionally to reflect the way the LOC is structured organizationally and to provide better clarity on how financial operations and management impact the organization. This department consists of two employees, the Finance Director and Accounting Specialist. Funds for this department include nominal amounts for both employees to participate in professional organizations and receive continuing education. Major financial contract services and accounting software are also included in this department's budget. While it's practically difficult to compare expenditures for the Finance Department from previous years given its previous incorporation into the Member & Administrative Services Department, there have been no significant increases to expenses incurred for financial needs or management in the proposed budget.

Board of Directors

The LOC Board of Directors is allocated its own budget, which is used to cover the cost of the board's meetings, travel for board members and staff to such meetings, and for continuing education opportunities for board members. This department's budget has seen a dramatic increase in proposed spending for Fiscal Year 2022/2023 – the increases have been intentional.

First, the amount allocated for board meetings has more than doubled from previous years. There are three reasons for such a dramatic increase:

- As the board has diligently and intentionally worked, and continues to work, to secure true statewide representation amongst itself, the distance board members are traveling for meetings has increased, resulting in higher mileage reimbursements and more hotel stays.
- With the creation of the Local Government Spring Conference and the practice of holding a meeting in conjunction with said conference, practice now dictates that at least three board meetings per year occur outside of the Salem area. When meetings are held outside of the Salem area, costs for the meetings increase. This increase is due to an increase in mileage reimbursement, hotel stays, and in some cases, venue rental to hold the meeting.
- Finally, with the board undergoing both a strategic planning process and a recruitment for the next LOC Executive Director, the proposed budget reflects two additional in-person board meetings during the fiscal year.

Second, resources allocated for conferences and workshops are proposed to more than triple. As previously noted, the LOC has a healthy contingency fund balance, with no clear direction yet on how those funds should be allocated. The proposed budget intentionally seeks to use some of these contingency funds to expand board access to training opportunities.

- Historically only the LOC President attends NLC events on behalf of the LOC. The 2022/23 proposed budget recommends that the President, Vice-President, and Treasurer attend NLC events. The LOC's leadership structure is such that the President, Vice-

President and Treasurer work closely together to ensure the organization speaks with a consistent voice, and that transitions from one position to the next are seamless. By sending all three persons to NLC events, the consistent voice and streamlined transitions are visible not just at the state level, but also the federal level.

- As the board and membership have intentionally sought to remove barriers for members accessing the LOC, the organization has seen an increase in the number of persons joining the board from smaller cities with limited fiscal resources. With the board's stated intent that its members attend major LOC events like its two conferences, funds need to be allocated to ensure all board members can reasonably attend said events.

Third, for the first time, the proposed budget recommends allocating \$20,000 in scholarship funds directly for LOC Board members (excluding the President, Vice-President, and Treasurer) to attend NLC conferences and workshops. Again, with a healthy contingency, the proposed budget deliberately spends these funds in a manner that expands equity and access to national conference programming, as it will increase individual board member education and expand the LOC's overall federal profile.

Technical, Equipment & Furniture

The Technical, Equipment & Furniture budget generally covers the costs of the LOC's major technology and equipment expenditures and maintenance costs. There are no substantive changes from last year's fiscal budget to the proposed budget.

Training

The proposed Training budget has three substantial changes from previous years, reflecting a recognition of cost increases due to the supply chain struggles and inflation, as well the addition of new trainings.

Each even numbered year, the LOC presents its Elected Essentials training program – which results in 13 in-person all-day trainings provided across the state. With cost increases expected for gas, hotel stays, and food, the proposed budget is \$15,000 higher than the last time an in-person Elected Essentials event occurred.

When the board concludes its recruitment for the next LOC Executive Director, past practice dictates that the president and executive director host a series of regional meetings to introduce the executive director to the membership. Given the potential for regional meetings in the upcoming fiscal year, the budget proposes an additional allocation of funds to cover travel and meal costs for 12 regional meetings.

Several new state laws and court cases have recently impacted both how cities address housing shortages and regulate the use of public spaces by persons experiencing houselessness. LOC staff are proposing a series of housing workshops across the state in the coming fiscal year to help cities understand the nuances of these state laws and court cases, while simultaneously

learning about effective strategies to address both the housing and houselessness crisis. The cost of these workshops is expected to not exceed \$30,000.

Conferences

Structurally, the proposed Conference budget was designed to better identify how specific dollars are being spent during the LOC's four major conference, or conference-like, events. Additionally, given that the City Day at the Capitol event, and the Oregon hosted receptions at NLC events, are conference-like in nature, both events have been intentionally removed from the Intergovernmental Relations Departmental budget and placed in the Conference budget. Finally, given inflation, supply chain issues, and price increases in food and venue rental, all events reflect a respectable increase in anticipated expenses.

Also important with this proposed budget is the inclusion of \$20,000 to cover the cost of live-streaming sessions from two rooms of the LOC Annual Conference during each day of the event. Feedback from member surveys during the height of the COVID-19 pandemic made it clear that two of the primary reasons smaller and more rural cities do not participate in the conference are: that the cost of attendance is too high; and, attending the conference means closing down city hall. These members indicated that the virtual conference was the first time they could attend a conference because the cost was within their means, and they didn't have to close city hall to participate. By live streaming significant portions of the conference, the event will become more accessible to all LOC members. Additionally, a constant criticism of the LOC Annual Conference is that attendees cannot participate in all sessions because competing sessions occur at the same time, by live streaming sessions and subsequently having them available as an on-demand resource, attendees will now have the ability to view competing sessions.

Finally, continuing in the organization's efforts to open opportunities to all members, proposed funds have been allocated for scholarships for each of the four events described in this departmental budget. This proposed budget recommends \$20,000 in scholarships for the LOC Annual Conference, \$8,000 in scholarships for the Local Government Spring Conference, \$1,200 in scholarships for City Day at the Capitol, and \$9,000 in scholarships for the NLC Congressional Cities Conference.

Communications and Marketing

Structurally, the Communications and Marketing Department has seen a shift from three employees to two employees. When the Communications Specialist resigned in 2021, the position was not replaced. An analysis of the department's needs does not indicate the position warrants replacement, and that is reflected in the proposed budget.

The Communications and Marketing budget is one that has seen a healthy decrease in expenditures, and not just because of the organizational changes related to staffing. For Fiscal Year 2022/2023, the department shows significant decreases in its conferences and workshops line and contract services line. Several of the key conferences staff in this department attends are now hybrid, and the department will attend those conferences virtually. The decrease in contract

services is more a reflection of special projects on the website happening last year that are not needed this fiscal year.

Intergovernmental Relations

The Intergovernmental Relations proposed budget remains relatively consistent with the prior year's adopted budget. A decrease in expected expenditures for policy committees is proposed, as these committee meetings should conclude before the fiscal year begins. There is an increase in the amount of money allocated for conferences and workshops, and this is intentional and will provide employees greater access to statewide and national workshops.

Legal Research Department

The Legal Research Department looks structurally similar to previous year budgets; however, it bears noting that the budget does not include any reference to the Limited Duration Assistant General Counsel position. This department's budget is intended to cover the costs associated with the permanent General Counsel and permanent Assistant General Counsel positions; the Limited Duration Assistant General Counsel position is reflected in the Special Projects Fund's budget.

The only real modification to the proposed budget for this department is in the subscription services line, where an increase is being sought to reflect contractual increases for online legal research tools. The increase is modest.

Building and Equipment Fund

Per the Fund Balance Policy, the Building and Equipment Fund must maintain a contingency balance of \$200,000. Previous administrations have chosen not to allocate funds for the \$200,000 contingency; however, in recognition of the current policy, this proposed budget uses \$200,000 of the organization's overall contingency funds to establish the required \$200,000 contingency balance in the Building & Equipment Fund.

Additionally, the proposed 2022/23 budget anticipates that the LOC will sell its ownership interest in the cottages it jointly owns with the Oregon School Boards Association this fiscal year. While appraisals still need to be conducted, the proposed budget estimates \$400,000 in revenue from the sale of LOC's interest in the cottages, with the estimate based on what the Association of Oregon Counties sold its share in the cottages for in 2021. The proceeds of any such sale will be deposited into the Building and Equipment Fund.

Assuming the projected revenue from a potential sale of the cottages occurs, the Building and Equipment Fund would see a balance of \$600,000 by the end of the fiscal year. There are no immediate plans to utilize these funds, but the administration and LOC Board have discussed the potential need to remodel the LOC office suite. The last time a bid was sought to remodel the suite, the estimate was \$1 million. This proposed budget begins the process of building the needed cash supply to make any potential remodel a functional reality.

Automobile Fund

The LOC owns and maintains a Honda accord, which remains in good working condition. The 2022/23 budget does not propose purchasing a new vehicle during the fiscal year, which is why the fund shows a zero balance.

Special Projects Fund

The Special Projects Fund is intended to be used solely for special projects, defined as occurrences that are not part of the normal operating routine of the LOC. The proposed Special Projects Fund budget recommends using significant contingency funds, \$538,000, to provide for needed or advantageous services and programs during the fiscal year. Of the \$538,000 allocated in Special Projects, \$203,000 is intended to be used for salary and benefits for two limited duration employees.

Two limited duration employees are proposed to be funded from Special Projects. The Limited Duration Training Coordinator, who was hired in late 2021, is expected to stay with the LOC through the 2022 Annual Conference to ensure that event, and other affiliate conferences throughout the summer, are successful. A Limited Duration Assistant General Counsel was hired in May to help provide additional legal services during the transition period from the former executive director to the new executive director. The duration for that position is intended to last 12 months.

Several special contracts are needed/recommended for the fiscal year:

- Four of the recommended contracts will continue existing LOC commitments and projects: funding the Coraggio Group to facilitate the board's strategic planning process; funding an external recruiting firm to manage the executive director search; funding the real estate attorney to restructure the Local Government Center Trust; and, funding efforts to research the likelihood of property tax reform.
- A significant dollar amount, \$130,000, is requested to hire law firms or attorneys to complete the LOC Municipal Handbook. The LOC estimates that there are 12 chapters remaining to be completed, and the requested dollar amount should allow the handbook to be fully written and updated by the end of the fiscal year.
- As the LOC Foundation works to become more meaningful and prominent, the legal authority and limitations surrounding the foundation must be fully understood, funds are proposed to hire a tax attorney to provide a detailed analysis of where the foundation stands and how it can be used.
- Given the number of bills expected during the 2023 Legislative Session, and the complexity of some of the issues being discussed, the proposed budget reserves the right to secure a contract lobbyist to provide additional assistance to the LOC during the session should such assistance be needed.

Emergency Fund

The Emergency Fund's purpose is to help protect the LOC's ability to continue to provide essential services to its members in the event that unexpected expenses arise or revenue drops. It is the policy of the LOC to begin each fiscal year with a minimum of 40% of the operating costs needed to provide essential services for the forthcoming year in its Emergency Fund. To maintain the required 40% minimum, the proposed budget places \$1,936,388 in the Emergency Fund.

Equity Lens Analysis

In 2022, the LOC Board of Directors adopted an Equity Lens, to be utilized by the LOC in its decision-making process. As a way to guide decisions the lens directs the LOC to answer nine questions. Below are the nine questions, and the administration's answers, relevant to the proposed budget.

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 has been deliberate and intentional in recognizing existing barriers to full participation in the LOC, both by the board and the general membership. The proposed budget attempts to remove, or at least reduce those barriers, by providing funding that is specifically intended to open the proverbial doors to the LOC. Examples of barrier reduction are noted in the Board budget, Training budget, Conference budget, and Special Projects budget.

Within the proposed Board budget, funds have been allocated to provide at least five additional members the opportunity to attend national conferences and events. Historically, only the President is permitted to attend events hosted by the National League of Cities. Because national events provide unique educational opportunities, rare networking opportunities, and a more global perspective, allowing multiple board members access to those opportunities reduces existing disparities within the board.

In the proposed Training budget, funds have been allocated to host housing workshops across the state. While the housing and homeless crisis in Oregon impacts all communities, the LOC's smallest and most rural communities lack ready access to experts and resources on how to legally and effectively respond to both of these crises. In providing free housing workshops across the state, the administration is intentionally trying to level the playing field between urban and rural communities.

The proposed Conference budget exemplifies multiple instances wherein the existing disparities within the LOC are intentionally identified, and wherein deliberate steps have been taken to lessen those disparities. These range from live streaming and recording sessions so smaller cities can participate in the educational opportunities provided, to increased scholarship dollars being provided.

Within the Special Projects proposed budget, the administration proposes the use of significant funds to finalize the LOC Municipal Handbook. Survey results and member commentary have consistently indicated that the handbook provides needed answers and resources to members. The lack of a complete handbook has been noted as a barrier for members being able to comprehensively understand municipal responsibilities.

2. *What are the barriers to more equitable outcomes (e.g., mandated, political, emotional, financial, programmatic, or managerial)?*

The proposed budget does not eliminate or even reduce every barrier to more equitable outcomes for each LOC member. However, the administration does believe the proposal presents a strong start in both acknowledging existing barriers and finding ways to lessen or remove those barriers.

The biggest hurdle to fully removing all barriers is funding. To provide full access to every LOC service, or to create new services that will assist in creating equitable access to the LOC, additional staff are needed. At this time, given the number of transitions which have already occurred at the LOC, and the transitions that will occur once a new executive director is hired, fully understanding the extent of these financial barriers is not wholly understandable at this time.

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

While stakeholders have not been specifically contacted to discuss the proposed budget, staff relied upon membership surveys, committee and caucus feedback, input from small cities meetings, and advice from affiliate organizations to help build the proposed budget in a way that makes the LOC more accessible and equitable for its members.

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

This question is not particularly germane to staff or the members being able to implement the proposed budget. That said, the administration will be working to develop internal policies which create objective metrics for the use of discretionary funds, such as scholarship opportunities. These metrics will be used to ensure that discretionary funding decisions are guided by both the LOC Equity Lens and objective criteria to ensure existing disparities are identified, acknowledged, addressed, and not worsened.

5. *How will the LOC evaluate and/or modify the decision and/or strategic investment to ensure that underserved group needs are met and that outcomes are equitable?*

The LOC, in the last two years, has been regularly assessing its major programs and services in an attempt to utilize data and objective metrics to evaluate its effectiveness and identify any deficiencies that may show inequities within the organization or its program delivery. One of the administration's intended goals with the adoption of the 2022/23 proposed budget is to enhance data collection efforts during the upcoming fiscal year so that the programs funded in this budget can be properly analyzed. In collecting this data, the administration hopes to identify, if not after this fiscal year, but after multiple fiscal years, if its financial modifications and investments are in fact creating a more equitable and accessible organization for the board and its members.

6. *How will the LOC collect data on race, ethnicity, gender, social class, and native language relating to the decision and strategic investments?*

The LOC does not presently collect data on race, ethnicity, gender, social class, and/or native language. Once the organization is fully staffed, and the board has adopted its strategic plan, the administration plans to develop a plan for how and when said data can and will be collected.

7. *Who are the racial or ethnic and underserved groups affected? What is the potential impact of the decision on these groups? Does the decision being made ignore or worsen existing disparities or produce other unintended consequences?*

LOC's membership is generally the most impacted group by its organizational budget. The administration recognizes that as a membership organization, the LOC, in supporting Oregon cities, also allows those cities to support their own communities and constituents – and when that fact is recognized, the LOC budget can impact all Oregon residents.

The underserved groups most affected by this proposed budget are persons from traditionally underrepresented and underserved communities, which may include persons from rural communities to persons of color – the range is unlimited. The potential impact on these underserved populations is intended to be positive in that funding has been provided to reduce or eliminate known barriers. It is not expected that existing disparities will be ignored or worsened by the proposed budget.

8. *Have we effectively and in a culturally responsive way surveyed our communities to better understand their assets, needs, concerns?*

To the best of the administration's current ability, it believes it has effectively and in a culturally responsive way surveyed LOC's communities to better understand their assets, needs, and concerns in building this proposed budget. Feedback was sought in the form of written questionnaires, committee and caucus feedback, and direct member-to-staff feedback in a way that sought to identify weaknesses within the LOC and ways in which those weaknesses could be addressed. This is not to say that there is not room for

improvement in the future, and as the organization becomes fully staffed and with a new strategic plan, the long-term goal is to secure more direct feedback from the members on how LOC fiscal resources should be utilized.

9. *Have we effectively and in a culturally responsive way surveyed our communities on how to better understand the impacts of leadership decisions?*

The administration believes it has effectively and in a culturally responsive way surveyed LOC's communities on how to better understand the impacts of the proposed budget. Feedback was sought through written questionnaires, committee and caucus feedback, and direct member-to-staff feedback to identify weaknesses within the LOC and how those weaknesses could be addressed. This is not to say that there is not room for improvement in the future, and as the organization becomes fully staffed and with a new strategic plan, the long-term goal is to secure more direct feedback from the members on how LOC fiscal resources should be utilized.

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 mission, vision and overall values of both 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 and Finance Director will annually prepare and present a proposed operating budget to the LOC Budget Committee no later than May 30 of each year, and the LOC Board of Directors will adopt the budget no later than June 30 of each year.
- 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 LOC 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 and proper recording of financial transactions and compliance with applicable laws and regulations.

Process

LOC's Finance Director serves as the organization's budget officer and presents the administration's draft budget to the LOC Budget Committee. The committee, identified previously herein, consists of the LOC Executive Committee, a city finance director appointed by the President, and one representative from the Local Government People of Color Caucus and the Women's Caucus. After the committee has reviewed the administration's proposed budget, it recommends the budget be approved. The 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 Oregon's Local Budget Law as it manages public funds and serves as a subdepartment of the state'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 LOC Budget Officer puts together a proposed budget.
- Phase 2: The LOC Budget Committee reviews the proposed budget, listens to comments from staff and the public, and then recommends approval of the budget.
- Phase 3: The LOC 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:

December 2021 – January 2022	<ul style="list-style-type: none"> • Revenue and expense estimates gathered for beginning balance calculations • Budget goals and limitations developed
February 2022 – March 2022	<ul style="list-style-type: none"> • Managers submit requested budgets to Interim Executive Director and Finance Director
April 2022	<ul style="list-style-type: none"> • Notice of LOC Budget Committee submitted • Interim Executive Director, Finance Director, and other managers work to develop a draft budget
May 2022	<ul style="list-style-type: none"> • Notice of LOC Budget Committee meeting • LOC Budget Committee meets to discuss, review and recommend a budget
June 2022	<ul style="list-style-type: none"> • LOC 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 LOC 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 expenditures are more, the LOC Board of Directors must publish the supplemental budget notice and hold a special hearing.

Fund Organization and Inter-Fund Appropriations

The LOC budget is divided into five separate funds: General Fund; Building & Equipment Fund; Automobile Fund; Special Projects Fund; and, Emergency Fund. Both the General Fund and Special Projects Fund receive revenue from outside sources, although the Special Projects Fund gets the majority of its revenue from an inter-fund appropriation via the General Fund. The remaining three funds – the Building & Equipment Fund, Automobile Fund, and Emergency Fund, generally receive all revenue from an inter-fund appropriation via the General Fund (although this year the Building & Equipment Fund is expected to receive funds from the sale of LOC property).

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 the 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;
 - Finance;
 - Board of Directors;

- Technical, Equipment, & Furniture;
 - Training;
 - Conferences;
 - Communications & Marketing;
 - 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, after deducting the anticipated trade-in value of the vehicle being replaced. 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; and/or
 - Temporary and limited duration employees.

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

- *Emergency Fund.* The Emergency Fund’s purpose is to help protect the LOC’s ability to continue to provide essential services to its members if unexpected expenses arise or revenue drops. It is the policy of the LOC to begin each fiscal year with a minimum of 40% of the operating costs needed to provide essential services for the forthcoming year in its Emergency Fund.

Summary of Consolidated Revenues



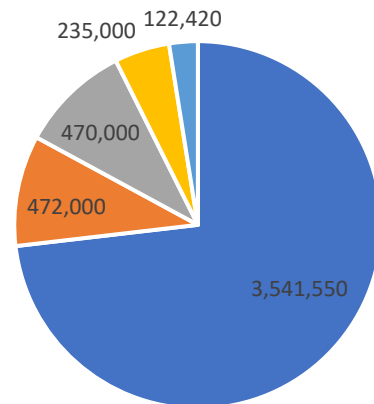
League of Oregon Cities General Fund Proposed Budget FY2022-2023

Income

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
Total 22 4000 Revenue	3,247,177	3,289,015	3,352,550	3,347,120	3,541,550	5.34%	73%
Total 30 4400 Member Services	124,913	338,938	327,500	428,626	472,000	30.61%	10%
Total 33 4700 Conferences	453,524	137,055	394,000	78,885	470,000	16.17%	10%
Total 70 4820 Program Revenue	636,511	338,382	325,000	227,033	235,000	-38.30%	5%
Total 99 4000 Transfers In	0	-	-	-	122,420	100.00%	3%
Total Income	\$ 4,462,126	4,103,390	\$ 4,399,050	\$ 4,081,664	\$ 4,840,970	9.13%	100%

General Fund Revenue FY2021-22

- Revenue: \$3,541,550 or 73.2%
- Member Services: \$472,000 or 9.8%
- Conference & Training: \$470,000 or 9.7%
- Programs: \$235,000 or 4.9%
- Transfers In \$122,420 or 2.5%



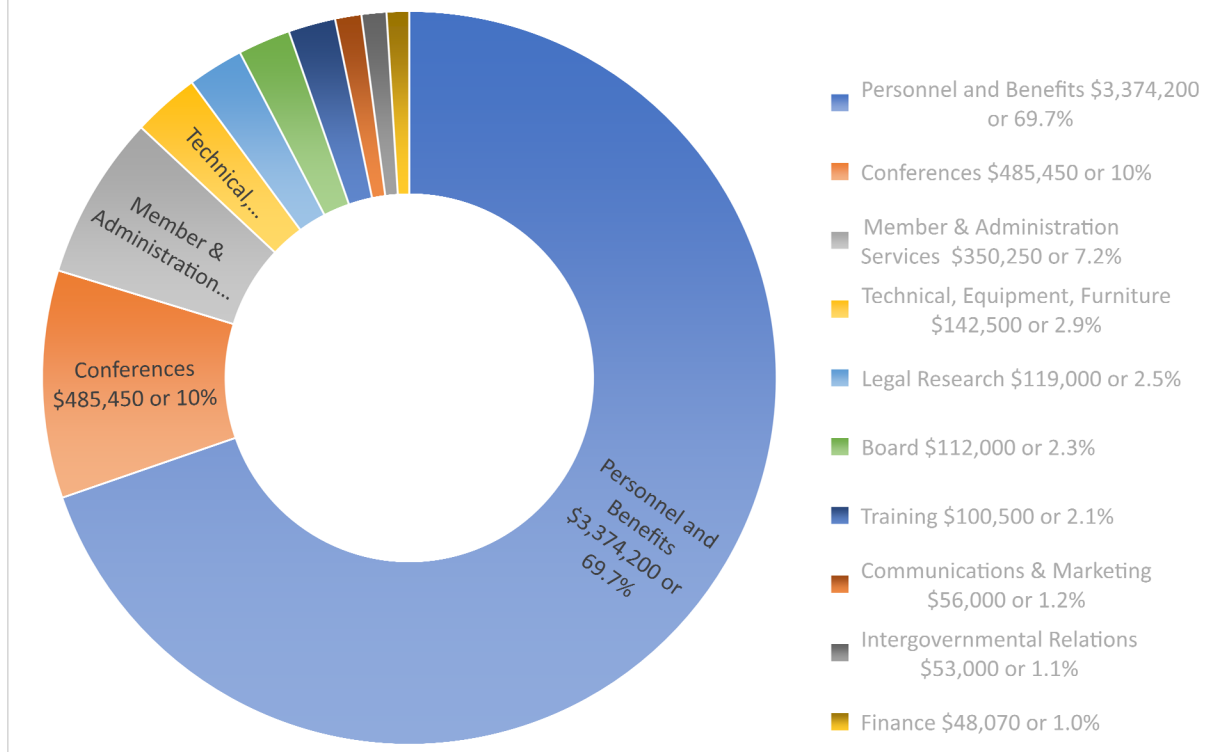
Summary of Consolidated Expenditures



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
Expenses							
Total 23 5000 Personnel and Benefits	2,694,045	2,989,447	3,230,500	3,222,050	3,374,200	13%	70%
Total 24 5000 Administration	232,948	302,783	362,850	304,705	350,250	13%	7%
Total 24 6800 Finance	0	0	0	0	48,070		1%
Total 25 5000 Board	30,822	2,740	38,000	29,000	112,000	454%	2%
Total 26 5000 Technology	103,170	125,661	127,500	122,500	142,500	13%	3%
Total 32 5600 Training	11,971	34,746	35,500	27,000	100,500	32%	2%
Total 33 5000 Conference	281,285	55,318	361,250	24,642	485,450	98%	10%
Total 34 5000 Communication & Marketing	58,820	43,268	70,000	55,000	56,000	14%	1%
Total 37 5000 Intergovernmental	36,777	8,975	61,600	29,000	53,000	66%	1%
Total 38 5000 Legal & Research	18,432	16,608	118,500	94,950	119,000	80%	2%
Total Expenses	\$ 3,468,268	\$ 3,579,544	\$ 4,405,700	\$ 3,908,847	\$ 4,840,970	15%	100%

General Fund Expenses FY2022-23



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; Finance; Board of Directors; Technical, Equipment, & Furniture; Training; Conferences; Communications & Marketing; Intergovernmental Relations; and Legal/Research. The General Fund is also the source for the inter-fund transfers necessary to augment the LOC's other funds, specifically the: Building & Equipment Fund; Automobile Fund; Special Projects Fund; and Emergency Fund.

Revenue Detail



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
Income							
22 4000 Revenue							
22 4050 Dues from Member Cities	1,853,402	1,913,541	1,948,750	1,948,368	2,104,000	7.38%	43.46%
22 4053 Dues Associate Members	26,500	29,500	30,000	31,500	30,000	0.00%	0.62%
22 4054 Dues Business Partners	45,900	52,630	40,000	52,600	40,000	0.00%	0.83%
22 4102 Affiliates OCCMA	38,063	28,250	35,000	35,000	35,500	1.41%	0.73%
22 4105 Affiliates OMA	6,548	31,250	25,000	25,000	25,850	3.29%	0.53%
22 4108 Affiliates OCAA	7,771	5,750	6,400	6,400	6,400	0.00%	0.13%
22 4111 Affiliates OCPDA	1,318	131	1,600	1,000	1,600	0.00%	0.03%
22 4114 Affiliates OMEU	3,546	3,000	3,500	4,000	4,000	12.50%	0.08%
22 4115 Misc LOC Services		251		12,000			0.00%
22 4117 EBS Administration	25,361	22,765	23,500	26,000	24,400	3.69%	0.50%
22 4120 CIS Administration	1,083,036	1,113,253	1,145,000	1,129,506	1,206,000	5.06%	24.91%
22 4255 Rent/Lease Space	9,991	8,800	9,000	9,000	9,000	0.00%	0.19%
22 4258 Miscellaneous Income	4,064	6,104	1,000	12,947	1,000	0.00%	0.02%
22 4261 Web/LF Ads/Subscriptions	24,150	26,995	20,000	25,000	20,000	0.00%	0.41%
22 4264 Publications	506	2,295	500	500	500	0.00%	0.01%
22 4267 American Legal Reviews	5,840	5,085	3,300	3,300	3,300	0.00%	0.07%
22 4290 Interest Income	111,182	39,416	60,000	25,000	30,000	-100.00%	0.62%
Total 22 4000 Revenue	3,247,177	3,289,015	3,352,550	3,347,120	3,541,550	5.34%	73.16%
30 4400 Member Services							
30 4411 Purchasing Partners	15,271	217,125	215,000	280,000	320,000	32.81%	6.61%
30 4413 SGR Program		2,425	1,000	1,000	500	-100.00%	0.01%
30 4416 CIS City Asst/Training	93,130	95,728	96,500	97,126	104,000	7.21%	2.15%
30 4419 Web Services Program	1,300	1,300	0	2,500	2,500	100.00%	0.05%
30 4510 Classes	15,213	22,360	15,000	48,000	45,000	66.67%	0.93%
Total 30 4400 Member Services	124,913	338,938	327,500	428,626	472,000	30.61%	9.75%
33 4700 Conferences							
Annual Conference							
33 4701 AC- Registration Income	208,784	26,785	200,000	-	220,000	9.09%	4.54%
33 4702 AC- Training Workshops	32,900	2,175	20,000	-	20,000	0.00%	0.41%
33 4705 AC- Exhibitors	32,850	3,150	40,000	-	40,000	0.00%	0.83%
33 4708 AC- Affiliate Workshop	14,340	1,825	14,000	4,275	15,500	9.68%	0.32%
33 4711 AC- Sponsors	164,650	77,000	100,000	-	100,000	0.00%	2.07%
Spring Conference							
33 4714 SC- Registration Income		26,120	20,000	74,610	25,000	20.00%	0.52%
33 4712 SC- Exhibitors				-	7,500	100.00%	0.15%
33 4713 SC- Affiliate Workshop				-	5,000	100.00%	0.10%
33 4715 SC- Sponsors				-	27,000	100.00%	0.56%
33 4716 City Day at the Capitol			0		10,000	100.00%	0.21%
Total 33 4700 Conferences	453,524	137,055	394,000	78,885	470,000	16.17%	9.71%



**League of Oregon Cities
General Fund Proposed Budget
FY2022-2023**

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
70 4820 Program Revenue							
31 4901 Uniform Traffic Citations Revenue	51,856	67,638	40,000	40,000	50,000	20.00%	1.03%
39 4109 OHCS IGA revenue	67,500	67,500	100,000	-	0	0.00%	3.82%
50 4714 STP Apportionment/ Transportation	185,599	203,244	185,000	187,033	185,000	0.00%	0.00%
70 4800 LGPI Programs	331,556	-	0	-	0	-	0.00%
Total 70 4820 Program Revenue	636,511	338,382	325,000	227,033	235,000	-38.30%	4.85%
Transfers In							
Total 99 4000 Transfers In	0	-	0	-	122,420	100.00%	2.53%
Total Income	\$ 4,462,126	4,103,390	\$ 4,399,050	\$ 4,081,664	\$ 4,840,970	9.13%	100.00%

– Beginning Fund Balance

\$4,043.267. The current estimated beginning cash balance for FY2022/2023.

22-4050 – Dues from Member Cities

\$2,104,000. Income from the dues Oregon's 241 cities pay to be members of the LOC.

22-4053 – Dues from Associate Members

\$30,000. Income from entities who are considered Associate Members. Associate membership status is available to public bodies, who 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.

22-4054 – Dues from Business Partners

\$40,000. Income from corporations, organizations, and entities who have joined LOC's Business Partner program – which provides the partner an opportunity to directly market to and communicate with the LOC and its 241 members. Approximately 75 Business Partners pay various amounts depending on their level of participation.

22-4102 – 22-4114 – Affiliates

\$73,350. 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 being provided, including: preparing newsletters, processing mailings, planning and managing conferences, inputting member data, processing financial transactions, staffing board meetings, and other duties as outlined in contractual agreements:

Oregon City/County Management Assn. (OCCMA)	\$35,500
Oregon Mayors Association (OMA)	\$25,850
Oregon City Attorneys Association (OCAA)	\$6,400
Oregon City Planning Directors Assn. (OCPDA)	\$1,600
Oregon Municipal Electric Utilities (OMEU)	\$4,000

22-4117 – Employee Benefits Services (EBS) Administration

\$24,400. Income received from CIS for various costs incurred for EBS. The dollar amount was determined by the CIS Board at their annual meeting.

22-4120 – City/County Insurance Services (CIS) Administration

\$1,206,000. Income received from CIS which reflects the institutional fee it pays the LOC for affiliation value as a partnering organization.

22-4255 – Rent/Lease Space

\$9,000. Income which reflects the anticipated rent that the LOC will receive from leasing space it owns, or co-owns, within the Local Government Center. This amount fluctuates based on occupancy.

22-4261 – Web and Local Focus Advertising and Subscriptions

\$20,000. Income which reflects the estimated revenue LOC will receive for advertisements placed in the *Local Focus* magazine and on the LOC website.

22-4267 – American Legal Publishing

\$3,300. 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

\$30,000. Income from interest, which accrues primarily from funds held in the Local Government Investment Pool.

30-4411 – National Purchasing Partners (NPPGov)

\$320,000. Income which reflects the anticipated revenue from a percentage of the administration fee charged by NPPGov to local government entities who procure services through their organization. The LOC partners with NPPGov to provide cities with competitive price agreements on many items through the collective purchasing power of thousands of members nationwide.

30-4413 – SGR Program

\$500. Income which reflects the anticipated revenue from a percentage of the registration fees charged by Strategic Government Resources (SGR) for Oregon residents to attend one of SGR's trainings.

30-4416 – CIS City Training Grant

\$104,000. Income received from CIS to support LOC's training programs and efforts.

30-4510 – Workshops, Seminars & Classes

\$45,000. Income which reflects anticipated revenue from LOC provided workshops, seminars and classes.

33-4701 – Annual Conference Registration

\$220,000. Income which reflects the anticipated revenue from the 2022 Annual Conference registration fees.

33-4702 – Annual Conference Training Workshops

\$20,000. Income which reflects the anticipated revenue from special training workshops during the 2022 Annual Conference for which there is an additional fee to attend.

33-4705 – Annual Conference Exhibitors

\$40,000. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2022 Annual Conference.

33-4708 – Annual Conference Affiliate Workshops

\$15,500. Income which reflects the anticipated revenue for various affiliate organizations to host workshops during the 2022 Annual Conference. Any revenue received is reimbursed to the relevant affiliate.

33-4711 – Conference Sponsors

\$100,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2022 Annual Conference.

33-4714 – Spring Conference Registration

\$25,000. Income which reflects the anticipated revenue from the 2023 Spring Conference registration fees.

33-4712– Spring Conference Exhibitors

\$7,500. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2023 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 2023 Spring Conference. Any revenue received is reimbursed to the relevant affiliate.

33-4715 – Spring Conference Sponsors

\$27,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2023 Spring Conference.

33-4716 – City Day at the Capitol

\$10,000. Income which reflects the anticipated revenue received from the 2023 City Day at the Capitol registration fees.

31-4901 – Uniform Traffic Citations

\$50,000. 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.

50-4714 – STP Apportionment

\$185,000. Income which reflects the amount LOC receives from Surface Transportation Block Grants – which is income that is anticipated considering an intergovernmental agreement between the LOC, the Association of Oregon Counties, and the Oregon Department of Revenue.

PERSONNEL & BENEFITS



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
23 5000 Personnel and Benefits							
23 5001 Administration				-	232,800		4.81%
23 5002 Member Services	626,806	554,248	889,600	889,600	480,500	-85.14%	9.93%
23 5003 Finance			0	-	192,800		3.98%
23 5004 Communications and Marketing	246,902	281,904	218,150	220,000	223,500	2.39%	4.62%
23 5006 Intergovernmental Relations	680,636	804,641	788,600	807,000	858,600	8.15%	17.74%
23 5008 Legal/Research	309,115	274,416	243,800	215,100	299,500	18.60%	6.19%
Total Department Salaries	1,863,460	1,915,209	2,140,150	2,131,700	2,287,700	6.45%	47.26%
23 5010 Payroll Taxes	128,248	153,135	153,000	153,000	185,000	17.30%	3.82%
23 5011 PERS	473,084	589,348	645,050	645,050	571,500	-12.87%	11.81%
23 5020 Workers Compensation	(376)	8,905	10,000	10,000	11,000	9.09%	0.23%
23 5030 Employee Benefits	208,929	289,800	268,000	268,000	290,000	7.59%	5.99%
23 5040 Cell Phones	20,700	33,050	14,300	14,300	19,000	24.74%	0.39%
24 6109 Temporary Services					10,000	100.00%	0.21%
Total 23 5000 Personnel and Benefits	2,694,045	2,989,447	3,230,500	3,222,050	3,374,200	4.26%	69.70%



Payroll Budget FY2022-23 Summary of Supervising Group

	Actual FY19-20	Actual FY20-21	Budget FY21-22	Budget FY22-23	% of total
Administration	0.0	0.0	0.0	1.0	5%
Member Services	5.0	7.0	8.0	5.5	29%
Finance	0.0	0.0	0.0	2.0	11%
Communication and Marketing	2.0	2.0	3.0	2.0	11%
InterGovernmental Relations	6.0	6.0	6.0	6.5	34%
Legal Research	2.0	2.0	2.0	2.0	11%
Total	15.0	17.0	19.0	19.0	100%



Payroll Budget FY2022-23 Summary of Salary

	Actual FY19-20	Actual FY20-21	Budget FY21-22	Budget FY22-23	% of total
Administration	-	-	-	232,800	10%
Member Services	626,806	554,248	889,600	480,500	21%
Finance	-	-	-	192,800	8%
Communication and Marketing	246,902	281,904	218,150	223,500	10%
InterGovernmental Relations	680,636	804,641	788,600	858,600	38%
Legal Research	309,115	274,416	243,800	299,500	13%
Total	1,863,459	1,915,209	2,140,150	2,287,700	100%

MEMBER & ADMINISTRATIVE SERVICES



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
24 5000 Administration							
24 5510 Payroll Expense	8,197	8,750	10,000	13,000			0.00%
24 5512 Staff Training	4,639	581	15,000	12,000	10,000	-50.00%	0.21%
24 5515 Membership/Dues	894	880	3,000	600	2,500	-20.00%	0.05%
24 5519 Internal Recruiting	2,859	2,786	3,100	3,500	6,000	48.33%	0.12%
24 6106 Contract Services	8,740	40,331	12,500	1,523	2,000	-525.00%	0.04%
24 6301 Conferences & Workshops	26,912	7,194	35,000	20,000	37,000	5.41%	0.76%
24 6304 Staff Travel/ In-State	11,472	1,872	15,000	1,500	15,000	0.00%	0.31%
24 6405 Telephone	13,388	14,226	12,500	7,500	7,000	-78.57%	0.14%
Cities)	24,936	24,936	25,000	25,000	53,000	52.83%	1.09%
24 6409 Membership/Sponsor	7,365	11,000	45,000	40,250	15,000	-200.00%	0.31%
24 6910 Uniform Traffic Citation Expense					38,000	100.00%	0.78%
24 6411 Conference Calls	1,751	526	2,000	500	1,000	-100.00%	0.02%
24 6516 Maintenance - Local Gov Center	69,436	108,164	112,000	110,000	112,000	0.00%	2.31%
24 6519 Repair & Maintenance - Auto	2,449	269	2,000	300	2,000	0.00%	0.04%
24 6632 Audit	14,701	53,530	26,000	26,000	0		0.00%
24 6635 Insurance		6,279	6,000	7,632	9,000	33.33%	0.19%
24 6700 Miscellaneous	5,458	3	3,000	3,150	3,000	0.00%	0.06%
24 6150 Bank Fees	3,307	7,194	5,000	11,000	14,500	65.52%	0.30%
24 6211 Postage	5,480	2,444	5,000	5,000	5,000	0.00%	0.10%
24 6216 Supplies	9,477	5,667	10,000	10,000	10,000	0.00%	0.21%
24 6219 Books/Publications	80	-	250	250	250	0.00%	0.01%
24 6225 Printing	11,407	6,170	8,000	6,000	8,000	0.00%	0.17%
Total 24 5000 Administration	232,948	302,783	362,850	304,705	350,250	-3.60%	7.24%

Profile:

The Member and Administrative Services Department (MASD) includes seven FTE. This department supports the internal operations of the LOC, including information technology, purchasing, facilities management, and general administrative support. 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 Diversity Equity and Inclusion Committee and all recognized caucuses.

Personnel Levels:

- 1 – Executive Director
- 1 – Member Engagement Director
- 1 – Events Operations Manager
- 1 – Project & Affiliates Manager

- 2 – Administrative Assistant
- 1 – Administrative Assistant/Receptionist

Operating Expenditures:

22-5512 – Staff Training/Development

\$10,000. Includes costs associated with hosting all-staff meetings and gatherings, management retreats, staff recognition, LOC-branded clothing for staff, and costs incurred by the LOC Social Committee when hosting special events.

\$3,000	Social Committee
\$2,000	Managers Retreat
\$5,000	Staff Meetings/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:

\$370	OCCMA Membership (Executive Director)
\$240	OCCMA Membership (Member Engagement Director)
\$150	OCCMA Membership (Project & Affiliates Manager)
\$200	ICMA Membership (Member Engagement Director)
\$200	ICMA Membership (Project & Affiliates Manager)
\$325	Meeting Professionals International (Events Operations Manager)
\$100	Society of Government Meeting Planners (Events Operations Manager)
\$150	Oregon Association of Municipal Recorders (Project & Affiliates Manager)
\$215	NiUG - iMIS
\$550	Miscellaneous

24-5519 – Internal Recruiting

\$6,000. Includes the cost of advertising and other recruitment expenses when the LOC itself conducts a recruitment effort to fill a vacancy. This line is not to be used to recruit for the organization's next executive director – that recruitment is covered by a line in the Special Projects Fund.

24-6106 – Contract Services

\$2,000. Includes contracting for special projects.

24-6301 – Conferences/Workshops

\$37,000 Includes registration, airfare, lodging, meals and miscellaneous expenses to send departmental staff to the following conferences:

Executive Director

\$2,500	NLC City Summit (Fall 2022)
\$3,000	NLC Congressional Cities Conference (Winter 2023)
\$3,000	NLC President's Fly-In (Winter 2023)
\$2,500	NLC State League Directors Conference (Summer 2022)
\$1,000	OCCMA Summer Conference (Summer 2022)

\$2,000 Continuing Legal Education Conferences for Interim Executive Director

Member Engagement Director

\$3,000 ICMA Annual Conference (Fall 2022)
 \$1,500 OCCMA Summer Conference (Summer 2022)
 \$1,500 OMA Summer Conference (Summer 2022)
 \$2,500 NLC City Summit (Fall 2022)

Events Operations Manager

\$3,000 SGMP Annual Conference (Spring 2023)
 \$3,000 Neighboring State League Annual Conference (Summer 2023)
 \$3,000 NLC Congressional Cities Conference (Winter 2023)

Project & Affiliates Manager

\$750 Oregon Association of Municipal Recordors
 \$3,000 ICMA Annual Conference (Fall 2022)

Miscellaneous

\$1,750

24-6304 – Travel, In-State

\$15,000. Includes coverage for staff mileage reimbursement according to the LOC Personnel Manual, or expenses incurred by staff to secure a rental car, lodging, meals and other reasonable expenses when staff travels for meetings, trainings and other LOC-related events.

24-6405 – Telephone

\$7,000. Includes office phone service and minor repairs/changes to the phone system hardware and software.

24-6406 – National League of Cities (NLC) Membership

\$53,000. Includes payment of both the LOC's annual membership dues in the National League of Cities and the separate dues payment which allows Oregon cities with a population of 20,000 or less to be a Tier 2 member of the NLC.

24-6409 – Memberships/Sponsorships of Other Organizations

\$15,000. 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 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.

Specific sponsorships funded for the current budget year are:

\$1,000	CIS Annual Conference
\$1,000	Western Municipal Association Conference
\$500	Oregon Association of Municipal Records Conference
\$500	Oregon Association of Water Utilities Conference
\$2,000	Oregon Coastal Caucus Oregon Coastal Economic Summit
\$1,000	State and Local Legal Center
\$2,500	Pacific NW Economic Region Conference
\$1,000	Oregon Business Summit
\$1,500	Oregon Transportation Forum
\$1,000	International Municipal Lawyer Association's Annual Conference
\$3,000	Miscellaneous

24-6516 – Maintenance, Local Government Center

\$112,000. Includes expenses related to the Local Government Center building such as utility charges, janitorial services, reserve fund, and maintenance of the building, parking lots and adjacent Trust-owned apartment complex.

24-6519 – Repair and Maintenance Auto

\$2,000. Includes expenses which will cover costs associated with the routine maintenance of the LOC vehicle.

24-6635 – Insurance

\$9,000. Includes the cost of LOC's annual premium for securing property and liability insurance.

24-6211 – Postage

\$5,000. Includes postage costs for general mailings not associated to a specific fund or project.

24-6216 – Office Supplies

\$10,000. Includes costs which will cover the bulk of supplies needed for office operations.

24-6225 – Printing/Copier Lease

\$8,000. Includes monthly lease/maintenance fees and copy charges for the LOC copy machine.

24-6910 – Uniform Traffic Citation Expense

\$38,000. Covers expenses incurred in the production and mailing of city and county traffic citations.

FINANCE



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
24 6800 Finance							
24 6803 Staff Professional Membership					670	100.00%	0.01%
24 6806 Conferences/Workshops					2,000	100.00%	0.04%
24 6809 Contract Services					40,000	100.00%	0.83%
24 6812 Subscription Services					5,400	100.00%	0.11%
Total 24 6800 Finance	0	0	0	0	48,070	100.00%	0.99%

Profile:

The Finance Department includes two FTE. This department supports the internal fiscal operations of the LOC including accounting, payroll, purchasing, facilities management, and also provides general administrative support.

Personnel Levels:

- 1 – Finance Director
- 1 – Accounting Specialist

Operating Expenditures:

24-6803– Staff Professional Membership

\$670. Covers the annual membership fees for both the Finance Director and Accounting Specialist to be members of the Oregon Government Finance Officers Association and the national Government Finance Officers Association.

Finance Director

- \$110 Oregon Government Finance Officers Association Membership
- \$225 National Government Finance Officers Association Membership

Accounting Specialist

- \$110 Oregon Government Finance Officers Association Membership
- \$225 National Government Finance Officers Association Membership

24-6806 – Conferences and Workshops

\$2,000. Covers the registration fees for both the Finance Director and Accounting Specialist to attend the Oregon Government Finance Officers Association’s annual conference.

24-6809 – Contract Services

\$40,000 Covers the cost of various contract services used by the Finance Department, including, but not necessarily limited to: third party services used to process payroll; annual audit; and CPA services, etc.

\$10,000	Payroll Services
\$ 5,000	CPA Services
\$26,000	Audit

24-6812 – Subscription Services

\$5,400. Covers the cost of subscription services the Finance Department uses to perform essential accounting tasks. Examples of services include, but are not limited to: QuickBooks and Bill.com.

BOARD OF DIRECTORS



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
25 5000 Board							
25 5620 Travel	6,808	1,976	12,000	12,000	15,000	20.00%	0.31%
25 5623 Board Meetings	15,112	231	15,000	6,500	40,000	62.50%	0.83%
25 5910 Conferences/Workshops	8,569		10,000	10,000	36,000	72.22%	0.74%
25 5950 Scholarships					20,000	100.00%	0.41%
25 6700 Miscellaneous	333	533	1,000	500	1,000	0.00%	0.02%
Total 25 5000 Board	30,822	2,740	38,000	29,000	112,000	66.07%	2.31%

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 mission and vision of the LOC.

Operating Expenditures:

25-5620 – Board Travel

\$15,000. Covers mileage reimbursement expenses for board members to attend board meetings, based on the IRS's standard mileage rate.

25-5623 – Board Meetings

\$40,000. Covers estimated costs (overnight accommodations and meals) for board members and staff to attend seven board meetings. In addition, it covers the cost of the venue, if hosted offsite from the Local Government Center. The meetings in 2022/2023 are tentatively scheduled for these locations but are subject to change based on the LOC President's schedule.

\$5,000	Board Retreat in Independence (August 2022)
\$7,500	Board Meeting/Dinner in Bend During Annual Conference (October 2022)
\$5,000	Board Meeting/Dinner in Albany (December 2022)
\$6,000	Board Meeting/Dinner in Detroit (February 2023)
\$6,000	Board Meeting/Dinner in Seaside During Spring Conference (April 2023)
\$6,000	Board Meeting/Dinner in Hillsboro (June 2023)
\$5,000	Board Meeting/Dinner Associated with Executive Director Recruitment

25-5910 – Conferences and Workshops

\$36,000. Covers expenses to send the LOC officers and other board members to conferences. The budget estimates that no more than five board members will require assistance to attend the LOC Annual Conference and the Local Government Spring Conference. Board members are expected to attend major LOC events like its two conferences, but the board, and this budget, recognize that members from smaller cities may not have the fiscal resources to attend without LOC's fiscal support.

President

\$3,000	NLC City Summit (Fall 2022)
\$3,000	NLC Congressional Cities Conference (Winter 2023)
\$3,000	NLC President's Fly-In (Winter 2023)
\$1,000	LOC Annual Conference (October 2022)
\$1,000	LOC Spring Conference (April 2023)

Vice President

\$3,000	NLC City Summit (Fall 2022)
\$3,000	NLC Congressional Cities Conference (Winter 2023)
\$3,000	NLC President's Fly-In (Winter 2023)

Treasurer

\$3,000	NLC City Summit (Fall 2022)
\$3,000	NLC Congressional Cities Conference (Winter 2023)
\$3,000	NLC President's Fly-In (Winter 2023)

Board Directors Attending LOC Spring & Annual Conference

\$4,000	Annual Conference (October 2022)
\$2,000	Spring Conference (April 2023)

25-5950 – Scholarships

\$20,000. Covers expenses to send no more than three board members to the National League of Cities' (NLC) City Summit (Fall 2022) and no more than three board members to the NLC Congressional Cities conference (Winter 2023).

TECHNICAL, EQUIPMENT & FURNITURE



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
26 5000 Technology, Equipment & Furniture							
26 6106 Contract Services	68,559	84,689	75,000	80,000	95,000	21.05%	1.96%
26 6808 Building Technology	6,339	927	7,500	7,500	5,000	-50.00%	0.10%
26 8105 Computer Hardware	759	15,167	20,000	20,000	20,000	0.00%	0.41%
26 8108 Furniture Outlay	6,980	678	5,000	-	2,500	-100.00%	0.05%
26 8115 Computer Software	20,534	24,201	20,000	15,000	20,000	0.00%	0.41%
Total 26 5000 Technology	103,170	125,661	127,500	122,500	142,500	10.53%	2.94%

Profile:

The LOC's operational IT, general equipment, 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 are funded in the Building/Equipment Fund, as are software purchases that are not made on an annual basis.

Operating Expenditures:

26-6106 – Contract Services

\$95,000. Covers the majority of the LOC's IT contracts and subscription services.

\$20,000	ATS Services (ongoing iMIS support)
\$6,000	Socrata for LOC-Data
\$30,000	Oregon School Boards Association (OSBA) for IT support (vendor could change during fiscal year)
\$7,500	iMIS ASI Services (PIAS)
\$31,500	Miscellaneous

26-6808 – Building Technology

\$5,000. Covers the cost of internet access for the LOC.

26-8105 – Computer Hardware

\$20,000. Covers planned replacements of laptops, Microsoft Surfaces and small printers on a three-to four-year cycle.

26-8108 – Furniture & Equipment

\$2,500. Covers maintenance of or the purchase of office furniture and equipment.

26-8115 – Computer Software

\$20,000. Covers new software purchases and any renewals anticipated for the coming year. This includes: Office 365, Qualtrics, Adobe Suite, Zoom, antivirus software, and others.

TRAINING



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
32 5600 Training							
32 5623 Meeting	863		3,000		3,000	0.00%	0.06%
32 5626 Training Contracts	1,882	3,588	15,000	10,000	15,000	0.00%	0.31%
32 5632 Elected Essentials Fundamentals	3,615	29,704	15,000	15,000	35,000	57.14%	0.72%
32 5634 Small City Program	4,811	494	7,500	1,000	7,500	0.00%	0.15%
32 5636 Regional Meetings					7,500	100.00%	0.15%
32 5638 Housing Workshops					30,000	100.00%	0.82%
32 6410 Miscellaneous			500		500	0.00%	0.01%
32 6211 Postage			500		500	0.00%	0.01%
32 6222 Printing			500		500	0.00%	0.01%
32 6408 Cell Phones	800	960	1,000	1,000	1,000	0.00%	0.02%
Total 32 5600 Training	11,971	34,746	35,500	27,000	100,500	64.68%	2.08%

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 trainings 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

\$15,000. Covers the speaker fees and associated travel costs for the various regional and virtual trainings and workshops sponsored by the LOC.

32-5632 – Elected Essentials/Municipal Fundamentals

\$35,000. Covers all costs (room rental, food, travel) associated with the Elected Essentials program. Elected Essentials is a free all-day training offered in the last quarter of even numbered years. In odd-numbered years, the LOC conducts a shortened version known as Municipal Fundamentals.

32-5634 – Small Cities Network Program

\$7,500. Covers travel and other expenses associated with the Small Cities Network Program.

32-5636 – Regional Meetings

\$7,500. Covers travel and other expenses associated with regional meetings hosted by the LOC President. Regional meetings do not occur every year, but are historically held when there are matters of such importance that regional meetings are necessary and appropriate.

32-5638 – Housing Workshops

\$30,000. Covers travel and other expenses associated with the LOC hosting no more than four regional housing workshops across the state.

CONFERENCES



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
33 5000 Conference							
Annual Conference							
33 5620 Travel	8,848	1,292	8,000		10,000	20.00%	0.21%
33 5629 Affiliate Workshop	8,219	2,150	14,000		15,500	9.68%	0.32%
33 5920 Hotel-Banquet	166,987	17,250	200,000	(5,989)	200,000	0.00%	4.13%
33 5923 Hotel-Lodging	841		20,000		20,000	0.00%	0.41%
33 5926 Speakers	28,745	8,750	25,000	528	25,000	0.00%	0.52%
33 5929 Decorator-Pipe & Drape	5,738		7,500		8,500	11.76%	0.18%
33 5932 Design/Special Printing	5,048		7,500		4,000	-87.50%	0.08%
33 5935 Signage	3,496		3,000		3,000	0.00%	0.06%
33 5938 Awards	550	421	750		750	0.00%	0.02%
33 5946 AV Equipment	34,712	11,319	31,000	8,585	40,000	22.50%	0.83%
33 5948 AV Equipment-Hotel	8,950		7,500		9,000	16.67%	0.19%
33 6106 Contract Services	5,949	274	7,500	438	17,500	57.14%	0.36%
33 6150 Bank Fees	4,158	(201)	4,500				0.00%
33 6222 Printing			1,000	1,000	500	-100.00%	0.01%
Session					20,000	100.00%	0.41%
33 6226 Annual Conference Scholarships					20,000	100.00%	0.41%
Spring Conference	1,930	13,857	20,000	20,000			
33 6320 SC - Travel					3,000	100.00%	0.06%
Services					20,000	100.00%	0.41%
33 6324 SC - Hotel Lodging					4,000	100.00%	0.08%
33 6326 SC - Speakers					4,000	100.00%	0.08%
33 6328 SC - Venue, AV Equip - Other					2,000	100.00%	0.04%
33 6330 SC - Scholarships					8,000	100.00%	0.17%
City Day at the Capitol		107					
33 6718 CDC - Travel					3,000	100.00%	0.06%
33 6720 CDC - Banquet Services					16,000	100.00%	0.33%
33 6722 CDC - Venue, AV Equip - Other					8,000	100.00%	0.17%
33 6724 CDC - Printing					2,000	100.00%	0.04%
33 6726 CDC - Scholarships					1,200	100.00%	0.02%
33 6730 Congressional Cities Conference					7,500	100.00%	0.15%
33 6732 CCC - Scholarships					9,000	100.00%	0.19%
33 6211 Postage	921	21	1,000		1,000	0.00%	0.02%
33 6216 Supplies	77	39	2,500	100	2,500	0.00%	0.05%
33 6700 Miscellaneous	337	40	500		500	0.00%	0.01%
Total 33 5000 Conference	281,285	55,318	361,250	24,642	485,450	25.58%	10.03%

Profile:

The LOC hosts two conference per year: the LOC Annual conference in October and the Local Government 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 1-2 day conference to provide members with more training

opportunities. The Local Government Spring Conference is held in regions of the state where the annual conference, due to its size, cannot be held. In this fiscal year, the LOC will also host the City Day at the Capitol event and at least two receptions during the NLC Congressional Cities Conference.

Operating Expenditures:

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

\$15,500. Covers the cost the LOC anticipates incurring to host affiliate workshops during the LOC Annual Conference. The affiliates will reimburse the LOC any costs it incurs for these workshops.

33-5920 – Annual Conference Hotel-Banquet Services

\$200,000. Covers the expenses for all beverage services, meals (including annual banquet), and receptions provided by the host hotel/conference center.

33-5923– Annual Conference Hotel, Lodging

\$20,000. 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

\$25,000. Covers the contract fee, travel and lodging expenses for the keynote speaker. This line may also be used to cover expenses of other session speakers.

33-5929 – Annual Conference Decorator, Pipe and Drape

\$8,500. Covers expenses from the pipe and drape company for the exhibit hall, registration area, furniture rental, etc.

33-5932 – Annual Conference Design – Special Printing

\$4,000. Covers the printing and mailing costs of two direct mail pieces for soliciting sponsorships and a direct mail piece for soliciting trade show exhibitors.

33-5935 – Annual Conference Signage

\$3,000. Covers the design and production costs of specialty signs.

33-5938 – Annual Conference Awards

\$750. Covers services provided during the awards dinner.

33-5946 – Annual Conference A/V Equipment – Other

\$40,000. Covers audiovisual equipment costs and technician labor for all conference sessions, staging and internet chargers.

33-5948 – Annual Conference A/V Equipment – Hotel

\$9,000. Covers WIFI and hardwire internet charges from the hotel. Also includes the cost for podiums, risers, and other staging furniture used during the conference.

33-6106 – Annual Conference Contract Services

\$17,500. Covers contracts with security officers and other needed services during the conference, including a conference app and registration kiosks.

33-6211 – Annual Conference Postage

\$1,000. Covers costs associated with conference related mailings.

33-6216 – Annual Conference Supplies

\$2,500. Covers the cost of onsite supplies such as sign holders, signage for shuttles, or new inserts for the Ask-LOC sign holders.

33-6222 – Annual Conference Printing

\$500. Covers the cost of general printing materials.

33-6224 – Live-Streaming/Recording Sessions

\$20,000. Covers the cost of live-streaming sessions from two rooms of the conference during each day of the conference. Included in the cost is recording and producing the sessions so they can be purchased as on-demand videos.

33-6226 – Annual Conference Scholarships

\$20,000. Covers the cost of LOC members attending the LOC Annual Conference.

33-6320 – Spring Conference Travel

\$3,000. Covers the cost of contracted buses for mobile tours and transportation costs, including mileage, incurred by LOC staff.

33-6322 – Spring Conference Banquet Services

\$20,000. Covers expenses for all beverage services, meals, and receptions during the Local Government Spring Conference.

33-6324 – Spring Conference Hotel, Lodging

\$4,000. Covers the lodging costs incurred by LOC staff.

33-6326 – Spring Conference Speakers

\$4,000. Covers the contract fee, travel and lodging expenses for the keynote speaker. This line may also be used to cover expenses of other speakers.

33-6328 – Spring Conference Venue, A/V Equipment – Other

\$2,000. 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

\$8,000. Covers the cost of LOC members being able to attend the Local Government Spring Conference.

33-6718 – City Day at the Capitol Travel

\$3,000. Covers the cost of contracted buses.

33-6720 – City Day at the Capitol Banquet Services

\$16,000. Covers expenses for all beverage services, meals, and receptions during City Day at the Capitol.

33-6722 – City Day at the Capitol Venue, A/V Equipment – Other

\$8,000. Covers the venue rental, WIFI, hardwire internet charges, and any other services related to the venue or technology needs.

33-6724 – City Day at the Capitol Printing

\$2,000. Covers the printing and mailing costs of materials used to promote City Day at the Capitol and items used during the event itself.

33-6726 – City Day at the Capitol Scholarships

\$1,200. Covers the cost of awarding 24 scholarships to LOC members; the scholarship will cover the members' registration fees to attend the event.

33-6730 – NLC Congressional Cities Conference

\$7,500. Covers the costs associated with hosting and co-hosting events during the National League of Cities (NLC) Congressional Cities Conference. Events can include, but are not limited to: hosting an Oregon-only reception; co-hosting an Oregon-Washington reception; providing transportation to and from the hotel venue and the U.S. Capitol; and/or, providing meals during LOC scheduled meetings on Capitol Hill.

33-6732 – NLC Congressional Cities Conference Scholarships

\$9,000. Covers the cost of three scholarships for LOC members, who do not serve on the LOC Board of Directors, to attend the National League of Cities (NLC) Congressional Cities Conference.

COMMUNICATIONS & MARKETING



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
34 5000 Communication & Marketing							
34 5515 Membership/Dues		195	500		500	0.00%	0.01%
34 5910 Conferences/Workshops	6,730	24,632	9,500	2,500	2,000	-375.00%	0.04%
34 6106 Contract Services	5,344	51	35,000	43,000	28,000	-25.00%	0.58%
34 6211 Postage	6,523	3,791	5,000	500	2,500	-100.00%	0.05%
34 6219 Books/Publications	2,539	2,917	4,000	1,500	1,500	-166.67%	0.03%
34 6222 Printing	18,363		5,000	2,500	10,000	50.00%	0.21%
34 6412 Marketing	18,744	11,649	10,000	5,000	10,000	0.00%	0.21%
34 6700 Miscellaneous	577	32	1,000	-	1,500	33.33%	0.03%
Total 34 5000 Communication & Marketing	58,820	43,268	70,000	55,000	56,000	-25.00%	1.16%

Profile:

The Communications & Marketing Department includes 2 FTE. This department is generally responsible for all the LOC's marketing initiatives, producing the weekly *LOC Bulletin* and quarterly *Local Focus* magazine. In addition, the department has primary responsibility for the LOC website, social media and additional publications. The Communication and Marketing Department also oversees the primary responsibilities related to the LOC's Business Partners, sponsors and vendors.

Personnel Levels:

- 1 – Communications & Business Development Director
- 1 – Communications Manager

Operating Expenditures:

34-5515 – Staff Professional Membership

\$500. Covers the annual subscription cost for online graphic design training service ("Lynda.com") and GSMO.

34-5910 – Conferences and Workshops

\$2,000. Covers training for the Communications Manager in Adobe software, magazine layout and design. Also includes cost of training opportunities for department staff, including, but not limited to, the Government Social Media Conference (GSMCON).

34-6106 – Contract Services

\$28,000. Covers freelance professional services for: website maintenance, website development, marketing consultation, writing projects for *Local Focus* magazine, and proofreading LOC publications.

34-6211 – Postage

\$2,500. Covers the cost of postage to mail four issues of the *Local Focus* magazine to LOC members.

34-6219 – Books/Publications

\$1,500. 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

\$10,000. Covers the printing costs to produce four editions of the *Local Focus*: August, October, February, and May.

34-6412 – Marketing

\$10,000. Covers the costs for the production of strategic marketing materials, including, but not limited to LOC Wall Calendar, brochures, promotional items, etc.

INTERGOVERNMENTAL RELATIONS



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
37 5000 Intergovernmental							
37 5515 Membership/Dues	2,855	5,455	5,000	3,500	5,000	0.00%	0.10%
37 5623 Policy Committee Meeting	4,579	849	3,600	750	1,000	-260.00%	0.02%
37 5910 Conferences/Workshops	28,928	884	25,000	17,000	35,000	28.57%	0.72%
37 6106 Contract Services	725	1,590	9,500	5,000	5,000	-90.00%	0.10%
37 6162 Congressional Cities Conference			2,500	2,500	0	#DIV/0!	0.00%
37 6166 Grass Roots Program	216		5,000		5,000	0.00%	0.10%
37 6219 Books/Publications	380	197	1,500	250	500	-200.00%	0.01%
37 6222 Printing	1,093		3,500		500	-800.00%	0.01%
37 6700 Miscellaneous			1,000		1,000	0.00%	0.02%
Total 37 5000 Intergovernmental	36,777	8,975	61,600	29,000	53,000	-16.23%	1.09%

Profile:

The Intergovernmental Relations Department includes six FTE. The primary function of the department is to facilitate the LOC's policy development process. Program objectives also include the promotion of the LOC as an authoritative source of information regarding municipal issues. Departmental staff are responsible for communicating with the membership regarding legislative and administrative developments.

Personnel Levels:

1 – Legislative Director
5 – Lobbyist

Operating Expenditures:

37-5515 – Staff Professional Memberships

\$5,000. Covers the various professional membership fees the department and its staff may wish to join.

37-5623 – Policy Committee Meetings

\$1,000. Covers any costs that may be incurred as the 2022 policy committees conclude their business and/or actions taken by LOC staff to ensure the intent of any committee is achieved.

37-5910 – Workshops/Conferences

\$30,000. Covers costs to send departmental employees to both in-state workshops and conferences, as well as attending events hosted by the NLC. This line may also be used by the department to host its own strategic planning retreat.

Legislative Director

\$3,000	NLC City Summit (Fall 2022)
\$3,000	NLC President's Fly-In (Winter 2023)
\$3,000	NLC Congressional Cities Conference (Winter 2023)

Lobbyists

\$21,000	Funds for 5 lobbyists to attend in-state and NLC workshops/conferences.
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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.

LEGAL/RESEARCH



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
38 5000 Legal & Research							
38 5515 Membership/Dues	3,143	1,935	2,500	2,250	2,500	0.00%	0.05%
38 5910 Conferences/Workshops	7,877	7,261	8,000	6,500	8,000	0.00%	0.17%
38 6106 Contract Services			100,000	80,000	100,000	0.00%	2.07%
38 6218 Subscription Services	6,957	7,129	7,500	6,000	8,000	6.25%	0.17%
38 6219 Books/Publications	455	283	500	200	500	0.00%	0.01%
Total 38 5000 Legal & Research	18,432	16,608	118,500	94,950	119,000	0.42%	2.46%

PROFILE:

The Legal/Research Department is comprised of three permanent FTE. The department provides legal assistance, operates the LOC's Legal Inquiry Program, runs the Legal Advocacy Program, provides trainings on core municipal functions to member cities, and provides in-house legal counsel to the LOC. Additionally, the General Counsel serves as the human resources administrator for the LOC. While the Legal Assistant is supervised by the General Counsel, the position will provide equal assistance to the Intergovernmental Relations Department.

Personnel Levels:

- 1 – General Counsel
- 1 – Assistant General Counsel
- 1 – Legal Assistant

Operating Expenditures:

38-5515 – Staff Professional Memberships

\$2,500. Covers staff professional membership for both attorneys in the department, including:

\$1,350	Bar Dues (both attorneys)
\$475	International Municipal Lawyers Association (LOC)
\$150	Oregon City Attorneys Association (both attorneys)
\$219	Society for Human Resources Management (General Counsel)
\$250	Josh Bersin Academy (General Counsel)
\$56	Miscellaneous

38-5910 – Conferences and Workshops

\$8,000. Covers the costs for department employees to attend relevant trainings on municipal matters to ensure they remain current with best practices and up to date on any mandatory continuing legal education credits. This budget also allows for the General Counsel, who acts as the human resources

administrator for the LOC, to attend trainings on human resources topics. This line estimates approximately:

\$1,500	Spring Oregon City Attorneys Association Conference (both attorneys)
\$2,000	Human Resources training for General Counsel
\$3,000	IMLA Annual Conference (one attorney – rotate each year who attends)
\$1,500	Misc. Conferences

38-6106 – Contract Services

\$100,000. 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 LOC Executive Director, to secure the services of outside legal counsel and research consultants to assist on projects wherein their expertise is required. Outside legal counsel is typically retained to write amicus briefs on behalf of the LOC, or to represent the LOC directly in litigation matters. Research consultants are typically retained to maintain the LOC-Data system, proffer surveys to the LOC membership and author reports based on the survey results and provide LOC with needed data points to effectively represent the LOC and/or its members in legislative, educational, and legal matters.

\$50,000	Legal Services for Amicus Briefs & Litigation
\$45,000	Aljets Research Consulting Services
\$2,000	HR Answers Support
\$3,000	Misc. Legal or Research Services

38-6218 – Subscription Services

\$8,000. 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). Specific subscriptions services provide this year include:

\$6,550	Westlaw
\$1,380	OJCIN
\$70	PACER

TRANSFERS IN AND OUT



League of Oregon Cities General Fund Proposed Budget FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change	% Total budget
99 4000 Beginning General Fund Balance	3,838,454	3,904,153	4,101,136	4,101,136	4,043,367	-1.43%	
**Net Income for current year	993,857	523,846	(6,650)	172,817	(122,420)	94.57%	
Transfers Out	(711,647)	(326,863)	(408,000)	(230,586)	(738,000)	44.72%	
99 9900 Ending Fund Balance	4,120,664	4,101,136	3,686,486	4,043,367	3,182,947	-15.82%	
**Emergency Fund (40% of Operating Expenses)	1,387,307	1,431,818	1,762,280	1,563,539	1,936,388	8.99%	
**Contingency	2,733,357	2,669,319	1,924,206	2,479,828	1,246,559	-54.36%	
**Contingency % of Fund balance	66%	65%	52%	61%	39%		

Contingency Reserves

The proposed budget utilizes contingency reserve funds in four ways.

First, per the LOC Fund Balance Policy, \$1,936,388 is placed in an Emergency Fund. This Policy requires the Emergency Fund to hold at least 40% of the total expenditures of the General Fund at the start of each fiscal year. In the event of an emergency, the resources allocated to the Emergency Fund will allow the LOC to continue normal operations for 4.75 months.

Second, also per the Fund Balance Policy, \$200,000 is placed in the Building & Equipment Fund.

Third, \$538,000 is placed in the Special Projects Fund. Of the money allocated to the Special Projects Fund, \$203,000 is used to fund two temporary employees, the Limited Duration Training Coordinator and Limited Duration Assistant General Counsel. The remaining \$335,000 is intended to be used to hire contractors who can complete existing LOC projects, employ consultants who can assist with major LOC initiatives, and support the LOC and its members in ways not functionally possible by staff.

Fourth, \$122,400 is supporting General Fund operations. The addition of contingency funds in the General Fund may appear to suggest the General Fund cannot be balanced on its own, but the infusion of additional fiscal resources is to enhance existing programming – if the additional funds were not allocated, normal LOC operations would continue.

Once the allocation from the Contingency Reserve is made, the LOC retains \$1,246,559 in unallocated funds. The administration recognizes the unallocated fund amount is high and that in respecting the LOC membership and their payment of dues, a plan for the utilization of these funds is necessary and appropriate. Given the board's impending action to hire a permanent executive director, the current administration believes it imprudent to fully exhaust or plan the exhaustion of such a significant fiscal resource.

Not intentionally developing a plan to use the Contingency Reserve in the proposed budget should not be taken as the administration failing to identify ways in which the Contingency Reserve should be used. The administration is developing a list of recommendations for how the funds should be used to share with the permanent executive director upon their hire. Three potential uses of the Contingency Reserve have thus far been identified:

- Remodeling the LOC suite in the Local Government Center (LGC). The last remodel estimate received by the LOC was \$1,000,000. With the current Building & Equipment contingency of \$200,000 and anticipated \$400,000 in revenue from the sale of the cottages adjacent to the LGC, if the \$1,000,000 estimate remains viable, an additional \$400,000 in Contingency Reserves would need to be accessed.
- Purchasing a new LOC vehicle. If competitive price agreements are used to purchase a new vehicle, a reasonable estimate for vehicle replacement is \$50,000 - \$60,000.

- Identifying ways to celebrate the LOC's 100-year anniversary during calendar year 2025.
- Participating in statewide educational campaigns over an extended period of time to assist in securing modifications to the existing property tax system.

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.

Operating Expenditures

60-7001 – Remodeling/Improvements

\$0. The LOC does not anticipate needing to remodel or improve the LOC office suite during the upcoming fiscal year.

60-7004 – Technology/Capital Projects

\$0. The LOC does not anticipate needing to make IT expenditures for software upgrades/purchases that are not annual occurrences during the upcoming fiscal year. Annual software and hardware purchases are budgeted in the General Fund.

60-7001 – Contingency for Building and Equipment Fund

\$200,000. Per the LOC's fiscal policies, the targeted amount for the Building and Equipment Fund is \$200,000. With no identified purpose for these funds during the current fiscal year, the money has been allocated in a contingency line associated specifically with the fund.

AUTOMOBILE FUND

Summary of Revenue and Expenditures

The Automobile Fund's purpose is to provide funding to replace the LOC's vehicle, after deducting the anticipated trade-in value of the vehicle being replaced. The targeted amount for the Automobile Fund shall be reviewed by the LOC Budget Committee annually.

Operating Expenditures

60-7005 – Automobile Purchase

\$0. The LOC does not anticipate needing to purchase a new automobile this fiscal year.

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; and/or
- Temporary and limited duration employees.

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



League of Oregon Cities Proposed Budget Supplemental Funds FY2022-2023

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	FY22 Budget to FY23 Budget % Change
39 5000 Special Project Expense						
31 6901 Uniform Traffic Citation Expense	47,383	65,008	38,000	38,000		-71.07%
39 6105 Contract Services - Limited Duration TC					20,000	
39 6107 Contract Services - Limited Duration AGC		103,719	60,000	32,000	183,000	-224.12%
39 6108 NLC Membership Small Cities <\$25K		24,936	25,000	25,586	0	2.54%
39 6806 Contract Services	206,319	113,254	185,000	135,000	335,000	16.11%
39 6809 OHCS IGA Expense		65,000	100,000	-	0	
39 7100 LGPI Expenses	457,945	11	0	-	0	
Total 39 5000 Special Project Expense	711,647	371,927	408,000	230,586	538,000	-61.30%

Operating Expenditures

39-6105 – Limited Duration Training Coordinator

\$20,000 Covers all expenses needed to staff the Limited Duration Training Coordinator through October 20, 2022. Funds from this line will be used to pay the employee's salary, benefits, payroll taxes, pension, and other miscellaneous costs associated with the position.

39-6107 – Limited Duration Assistant General Counsel

\$183,000. Covers all expenses needed to staff the Limited Duration General Counsel position for 12 months. Funds from this line will be used to pay for the employee's salary, benefits,

payroll taxes, pension, legal subscription services, Oregon State Bar dues, Oregon City Attorneys Association's dues, attendance at conferences and workshops, and books.

39-6806 – Contract Services

\$335,000. 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. These include:

\$30,000	Coraggio Group – LOC's Strategic Plan
\$45,000	Contract to secure recruiter for Executive Director recruitment
\$20,000	Wyse Kadish Law Firm – Real estate negotiations related to local government center
\$130,000	Contracts with law firms/attorneys to complete LOC Municipal Handbook
\$10,000	Contract with law firm/attorney to answer tax questions related to LOC Foundation
\$25,000	Contracts for consultation and research on property tax reform
\$50,000	Contract lobbyist
\$25,000	Miscellaneous

EMERGENCY FUND

Summary of Revenue and Expenditures

The LOC Fund Balance Policy requires the Emergency Fund to hold at least 40% of the total expenditures of the General Fund at the start of each fiscal year. In the event of an emergency, the resources allocated to the Emergency Fund will allow the LOC to continue normal operations for 4.75 months. In accordance with the policy, \$1,936,388 is placed in an Emergency Fund.

League of Oregon Cities
General Fund Proposed Budget
FY2022-2023

updated: 05/11/2022

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	Approved FY23	Adopted FY23
Income							
22 4000 Revenue							
22 4050 Dues from Member Cities	1,853,402	1,913,541	1,948,750	1,948,366	2,104,000	2,104,000	
22 4053 Dues Associate Members	26,500	29,500	30,000	31,500	30,000	30,000	
22 4054 Dues Business Partners	45,900	52,630	40,000	52,600	40,000	40,000	
22 4102 Affiliates OCCMA	38,063	28,250	35,000	35,000	35,500	35,500	
22 4105 Affiliates OMA	6,548	31,250	25,000	25,000	25,850	25,850	
22 4108 Affiliates OCAA	7,771	5,750	6,400	6,400	6,400	6,400	
22 4111 Affiliates OCPDA	1,318	131	1,600	1,000	1,600	1,600	
22 4114 Affiliates OMEU	3,546	3,000	3,500	4,000	4,000	4,000	
22 4115 Misc LOC Services		251		12,000			
22 4117 EBS Administration	25,361	22,765	23,500	26,000	24,400	24,400	
22 4120 CIS Administration	1,083,036	1,113,253	1,145,000	1,129,506	1,206,000	1,206,000	
22 4255 Rent/Lease Space	9,991	8,800	9,000	9,000	9,000	9,000	
22 4258 Miscellaneous Income	4,064	6,104	1,000	12,947	1,000	1,000	
22 4261 Web/LF Ads/Subscriptions	24,150	26,995	20,000	25,000	20,000	20,000	
22 4264 Publications	506	2,295	500	500	500	500	
22 4267 American Legal Reviews	5,840	5,085	3,300	3,300	3,300	3,300	
22 4290 Interest Income	111,182	39,416	60,000	25,000	30,000	30,000	
Total 22 4000 Revenue	3,247,177	3,289,015	3,352,550	3,347,120	3,541,550	3,541,550	0
30 4400 Member Services							
30 4411 Purchasing Partners	15,271	217,125	215,000	280,000	320,000	320,000	
30 4413 SGR Program		2,425	1,000	1,000	500	500	
30 4416 CIS City Asst/Training	93,130	95,728	96,500	97,126	104,000	104,000	
30 4419 Web Services Program	1,300	1,300	0	2,500	2,500	2,500	
30 4510 Classes	15,213	22,360	15,000	48,000	45,000	45,000	
Total 30 4400 Member Services	124,913	338,938	327,500	428,626	472,000	472,000	0
33 4700 Conferences							
Annual Conference							
33 4701 AC- Registration Income	208,784	26,785	200,000	-	220,000	220,000	
33 4702 AC- Training Workshops	32,900	2,175	20,000	-	20,000	20,000	
33 4705 AC- Exhibitors	32,850	3,150	40,000	-	40,000	40,000	
33 4708 AC- Affiliate Workshop	14,340	1,825	14,000	4,275	15,500	15,500	
33 4711 AC- Sponsors	164,650	77,000	100,000	-	100,000	100,000	
Spring Conference							
33 4714 SC- Registration Income		26,120	20,000	74,610	25,000	25,000	
33 4712 SC- Exhibitors				-	7,500	7,500	
33 4713 SC- Affiliate Workshop				-	5,000	5,000	
33 4715 SC- Sponsors				-	27,000	27,000	
33 4716 City Day at the Capitol			0		10,000	10,000	
Total 33 4700 Conferences	453,524	137,055	394,000	78,885	470,000	470,000	0
70 4820 Program Revenue							
31 4901 Uniform Traffic Citations Revenue	51,856	67,638	40,000	40,000	50,000	50,000	
39 4109 OHCS IGA revenue	67,500	67,500	100,000	-	0	0	
50 4714 STP Apportionment/ Transportation	185,599	203,244	185,000	187,033	185,000	185,000	
70 4800 LGPI Programs	331,556	-	0		0	0	
Total 70 4820 Program Revenue	636,511	338,382	325,000	227,033	235,000	235,000	-
Transfers In							
Total 99 4000 Transfers In	0	-	0	-	122,420	122,420	0
Total Income	4,462,126	4,103,390	\$ 4,399,050	\$ 4,081,664	\$ 4,840,970	\$ 4,840,970	\$ 0

League of Oregon Cities
General Fund Proposed Budget
FY2022-2023

updated: 05/11/2022

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	Approved FY23	Adopted FY23
Expenses							
23 5000 Personnel and Benefits							
23 5001 Administration				-	232,800	232,800	
23 5002 Member Services	626,806	554,248	889,600	889,600	480,500	480,500	
23 5003 Finance			0	-	192,800	192,800	
23 5004 Communications and Marketing	246,902	281,904	218,150	220,000	223,500	223,500	
23 5006 Intergovernmental Relations	680,636	804,641	788,600	807,000	858,600	858,600	
23 5008 Legal/Research	309,115	274,416	243,800	215,100	299,500	299,500	
Total Department Salaries	1,863,460	1,915,209	2,140,150	2,131,700	2,287,700	2,287,700	-
23 5010 Payroll Taxes	128,248	153,135	153,000	153,000	185,000	185,000	
23 5011 PERS	473,084	589,348	645,050	645,050	571,500	571,500	
23 5020 Workers Compensation	(376)	8,905	10,000	10,000	11,000	11,000	
23 5030 Employee Benefits	208,929	289,800	268,000	268,000	290,000	290,000	
23 5040 Cell Phones	20,700	33,050	14,300	14,300	19,000	19,000	
24 6109 Temporary Services					10,000	10,000	
Total 23 5000 Personnel and Benefits	2,694,045	2,989,447	3,230,500	3,222,050	3,374,200	3,374,200	-
24 5000 Administration							
24 5510 Payroll Expense	8,197	8,750	10,000	13,000			
24 5512 Staff Training	4,639	581	15,000	12,000	10,000	10,000	
24 5515 Membership/Dues	894	880	3,000	600	2,500	2,500	
24 5519 Internal Recruiting	2,859	2,766	3,100	3,500	6,000	6,000	
24 6106 Contract Services	8,740	40,331	12,500	1,523	2,000	2,000	
24 6301 Conferences & Workshops	26,912	7,194	35,000	20,000	37,000	37,000	
24 6304 Staff Travel/ In-State	11,472	1,872	15,000	1,500	15,000	15,000	
24 6405 Telephone	13,388	14,226	12,500	7,500	7,000	7,000	
24 6406 NLC Membership (LOC & Small Cities)	24,936	24,936	25,000	25,000	53,000	53,000	
24 6409 Membership/Sponsor	7,365	11,000	45,000	40,250	15,000	15,000	
24 6910 Uniform Traffic Citation Expense					38,000	38,000	
24 6411 Conference Calls	1,751	526	2,000	500	1,000	1,000	
24 6516 Maintenance - Local Gov Center	69,436	108,164	112,000	110,000	112,000	112,000	
24 6519 Repair & Maintenance - Auto	2,449	269	2,000	300	2,000	2,000	
24 6632 Audit	14,701	53,530	26,000	26,000	0	0	
24 6635 Insurance		6,279	6,000	7,632	9,000	9,000	
24 6700 Miscellaneous	5,458	3	3,000	3,150	3,000	3,000	
24 6150 Bank Fees	3,307	7,194	5,000	11,000	14,500	14,500	
24 6211 Postage	5,480	2,444	5,000	5,000	5,000	5,000	
24 6216 Supplies	9,477	5,667	10,000	10,000	10,000	10,000	
24 6219 Books/Publications	80	-	250	250	250	250	
24 6225 Printing	11,407	6,170	8,000	6,000	8,000	8,000	
Total 24 5000 Administration	232,948	302,783	362,850	304,705	350,250	350,250	0
24 6800 Finance							
24 6803 Staff Professional Membership					670	670	
24 6806 Conferences/Workshops					2,000	2,000	
24 6809 Contract Services					40,000	40,000	
24 6812 Subscription Services					5,400	5,400	
Total 24 6800 Finance	0	0	0	0	48,070	48,070	0
25 5000 Board							
25 5620 Travel	6,808	1,976	12,000	12,000	15,000	15,000	
25 5623 Board Meetings	15,112	231	15,000	6,500	40,000	40,000	
25 5910 Conferences/Workshops	8,569		10,000	10,000	36,000	36,000	
25 5950 Scholarships					20,000	20,000	
25 6700 Miscellaneous	333	533	1,000	500	1,000	1,000	
Total 25 5000 Board	30,822	2,740	38,000	29,000	112,000	112,000	0
26 5000 Technology, Equipment & Furniture							
26 6106 Contract Services	68,559	84,689	75,000	80,000	95,000	95,000	
26 6808 Building Technology	6,339	927	7,500	7,500	5,000	5,000	
26 8105 Computer Hardware	759	15,167	20,000	20,000	20,000	20,000	

League of Oregon Cities
General Fund Proposed Budget
FY2022-2023

updated: 05/11/2022

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	Approved FY23	Adopted FY23
26 8108 Furniture Outlay	6,980	678	5,000	-	2,500	2,500	
26 8115 Computer Software	20,534	24,201	20,000	15,000	20,000	20,000	
Total 26 5000 Technology	103,170	125,661	127,500	122,500	142,500	142,500	-
32 5600 Training							
32 5623 Meeting	863		3,000		3,000	3,000	
32 5626 Training Contracts	1,882	3,588	15,000	10,000	15,000	15,000	
32 5632 Elected Essentials Fundamentals	3,615	29,704	15,000	15,000	35,000	35,000	
32 5634 Small City Program	4,811	494	7,500	1,000	7,500	7,500	
32 5636 Regional Meetings					7,500	7,500	
32 5638 Housing Workshops					30,000	30,000	
32 6410 Miscellaneous			500		500	500	
32 6211 Postage			500		500	500	
32 6222 Printing			500		500	500	
32 6408 Cell Phones	800	960	1,000	1,000	1,000	1,000	
Total 32 5600 Training	11,971	34,746	35,500	27,000	100,500	100,500	-
33 5000 Conference							
Annual Conference							
33 5620 Travel	6,646	1,292	8,000		10,000	10,000	
33 5629 Affiliate Workshop	6,219	2,150	14,000		15,500	15,500	
33 5920 Hotel-Banquet	166,967	17,250	200,000	(5,989)	200,000	200,000	
33 5923 Hotel-Lodging	841		20,000		20,000	20,000	
33 5926 Speakers	28,745	8,750	25,000	528	25,000	25,000	
33 5929 Decorator-Pipe & Drape	5,738		7,500		8,500	8,500	
33 5932 Design/Special Printing	5,048		7,500		4,000	4,000	
33 5935 Signage	3,496		3,000		3,000	3,000	
33 5938 Awards	550	421	750		750	750	
33 5946 AV Equipment	34,712	11,319	31,000	8,565	40,000	40,000	
33 5948 AV Equipment-Hotel	8,950		7,500		9,000	9,000	
33 6106 Contract Services	5,949	274	7,500	438	17,500	17,500	
33 6150 Bank Fees	4,158	(201)	4,500				
33 6222 Printing			1,000	1,000	500	500	
33 6224 Live-Streaming/Recording Session					20,000	20,000	
33 6226 Annual Conference Scholarships					20,000	20,000	
Spring Conference	1,930	13,857	20,000	20,000			
33 6320 SC - Travel					3,000	3,000	
33 6322 SC - Conference Banquet Services					20,000	20,000	
33 6324 SC - Hotel Lodging					4,000	4,000	
33 6326 SC - Speakers					4,000	4,000	
33 6328 SC - Venue, A/V Equip - Other					2,000	2,000	
33 6330 SC - Scholarships					8,000	8,000	
City Day at the Capitol		107					
33 6718 CDC - Travel					3,000	3,000	
33 6720 CDC - Banquet Services					16,000	16,000	
33 6722 CDC - Venue, A/V Equip - Other					8,000	8,000	
33 6724 CDC - Printing					2,000	2,000	
33 6726 CDC - Scholarships					1,200	1,200	
33 6730 Congressional Cities Conference					7,500	7,500	
33 6732 CCC - Scholarships					9,000	9,000	
33 6211 Postage	921	21	1,000		1,000	1,000	
33 6216 Supplies	77	39	2,500	100	2,500	2,500	
33 6700 Miscellaneous	337	40	500		500	500	
Total 33 5000 Conference	281,285	55,318	361,250	24,642	485,450	485,450	0
34 5000 Communication & Marketing							
34 5515 Membership/Dues		195	500		500	500	
34 5910 Conferences/Workshops	6,730	24,632	9,500	2,500	2,000	2,000	
34 6106 Contract Services	5,344	51	35,000	43,000	28,000	28,000	
34 6211 Postage	6,523	3,791	5,000	500	2,500	2,500	

League of Oregon Cities
General Fund Proposed Budget
FY2022-2023

updated: 05/11/2022

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Estimate Year End FY22	Proposed FY23	Approved FY23	Adopted FY23
34 6219 Books/Publications	2,539	2,917	4,000	1,500	1,500	1,500	
34 6222 Printing	18,363		5,000	2,500	10,000	10,000	
34 6412 Marketing	18,744	11,649	10,000	5,000	10,000	10,000	
34 6700 Miscellaneous	577	32	1,000	-	1,500	1,500	
Total 34 5000 Communication & Marketing	58,820	43,268	70,000	55,000	56,000	56,000	0
37 5000 Intergovernmental							
37 5515 Membership/Dues	2,855	5,455	5,000	3,500	5,000	5,000	
37 5623 Policy Committee Meeting	4,579	849	3,600	750	1,000	1,000	
37 5910 Conferences/Workshops	26,928	884	25,000	17,000	35,000	35,000	
37 6106 Contract Services	725	1,590	9,500	5,000	5,000	5,000	
37 6162 Congressional Cities Conference			2,500	2,500	0	0	
37 6166 Grass Roots Program	216		5,000		5,000	5,000	
37 6219 Books/Publications	380	197	1,500	250	500	500	
37 6222 Printing	1,093		3,500		500	500	
37 6700 Miscellaneous			1,000		1,000	1,000	
Total 37 5000 Intergovernmental	36,777	8,975	61,600	29,000	53,000	53,000	0
38 5000 Legal & Research							
38 5515 Membership/Dues	3,143	1,935	2,500	2,250	2,500	2,500	
38 5910 Conferences/Workshops	7,877	7,261	8,000	6,500	8,000	8,000	
38 6106 Contract Services			100,000	80,000	100,000	100,000	
38 6218 Subscription Services	6,957	7,129	7,500	6,000	8,000	8,000	
38 6219 Books/Publications	455	283	500	200	500	500	
Total 38 5000 Legal & Research	18,432	16,608	118,500	94,950	119,000	119,000	0
Total Expenses	\$ 3,468,268	\$ 3,579,544	\$ 4,405,700	\$ 3,908,847	\$ 4,840,970	\$ 4,840,970	\$ -
Net Income	993,857	523,846	(6,650)	172,817	-	-	-
99 4000 Beginning General Fund Balance	3,838,454	3,904,153	4,101,136	4,101,136	4,273,953	4,273,953	
**Net Income for current year	993,857	523,846	(6,650)	172,817	(122,420)	(122,420)	
Transfers Out	(711,647)	(326,863)	(408,000)	-	(738,000)	(738,000)	
99 9900 Ending Fund Balance	4,120,664	4,101,136	3,686,486	4,273,953	3,413,533	3,413,533	-
**Emergency Fund (40% of Operating Expenses)	1,387,307	1,431,818	1,762,280	1,563,539	1,936,388	1,936,388	0
**Contingency	2,733,357	2,669,319	1,924,206	2,710,414	1,477,145	1,477,145	0
**Contingency % of Fund balance	66%	65%	52%	63%	43%	43%	

League of Oregon Cities
Proposed Budget Supplemental Funds
FY2022-2023

updated: 05/11/2022

	Jul 2019 - Jun 2020	Jul 2020 - Jun 2021	Budget FY22 Amended	Actual FY22 December	Estimate Year End FY22	Proposed FY23	Approved FY23	Adopted FY23
Transfers From General Fund								
XX XXXX Transfers In Building & Improvement Fund						200,000	200,000	
XX XXXX Transfers In Special Projects			408,000		230,586	538,000	538,000	
Total XX XXXX Transfers	\$ 0	- \$	408,000	\$ 0	\$ 230,586	\$ 738,000	\$ 738,000	\$ 0
Income								
XX XXXX Sale of Property						400,000	400,000	
Total XX XXXX Sale of Property	\$ 0	- \$	0	\$ 0	\$ 0	\$ 400,000	\$ 400,000	\$ 0
Total Income	\$ 0	\$ 0	\$ 408,000	\$ 0	\$ 230,586	\$ 1,138,000	\$ 1,138,000	\$ 0
Expenses								
39 5000 Special Project Expense								
31 6901 Uniform Traffic Citation Expense	47,383	65,008	38,000	36,610	38,000			
39 6105 Contract Services - Limited Duration TC						20,000	20,000	
39 6107 Contract Services - Limited Duration AGC		103,719	60,000	21,188	32,000	183,000	183,000	
39 6108 NLC Membership Small Cities <\$25K		24,936	25,000	25,586	25,586	0	0	
39 6806 Contract Services	206,319	113,254	185,000	71,541	135,000	335,000	335,000	
39 6809 OHCS IGA Expense		65,000	100,000	0	-	0	0	
39 7100 LGPI Expenses	457,945	11	0	0	-	0	0	
Total 39 5000 Special Project Expense	711,647	371,927	408,000	154,926	230,586	538,000	538,000	0
Total Expenses	711,647	371,927	408,000	154,926	230,586	538,000	538,000	0
Net Income	(711,647)	(371,927)	-	(154,926)	-	600,000	600,000	-