



FISCAL YEAR 2023-24 BUDGET
Contingency Transfer Authorized on February 23, 2024



MEMORANDUM

To: LOC Members

From: Patty Mulvihill, Executive Director

Date: February 23, 2024

Re: Contingency Transfer Approved by Board of Directors

During a regularly scheduled meeting of the LOC Board of Directors on Friday, February 23, 2024, the Board of Directors authorized a transfer of funds within the adopted Fiscal Year 2023/2024 Budget. Specifically, the Board of Directors transferred \$270,000 from the Contingency Reserves to the Special Projects Fund's Contract Services Line and further authorized a transfer of \$45,000 from the Contingency Reserves to the Legal Department's Contract Services Line.

The \$270,000 transfer to the Special Project Fund's Contract Services Line allows the LOC to enter into a contract with Sound & Vision to perform revenue reform consulting services (note, the contract will continue into the 2024/25 Fiscal Year Budget with the remaining contract balance being allocated within that next fiscal year budget). The \$45,000 transfer to the Legal Department's Contract Services Line was to allow the LOC to participate as an *amicus* before the United States Supreme Court in the matter of *Johnson v. Grants Pass*, while also providing \$15,000 in additional funding to provide the LOC additional opportunities to participate as *amicus* in other matters during the fiscal year should participation be in the best interests of the LOC.

BUDGET_OVERVIEW

Budget Overview: LOC FY2023-24 Amended 02.24.24 - FY24 P&L

July 2023 - June 2024

	TOTAL
Income	
22 4000 Revenue	
22 4050 Dues Member Cities	2,251,578.97
22 4053 Dues Associate Members	30,000.00
22 4054 Dues Business Partners	45,000.00
22 4102 Affiliates OCCMA	32,000.00
22 4105 Affiliates OMA	26,000.00
22 4108 Affiliates OCAA	6,000.00
22 4111 Affiliates OCPDA	4,000.00
22 4114 Affiliates OMEU	2,000.00
22 4117 EBS Administration	24,400.00
22 4120 CIS Administration	1,774,615.00
22 4255 Rent/Lease Space	9,000.00
22 4258 Miscellaneous Income	1,000.00
22 4261 Web/LF Ads/Subscriptions	30,000.00
22 4267 American Legal Publishing	2,000.00
22 4290 Interest Income	30,000.00
Total 22 4000 Revenue	4,267,593.97
30 4400 Member Services	
30 4411 Purchasing Partners	320,000.00
30 4413 SGR Program	500.00
30 4416 CIS City Training/Grant	146,841.00
30 4419 Web Services Program	2,500.00
30 4510 Workshops, Seminars & Classes	35,000.00
Total 30 4400 Member Services	504,841.00
33 4700 Conferences	
33 4701 Registration Income	200,000.00
33 4702 Training Workshops	15,000.00
33 4705 Exhibitors	45,000.00
33 4708 Affiliate Workshops	15,500.00
33 4711 Conference Sponsors	175,000.00
33 4714 Spring Conference Registration Income	30,000.00
33 4712 SC- Exhibitors	20,000.00
33 4713 SC- Affiliate Workshops	5,000.00
33 4715 SC- Sponsors	30,000.00
Total 33 4714 Spring Conference Registration Income	85,000.00
Total 33 4700 Conferences	535,500.00
70 4820 Program Revenue	
31 4901 Uniform Traffic Citations Revenue	50,000.00
50 4700 STP Appointment	185,000.00
Total 70 4820 Program Revenue	235,000.00
Uncategorized Income	
39 4702 Transfers In- Special Projects	270,000.00
40 4701 Transfers In	45,000.00

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July 2023 - June 2024

	TOTAL
Total Uncategorized Income	315,000.00
Total Income	\$5,857,934.97
GROSS PROFIT	\$5,857,934.97
Expenses	
23 5000 Personnel and Benefits	
23 5001 Administration	232,373.23
23 5002 Member/Administration Services	529,570.12
23 5003 Finance	95,297.28
23 5004 Communications and Marketing	230,228.54
23 5006 Intergovernmental Relations	839,738.89
23 5008 Legal/Research	372,373.87
23 5010 Payroll Taxes	185,000.00
23 5011 PERS	579,000.00
23 5020 Workers Compensation	11,000.00
23 5030 Employee Benefits	378,000.00
Total 23 5000 Personnel and Benefits	3,452,581.93
24 5000 Administration	
24 5001 Administration Payroll	
24 5031 Overtime Payroll	15,000.00
Total 24 5001 Administration Payroll	15,000.00
24 5512 Staff Training Development	15,000.00
24 5515 Staff Professional Development	3,000.00
24 5519 Internal Recruiting	2,000.00
24 6106 Contract Services	5,000.00
24 6301 Conferences & Workshops	45,000.00
24 6304 Staff Travel/ In-State	15,000.00
24 6405 Telephone	15,000.00
24 6406 NLC Membership	53,000.00
24 6409 Membership/Sponsorships of Other Organizations	12,000.00
24 6410 Uniform Traffic Citation	38,000.00
24 6411 Conference Calls	750.00
24 6516 Maintenance - Local Gov Center	112,000.00
24 6519 Repair & Maintenance - Auto	5,000.00
24 6635 Insurance	18,500.00
24 6700 Miscellaneous	3,000.00
24 6910 Office Expense	
24 6150 Bank/Credit Cards Fees	35,000.00
24 6211 Postage	4,000.00
24 6216 Supplies	7,500.00
24 6219 Books/Publications	250.00
24 6225 Printing	7,000.00
Total 24 6910 Office Expense	53,750.00
Total 24 5000 Administration	411,000.00

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	TOTAL
24 6800 Finance	
24 6803 Staff Professional Membership	3,000.00
24 6806 Conferences/Workshops	4,000.00
24 6809 Contract Services	40,000.00
24 6812 Subscription Services	9,000.00
Total 24 6800 Finance	56,000.00
25 5000 Board	
25 5620 Board Travel	30,000.00
25 5623 Board Meetings	65,000.00
25 5910 Conferences/Workshops	40,000.00
25 5950 Board Scholarships	24,000.00
25 5951 Board of Director Headshots	3,000.00
25 6700 Miscellaneous	2,500.00
Total 25 5000 Board	164,500.00
26 5000 Technology, Equipment & Furniture	
26 6106 Contract Services	85,000.00
26 6808 Building Technology	5,000.00
26 8105 Computer Hardware	20,000.00
26 8108 Furniture Equipment	10,000.00
26 8115 Computer Software	27,500.00
Total 26 5000 Technology, Equipment & Furniture	147,500.00
32 5600 Training	
32 5623 Meeting Rooms & Catering	3,000.00
32 5626 Training Contracts	40,000.00
32 5632 Elected Essentials Municipal Fundamentals	10,000.00
32 5634 Small City Program	7,500.00
32 5636 Regional Meetings	12,000.00
Total 32 5600 Training	72,500.00
33 5000 Conference	
33 5620 Annual Travel	10,000.00
33 5629 Annual Affiliate Workshop	15,500.00
33 5920 Annual Hotel-Banquet Services	200,000.00
33 5923 Annual Hotel-Lodging	20,000.00
33 5926 Annual Speakers	35,000.00
33 5929 Annual Decorator-Pipe & Drape	8,500.00
33 5932 Annual Special Printing	4,000.00
33 5935 Annual Signage	3,000.00
33 5938 Annual Awards	1,200.00
33 5946 Annual AV Equipment	50,000.00
33 5948 Annual AV Equipment-Hotel	12,000.00
33 6106 Annual Contract Services	28,000.00
33 6222 Annual Printing	500.00
33 6224 Annual Recording Sessions	12,000.00
33 6226 Annual Conference Scholarships	20,000.00

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	TOTAL
33 6300 Spring Conference	
33 6320 SC - Travel	3,000.00
33 6322 SC - Banquet Services	40,000.00
33 6324 SC - Hotel Lodging	4,000.00
33 6326 SC - Speakers	4,000.00
33 6328 SC - Venue, A/V Equip - Other	2,000.00
33 6330 SC- Scholarships	6,000.00
Total 33 6300 Spring Conference	59,000.00
33 6730 NLC Congressional Cities Conference	12,000.00
33 6732 CCC - Scholarships	9,000.00
33 6920 NLC City Summit Reception	12,000.00
Total 33 6732 CCC - Scholarships	21,000.00
Total 33 6730 NLC Congressional Cities Conference	33,000.00
33 6910 Office Expense	
33 6211 Postage	1,000.00
33 6216 Supplies	2,500.00
33 6700 Miscellaneous	1,000.00
Total 33 6910 Office Expense	4,500.00
Total 33 5000 Conference	516,200.00
34 5000 Communication & Marketing	
34 5515 Staff Professional Memberships	500.00
34 5910 Conferences & Workshops	8,000.00
34 6106 Contract Services	28,000.00
34 6211 Postage	2,000.00
34 6219 Books/Publications	3,500.00
34 6222 Printing	13,000.00
34 6412 Marketing	15,000.00
34 6700 Miscellaneous	1,500.00
Total 34 5000 Communication & Marketing	71,500.00
37 5000 Intergovernmental	
37 5515 Membership/Dues	7,500.00
37 5623 Policy Committee Meeting	5,000.00
37 5910 Conferences/Workshops	50,000.00
37 6106 Contract Services	5,000.00
37 6166 Grass Roots Program	5,000.00
37 6910 Office Expense	
37 6219 Books/Publications	500.00
37 6222 Printing	500.00
37 6700 Miscellaneous	1,000.00
Total 37 6910 Office Expense	2,000.00
Total 37 5000 Intergovernmental	74,500.00
38 5000 Legal & Research	
38 5515 Staff Professional Memberships	2,600.00

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	TOTAL
38 5910 Conferences & Workshops	11,000.00
38 6106 Contract Services	150,000.00
38 6218 Subscription Services	10,000.00
38 6219 Books/Publications 38	500.00
Total 38 5000 Legal & Research	174,100.00
39 5000 Special Project Expense	
39 6806 Contract Services	445,000.00
Total 39 5000 Special Project Expense	445,000.00
60 7000 Building & Equipment	
60 7001 Remodel & Improvements	200,000.00
60 7004 Technology Capital Projects	15,000.00
60 7005 Automobile Purchase	55,000.00
Total 60 7000 Building & Equipment	270,000.00
Total Expenses	\$5,855,381.93
NET OPERATING INCOME	\$2,553.04
NET INCOME	\$2,553.04