

ADOPTED BUDGET



FISCAL YEAR
2025-2026

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INTRODUCTION

Board of Directors

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

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

2025 Board of Directors



President: Jessica Engelke
Mayor, North Bend



Vice President: Carol MacInnes
Mayor, Fossil



Treasurer: Travis Stovall
Mayor, Gresham



Senior City Manager:
Aaron Cubic
City Manager, Grants Pass



Immediate Past President:
Tanea Browning
Mayor, Central Point



Director: Olivia Clark
Councilor, Portland



Director: Robert Cowie
Councilor, Chiloquin



Director: Rod Cross
Mayor, Toledo



Director: Tamie Kaufman
Mayor, Gold Beach

2025 Board of Directors, Continued



Director: Melanie Kebler
Mayor, Bend



Director: Adam Marl
Commissioner, Oregon City



Director: Rich Mays
Mayor, The Dalles



Director: McKennon McDonald
Mayor, Pendleton



Director: Tita Montero
Councilor, Seaside



Director: Rochelle Roaden
City Manager, Monmouth



Director: Tim Rosener
Mayor, Sherwood



Director: Mark Shepard
City Manager, Corvallis



Director: Linda Wise
Mayor, Sumpter



Past President: Keith Mays
Councilor, Sherwood



Past President: Jake Boone
City Manager, Garibaldi



Past President: Greg Evans
Councilor, Eugene



Past President: Timm Slater
Councilor, North Bend

2025 Budget Committee

The 2025 Budget Committee includes:

Position	Person	Title	City
President	Jessica Engelke	Mayor	North Bend
Vice President	Carol MacInnes	Mayor	Fossil
Treasurer	Travis Stovall	Mayor	Gresham
Immediate Past President	Tanea Browning	Mayor	Central Point
Senior Appointed Official	Aaron Cubic	City Manager	Grants Pass
Women’s Caucus Representative	Tita Montero	Councilor	Seaside
POC Caucus Representative	Riley Hoagland	Councilor	Lincoln City
Finance Director	Stacey Bray	Finance Director	Jacksonville

LOC Management Staff

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

Position	Person
Executive Director	Patty Mulvihill
Communications & Business Development Director	Kevin Toon
General Counsel	Jayne Pierce
Legislative Director	Jim McCauley
Member Engagement Director	Lisa Trevino
Operations Director	Angela Speier

LOC Profile, Mission and Vision

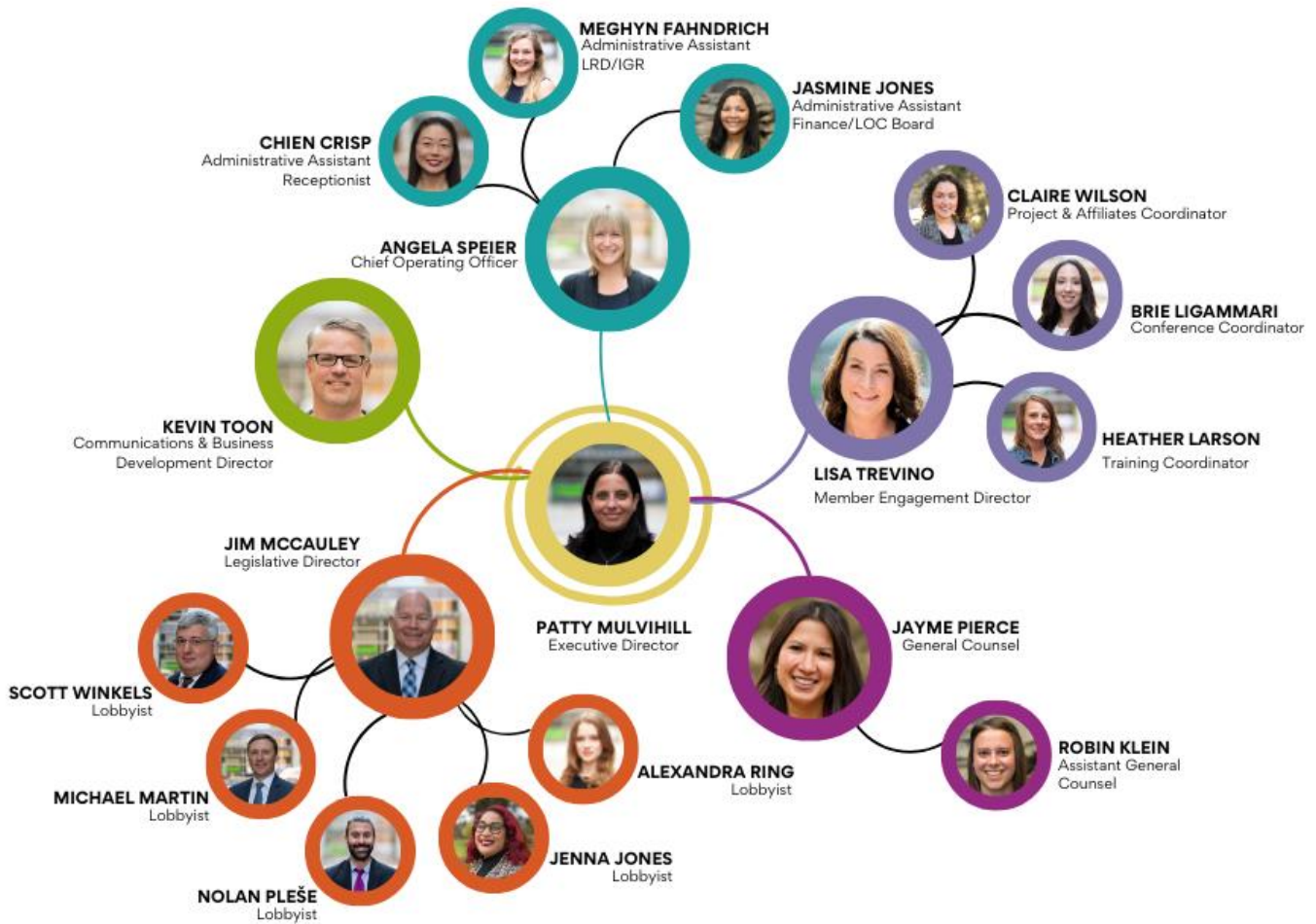
The LOC was created in 1925 through an intergovernmental agreement of incorporated cities; it is essentially an extended department of all 241 Oregon cities.

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

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



Organizational Chart



Executive Director Budget Message

I am pleased to present the proposed Fiscal Year 2025/26 Budget to the 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. It was created with several key guiding principles in mind: present a balanced budget; provide a transparent and clear budget; respond to known and identified needs of the board, staff, and LOC members; support the initiatives and imperatives of the board’s strategic plan, particularly those identified for completion during the upcoming fiscal year; ensure the success of the organization’s centennial year; and keep the LOC Equity Lens at the forefront of decision-making.

General Fund – Overview

In respecting the Cash Reserve Policy, the proposed budget achieves a balanced General Fund, wherein anticipated revenue is all that is used to fund the proposed expenses contained therein. LOC is expected to secure \$6,032,742.46 in revenue this fiscal year, of which \$5,999,148.72 will be needed to cover those expenses identified in the General Fund. Note, General Fund revenue will also fully cover the expenses needed for the Building & Equipment Fund and Automobile Fund (three of the four identified projects in the Special Projects Fund will also be fully covered by General Fund revenue).

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

- The LOC's Finance and Executive Committees are recommending the Board of Directors repeal the existing Funding Balance Policy and instead adopt a Cash Reserve Policy, the main impact of which reduces the amount of contingency the LOC must hold in an emergency reserve account. This recommended change transitions the LOC away from holding the equivalent of 40% of operating expenses in an emergency reserve to the equivalent of 25% of operating expenses. This proposed budget reflects the recommended change.
- During the middle of Fiscal Year 2024/25, an organizational adjustment was created to better serve the needs of the organization and ensure greater equity and workload parity amongst staff. The result of the organizational adjustment was the creation of a new Operations Department and the elimination of one position in the Communications Department. The proposed Fiscal Year 2025/26 Budget reflects these organizational changes primarily in both the Personnel & Benefits Line and the newly created Operations Department budget. For a visual representation of the new organizational structure, please review the organizational chart on page 5.
- The LOC has spent the last two budget cycles working to anticipate revenue and expenses based on historical trends and reasonably predictable assumptions; this budget cycle reflects a continuation of those previous years' efforts in several ways.
 - First, the last three years have seen interest income levels which exceed, in two instances greatly exceed, \$150,000. Historically the LOC has always only budgeted \$30,000 in interest income; this proposed budget remains conservative in estimates but is increasing its predicted interest income from the standard \$30,000 to \$152,000.
 - Second, revenue generated from LOC's partnership with NPP.gov continues to modestly increase each year. Staff associates the increase with the increased level of partnership between NPP.gov and the LOC, with the two entities releasing more RFPs together each year, which has resulted in more cooperative purchase agreements being signed. In reviewing the three-year historical trend, the proposed budget reflects a predicted \$60,000 increase in revenue from this source.
 - Third, the LOC has historically budgeted as if each employee will utilize the most expensive health insurance option (providing coverage for the employee, employee's spouse, and employee's children), despite historical trends showing this is not the case. An analysis of the average three-year expenses associated with providing staff health insurance benefits, as well as a conservative estimate of the current usage of the LOC's insurance plans was conducted. The proposed budget recommends a reduction in anticipated costs associated with providing health insurance to employees, a reduction of approximately \$58,000.
- Efforts continue to build the balance in the Technology Capital Projects and Automobile Purchase lines so that when future relevant purchases are made they can be done so with cash. An additional \$15,000 was placed in the Technology Capital Projects line this year, bringing its total to \$30,000. Ten thousand dollars was placed in the Automobile Purchase line; if this amount is transferred into the line in each subsequent fiscal year for the next five cycles, LOC should be on track, as scheduled, to purchase a new vehicle, if needed, with cash.

- In recognition that the proposed budget encompasses the final six months of the LOC's centennial celebration, the proposed budget reflects the importance of this milestone by setting aside additional funds within the Annual Conference Budget to provide enhanced scholarship opportunities to ensure as many members as possible, from all across the state, can attend the event. Over the last three budget cycles, the LOC has allocated \$20,000 for scholarships to attend the event. In the proposed budget, the LOC is recommending an allocation of \$50,000. Additionally, the last fiscal year's budget, in combination with this proposed budget (particularly the Special Project Fund), allows for higher caliber speakers, entertainment, and increased marketing of the event and the LOC as an entity.

Revenue

The primary source of revenue remains membership dues. During the December 2024 Board meeting, dues for Fiscal Year 2022/2023 were raised by 3%. CIS's contributions to the LOC, the second largest revenue source for the organization, will provide \$1,508,745 in revenue between its administrative fee and training grants. Additionally, the revenue streams related to sponsorships and vendors for the LOC's two conferences are based on historical averages of collection, making the revenue prediction more dependable. With three years of revenue data available, LOC estimates it will receive \$460,000 in revenue from its contractual agreement with NPP.gov (budget line is referred to as Purchasing Partners).

Personnel and Benefits

In terms of Personnel and Benefits, the proposed budget reflects a step increase for all eligible employees and a 3% cost of living adjustment for all employees. No major changes to the benefits package offered by LOC to its employees are expected.

Member & Administrative Services

The overall programs and services funded by the Member & Administrative Services budget remain, overall, consistent with last year. Notable differences include the removal of budget lines that relate to internal operations (for example, maintenance of the Local Government Center) as those have been shifted to the newly created Operations Department. Structurally the Department is now comprised of only four employees, instead of its previous six employees, as two employees were transferred to the Operations Department.

Board of Directors

The Board of Directors is allocated its own budget, which is used to cover the cost of board meetings, travel for board members and staff to such meetings, and for continuing education opportunities for board members. This department's budget remains in line and consistent with past years' budgets.

Technical, Equipment & Furniture

The Technical, Equipment & Furniture budget generally covers the costs of the LOC's major technology and equipment expenditures and maintenance costs. While most lines have seen increases over the previous year, they are modest in nature, with the overall expenses in the budget increasing only \$14,000. Most of the increased amount is due to the anticipated purchase of a backup server in Fiscal Year 2025/26.

Training

The proposed Training Budget has seen a \$30,000 decrease in anticipated expenditures this year, despite the fact that the Small City Program and Regional Meeting budget lines have proposed increases. LOC hosts its Elected Essentials Program every other fiscal year, the program is provided at a known loss of approximately \$30,000 – the proposed budget is an off-cycle year for the program, hence the large decrease in anticipated expenses from Fiscal Year 2024/25. However, the Small City Program line is being moderately increased due to increases in travel costs. The Regional Meeting line is being doubled to account for 2026 Regional Meetings including more meetings than the standard 12 as the LOC and the 2026 President work to secure feedback from members on the Oregon Municipal Policy (the policy which acts as the cornerstone of LOC lobbying efforts and policy priorities) and what changes they wish to see as it is being comprehensively reviewed and updated.

Conferences

The Conference budget covers costs associated with major LOC events, including: Spring Conference, Annual Conference, National League of Cities Congressional City Conference, and National League of Cities City Summit. The Annual Conference expenditures are expected to increase by \$100,000, due primarily to two specific increases. First, the venue for the 2025 Annual Conference is considerably more expensive in terms of food and beverages, necessitating an increase of \$60,000 more than the previous year's conference location. Second, the proposed budget allocates an additional \$30,000 in scholarship dollars for this event, bringing the total scholarship allocation to \$50,000. The Annual and Spring Conferences are still expected to be revenue producing events.

Also of note is the manner in which the National League of Cities' events are budgeted. To streamline coding and administrative matters, all registration fees, transportation expenses, lodging expenses, and meals have been provided their own singular lines. Historically, previous budgets have divided these aforementioned expenses between board officers, board directors, and staff – which has created a coding and administrative complication for LOC staff when bills associated with the events are being processed. And, the proposed budget eliminates the scholarship for a non-board member to attend the Congressional Cities Conference. Given increased expenses with events hosted by the National League of Cities, staff recommends offsetting the increased costs for board members by eliminating the scholarship for non-board members.

Finally, the LOC will not host a City Day in 2026 as the event is only hosted during odd-number years. As such, there is no funding allocated for said event in the proposed budget.

Communications and Marketing

Programmatically the Communications and Marketing Department remains consistent with the prior year. This department was reorganized in a way that eliminated one position, with the primary duties of that position being transitioned to an outside consultant at a substantially reduced cost. The department's operational budget is increasing by over \$35,000 to reflect the added consultant costs, but the overall budget for the department is reduced with the reduction of personnel costs.

Operations Department

This is a newly created department and is being reflected in a LOC Budget for the first time. Budget lines associated with the internal operations of the LOC (Internal Recruiting, Maintenance of the Local Government Center, Repair & Maintenance of the Auto, and Insurance) are now located within this department's budget. Like other departmental budgets, the Operations Budget includes

expenditure lines for contract services, staff professional memberships, and conferences. The overall budget, excluding personnel costs, for the Operations Department is \$246,000.

Intergovernmental Relations

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

Legal Research Department

Programmatically the Legal Department remains consistent with the prior year. Of note, with the organizational realignment, the Legal Secretary position was reclassified as an Administrative Assistant with the position being shifted to the newly created Operations Department. Changes to this budget are generally nominal.

Building and Equipment Fund

Per the Cash Reserve Policy, the Building and Equipment Fund is to maintain a contingency balance of \$200,000. In recognition of the current policy, this proposed budget uses \$200,000 of the organization's overall contingency to maintain the required \$200,000 contingency in the Building & Equipment Fund but assumes a transfer of an additional \$400,000 being made into the fund when the jointly owned cottages are sold. The first floor of the Local Government Center, which is jointly owned by the LOC and the Oregon School Boards Association, requires some alterations and upgrades, LOC's portion of which may come from the Building and Equipment Fund. LOC is also considering remodeling its own office space, and if that occurs, funds for such a remodel will come from this fund.

Automobile Fund

LOC owns and maintains a Honda Accord and a Nissan Pathfinder. No vehicle purchases are anticipated this year, but LOC is transferring \$10,000 in General Fund dollars into the Automobile Fund to begin saving for the next required vehicle purchase, which is estimated to occur in approximately four to five years.

Special Projects Fund

The Special Projects Fund is intended to be used solely for special projects, occurrences that are not part of the normal operating routine of the organization. The proposed budget is able to use \$85,000 of General Fund dollars to pay additional expenses associated with recognizing the centennial year of the LOC, provide for additional housing data consultants, and provide a land use attorney to the lobbying team during the 2026 legislative session.

Additionally, the administration and Finance Committee are recommending that \$150,000 of unrestricted contingency* be used to begin funding the implementation of the revenue reform plan during Fiscal Year 2025/26. The \$150,000 reflects the LOC's commitment to implementing its revenue reform work in a manner which signifies the importance of the work needing to be completed while respecting the need to not drain the contingency funds until the Finance Committee and Board of Directors have adopted an agreed upon multi-year funding strategy for how the revenue reform work should be completed and how the contingency should be used in implementing that work.

* Also known as surplus funds

Equity Lens Analysis

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

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

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

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

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

- Internally: Allocating resources for all 19 employees to receive continuing education and professional development, regardless of their position within the organization or their social characteristics.
- Internally: Allocating resources for monthly all-staff meetings to ensure all staff are provided the same information, and to allow staff to request and receive needed training and information from other departments or outside sources.
- Externally: Allocating \$50,000 (as opposed to the standard \$20,000) in scholarship funds for members to attend the 2025 Annual Conference; recognizing that smaller or fiscally constrained cities deserve the same opportunities for continuing education and professional development as their counterparts.
- Externally: Allocating resources to expand the Regional Meetings in 2026 to ensure that all members have a viable and reasonable opportunity to provide feedback on any changes to the foundational policy document of the LOC, the Oregon Municipal Policy. Bringing staff to the membership instead of assuming the membership can come to the LOC.

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

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 barrier 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. Given current funding levels, additional staff is not feasible. However, while not a part of this budget, during the next fiscal year, FY26/27, the LOC strategic plan calls for a feasibility study of additional pay-for-fee services. That initiative may provide greater clarity on the achievability of new services and barrier reductions.

Also of note, during the first six months of the proposed budget's fiscal year, LOC is assessing all core programs and services, excluding its lobbying activities which will be assessed during the next fiscal year. This process may help identify barriers, assess LOC's efforts at reducing or eliminating barriers, and generally provide additional context by which the LOC will consider its ability to meet the expectations of the Equity Lens Framework.

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 of whether staff or the members are able to implement the proposed budget is not particularly germane. That said, the administration will follow 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 Equity Lens Framework and objective criteria to ensure existing disparities are identified, acknowledged, addressed, and not worsened. For example, when scholarship funds are awarded, the LOC will prioritize funding to members who have not previously attended events and who come from traditionally unrepresented or underrepresented groups as those terms are described in the LOC Equity Lens Framework.

Strategic Plan

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

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

Imperative #1

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

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

Imperative #2

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

- Create an LOC ambassador program.
- Develop a member-focused communication strategy.*
- Develop other-government communications and engagement strategy.

Imperative #3

Refine service delivery to address systemic gaps.

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

Imperative #4

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

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

During the Fiscal Year 2025/26 the following initiatives have been identified for completion.



EVALUATE CORE
SERVICES



TRAINING
ACCESSIBILITY



DEI TRAINING
PROGRAM

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



OREGON
MUNICIPAL
POLICY



POLICY PRIORITY
PROCESS



AMBASSADOR
PROGRAM



FEE-FOR-
SERVICE



GOVERNMENT
COMMUNICATION
STRATEGY

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

- Additional money has been allocated for the President's Regional meetings beginning in 2026 to start gathering member feedback regarding the Oregon Municipal Policy and the Policy Priority Process.

- The LOC will partner with the Oregon City/County Management’s DEIA Committee to hire a fellow from Portland State University to expand upon this library and develop a more robust training portal in this portfolio. Additionally, staff continue to ensure that the Equity Lens is front and center as it develops trainings for members, including its conferences.

Budget Policies and Process

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

Policies

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

The LOC is committed to the following:

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

Process

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

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

comply with the Local Budget Law as it manages public funds and serves as a subdepartment of Oregon’s 241 cities.

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

- Phase 1: The budget officer puts together a proposed budget.
- Phase 2: The budget committee reviews the proposed budget, listens to comments from staff and the public, and then recommends approval of the budget.
- Phase 3: The board of directors adopts the budget, which must occur no later than June 30.
- Phase 4: This phase occurs, if necessary, during the fiscal year budget period when the local government operates under an adopted budget. This phase includes changes to the adopted budget, which must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. This phase includes changes to the budget through a supplemental budget process.

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

March 2025 – April 2025	<ul style="list-style-type: none"> • Revenue & expenses gathered for beginning balance calculations. • Budget goals and limitations developed. • Managers submitted requested budgets to Executive Director.
May 2025	<ul style="list-style-type: none"> • Executive Director finalized draft budget. • Notice of budget committee meeting. • Budget Committee meets to discuss, review, and recommend a budget.
June 2025	<ul style="list-style-type: none"> • Board of Directors meets to discuss, review, and adopt a budget.

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

Fund Organization and Inter-Fund Appropriations

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

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 contingency. The remaining two funds – the Building & Equipment Fund and Automobile Fund, receive all revenue from an inter-fund appropriation via the General Fund or contingency.

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

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

- *Building & Equipment Fund.* The Building and Equipment Fund's purpose is to provide for building improvements, computer infrastructure, equipment and its replacement, furniture system replacement, and other capital items. The targeted amount for the Building and Equipment Fund is \$200,000, with separate accounting within the fund for monies reserved for specific purposes. Staff is expecting this fund to increase this fiscal year due to the sale of the cottages located next to the Local Government Center.

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

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

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

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

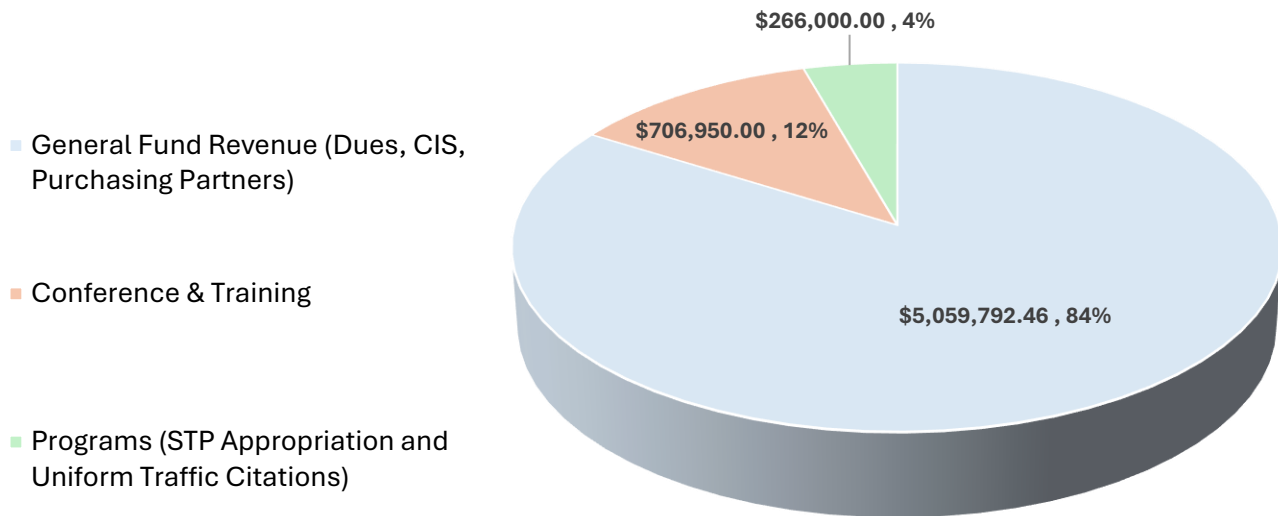
- One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs.

- Start-up expenditures for new programs, provided that such action is approved by the Board of Directors and is considered in the context of multi-year projections of revenue and expenditures as prepared by financial professionals.
- Fund long-term accrued liabilities, including but not limited to debt service, pension liability, and other post-employment benefits as directed and approved by the Board of Directors. Priority will be given to those items that relieve budget or financial operating pressure in future periods.

Note, the proposed budget does include contingency which exceeds the equivalent of four months of normal LOC Operations; however, the Finance Committee and Executive Director have not yet identified how that contingency should be utilized. The Treasurer intends to have the Finance Committee develop and submit a multi-year funding strategy for the LOC's revenue reform work, which will include the use of contingency, to the Board of Directors before the end of calendar year 2025.

Summary of Consolidated Revenues

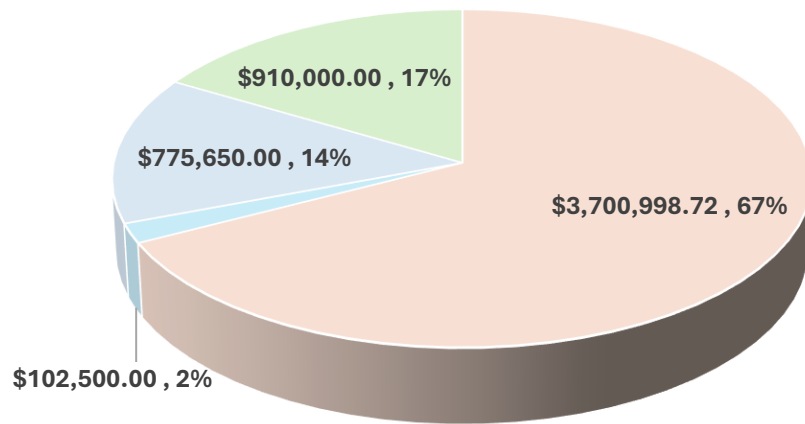
	Budget FY 23-24	Fiscal Year End 23-24	Budget FY 24-25	Estimated Year End 24-25	Proposed FY 25-26
Income					
Total Primary General Fund Revenue Streams	\$ 4,708,534.97	\$ 4,707,401.53	\$ 4,446,961.80	\$ 4,795,196.77	\$ 5,059,792.46
Total Workshops, Seminars & Classes	\$ 35,500.00	\$ 25,428.85	\$ 35,000.00	\$ 28,000.00	\$ 30,000.00
Total Annual Conference	\$ 450,500.00	\$ 585,655.00	\$ 505,500.00	\$ 550,148.50	\$ 572,000.00
Total Spring Conference	\$ 85,000.00	\$ 104,045.00	\$ 90,000.00	\$ 158,215.00	\$ 104,950.00
Total City Day at the Capitol	\$ -	\$ -	\$ 15,000.00	\$ 24,230.00	\$ -
Total Events Revenue	\$ 575,000.00	\$ 715,353.85	\$ 645,500.00	\$ 760,593.50	\$ 706,950.00
Total Program General Fund	\$ 235,000.00	\$ 264,105.53	\$ 235,000.00	\$ 287,333.62	\$ 266,000.00
Total Income	\$ 5,518,534.97	\$ 5,686,860.91	\$ 5,327,461.80	\$ 5,843,123.89	\$ 6,032,742.46



Summary of Consolidated Expenditures

	Budget FY 23-24	Fiscal Year End 23-24	Budget FY 24-25	Estimated Year End 24-25	Proposed FY 25-26
General Fund Expenses					
Total Personnel and Benefits	\$ 3,467,581.93	\$ 3,595,203.68	\$ 3,624,900.64	\$ 3,390,241.38	\$ 3,700,998.72
Total Board	\$ 164,500.00	\$ 107,566.33	\$ 95,500.00	\$ 80,900.00	\$ 102,500.00
Total Conferences & Training	\$ 588,700.00	\$ 464,256.24	\$ 738,400.00	\$ 610,947.41	\$ 775,650.00
Total Departmental Operations	\$ 919,600.00	\$ 836,771.85	\$ 843,661.16	\$ 736,408.13	\$ 910,000.00
Total Expenses	\$ 5,140,381.93	\$ 5,003,798.10	\$ 5,302,461.80	\$ 4,818,496.92	\$ 5,489,148.72

- Total Personnel and Benefits
- Total Board
- Total Conferences & Training
- Total Departmental Operations



GENERAL FUND

Summary of Revenue and Expenditures

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

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

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

Revenue Detail

Beginning General Fund Balance

\$5,102,602. The current estimated beginning cash balance for FY2025/2026.

Primary General Fund Revenue Streams

22-4050 – Dues from Member Cities

\$2,383,634. Income from the dues Oregon's 241 cities pay to be members of the LOC.

22-4053 – Dues from Associate Members

\$47,250. Income from entities who are considered associate members of the LOC. Associate membership status is available to public bodies, which are not cities or counties, but are: an Oregon political subdivision; an Oregon municipal or public corporation; an instrumentality of an Oregon city, political subdivision, municipal or public corporation; or an entity created under ORS Chapter 190. LOC associate members gain access to CIS.

22-4054 – Dues from Business Partners

\$68,000. Income from corporations, organizations, and entities who have joined LOC's business partner program – which provides the partner an opportunity to directly communicate with the LOC and its 241 members. Approximately 85 business partners pay various amounts depending on their level of participation.

22-4102 – 22-4114 – Affiliates

\$92,263.46. Income received from affiliate organizations for services performed by the LOC on their behalf. The following affiliate organizations reimburse the LOC for a variety of supportive services, including: processing mailings, planning and managing conferences, inputting member data, processing financial transactions, staffing board meetings, and other duties as outlined in contractual agreements:

22-4102	Oregon City/County Management Association (OCCMA)	\$46,149
22-4105	Oregon Mayors Association (OMA)	\$30,319
22-4108	Oregon City Attorneys Association (OCAA)	\$6,457
22-4111	Oregon City Planning Directors Association (OCPDA)	\$5,000

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

\$1,391,466. Income received from CIS which reflects the institutional fee it pays the LOC for affiliation value as a sponsoring organization.

22-4255 – Rent/Lease Space

\$8,800. Income which reflects the anticipated rent the LOC will receive from leasing space it owns, or co-owns, within the Local Government Center. This amount fluctuates based on occupancy.

22-4258 – Miscellaneous Income

\$1,000. Income that is not budgeted in a specific line item.

22-4261 – Job Ads

\$35,000. Income which reflects the estimated revenue the LOC will receive for posting job advertisements to its Government Jobs Board.

22-4264 – Data Pulls

\$100. Income received for pulling lists from the LOC database for non-members.

22-4267 – American Legal Publishing

\$3,000. 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

\$152,000. Income from interest, which accrues primarily from funds held in the Local Government Investment Pool.

30-4411 – Purchasing Partners (NPPGov)

\$460,000. Income which reflects the anticipated revenue from a percentage of the administration fee charged by National Purchasing Partners to local government entities who procure services through their organization. The LOC partners with National Purchasing Partners to provide governmental entities with competitive price agreements on many items through the collective purchasing power of thousands of members nationwide.

30-4416 – CIS City Training Grant

\$117,279. Income received from CIS to support LOC's training programs and efforts.

30-4421 – Sale of the Cottages

\$300,000. LOC's portion of the anticipated income received from the sale of the cottages located next to the Local Government Center.

Event Revenue Streams**30-4510 – Workshops, Seminars & Classes**

\$30,000. Income which reflects anticipated revenue from LOC provided workshops, seminars, and classes.

33-4701 – Annual Conference Registration

\$250,000. Income which reflects the anticipated revenue from registration fees associated with the 2025 LOC Annual Conference.

33-4702 – Annual Conference Training Workshops

\$25,000. Income which reflects the anticipated revenue from special training workshops held during the 2025 LOC Annual Conference for which there is an additional fee to attend.



33-4705 – Annual Conference Exhibitors

\$60,000. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2025 LOC Annual Conference.

33-4708 – Annual Conference Affiliate Workshops

\$17,000. Income which reflects the anticipated revenue for various affiliate organizations to host workshops during the 2025 LOC Annual Conference. Any revenue received is redistributed to the relevant affiliate.

33-4711 – Annual Conference Sponsors

\$220,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2025 LOC Annual Conference.

33-4714 – Spring Conference Registration

\$55,000. Income which reflects the anticipated revenue from registration fees associated with the 2026 LOC Spring Conference.

33-4712– Spring Conference Exhibitors

\$12,950. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2026 LOC Spring Conference.

33-4713 – Spring Conference Affiliate Workshops

\$5,000. Income which reflects the anticipated revenue for various affiliate organizations to host workshops during the 2026 Spring Conference. Any revenue received is redistributed to the relevant affiliate.

33-4715 – Spring Conference Sponsors

\$32,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2026 LOC Spring Conference.

33-4716 – City Day at the Capitol

\$0. Income which reflects the anticipated revenue from registration fees associated with the LOC City Day at the Capitol Event. The LOC will not be hosting a City Day at the Capitol Event in 2026.

Program Revenue Streams

31-4901 – Uniform Traffic Citations

\$81,000. Income received from the sale of city/county traffic citations. The LOC orders citations in bulk, saving local governments approximately 20% of what they would pay on their own, while simultaneously securing an administrative fee for its effort.

50-4700 – STP Apportionment

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

Expenditure Detail by Department

Personnel & Benefits

Payroll Budget FY 2025-26 Summary of Supervising Group

	Budget FY21-22	Budget FY22-23	Budget FY203-24	Budget FY24-25	Budget FY25-26	% of Total
Administration	0.0	1.0	1.0	1.0	1.0	6%
Member Services	8.0	5.5	6.0	7.0	4.0	22%
Finance	0.0	2.0	1.0	0.0	0.0	0%
Communications & Marketing	3.0	2.0	2.0	2.0	1.0	6%
Operations	0.0	0.0	0.0	0.0	4.0	22%
Intergovernmental Relations	6.0	6.5	7.0	7.0	6.0	33%
Legal Research	2.0	2.0	2.0	2.0	2.0	11%
Total	19.0	19.0	19.0	19.0	18.0	100%

Payroll Budget FY 2025-26 Summary of Salary

	Budget FY21-22	Budget FY22-23	Budget FY203-24	Budget FY24-25	Budget FY25-26	% of Total
Administration	\$ -	\$ 232,800	\$ 232,373	\$ 239,444	\$ 254,235	10%
Member Services	\$ 889,600	\$ 480,500	\$ 544,570	\$ 669,160	\$ 450,750	18%
Finance	\$ -	\$ 192,800	\$ 95,297	\$ -	\$ -	0%
Communications & Marketing	\$ 218,150	\$ 223,500	\$ 230,229	\$ 240,023	\$ 158,756	6%
Operations	\$ -	\$ -	\$ -	\$ -	\$ 377,420	15%
Intergovernmental Relations	\$ 788,600	\$ 858,600	\$ 839,739	\$ 868,415	\$ 851,138	34%
Legal Research	\$ 243,800	\$ 299,500	\$ 372,374	\$ 391,157	\$ 379,700	15%
Total	\$ 2,140,150	\$ 2,287,700	\$ 2,314,582	\$ 2,408,199	\$ 2,471,999	100%



Member & Administrative Services

Profile:

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

Personnel Levels:

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

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$1,023,947.

Operating Expenditures:

24-5512 – Staff Training/Development

\$10,000. Includes costs associated with hosting all-staff meetings and gatherings, staff recognition, LOC-branded clothing, and costs incurred by the social committee when hosting special events.

\$3,000	Social Committee
\$7,000	Staff Meetings and Development

24-5515 – Staff Professional Membership

\$2,000. Includes annual membership fees for department staff to belong to certain professional membership organizations, including the following: Oregon State Bar, OCCMA, ICMA, Meeting Professionals International, Society of Government Meeting Planners, Oregon Association of Municipal Recorders, and other relevant organizations.

24-6106 – Contract Services

\$5,000. Includes contracting for any special projects that arise in Fiscal Year 2025/26.

24-6301 – Conferences/Workshops

\$27,500. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development. Conferences may include those hosted by the NLC, OCCMA, OAMR, OCAA, Oregon State Bar Association, and other relevant organizations.

24-6304 – Travel, In-State

\$10,500. Includes coverage for staff mileage reimbursement according to the personnel manual, or expenses incurred by staff to secure a rental car, lodging, meals, and other reasonable expenses when staff travels for meetings, training, and other LOC-related events.

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

\$30,000. Includes payment of the LOC's annual membership dues in the National League of Cities.

24-6409 – Memberships/Sponsorships of Other Organizations

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

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

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

24-6410 – Uniform Traffic Citation Expense

\$75,000. Covers expenses incurred in the production and mailing of city and county traffic citations.

24-6637 – Books/Publications

\$500. Covers the cost of annual subscriptions to professional development resources and other materials.

24-6700 – Miscellaneous

\$1,500. Covers expenses that don't fit neatly into other line items in Member & Administrative Services.

Board of Directors

Profile:

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



Operating Expenditures:

25-5620 – Board Travel

\$27,000. Covers mileage reimbursement expenses for board and staff members to attend board meetings, testify at the Legislature or before state agencies (if done so at the LOC’s request), and attend other LOC organized meetings. Any reimbursement for mileage is done at the current IRS reimbursement rate. The cost of rental cars and airplane tickets, as well as reasonably associated costs, are also included.

25-5623 – Board Meetings

\$60,000. Covers estimated costs (overnight accommodation and meals) for board members and staff to attend five board meetings. In addition, it covers the cost of the venue. The meetings in 2025/2026 are scheduled for these locations but are subject to change if necessary:

October 1, 2025	Portland
December 12, 2025	Corvallis
January 30, 2026	Gearhart
April 22, 2026	Pendleton
June 26, 2026	La Pine

25-5910 – Conferences and Workshops

\$13,000. Covers expenses to send the LOC President and other board members to conferences. The budget estimates that no more than three to four board members will require LOC assistance to

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

President

NLC President's Fly-In	Winter/Spring 2026
LOC Annual Conference	October 2025
LOC Spring Conference	April 2026

Board of Directors Attending LOC Spring & Annual Conference

Annual Conference	October 2025
Spring Conference	April 2026

25-6700 – Miscellaneous

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

Technical, Equipment & Furniture

Profile:

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

Operating Expenditures:

24-6405 – Telephone

\$15,000. Includes office phone service, LOC-owned cell phones, and minor repairs/ changes to the phone system hardware and software.

26-6106 – Contract Services

\$60,000. Covers the majority of the LOC's IT contracts and subscription services, including ATS Services, Socrata, Apple Developer Account, iMIS, the city of Keizer (serves as IT administrator for the LOC), and other contracts and services needed to ensure the organization's IT needs are properly managed.

26-6808 – Building Technology

\$3,000. Covers the cost of internet access for the LOC.

26-8105 – Computer Hardware

\$40,000. Covers planned replacements of laptops, tablets, audio and video recording devices, associated computer accessories, small printers, and other technology that ensures efficient operations. Keizer IT has also recommended the purchase of a backup server which will require additional fiber to be run from the server room to the 2nd floor.

26-8108 – Furniture & Equipment

\$2,000. Covers maintenance of or the purchase of office furniture and equipment.

26-8115 – Computer Software

\$70,000. Covers software purchases and any renewals anticipated for the coming year. This includes: Office 365, Qualtrics, Adobe Suite, Zoom, PayChex fees, Apple.com Business Essentials subscription, QuickBooks, SMARSH, antivirus software, and others.

Training

Profile:

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

Operating Expenditures:

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

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



32-5632 – Elected Essentials/Municipal Fundamentals

\$10,000. Covers all costs (room rental, food, travel) associated with the Municipal Fundamentals program happening in 2025/26. During odd-numbered years, the LOC conducts a shortened version of Elected Essentials known as Municipal Fundamentals. After the November general elections, the LOC provides a full day training in every region of the state known as Elected Essentials.

32-5634 – Small City Program

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



32-5636 – Regional Meetings

\$30,000. Covers travel and other expenses associated with regional meetings hosted by the LOC President. This will cover additional regional meetings in 2026 for the president and staff to begin receiving feedback on the Oregon Municipal Policy and the Legislative Priority Process per the LOC Board of Directors adopted Strategic Plan.

Conferences

Profile:

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

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

Operating Expenditures:

2025 Annual Conference

33-5620 – Annual Conference Travel

\$15,000. Covers the anticipated cost of contracted buses for mobile tours and reimbursement for staff travel.

33-5629 – Annual Conference Affiliate Workshops

\$17,000. 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

\$260,000. Covers the expenses for all beverage services, meals (including the annual banquet), and receptions provided by the host hotel/conference center.

33-5923 – Annual Conference Hotel, Lodging

\$17,500. Covers the lodging costs for LOC staff during the Annual Conference, as well as any costs required to provide free parking for conference attendees.

33-5926 – Annual Conference Speakers

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

33-5929 – Annual Conference Decorator, Pipe and Drape

\$15,000. Covers expenses from the pipe and drape company for the exhibit hall, registration area, furniture rental, etc.

33-5935 – Annual Conference Signage

\$1,000. Covers the design and production costs of specialty signs.

33-5938 – Annual Conference Awards

\$1,200. Covers the purchase of awards and any services associated with distributing or calling attention to the awards and the recipients thereof.

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

\$68,000. Covers audiovisual equipment costs and technician labor for all conference sessions, staging, and internet charges.





**33-5948 – Annual Conference
A/V Equipment – Venue**

\$22,000. Covers WIFI and hardwire internet charges from the venue. Also includes the cost for podiums, risers, and other staging furniture used during the conference.

**33-6106 – Annual Conference
Contract Services**

\$33,000. Covers contracts for needed services during the conference, including a conference app, photography, and registration kiosks.

33-6216 – Conference Supplies

\$2,500. Covers the cost of conference-related supplies for the Annual and Spring Conferences.

33-6222 – Annual Conference Printing

\$200. Covers the cost of general printing materials.

33-6224 –Recording Sessions

\$7,500. Covers the cost of recording sessions from two rooms of the conference during each day of the event. Included in the cost is producing the sessions so they can become on-demand videos.

33-6226 – Annual Conference Scholarships

\$50,000. Covers the cost of providing scholarships to LOC members to attend the LOC Annual Conference. This year only the LOC will provide additional scholarships for members to attend due to it being the 100th Anniversary of the LOC.

2026 Spring Conference

33-6320 – Spring Conference Travel

\$5,000. Covers the cost of contracted buses for mobile tours and transportation costs, including mileage or vehicle rental fees incurred by LOC staff.



33-6321 – Spring Conference Affiliate Workshops

\$5,000. Covers the cost the LOC anticipates incurring to host affiliate workshops during the LOC Spring Conference. The affiliates will reimburse the LOC any costs it incurs for these workshops.

33-6322 – Spring Conference Banquet Services

\$40,000. Covers expenses for beverage services, meals, and receptions during the Spring Conference.

33-6324 – Spring Conference Hotel, Lodging

\$3,500. Covers the lodging costs incurred by LOC staff.

33-6326 – Spring Conference Speakers

\$5,000. Covers the contract fee, travel, and lodging expenses for the keynote speaker. This line may also be used to cover the expenses of other speakers.

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

\$8,500. Covers the venue rental fees, WIFI, hardware internet charges, and any other services related to the venue or technology needs.

33-6330 – Spring Conference Scholarships

\$6,000. Covers the cost of LOC members receiving a scholarship to attend the LOC Spring Conference.

City Day at the Capitol

No funds were budgeted for this event since it is an even-numbered year.

National League of Cities’ Congressional City Conference

33-6736 – Delegation Meeting

\$4,000. Covers the cost of hosting a meeting between LOC officials and the Oregon federal delegation during the National League of Cities’ Congressional City Conference.

33-6737 – Printing/Shipping

\$750. Covers the cost of printing and shipping materials related to the National League of Cities’ Congressional City Conference.

33-6738 – Reception

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

33-6739 – Registration

\$8,000. Covers the registration costs of LOC staff, LOC President, Vice President, Treasurer, and no more than three board of directors to



attend the National League of Cities' Congressional City Conference. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6740 – Transportation

\$10,500. Covers the cost of transportation to the National League of Cities' Congressional City Conference for LOC staff, LOC President, Vice President, Treasurer, and no more than three board of directors. This also covers any transportation-related fees during the conference. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6741 – Lodging

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

33-6742 – Meals

\$5,000. Covers the cost of meals during the National League of Cities' Congressional City Conference for LOC staff, LOC President, Vice President, Treasurer, and no more than three board of directors. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

National League of Cities' City Summit

33-6940 – Registration

\$8,000. Covers the registration costs of LOC staff, LOC President, Vice President, and Treasurer attending the National League of Cities' City Summit. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6941 – Transportation

\$6,000. Covers the cost of transportation to the National League of Cities' City Summit for LOC staff, LOC President, Vice President, and Treasurer. This also covers any transportation-related fees during the conference. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6942 – Lodging

\$12,000. Covers the cost of lodging during the National League of Cities' City Summit for LOC staff, LOC President, Vice President, and Treasurer. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

33-6943 – Meals

\$5,000. Covers the cost of meals during the National League of Cities' City Summit for LOC staff, LOC President, Vice President, and Treasurer. If one of the three officers cannot attend the event, or does not utilize LOC fiscal resources to attend the event, the Executive Director may utilize the unused funds to send another member of the Board of Directors to the event.

Communications & Marketing

Profile:

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

Personnel Levels:

1 – Communications & Business Development Director

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$241,784.16.

Operating Expenditures:

34-5910 – Conferences and Workshops

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

34-6106 – Contract Services

\$72,000. Covers freelance professional services for: website maintenance, website development, marketing consultation, social media management, and proofreading LOC publications.

34-6210 – Sponsor & Vendor Development

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

34-6211 – Postage

\$500. Covers the cost of miscellaneous mailings for the Communications Department.

34-6219 – Books/Publications

\$3,500. Covers the cost of annual subscriptions to media tracking/clipping services, online news subscriptions, and the purchase of resource books, including the AP Style Manual.

34-6222 – Printing

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

34-6412 – Marketing

\$20,000. Covers the costs for the production of strategic marketing materials, including, but not limited to the LOC Wall Calendar, brochures, promotional items, etc.

34-6700 – Miscellaneous

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

Operations Department

Profile:

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

Personnel Levels:

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

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$548,384.78.

Operating Expenditures:

24-5519 – Internal Recruiting

\$2,000. Includes the cost of advertising and other recruitment expenses when the LOC conducts a recruitment effort to fill a vacancy.

24-6516 – Maintenance, Local Government Center

\$120,000. Includes expenses related to the Local Government Center building such as utility charges, janitorial services, reserve funds, and maintenance of the building, parking lots, and adjacent trust-owned cottages.

24-6519 – Repair and Maintenance Auto

\$5,000. Includes expenses which will cover costs associated with the routine maintenance of the LOC vehicles.

24-6635 – Insurance

\$20,000. Includes the cost of LOC’s annual premiums for securing insurance, including property, liability, and cyber.

24-6150 Bank/Credit Card Fees

\$35,000. Includes costs associated with LOC’s banking and credit card fees, including fees assessed by credit card companies for taking payment via their cards.

24-6211 – Postage

\$3,000. Includes postage costs for general mailings not associated with a specific fund or project.

24-6216 – Office Supplies

\$7,500. Includes costs which will cover the bulk of supplies needed for office operations.

24-6219 – Books/Publications

\$500. Covers the cost of annual subscriptions for books and publications needed for LOC staff.

24-6225 – Printing/Copier Lease

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

35-5001 – Staff Professional Membership

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

35-5002 – Conferences and Workshops

\$10,000. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development. Conferences may include those hosted by GFOA, OCCMA, iMIS, SGMP, and other relevant organizations.

35-5003 – Contract Services

\$32,500. Covers the cost of professional service contracts that augment the services provided by the department, including the contract for audit services.

35-5004 – Subscription Services

\$500. Includes subscription service fees needed for departmental staff.

35-6700 – Miscellaneous

\$1,500. Covers expenses that don't fit neatly into other line items in the Operations Department budget.

Intergovernmental Relations

Profile:

The Intergovernmental Relations Department includes six FTE. The primary function of the department is to facilitate the LOC's policy development process. 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 – Lobbyists

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$1,296,723.

Operating Expenditures:

37-5515 – Staff Professional Memberships

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

37-5910 – Workshops/Conferences

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

37-6106 – Contract Services

\$5,000. Covers the cost of outside professional services that may augment the services provided by the department.

37-6166 – Grass Roots Program

\$5,000. Covers costs associated with special events, materials, and supplies related to the LOC's grassroots efforts.

37-6219 – Books/Publications

\$500. Covers the cost of annual subscriptions for books and publications needed for the Intergovernmental Department.

37-6700 – Miscellaneous

\$1,500. Covers expenses that don't fit neatly into other line items in the Intergovernmental Department budget.

Legal/Research

Profile:

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

Personnel Levels:

1 – General Counsel

1 – Assistant General Counsel

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$551,163.

Operating Expenditures:

38-5515 – Staff Professional Memberships

\$3,000. Covers staff professional membership for members of the department, including fees associated with membership in the Oregon State Bar, OCCA, IMLA, and other organizations germane to the professional obligations of departmental staff.

38-5910 – Conferences and Workshops

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

38-6106 – Contract Services

\$130,000. Covers the cost of professional service contracts that augment the services provided by the department. This line allows the LOC General Counsel, in consultation with the Executive Director, to secure the services of outside legal counsel and research consultants to assist on projects wherein their expertise is required.

\$50,000	Legal Services for Amicus Briefs & Litigation
\$60,000	Aljets Research Consulting Services
\$5,000	ADA Rulemaking Compliance for LOC website
\$15,000	Miscellaneous

38-6218 – Subscription Services

\$10,000. 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).

38-6219 – Books and Publications

\$500. Covers the cost of annual subscriptions for books and publications needed for the Legal/Research Department.

38-6700 – Miscellaneous

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

Cash Reserves

The proposed budget utilizes cash reserve funds in two ways.

First, per the LOC Cash Reserve Policy, \$1,537,287.18 is placed in restricted reserves. It reflects the equivalent of 25% of the total expenditures of the General Fund at the start of the fiscal year. In the event of an emergency, the resources allocated to the Emergency Fund will allow the LOC to continue normal operations for 4 months.

Second, also per the Cash Reserve Policy, \$200,000 is placed in the Building & Equipment Fund. The \$200,000 allocated to the Building & Equipment Fund in Fiscal Year 2024/25 was not utilized and is thereby being carried over this fiscal year. In addition, staff plan to add LOC's portion of the sale of the cottages into the Building & Equipment Fund. This money will be utilized to remodel the second floor and to help with the LOC portion of a first-floor remodel. The second floor remodel will allow staff to make better use of the current office space and may allow the LOC to create permanent rental space. It will also be used to do tech upgrades in LOC conference rooms. The Finance Committee is also recommending that \$150,000 be allocated to the Revenue Reform project.

Once the allocation from the Contingency Reserves is made, the LOC retains \$3,598,909 in unallocated funds, of which \$150,000 will be transferred to the Revenue Reform project, leaving a projected ending fund balance in Contingency Reserves of \$3,448,909.

Building & Equipment Fund

Summary of Revenue and Expenditures

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

The LOC has begun holding money in a Technology/Capitol Project fund to account for large scale technology purchases in the future. There is currently \$30,000 in the fund and staff is hoping to utilize a portion of these funds to make upgrades to its meeting spaces on the second floor.

Operating Expenditures

60-7001 – Remodeling/Improvements

\$400,000. This money will come from the LOC portion of the sale of the cottages and will be used to remodel the first and second floors of the Local Government Center. The LOC is also budgeting an additional \$100,000 to help with the renovation, which will allow \$200,000 to remain in contingency. The first-floor remodel will include the addition of gender-neutral bathrooms and will improve the functionality of the current layout to make a conference room that can comfortably fit 100 people for trainings and large meetings. OSBA is working with an architectural firm on drawings. The second-floor remodel will include reconfiguring the LOC office space to make it more functional and allow for full-time rental space.

60-7003 – Contingency

\$0. Currently, there is \$200,000 in this fund. If needed the LOC could utilize some of these funds to help with remodeling and tech upgrades.

60-7004 – Technology/Capital Projects

\$15,000. The LOC would like to utilize these funds to help with tech upgrades to the LOC conference rooms.

Automobile Fund

Summary of Revenue and Expenditures

The Automobile Fund's purpose is to provide funding to replace the LOC's vehicle. The targeted amount for the Automobile Fund shall be reviewed by the LOC Budget Committee annually. Each year the LOC will transfer \$10,000 into the Automobile Fund so that within five to six years the LOC can purchase a vehicle for cash. As a vehicle was purchased in Fiscal Year 2023/24, the first transfer from the General Fund occurred in Fiscal Year 2024/25, this year's transfer will create an ending year balance of \$20,000.

Operating Expenditures

60 7005 – Automobile Purchase

\$0. The LOC will not be purchasing a new vehicle.

Special Projects Fund

Summary of Revenue and Expenditures

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

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

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

Operating Expenditures

39-6806 – Contract Services

\$230,000. Covers the costs of special contract services that are used to augment LOC services. The funds are intended as one-time or periodic expenses and are not intended to be considered as part of the LOC’s ongoing organizational needs. The \$150,000 for the revenue consultant will be funded through surplus funds.

39-5200	Revenue Consultant	\$150,000
39-5220	Centennial Celebration	\$30,000
39-5250	Housing Data Consultant	\$50,000

Note, the \$30,000 to commemorate the centennial will be used to expand upon normally budgeted programming for the annual conference and continued marketing.

39-5104 – Land Use Attorney

\$5,000. Covers the cost of hiring a limited duration contract land use attorney to assist the housing and land use lobbyist during the 2026 Legislative Session.

Consolidated Budget

	<u>Total</u>
General Fund Revenue	
Beginning General Fund Revenue	\$ 5,102,602.89
Primary General Revenue Streams	
22 4050 Dues Member Cities	2,383,634.00
22 4053 Dues Associate Members	47,250.00
22 4054 Dues Business Partners	68,000.00
22 4102 Affiliates OCCMA	46,149.00
22 4105 Affiliates OMA	30,319.00
22 4108 Affiliates OCAA	6,457.00
22 4111 Affiliates OCPDA	5,000.00
22 4114 Affiliates OMEU	4,338.46
22 4120 CIS Administration	1,391,466.00
22 4255 Rent/Lease Space	8,800.00
22 4258 Miscellaneous Income	1,000.00
22 4261 Job Ads	35,000.00
22 4264 Data Pulls	100.00
22 4267 American Legal Publishing	3,000.00
22 4290 Interest Income	152,000.00
30 4411 Purchasing Partners	460,000.00
30 4416 CIS City Training/Grant	117,279.00
30 4421 Sale of Cottages	300,000.00
Total Primary General Revenue Streams	\$ 5,059,792.46
Events General Fund Revenue	
30 4400 Member Services	
30 4510 Workshops, Seminars & Classes	30,000.00
Total Member Services	\$ 30,000.00
33 4700 Annual Conference	
33 4701 Registration Income	250,000.00
33 4702 Training Workshops	25,000.00
33 4705 Exhibitors	60,000.00
33 4708 Affiliate Workshops	17,000.00
33 4711 Conference Sponsors	220,000.00
Total Annual Conference	\$ 572,000.00
33 4714 Spring Conference	55,000.00
33 4712 SC- Exhibitors	12,950.00
33 4713 SC- Affiliate Workshops	5,000.00
33 4715 SC-Conference Sponsors	32,000.00
Total Spring Conference	\$ 104,950.00
Total Events General Fund Revenue	\$ 706,950.00
70 4820 Program Revenue	
31 4901 Uniform Traffic Citations Revenue	81,000.00
50 4700 STP Appropriation	185,000.00
Total Program Revenue	\$ 266,000.00
Transfer in from Contingency Reserves	\$ 150,000.00
Total Income	\$ 6,182,742.46

General Fund Expenses

23 5000 Personnel and Benefits

23 5001 Administration	254,235.00
23 5002 Member Services	450,750.00
23 5004 Communications and Marketing	158,756.13
23 5005 Operations Department	377,420.00
23 5006 Intergovernmental Relations	851,137.59
23 5008 Legal/Research	379,700.00
23 5010 Payroll Taxes	220,500.00
23 5011 PERS	665,000.00
23 5020 Workers Compensation	5,000.00
23 5030 Employee Benefits	338,500.00

Total Personnel and Benefits	\$ 3,700,998.72
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24 5000 Administration

24 5512 Staff Training Development	10,000.00
24 5515 Staff Professional Development	2,000.00
24 6106 Contract Services	5,000.00
24 6301 Conferences & Workshops	27,500.00
24 6304 Staff Travel/In-State	10,500.00
24 6406 NLC Membership	30,000.00
24 6409 Membership/Sponsorships of Other Organizations	12,000.00
24 6410 Uniform Traffic Citation	75,000.00
24 6637 Books/Publications	500.00
24 6700 Miscellaneous	1,500.00

Total Administration	\$ 174,000.00
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25 5000 Board

25 5620 Board Travel	27,000.00
25 5623 Board Meetings	60,000.00
25 5910 Conferences/Workshops	13,000.00
25 6700 Miscellaneous	2,500.00

Total Board	\$ 102,500.00
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26 5000 Technology, Equipment & Furniture

24 6405 Telephone	15,000.00
26 6106 Contract Services	60,000.00
26 6808 Building Technology	3,000.00
26 8105 Computer Hardware	40,000.00
26 8108 Furniture Equipment	2,000.00
26 8115 Computer Software	70,000.00

Total Technology, Equipment & Furniture	\$ 190,000.00
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32 5600 Training

32 5623 Meeting Rooms & Catering	3,000.00
32 5626 Training Contracts	25,000.00
32 5632 Elected Essentials Municipal Fundamentals	10,000.00
32 5634 Small City Program	7,500.00
32 5636 Regional Meetings	30,000.00

Total Training	\$ 75,500.00
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33 5000 Conference

33 5001 Annual Conference	
33 5620 Annual Conference Travel	15,000.00

33 5629 Annual Conference Affiliate Workshops	17,000.00
33 5920 Annual Conference Hotel-Banquet Services	260,000.00
33 5923 Annual Conference Hotel-Lodging	17,500.00
33 5926 Annual Conference Speakers	25,000.00
33 5929 Annual Conference Decorator-Pipe & Drape	15,000.00
33 5935 Annual Conference Signage	1,000.00
33 5938 Annual Conference Awards	1,200.00
33 5946 Annual Conference AV Equipment	68,000.00
33 5948 Annual Conference AV Equipment-Hotel	22,000.00
33 6106 Annual Conference Contract Services	33,000.00
33 6222 Annual Conference Printing	200.00
33 6224 Annual Conference Recording Sessions	7,500.00
33 6226 Annual Conference Scholarships	50,000.00
Total Annual Conference	\$ 532,400.00
33 6300 Spring Conference	
33 6320 SC - Travel	5,000.00
33 6321 SC - Affiliate Workshops	5,000.00
33 6322 SC - Banquet Services	40,000.00
33 6324 SC - Hotel Lodging	3,500.00
33 6326 SC - Speakers	5,000.00
33 6328 SC - Venue, A/V Equip - Other	8,500.00
33 6330 SC- Scholarships	6,000.00
Total Spring Conference	\$ 73,000.00
33 6730 NLC Congressional Cities Conference	
33 6736 Delegation Meeting	4,000.00
33 6737 Printing/Shipping	750.00
33 6738 Reception	15,000.00
33 6739 Registration	8,000.00
33 6740 Transportation	10,500.00
33 6741 Lodging	18,000.00
33 6742 Meals	5,000.00
Total NLC Congressional Cities Conference	\$ 61,250.00
33 6920 NLC City Summit	
33 6940 Registration	8,000.00
33 6941 Transportation	6,000.00
33 6942 Lodging	12,000.00
33 6943 Meals	5,000.00
Total NLC City Summit	\$ 31,000.00
33 6930 Conference Office Expense	
33 6216 Supplies	2,500.00
Total Conference Office Expense	\$ 2,500.00
Total Conference	\$ 700,150.00
34 5000 Communication & Marketing	
34 5910 Conferences & Workshops	4,000.00
34 6106 Contract Services	72,000.00
34 6210 Sponsor & Vendor Development	3,500.00
34 6211 Postage	500.00
34 6219 Books/Publications	3,500.00
34 6222 Printing	1,000.00

34 6412 Marketing	20,000.00
34 6700 Miscellaneous	1,500.00
Total Communication & Marketing	\$ 106,000.00
35 5000 Operations	
24 5519 Internal Recruiting	2,000.00
24 6516 Maintenance - Local Gov Center	120,000.00
24 6519 Repair & Maintenance - Auto	5,000.00
24 6635 Insurance	20,000.00
24 6910 Office Expense	
24 6150 Bank/Credit Cards Fees	35,000.00
24 6211 Postage	3,000.00
24 6216 Supplies	7,500.00
24 6219 Books/Publications	500.00
24 6225 Printing	8,000.00
Total Office Expense	\$ 54,000.00
35 5001 Staff Professional Membership	500.00
35 5002 Conferences/Workshops	10,000.00
35 5003 Contract Services	32,500.00
35 5004 Subscription Services	500.00
35 6700 Miscellaneous	1,500.00
Total Operations	\$ 246,000.00
37 5000 Intergovernmental	
37 5515 Membership/Dues	5,000.00
37 5910 Conferences/Workshops	24,000.00
37 6106 Contract Services	5,000.00
37 6166 Grass Roots Program	5,000.00
37 6910 Office Expense	
37 6219 Books/Publications	500.00
37 6700 Miscellaneous	1,500.00
Total 37 6910 Office Expense	\$ 2,000.00
Total Intergovernmental	\$ 41,000.00
38 5000 Legal & Research	
38 5515 Staff Professional Memberships	3,000.00
38 5910 Conferences & Workshops	8,000.00
38 6106 Contract Services	130,000.00
38 6218 Subscription Services	10,000.00
38 6219 Books/Publications	500.00
38 6700 Miscellaneous	1,500.00
Total Legal & Research	\$ 153,000.00
39 5000 Special Project Expense	
39 5200 Revenue Consultant	150,000.00
39 5220 Centennial	30,000.00
39 5250 Housing Data Consultant	50,000.00
Total Special Project Expense	\$ 230,000.00
39 6100 Contract Services - Limited Duration	
39 5104 Land use Attorney	5,000.00
Total Contract Services - Limited Duration	\$ 5,000.00
60 7000 Building & Equipment	
60 7001 Building & Equipment	400,000.00

60 7004 Technology Capital Projects	15,000.00
60 7005 Automobile Purchase	10,000.00
Total Building & Equipment	\$ 425,000.00
Total Expenses	\$ 6,149,148.72
Net Operating Income	\$ 33,593.74
Net Income	\$ 33,593.74
Beginning Fund Revenue	5,136,196.63
Restricted Reserves (25 % of Operating Expenses)	1,537,287.18
Contingency Reserves*	\$ 3,598,909.45
Transfer to Revenue Consultant	150,000.00
Total Transfer from Contingency Reserves	150,000.00
Ending Balance Contingency Reserves	3,448,909.45
Total Expenses for All Funds	\$ 6,149,148.72

* This is the amount of anticipated surplus in FY 2025-26

Consolidated Budget - Multi-Year Review

	Budget FY 22-23	Actual FY 22-23	Budget FY 23-24	Actual FY 23-24	Budget FY 24-25	Estimated Year End FY 24-25
General Fund Revenue						
Primary General Revenue Streams						
22 4050 Dues Member Cities	\$ 2,104,000.00	\$ 2,104,121.84	\$ 2,251,578.97	\$ 2,251,578.04	\$ 2,319,814.80	\$ 2,319,580.49
22 4053 Dues Associate Members	\$ 30,000.00	\$ 31,000.00	\$ 30,000.00	\$ 33,500.00	\$ 42,250.00	\$ 41,800.00
22 4054 Dues Business Partners	\$ 40,000.00	\$ 64,200.00	\$ 45,000.00	\$ 67,200.00	\$ 60,000.00	\$ 78,900.00
22 4102 Affiliates OCCMA	\$ 35,500.00	\$ 31,938.67	\$ 32,000.00	\$ 37,763.70	\$ 44,152.00	\$ 66,555.00
22 4105 Affiliates OMA	\$ 25,850.00	\$ 36,426.16	\$ 26,000.00	\$ 26,522.48	\$ 28,187.00	\$ 42,625.00
22 4108 Affiliates OCAA	\$ 6,400.00	\$ 8,096.42	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,150.00
22 4111 Affiliates OCPDA	\$ 1,600.00	\$ 3,167.11	\$ 4,000.00			
22 4114 Affiliates OMEU	\$ 4,000.00	\$ 2,185.70	\$ 2,000.00	\$ 4,000.00	\$ 4,264.00	\$ 4,191.75
22 4120 CIS Administration	\$ 1,206,000.00	\$ 1,207,457.00	\$ 1,774,615.00	\$ 1,306,162.00	\$ 1,354,621.00	\$ 1,354,621.00
22 4255 Rent/Lease Space	\$ 9,000.00	\$ 2,264.72	\$ 9,000.00	\$ 9,164.72	\$ 9,000.00	\$ 14,664.72
22 4258 Miscellaneous Income	\$ 1,000.00	\$ 9,022.86	\$ 1,000.00		\$ 1,000.00	\$ -
22 4261 Job Ads	\$ 20,000.00	\$ 35,409.97	\$ 30,000.00	\$ 27,070.00	\$ 30,000.00	\$ 30,195.00
22 4264 Data Pulls	\$ 500.00	\$ 80.00	\$ -	\$ 185.00		\$ 200.00
22 4267 American Legal Publishing	\$ 3,300.00	\$ 3,110.40	\$ 2,000.00	\$ 2,203.21	\$ 2,000.00	\$ 7,684.38
22 4290 Interest Income	\$ 30,000.00	\$ 158,622.54	\$ 30,000.00	\$ 311,529.10	\$ 30,000.00	\$ 263,398.18
30 4411 Purchasing Partners	\$ 320,000.00	\$ 262,731.75	\$ 320,000.00	\$ 520,204.52	\$ 400,000.00	\$ 450,458.25
30 4416 CIS City Training/Grant	\$ 104,000.00	\$ 103,701.00	\$ 146,841.00	\$ 117,765.00	\$ 114,173.00	\$ 114,173.00
30 4419 Web Services Program	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00		\$ 1,500.00	\$ -
Total Primary General Revenue Streams	\$ 3,943,650.00	\$ 4,066,536.14	\$ 4,712,534.97	\$ 4,720,847.77	\$ 4,446,961.80	\$ 4,795,196.77
Events General Fund Revenue						
30 4400 Member Services						
30 4413 SGR Program	\$ 500.00	\$ -	\$ 500.00			
30 4510 Workshops, Seminars & Classes	\$ 45,000.00	\$ 9,939.21	\$ 35,000.00	\$ 25,428.85	\$ 35,000.00	\$ 28,000.00
Total Member Services	\$ 45,500.00	\$ 9,939.21	\$ 35,500.00	\$ 25,428.85	\$ 35,000.00	\$ 28,000.00
33 4700 Annual Conference						
33 4701 Registration Income	\$ 220,000.00	\$ 192,170.00	\$ 200,000.00	\$ 204,985.00	\$ 220,000.00	\$ 224,337.50
33 4702 Training Workshops	\$ 20,000.00	\$ 12,960.00	\$ 15,000.00	\$ 28,050.00	\$ 20,000.00	\$ 15,285.00
33 4705 Exhibitors	\$ 40,000.00	\$ 49,150.00	\$ 45,000.00	\$ 47,400.00	\$ 50,000.00	\$ 103,911.00
33 4708 Affiliate Workshops	\$ 15,500.00	\$ 14,630.00	\$ 15,500.00	\$ 12,920.00	\$ 15,500.00	\$ 16,815.00
33 4711 Conference Sponsors	\$ 100,000.00	\$ 189,000.00	\$ 175,000.00	\$ 292,300.00	\$ 200,000.00	\$ 189,800.00
Total Annual Conference	\$ 395,500.00	\$ 457,910.00	\$ 450,500.00	\$ 585,655.00	\$ 505,500.00	\$ 550,148.50
33 4714 Spring Conference						
33 4712 SC- Exhibitors	\$ 7,500.00	\$ 14,800.00	\$ 20,000.00	\$ 13,950.00	\$ 20,000.00	\$ 17,450.00
33 4713 SC- Affiliate Workshops	\$ 5,000.00	\$ 2,651.60	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 7,950.00
33 4715 SC-Conference Sponsors	\$ 27,000.00	\$ 29,500.00	\$ 30,000.00	\$ 36,400.00	\$ 30,000.00	\$ 39,225.00
Total Spring Conference	\$ 64,500.00	\$ 103,040.60	\$ 85,000.00	\$ 104,045.00	\$ 90,000.00	\$ 158,215.00
33 4716 City Day at the Capital Registration	\$ 10,000.00	\$ 8,680.00	\$ -	\$ 40.00	\$ 15,000.00	\$ 24,230.00
Total Events General Fund Revenue	\$ 515,500.00	\$ 579,569.81	\$ 571,000.00	\$ 715,168.85	\$ 645,500.00	\$ 760,593.50
22 4117 EBS Administration	\$ 24,400.00	\$ 24,397.00	\$ 24,400.00	\$ -	\$ -	
40 47005 Transfers In- Contract Lobbyist	\$ 147,920.00	\$ -				
Total General Fund Revenue	\$ 4,631,470.00	\$ 4,670,502.95	\$ 5,307,934.97	\$ 5,436,016.62	\$ 5,092,461.80	\$ 5,555,790.27
70 4820 Program Revenue						
31 4901 Uniform Traffic Citations Revenue	\$ 50,000.00	\$ 86,715.26	\$ 50,000.00	\$ 97,910.53	\$ 50,000.00	\$ 77,333.62
50 4700 STP Appropriation	\$ 185,000.00	\$ 256,305.00	\$ 185,000.00	\$ 166,195.00	\$ 185,000.00	\$ 210,000.00
Total Program Revenue	\$ 235,000.00	\$ 343,020.26	\$ 235,000.00	\$ 264,105.53	\$ 235,000.00	\$ 287,333.62
Uncategorized Income						
00 2300 Funds requested for Special Projects 2024			\$ 270,000.00	\$ 270,000.00	\$ 385,000.00	\$ 385,000.00
40 47005 Transfers In - Contract Lobbyist			\$ 45,000.00	\$ 45,000.00	\$ 62,000.00	\$ 62,000.00
Total Income	\$ 4,866,470.00	\$ 5,013,523.21	\$ 5,857,934.97	\$ 6,015,122.15	\$ 5,774,461.80	\$ 6,290,123.89
Gross Profit	\$ 4,866,470.00	\$ 5,013,523.21	\$ 5,857,934.97	\$ 6,015,122.15	\$ 5,774,461.80	\$ 6,290,123.89
General Fund Expenses						
23 5000 Personnel and Benefits						
23 5001 Administration	\$ 232,800.00	\$ 218,738.36	\$ 232,373.23	\$ 238,607.97	\$ 239,444.00	\$ 242,407.37
23 5002 Member Services	\$ 480,500.00	\$ 431,373.38	\$ 544,570.12	\$ 536,998.41	\$ 669,160.45	\$ 611,148.00
23 5003 Finance	\$ 192,800.00	\$ 168,019.46	\$ 95,297.28	\$ 96,956.51	\$ -	\$ -
23 5004 Communications and Marketing	\$ 223,500.00	\$ 226,135.00	\$ 230,228.54	\$ 234,193.94	\$ 240,022.86	\$ 240,272.02
23 5005 Operations Department						
23 5006 Intergovernmental Relations	\$ 858,600.00	\$ 794,059.75	\$ 839,738.89	\$ 815,886.52	\$ 868,415.33	\$ 827,901.85
23 5008 Legal/Research	\$ 299,500.00	\$ 296,184.57	\$ 372,373.87	\$ 404,901.03	\$ 391,157.00	\$ 418,966.78
23 5010 Payroll Taxes	\$ 185,000.00	\$ 148,192.34	\$ 185,000.00	\$ 181,472.86	\$ 192,096.00	\$ 179,557.27
23 5011 PERS	\$ 571,500.00	\$ 478,725.31	\$ 579,000.00	\$ 754,554.20	\$ 617,589.00	\$ 608,161.59
23 5020 Workers Compensation	\$ 11,000.00	\$ 3,521.26	\$ 11,000.00	\$ 3,132.88	\$ 11,000.00	\$ 293.06
23 5030 Employee Benefits	\$ 290,000.00	\$ 310,559.11	\$ 378,000.00	\$ 328,699.36	\$ 396,016.00	\$ 261,533.44
23 5040 Cell Phones	\$ 19,000.00	\$ 12,459.70		\$ -	\$ -	
24 6109 Temporary Services	\$ 10,000.00	\$ 16,064.24		\$ (200.00)	\$ -	
Total Personnel and Benefits	\$ 3,374,200.00	\$ 3,104,032.48	\$ 3,467,581.93	\$ 3,595,203.68	\$ 3,624,900.64	\$ 3,390,241.38

24 5000 Administration												
24 5512 Staff Training Development	\$	10,000.00	\$	9,255.97	\$	15,000.00	\$	7,024.99	\$	10,000.00	\$	10,000.00
24 5515 Staff Professional Development	\$	2,500.00	\$	595.00	\$	3,000.00	\$	1,373.00	\$	4,000.00	\$	2,072.00
24 6106 Contract Services	\$	2,000.00	\$	21,986.69	\$	5,000.00			\$	16,000.00	\$	18,016.00
24 6301 Conferences & Workshops	\$	37,000.00	\$	26,777.65	\$	45,000.00	\$	28,928.31	\$	45,000.00	\$	40,000.00
24 6304 Staff Travel/ In-State	\$	15,000.00	\$	9,488.59	\$	15,000.00	\$	10,706.10	\$	15,000.00	\$	13,500.00
24 6406 NLC Membership	\$	53,000.00	\$	52,014.00	\$	53,000.00	\$	52,559.00	\$	27,000.00	\$	27,283.93
24 6409 Membership/Sponsorships of Other Organizations	\$	15,000.00	\$	7,425.00	\$	12,000.00	\$	10,225.00	\$	16,000.00	\$	5,500.00
24 6410 Uniform Traffic Citation	\$	38,000.00	\$	9,655.80	\$	38,000.00	\$	92,249.37	\$	38,000.00	\$	79,042.57
24 6411 Conference Calls	\$	1,000.00	\$	263.45	\$	750.00						
24 6637 Books/Publications	\$	-	\$	-	\$	-						
24 6700 Miscellaneous	\$	3,000.00	\$	843.00	\$	3,000.00	\$	500.00	\$	3,000.00	\$	1,000.00
Total Administration	\$	176,500.00	\$	138,305.15	\$	189,750.00	\$	203,565.77	\$	174,000.00	\$	196,414.50
24 6800 Finance												
24 6803 Staff Professional Membership	\$	670.00	\$	444.27	\$	3,000.00	\$	2,448.25				
24 6806 Conferences/Workshops	\$	2,000.00	\$	949.44	\$	4,000.00	\$	871.13				
24 6809 Contract Services	\$	40,000.00	\$	33,770.89	\$	40,000.00	\$	31,982.54				
24 6812 Subscription Services	\$	5,400.00	\$	6,110.97	\$	9,000.00	\$	6,669.85				
Total 24 6800 Finance	\$	48,070.00	\$	41,275.57	\$	56,000.00	\$	41,971.77	\$	-	\$	-
25 5000 Board												
25 5620 Board Travel	\$	15,000.00	\$	14,452.84	\$	30,000.00	\$	15,850.15	\$	27,000.00	\$	27,000.00
25 5623 Board Meetings	\$	40,000.00	\$	42,226.61	\$	65,000.00	\$	48,869.21	\$	50,000.00	\$	50,000.00
25 5910 Conferences/Workshops	\$	36,000.00	\$	21,325.36	\$	40,000.00	\$	16,108.61	\$	17,000.00	\$	2,500.00
25 5950 Board Scholarships	\$	20,000.00	\$	15,217.27	\$	24,000.00	\$	23,933.76				
25 5951 Board of Director Headshots	\$	-	\$	-	\$	3,000.00	\$	600.00				
25 6700 Miscellaneous	\$	1,000.00	\$	2,265.13	\$	2,500.00	\$	2,204.60	\$	1,500.00	\$	1,400.00
Total Board	\$	112,000.00	\$	95,487.21	\$	164,500.00	\$	107,566.33	\$	95,500.00	\$	80,900.00
26 5000 Technology, Equipment & Furniture												
26 6405 Telephone	\$	7,000.00	\$	6,000.00	\$	15,000.00	\$	18,729.70	\$	15,000.00	\$	11,674.75
26 5512 Staff Training			\$	301.38								
26 6106 Contract Services	\$	95,000.00	\$	66,403.05	\$	85,000.00	\$	62,469.57	\$	110,000.00	\$	78,500.00
26 6808 Building Technology	\$	5,000.00	\$	526.57	\$	5,000.00	\$	2,748.07	\$	3,000.00	\$	1,427.01
26 8105 Computer Hardware	\$	20,000.00	\$	16,349.89	\$	20,000.00	\$	17,431.73	\$	30,000.00	\$	29,900.00
26 8108 Furniture Equipment	\$	2,500.00	\$	944.97	\$	10,000.00	\$	5,340.41	\$	5,000.00	\$	1,343.13
26 8111 Information Technology			\$	31.98								
26 8115 Computer Software	\$	20,000.00	\$	21,445.66	\$	27,500.00	\$	24,324.90	\$	41,000.00	\$	41,000.00
Total Technology, Equipment & Furniture	\$	149,500.00	\$	112,003.50	\$	162,500.00	\$	131,044.38	\$	204,000.00	\$	163,844.89
30 4510 Member Services			\$	(22,570.00)								
32 5600 Training												
32 5623 Meeting Rooms & Catering	\$	3,000.00	\$	899.75	\$	3,000.00	\$	1,062.71	\$	3,000.00	\$	1,500.00
32 5626 Training Contracts	\$	15,000.00	\$	14,349.77	\$	40,000.00	\$	20,196.28	\$	35,000.00	\$	12,161.60
32 5632 Elected Essentials Municipal Fundamentals	\$	35,000.00	\$	35,168.06	\$	10,000.00	\$	2,433.06	\$	37,000.00	\$	29,651.25
32 5634 Small City Program	\$	7,500.00	\$	4,474.04	\$	7,500.00	\$	5,958.76	\$	10,000.00	\$	5,322.27
32 5636 Regional Meetings	\$	7,500.00	\$	8,091.93	\$	12,000.00	\$	3,653.59	\$	20,000.00	\$	8,185.26
32 5638 Housing Workshop	\$	30,000.00	\$	13,357.63								
32 6910 Office Expense												
32 6150 Bank Fees	\$	500.00	\$	585.70								
32 6211 Postage	\$	500.00										
32 6222 Printing	\$	500.00										
32 6408 Cell Phones	\$	1,000.00	\$	1,237.95								
Total 32 6910 Office Expense	\$	2,500.00	\$	1,823.65								
Total Training	\$	100,500.00	\$	78,164.83	\$	72,500.00	\$	33,304.40	\$	105,000.00	\$	56,820.38
33 5000 Conference												
33 5001 Annual Conference												
33 5620 Annual Conference Travel	\$	10,000.00	\$	13,361.80	\$	10,000.00	\$	2,787.53		10,000.00	\$	7,921.05
33 5629 Annual Conference Affiliate Workshop	\$	15,500.00	\$	14,725.00	\$	15,500.00	\$	5,843.80		15,500.00	\$	16,720.00
33 5920 Annual Conference Hotel-Banquet Services	\$	200,000.00	\$	142,090.36	\$	200,000.00	\$	170,997.80		200,000.00	\$	188,178.36
33 5923 Annual Conference Hotel-Lodging	\$	20,000.00	\$	11,452.36	\$	20,000.00	\$	14,149.62		20,000.00	\$	12,423.76
33 5926 Annual Conference Speakers	\$	25,000.00	\$	40,593.45	\$	35,000.00	\$	17,977.17		35,000.00	\$	22,284.32
33 5929 Annual Conference Decorator-Pipe & Drape	\$	8,500.00	\$	8,285.66	\$	8,500.00	\$	14,545.86		18,000.00	\$	14,702.93
33 5932 Annual Conference Special Printing	\$	4,000.00			\$	4,000.00				2,000.00		
33 5935 Annual Conference Signage	\$	3,000.00	\$	3,030.38	\$	3,000.00	\$	1,452.60		3,000.00	\$	3,188.36
33 5938 Annual Conference Awards	\$	750.00	\$	1,344.33	\$	1,200.00	\$	1,082.86		1,200.00	\$	525.34
33 5946 Annual Conference AV Equipment	\$	40,000.00	\$	41,417.63	\$	50,000.00	\$	50,000.00		50,000.00	\$	50,000.00
33 5948 Annual Conference AV Equipment-Hotel	\$	9,000.00	\$	8,828.80	\$	12,000.00	\$	7,043.94		15,000.00	\$	19,278.70
33 6106 Annual Conference Contract Services	\$	17,500.00	\$	24,407.99	\$	28,000.00	\$	23,245.47		28,000.00	\$	28,196.57
33 6222 Annual Conference Printing	\$	500.00			\$	500.00				500.00	\$	134.85
33 6224 Annual Conference Recording Sessions	\$	20,000.00	\$	9,283.25	\$	12,000.00	\$	13,593.74		15,000.00	\$	7,734.00
33 6226 Annual Conference Scholarships	\$	20,000.00	\$	5,684.51	\$	20,000.00	\$	5,320.07		20,000.00	\$	11,337.98
Total Annual Conference	\$	393,750.00	\$	324,505.52	\$	419,700.00	\$	328,040.46	\$	433,200.00	\$	382,626.22
33 5950 Photographer			\$	1,512.76								
33 6150 Bank Fees			\$	(20.00)								

33 6300 Spring Conference								
33 6320 SC - Travel	\$ 3,000.00	\$ 3,659.35	\$ 3,000.00	\$ 1,025.43	\$ 3,000.00	\$ 2,700.00		
33 6321 SC - Affiliate Workshops								
33 6322 SC - Banquet Services	\$ 20,000.00	\$ 49,780.44	\$ 40,000.00	\$ 51,033.90	\$ 48,000.00	\$ 44,374.70		
33 6324 SC - Hotel Lodging	\$ 4,000.00	\$ 2,766.37	\$ 4,000.00	\$ 2,940.16	\$ 4,000.00	\$ 3,828.64		
33 6326 SC - Speakers	\$ 4,000.00	\$ 1,886.66	\$ 4,000.00	\$ 1,895.00	\$ 4,000.00	\$ 3,515.92		
33 6328 SC - Venue, A/V Equip - Other	\$ 2,000.00	\$ 3,427.91	\$ 2,000.00	\$ 9,021.00	\$ 3,500.00	\$ 3,317.50		
33 6330 SC- Scholarships	\$ 8,000.00	\$ 3,501.06	\$ 6,000.00	\$ 5,149.23	\$ 6,000.00	\$ 2,070.04		
Total Spring Conference	\$ 41,000.00	\$ 65,021.79	\$ 59,000.00	\$ 71,064.72	\$ 68,500.00	\$ 59,806.80		
33 6714 Spring Conference		\$ 6,130.11						
33 6716 City Day at the Capitol Expense								
33 6718 CDC - Travel	\$ 3,000.00	\$ 6,885.19	\$ -	\$ -	\$ 4,500.00	\$ 1,098.06		
33 6720 CDC - Banquet Services	\$ 16,000.00	\$ 19,580.36	\$ -	\$ -	\$ 20,000.00	\$ 25,919.20		
33 6722 CDC - Venue, A/V Equip - Other	\$ 8,000.00	\$ 5,847.60	\$ -	\$ -	\$ 6,000.00	\$ 9,058.10		
33 6724 CDC - Printing	\$ 2,000.00	\$ 532.58	\$ -	\$ -	\$ 1,000.00	\$ 1,036.30		
33 6726 CDC - Scholarships	\$ 1,200.00	\$ 1,042.96	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00		
Total 33 6716 City Day at the Capitol Expense	\$ 30,200.00	\$ 33,888.69	\$ -	\$ -	\$ 32,700.00	\$ 38,311.66		
33 6730 NLC Congressional Cities Conference	\$ 7,500.00	\$ 18,207.46	\$ 12,000.00	\$ 6,504.38				
33 6731 Board Officer Expenses					\$ 11,500.00	\$ 10,839.43		
33 6732 Scholarships	\$ 9,000.00	\$ 11,885.31	\$ 9,000.00	\$ 8,964.53	\$ 4,000.00	\$ 5,453.49		
33 6733 Board Director Expenses					\$ 11,500.00	\$ 11,662.33		
33 6734 Staff Expenses					\$ 7,000.00	\$ 9,127.71		
33 6735 Board & Guest Dinner					\$ 2,000.00	\$ 1,406.35		
33 6736 Delegation Meeting					\$ 3,000.00	\$ 2,296.78		
33 6737 Printing/Shipping					\$ 1,500.00	\$ 478.00		
33 6738 Reception					\$ 10,000.00	\$ 6,389.04		
33 6739 Registration								
33 6740 Transportation								
33 6741 Lodging								
33 6742 Meals								
Total NLC Congressional Cities Conference	\$ 16,500.00	\$ 30,092.77	\$ 21,000.00	\$ 15,468.91	\$ 50,500.00	\$ 47,653.13		
33 6920 NLC City Summit			\$ 12,000.00	\$ 15,160.79	\$ 10,000.00	\$ 5,922.53		
33 6924 Board Director Expenses					\$ 11,500.00	\$ 8,246.92		
33 6925 Staff Expenses					\$ 7,000.00	\$ 1,009.52		
33 6931 Board Officer Expense					\$ 11,500.00	\$ 7,083.69		
33 6935 Board & Guest Dinner					\$ 4,000.00	\$ 3,466.56		
33 6940 Registration								
33 6941 Transportation								
33 6942 Lodging								
33 6943 Meals								
Total NLC City Summit	\$ -	\$ -	\$ 12,000.00	\$ 15,160.79	\$ 44,000.00	\$ 25,729.22		
33 6930 Conference Office Expense								
33 6211 Postage	\$ 1,000.00	\$ 44.13	\$ 1,000.00		\$ 1,000.00			
33 6216 Supplies	\$ 2,500.00	\$ 3,611.27	\$ 2,500.00	\$ 1,216.96	\$ 2,500.00	\$ 2,302.18		
33 6700 Miscellaneous	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00			
Total Conference Office Expense	\$ 4,500.00	\$ 3,655.40	\$ 4,500.00	\$ 1,216.96	\$ 4,500.00	\$ 2,302.18		
Total Conference	\$ 485,950.00	\$ 463,274.28	\$ 516,200.00	\$ 430,951.84	\$ 633,400.00	\$ 556,429.21		
34 5000 Communication & Marketing								
34 5515 Staff Professional Memberships	\$ 500.00	\$ 225.00	\$ 500.00		\$ 500.00	\$ 263.76		
34 5910 Conferences & Workshops	\$ 2,000.00	\$ 970.17	\$ 8,000.00	\$ 47.44	\$ 4,000.00	\$ -		
34 6106 Contract Services	\$ 28,000.00	\$ 30,807.90	\$ 28,000.00	\$ 31,116.30	\$ 23,000.00	\$ 26,905.70		
34 6210 Sponsor & Vendor Development								
34 6211 Postage	\$ 2,500.00	\$ 1,883.31	\$ 2,000.00	\$ 1,608.27	\$ 3,000.00	\$ 842.16		
34 6219 Books/Publications	\$ 1,500.00	\$ 3,004.34	\$ 3,500.00	\$ 4,462.36	\$ 3,500.00	\$ 2,751.57		
34 6222 Printing	\$ 10,000.00	\$ 11,692.00	\$ 13,000.00	\$ 12,381.00	\$ 15,000.00	\$ 5,810.18		
34 6412 Marketing	\$ 10,000.00	\$ 17,084.78	\$ 15,000.00	\$ 14,868.15	\$ 20,000.00	\$ 26,312.00		
34 6700 Miscellaneous	\$ 1,500.00		\$ 1,500.00	\$ 85.96	\$ 1,500.00	\$ -		
Total Communication & Marketing	\$ 56,000.00	\$ 65,667.50	\$ 71,500.00	\$ 64,569.48	\$ 70,500.00	\$ 62,885.37		
35 5000 Operations								
24 5519 Internal Recruiting	\$ 6,000.00	\$ 2,892.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,768.69		
24 6516 Maintenance - Local Gov Center	\$ 112,000.00	\$ 106,694.07	\$ 112,000.00	\$ 112,074.28	\$ 125,000.00	\$ 120,869.77		
24 6519 Repair & Maintenance - Auto	\$ 2,000.00	\$ 692.30	\$ 5,000.00	\$ 1,373.15	\$ 5,000.00	\$ 990.32		
24 6635 Insurance	\$ 9,000.00	\$ 14,564.40	\$ 18,500.00	\$ 15,339.06	\$ 19,000.00	\$ 18,876.73		
24 6910 Office Expense				\$ 2,962.62				
24 6150 Bank/Credit Cards Fees	\$ 14,500.00	\$ 20,532.83	\$ 35,000.00	\$ 29,853.90	\$ 35,000.00	\$ 29,296.39		
24 6211 Postage	\$ 5,000.00	\$ 2,305.23	\$ 4,000.00	\$ 3,824.02	\$ 4,000.00	\$ 3,197.59		
24 6216 Supplies	\$ 10,000.00	\$ 7,644.60	\$ 7,500.00	\$ 2,850.82	\$ 7,500.00	\$ 7,500.00		
24 6219 Books/Publications	\$ 250.00	\$ -	\$ 250.00		\$ 250.00	\$ -		
24 6225 Printing	\$ 8,000.00	\$ 7,825.96	\$ 7,000.00	\$ 6,253.55	\$ 7,000.00	\$ 5,066.16		
Total Office Expense	\$ 37,750.00	\$ 38,308.62	\$ 53,750.00	\$ 45,744.91	\$ 53,750.00	\$ 45,060.14		

35 5001 Staff Professional Membership
 35 5002 Conferences/Workshops
 35 5003 Contract Services
 35 5004 Subscription Services
 35 6700 Miscellaneous

Total Operations	\$ 166,750.00	\$ 163,151.39	\$ 191,250.00	\$ 174,531.40	\$ 204,750.00	\$ 187,565.65
37 5000 Intergovernmental						
37 5515 Membership/Dues	\$ 5,000.00	\$ 7,728.59	\$ 7,500.00	\$ 2,565.68	\$ 2,500.00	\$ 4,045.00
37 5623 Policy Committee Meeting	\$ 1,000.00		\$ 5,000.00			
37 5910 Conferences/Workshops	\$ 35,000.00	\$ 25,833.51	\$ 50,000.00	\$ 45,427.58	\$ 25,000.00	\$ 12,701.08
37 6106 Contract Services	\$ 5,000.00	\$ 2,250.00	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00	
37 6166 Grass Roots Program	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 4,999.25	\$ 5,000.00	\$ 832.31
37 6910 Office Expense						
37 6219 Books/Publications	\$ 500.00	\$ 359.80	\$ 500.00		\$ 500.00	\$ 74.98
37 6222 Printing	\$ 500.00		\$ 500.00		\$ 500.00	
37 6700 Miscellaneous	\$ 1,000.00	\$ 251.81	\$ 1,000.00	\$ 189.73	\$ 1,000.00	\$ 120.00
Total 37 6910 Office Expense	\$ 2,000.00	\$ 611.61	\$ 2,000.00	\$ 189.73	\$ 2,000.00	\$ 194.98
Total Intergovernmental	\$ 53,000.00	\$ 41,423.71	\$ 74,500.00	\$ 55,182.24	\$ 39,500.00	\$ 17,773.37
38 5000 Legal & Research						
38 5515 Staff Professional Memberships	\$ 2,500.00	2,560.00	\$ 2,600.00	\$ 2,550.00	\$ 3,000.00	\$ 2,365.00
38 5910 Conferences & Workshops	\$ 8,000.00	7,142.62	\$ 11,000.00	\$ 8,505.50	\$ 6,000.00	\$ 5,850.00
38 6106 Contract Services	\$ 125,000.00	98,571.54	\$ 150,000.00	\$ 144,490.75	\$ 130,000.00	\$ 130,000.00
38 6218 Subscription Services	\$ 8,000.00	7,124.14	\$ 10,000.00	\$ 10,164.64	\$ 10,000.00	\$ 9,410.00
38 6219 Books/Publications	\$ 500.00	359.80	\$ 500.00	\$ 195.92	\$ 500.00	\$ 120.00
38 6700 Miscellaneous						
Total Legal & Research	\$ 144,000.00	\$ 115,758.10	\$ 174,100.00	\$ 165,906.81	\$ 149,500.00	\$ 147,745.00
39 5000 Special Project Expense						
31 6901 Uniform Traffic Citation Expense		\$ 78,598.84				
39 6806 Contract Services		\$ 173,977.73	\$ 445,000.00	\$ 373,425.00		
39 5200 Revenue Consultant					\$ 160,000.00	\$ 226,000.00
39 5220 Centennial					\$ 100,000.00	\$ 100,000.00
39 5230 Communications Consultant					\$ 40,000.00	\$ 18,907.75
39 5250 Housing Data Consultant					\$ 40,000.00	\$ 42,000.00
39 5252 Handbook Chapter Completion					\$ -	\$ -
39 5253 Real Estate Consultant					\$ 15,000.00	\$ 2,075.00
39 5260 Organizational Assessment Consultant					\$ 10,000.00	\$ 6,116.00
39 6806 Contract Services						\$ 855.00
Total Special Project Expense	\$ -	\$ 252,576.57	\$ 445,000.00	\$ 373,425.00	\$ 365,000.00	\$ 395,953.75
39 6100 Contract Services - Limited Duration						
39 5104 Land use Attorney					\$ 10,000.00	\$ 1,162.50
39 5105 Contract Lobbyist					\$ 52,000.00	\$ 35,000.00
39 6105 TC contract services		\$ 13,885.45		\$ 5,810.00		
39 6107 AGC Contract Services		\$ 74,308.70				
Total Contract Services - Limited Duration	\$ -	\$ 88,194.15	\$ -	\$ 5,810.00	\$ 62,000.00	\$ 36,162.50
60 7000 Building & Equipment						
60 7001 Building & Equipment			\$ 200,000.00	\$ -		
60 7004 Technology Capital Projects		\$ 4,065.76	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00
60 7005 Automobile Purchase			\$ 55,000.00	\$ 53,127.10	\$ 10,000.00	\$ 10,000.00
Total Building & Equipment	\$ -	\$ 4,065.76	\$ 270,000.00	\$ 53,127.10	\$ 25,000.00	\$ 25,000.00
Due to OMA iMIS		\$ 277.00				
Staff Reimbursements from credit card purchase				\$ (8.63)		
Total Expenses	\$ 4,866,470.00	\$ 4,742,599.96	\$ 5,855,381.93	\$ 5,436,151.57	\$ 5,753,050.64	\$ 5,317,736.00
Net Operating Income	\$ -	\$ 270,923.25	\$ 2,553.04	\$ 578,970.58	\$ 21,411.16	\$ 972,387.89
Net Income	\$ -	\$ 270,923.25	\$ 2,553.04	\$ 578,970.58	\$ 21,411.16	\$ 972,387.89
Beginning General Fund Balance	\$ 2,946,855.00	\$ 3,035,287.00	\$ 3,037,840.00	\$ 3,040,393.04	\$ 4,130,215.00	\$ 4,130,215.00
Building & Equipment Restricted					\$ 200,000.00	\$ 200,000.00
Technology/Capitol Project Restricted					\$ 15,000.00	\$ 30,000.00
Automobile Restricted					\$ -	\$ -
Total Beginning Fund Balance					\$ 3,915,215.00	\$ 3,900,215.00
Net Income for Current Year	\$ -	\$ 270,923.25	\$ 2,553.04	\$ 578,970.58	\$ 21,411.16	\$ 972,387.89
Transfers Out	\$ 11,976.00	\$ -	\$ -			
Ending Fund Balance	\$ 2,958,831.00	\$ 3,306,210.25	\$ 3,040,393.04	\$ 3,619,363.62	\$ 4,151,626.16	\$ 5,102,602.89
Emergency Fund	\$ 1,946,588.00	\$ 1,925,579.20	\$ 2,216,153.00	\$ 2,174,460.63	\$ 2,301,220.26	\$ 2,127,094.40
Contingency	\$ 1,012,243.00	\$ 1,380,631.05	\$ 821,687.00	\$ 1,444,902.99	\$ 1,850,405.90	\$ 2,975,508.49
Contingency % of Fund Balance		34%	42%	27%	40%	45%
					58%	