



**ADOPTED FISCAL YEAR 2024-25 BUDGET**

# Table of Contents

<b>A. Introduction</b> .....	1
1. Board of Directors.....	1
2. Budget Committee.....	2
3. LOC Management Staff.....	2
4. LOC Profile, Mission and Vision.....	2
5. Organizational Chart.....	3
6. Executive Director Budget Message.....	3
7. Equity Lens Analysis.....	7
8. Strategic Plan.....	10
9. Budget Policies and Process.....	12
10. Fund Organization and Inter-Fund Appropriations.....	13
11. Summary of Consolidated Revenues and Expenditures.....	16
<b>B. General Fund</b> .....	18
1. Summary of Revenues and Expenditures.....	18
2. Revenue Detail.....	18
3. Expenditure Detail by Department.....	22
a. Personnel and Benefits.....	22
b. Member & Administrative Services.....	23
c. Board of Directors.....	26
d. Technical, Equipment & Furniture.....	27
e. Training.....	28
f. Conferences.....	29
g. Communications & Marketing.....	33
h. Intergovernmental Relations.....	34
i. Legal/Research.....	35
4. Contingency Reserves.....	36
<b>C. Building and Equipment Fund</b> .....	37
1. Summary of Revenue and Expenditures.....	37
2. Expenditure Detail.....	37
<b>D. Automobile Fund</b> .....	38
1. Summary of Revenue and Expenditures.....	38
<b>E. Special Projects Fund</b> .....	39
1. Summary of Revenues and Expenditures.....	39
2. Revenue Detail.....	39
3. Expenditure Detail.....	39
<b>F. Consolidated Budget</b> .....	40

# INTRODUCTION

## **Board of Directors**

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

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

The 2024 LOC Board of Directors includes:

<b>Position</b>	<b>Person</b>	<b>Title</b>	<b>City</b>
President	Dave Drotzmann	Mayor	Hermiston
Vice President	Jessica Engelke	Mayor	North Bend
Treasurer	Travis Stovall	Mayor	Gresham
Immediate Past President	Steve Callaway	Mayor	Hillsboro
Senior Appointed Official	Kenna West	City Manager	Independence
Voting Director Elected Official	Robert Cowie	Councilor	Chiloquin
Voting Director Elected Official	Rod Cross	Mayor	Toledo
Voting Director Elected Official	David Emami	Councilor	Happy Valley
Voting Director Elected Official	Carol MacInnes	Councilor	Fossil
Voting Director Elected Official	McKennon McDonald	Councilor	Pendleton
Voting Director Elected Official	Tita Montero	Councilor	Seaside
Voting Director Elected Official	Tim Rosener	Mayor	Sherwood
Voting Director Elected Official	Chalice Savage	Councilor	Cottage Grove
Voting Director Elected Official	Ted Wheeler	Mayor	Portland
Non-Voting Director Elected Official	Roberto Escobedo	Councilor	Nyssa
Non-Voting Director Elected Official	Carol Beatty	Mayor	Maupin
Voting Director Appointed Official	Aaron Cubic	City Manager	Grants Pass
Non-Voting Director Appointed Official	Rochelle Roaden	City Manager	Dayton
Past President	Tanea Browning	Councilor	Central Point
Past President	Greg Evans	Councilor	Eugene
Past President	Keith Mays	Councilor	Sherwood
Past President	John McArdle	Mayor	Independence

## **Budget Committee**

The 2024 LOC Budget Committee includes:

<b>Position</b>	<b>Person</b>	<b>Title</b>	<b>City</b>
President	Dave Drotzmann	Mayor	Hermiston
Vice President	Jessica Engelke	Mayor	North Bend
Treasurer	Travis Stovall	Mayor	Gresham
Immediate Past President	Steve Callaway	Mayor	Hillsboro
Senior Appointed Official	Kenna West	City Manager	Independence
Women's Caucus Representative	Cathy Clark	Mayor	Keizer
POC Caucus Representative	Vacant		
Finance Director	Vacant		

## **LOC Management Staff**

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

<b>Position</b>	<b>Person</b>
Executive Director	Patty Mulvihill
Communications & Business Development Director	Kevin Toon
General Counsel	Jayne Pierce
Legislative Director	Jim McCauley
Member Engagement Director	Lisa Trevino

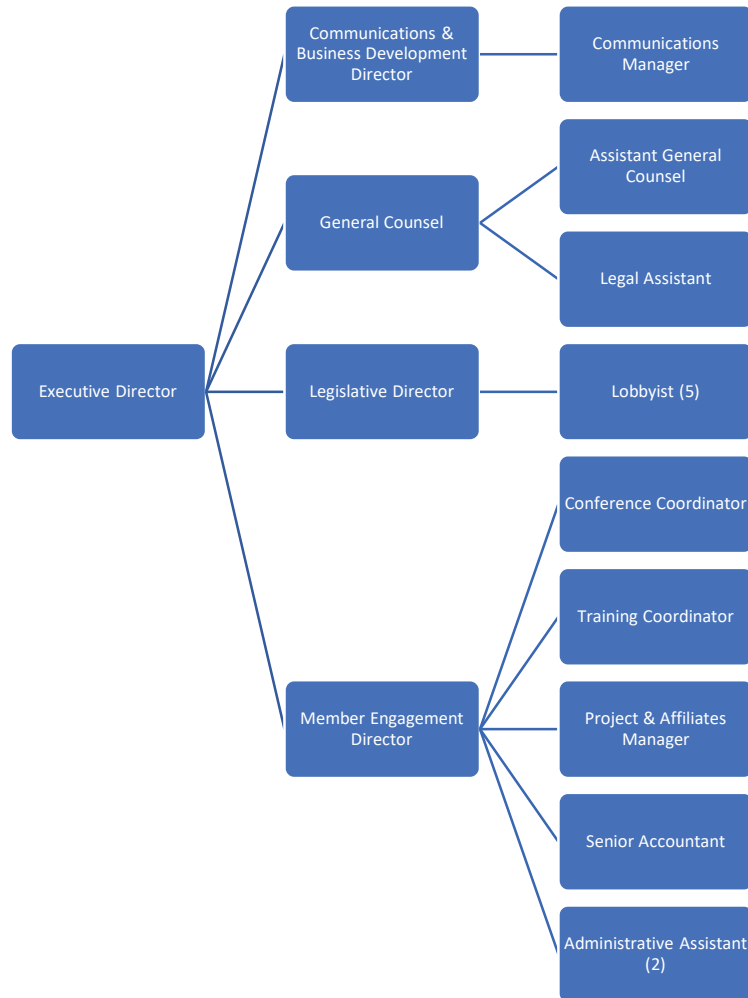
## **LOC Profile, Mission and Vision**

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

*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 2024/25 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; and keep the LOC Equity Lens at the forefront of decision-making.

### *General Fund – Overview*

In respecting the Fund Balance Policy, the proposed budget achieves a balanced General Fund, wherein anticipated revenue is all that is used to fund the proposed expenses contained therein. LOC

is expected to secure \$5,327,461.80 in revenue this fiscal year, of which \$5,327,461,80 will be needed to cover those expenses identified in the General Fund.

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

- Every other fiscal year, the LOC hosts two large-scale events that are considered losses – Elected Essentials and City Day at the Capitol. Elected Essentials is a free event, but it costs the LOC a little less than \$40,000 to produce. While a registration fee for City Day at the Capitol is charged, it is nominal and does not cover the full cost of producing the event. These two events result in an approximately \$70,000 expense with no direct revenue stream to offset the expense. The loss is made up for by reducing other discretionary lines within the overall General Fund budget, including: staff continuing education funding, contract services, and other internal programming that does not negatively impact LOC members.
- The Member & Administration Services Department has fully incorporated the previously distinct Finance Department. All expenses previously associated with a Finance Department are now included within the Member & Administrative Services Department.
- To achieve greater transparency on the use of LOC funds for people to attend National League of Cities events, particularly its Congressional City Conference and City Summit, the budget creates two new conferences, one for the Congressional City Conference and a second for City Summit. Funds that had been previously allocated for these events within the Board of Directors Budget, Member & Administrative Services Budget, Intergovernmental Relations Budget, and Conference Budget are now all in one place. The reallocation of funds from one departmental budget to the next, may make some budgets (for example the budget for the Board of Directors) appear as if significant cuts were made, and other budgets (such as the Conference budget) seem as if substantial increases are recommended. The total allocations have not changed, just their locations within the overall budget.
- Efforts to better account for regularly occurring expenses have been made within this budget. First, expenses known to reoccur on a regular basis have been purposefully placed within the General Fund budget as opposed to being a special project – an example includes funding for a pay and market equity consultant as Oregon law requires a pay equity analysis every three years. Second, so that the LOC does not have to pull funds from contingency, it has begun saving money for capitol technology improvements and a new automobile (with \$15,000 being transferred from the General Fund annually for the technology needs and \$10,000 being transferred from the General Fund annually for an automobile).
- Contingency reserves are recommended for use to commemorate the LOC’s centennial year, which occurs in calendar year 2025. The funds allocated to commemorate the centennial will be used to supplement already allocated funds for the LOC’s three major events (City Day at the Capitol, Spring Conference, and Annual Conference), and also supplement the organization’s traditional marketing efforts.
- Contingency reserves are recommended to complete already begun projects, specifically finishing the work of the revenue reform consultant and the member focused communications consultant. Contracts with both consultants were entered into with the understanding that their contracts would cross two separate fiscal years.

## *Revenue*

The primary source of revenue remains membership dues. During the December 2023 Board meeting, dues for Fiscal Year 2024/2025 were raised by 2%. CIS's contributions to the LOC, the second largest revenue source for the organization, will provide \$1,468,794 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 confidently estimates it will receive \$400,000 in revenue from its contractual agreement with NPP.gov.

## *Personnel and Benefits*

In terms of Personnel and Benefits, the proposed budget reflects a step increase for all *eligible* employees and a 2% 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 between the previous year budget and the proposed budget include.

- Increases of over \$12,000 to the Contract Services line which should account for the required pay and market equity study, as well as the hiring of a PSU fellow to produce a DEIA Toolkit in support of LOC's adopted Strategic Plan.
- Reduction of over \$25,000 to the NLC Membership line as the LOC has terminated its participation in the NLC Affiliate Membership Program.
- Increase of \$13,000 in the Local Government Center Maintenance line as expenses having been tracking upwards and staff feels an additional financial cushion is needed.

## *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 is one which sees a notable decrease, but this is due to reallocating where funds for attendance at National League of Cities' events exist within the budget. The only other noticeable difference in the Board of Directors budget is a reduction in the Board Meeting budget of \$15,000 – this is because the meetings held during the fiscal year are expected to cost less than the previous year.

## *Technical, Equipment & Furniture*

The Technical, Equipment & Furniture budget generally covers the costs of the LOC's major technology and equipment expenditures and maintenance costs. All major lines are showing increases, this is due to two things. First, as the LOC has worked to streamline its internal processes, particularly as it relates to fiscal management and member database management, additional technological programs have been purchased that require enhanced funding (with savings on staff time and error reduction being the benefit of the programs). Second, the LOC has better analyzed its overall spending in the last three years, as well as predicted spending needs in the future, to create

more realistic expenditures in this budget. The overall budget in this area is expected to increase by approximately \$40,000.

### *Training*

The proposed Training Budget has only one substantive change from the previous year, that is the expense associated with the line funding the Elected Essentials/Municipal Fundamentals training. The fiscal year will include the Elected Essentials training program, which provides a free all-day training for city officials in 13 different cities throughout the state. The cost of this program (which includes training materials, meals, and staff travel expenses) is estimated to be \$37,000, which is \$20,000 more than the Municipal Fundamentals program held during the previous budget year. The Municipal Fundamentals program is only hosted in six cities, is a half-day event, and food is not provided.

### *Conferences*

The Conferences budget covers costs associated with major LOC events, including: City Day at the Capitol, Spring Conference, Annual Conference, National League of Cities' Congressional City Conference, and National League of Cities' City Summit. Budget lines for all events have increased somewhat, due to inflationary costs associated with food and beverage prices, AV needs, and venue rentals. The Annual and Spring Conferences are still expected to be revenue producing events.

### *Communications and Marketing*

Structurally and programmatically the Communications and Marketing Department remains consistent with the prior year. Changes to this budget are generally nominal. Decreases in the conference and contract services line occur as part of an overall intention to reduce costs to account for other necessary programming. Increases in the printing and marketing line are due to inflationary costs.

### *Intergovernmental Relations*

Structurally and programmatically the Intergovernmental Relations Department remains consistent with the prior year. Changes to this budget are generally nominal. Decreases in the conference and contract services line occur as part of an overall intention to reduce costs to account for other necessary programming.

### *Legal Research Department*

Structurally and programmatically the Legal Department remains consistent with the prior year. Changes to this budget are generally nominal. Decreases in the conference line occur as part of an overall intention to reduce costs to account for other necessary programming. There is an increase in the Contract Services line, which is to accommodate inflationary costs with outside consultants regularly used by the department, specifically legal and research services.



### *Building and Equipment Fund*

Per the Fund Balance Policy, the Building and Equipment Fund is to maintain a 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 balance in the Building & Equipment Fund. This year's budget does anticipate spending approximately \$100,000 to replace HVAC units in the Local Government Center. The HVAC units are the same ones that were installed when the building was constructed and have reached their end of life. The \$100,000 represents the LOC portion of replacing units associated with the first floor and the total cost of replacing units associated with the second floor.

### *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. This year's budget recommends transferring \$365,000 from Contingency Reserves to the Special Projects Fund, the purpose of which is to fund the following projects.

\$160,000	Completion of the revenue reform project.
\$100,000	Commemoration of LOC's centennial in calendar year 2025.
\$40,000	Completion of the member focused communication plan project, and funds to purchase any recommended programs or to secure needed staff training.
\$40,000	Hiring a housing data analyst.
\$15,000	Hiring a real estate consultant.
\$10,000	Hiring an organizational assessment consultant.

There will also be funds moved from Contingency Reserves to fund two limited duration contract consultant positions, both necessary to support LOC's efforts during the 2025 Legislative Session. A contract lobbyist will be hired to supplement and elevate LOC's advocacy efforts and a land use attorney will be hired to support the work of the housing and land use lobbyist. Both contracts are expected to cost \$62,000 (\$52,000 for the contract lobbyist and \$10,000 for the land use attorney).

### **Equity Lens Analysis**

In 2022, the Board of Directors adopted an Equity Lens to be utilized by the LOC in its decision-making process. The lens directs the LOC to answer nine questions. Below are the nine questions asked by the administration in preparing this proposed budget, as well as the analysis conducted by the administration in answering each question.

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 barrier reduction are noted in the Member & Administrative Services budget, Board budget, Conference budget, and Special Projects budget.

- The board's proposed budget continues to include funds for more members to attend national continuing education events, but also includes resources to hold board meetings in areas of the state that are outside of the I-5 corridor.
- The conference budget continues to include significant scholarship funds for members with limited fiscal resources to attend major LOC events, and also includes funding to continue recording breakout sessions at the annual conference so these educational experiences can be shared by those who lack resources or time to travel to the in-person event.

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

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

The biggest 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, but the LOC is working to be as accessible and equitable as possible within allocated resources, as well as recommending the use of Contingency Funds to hire an organizational consultant to determine if the LOC's current structure is at its most optimal.

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 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.

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

The LOC, in the last three years, has been regularly assessing its major programs and services in an attempt to utilize data and objective metrics to evaluate its effectiveness and identify any deficiencies that may show inequities within the organization or its program delivery.

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

The LOC does not presently collect data on race, ethnicity, gender, social class, and/or native language. As staff has worked with the DEIA Committee on its review of the Equity Lens, discussions have begun about how preliminary data may be collected during the Annual Conference in Bend.

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

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

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

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

To the best of the administration's current ability, it believes it has effectively and in a culturally responsive way surveyed LOC's communities to better understand their assets, needs, and concerns in building this proposed budget.

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

The administration believes it has effectively and in a culturally responsive way surveyed LOC's communities on how to better understand the impacts of the proposed budget.

### **Strategic Plan**

In 2022, the LOC Board 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. A double asterisk indicates an item that is expected to be completed within 60 days, before or after, of the adoption of the Fiscal Year 2024/25 Budget.

#### 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 2024/25, and into Fiscal Year 2025/26, the following initiatives have been identified for completion.



**EVALUATE CORE  
SERVICES**



**TRAINING  
ACCESSIBILITY**



**PARTNER WITH  
CAUCUSES**



**DEIA TRAINING  
PROGRAM**

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

- In the Member & Administrative Services budget, specifically line 24-6106, Contract Services, funds have been allocated to hire a PSU fellow to design and build a DEIA Toolkit.
- While money has not been specifically earmarked for caucuses, the LOC will continue to work within existing conference budgets to ensure that both caucuses are provided an opportunity to help develop session content at both the Spring and Annual Conferences, and to ensure that the popular Caucus Mixer at both events remains a consistent part of the events' programming.

## **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 Senior Accountant, 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 and 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 2024 – April 2024	<ul style="list-style-type: none"> <li>• Revenue &amp; expense gathered for beginning balance calculations.</li> <li>• Budget goals and limitations developed.</li> <li>• Managers submitted requested budgets to Executive Director.</li> </ul>
May 2024	<ul style="list-style-type: none"> <li>• Executive Director finalized draft budget.</li> <li>• Notice of budget committee meeting.</li> <li>• Budget Committee meets to discuss, review, and recommend a budget.</li> </ul>
June 2024	<ul style="list-style-type: none"> <li>• Board of directors meets to discuss, review, and adopt a budget.</li> </ul>

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 five separate funds: General Fund; Building & Equipment Fund; Automobile Fund; Special Projects Fund; and Emergency Fund. 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 three funds – the Building & Equipment Fund, Automobile Fund, and Emergency 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;
  - Intergovernmental Relations; and
  - Legal/Research.
- *Building & Equipment Fund.* The Building and Equipment Fund's purpose is to provide for building improvements, computer infrastructure, equipment and its replacement, furniture system replacement, and other capital items. The targeted amount for the Building and Equipment Fund is \$200,000, with separate accounting within the fund for monies reserved for specific purposes.
- *Automobile Fund.* The Automobile Fund's purpose is to provide funding to replace the LOC's vehicle. The targeted amount for the Automobile Fund shall be reviewed by the LOC Budget Committee annually.
- *Special Projects Fund.* The Special Projects Fund's purpose is to accumulate funds for special undertakings such as:
  - Litigation and amicus briefs;
  - Large scale studies or projects in support of legislation, litigation, or member cities;
  - Providing resources, information, educational opportunities, or scholarships to member cities;
  - Consultants; and/or
  - Temporary and limited duration employees.

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

- *Emergency Fund.* The Emergency Fund's purpose is to help protect the LOC's ability to continue to provide essential services to its members in the event that unexpected expenses arise or revenue drops. It is the policy of the LOC to begin each fiscal year with a minimum of 40% of the operating costs needed to provide essential services for the forthcoming year in its Emergency Fund. Essential services for purposes of the Emergency Fund are limited to the following:
  - Permanent, full-time LOC employees as identified as necessary and essential by the Executive Director;
  - Small Cities Network;



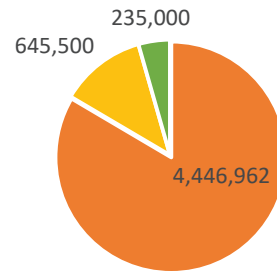
- Funds required to ensure compliance with existing contractual obligations;
- Maintenance of the local government center;
- Insurance;
- Funds required to ensure essential travel can be completed;
- Website and LOC publications; and
- Funds required to properly staff meetings of the LOC Board of Directors.

## Summary of Consolidated Revenues

League of Oregon Cities General Fund Proposed Budget FY24-25					
	Budget FY22-23	Fiscal Year End FY22	Budget FY23-24	Amended Estimated Year End 23-24	Proposed 24-25
<b>Income</b>					
Total Primary General Fund Revenue Streams	\$ 3,541,550.00	\$ 3,893,270.81	\$4,267,593.97	\$ 4,249,883.26	\$ 4,446,961.80
Total Workshops, Seminars & Classes	\$ 45,000.00	\$ 7,152.00	\$ 35,000.00	\$ 24,786.28	\$ 35,000.00
Total Annual Conference	\$ 395,500.00	\$ 457,910.00	\$ 450,500.00	\$ 554,050.00	\$ 505,500.00
Total Spring Conference	\$ 64,500.00	\$ 92,085.00	\$ 85,000.00	\$ 107,820.00	\$ 30,000.00
33 4716 City Day at the Capital	\$ 10,000.00	\$ 8,760.00	\$ -	\$ -	\$ 15,000.00
Total City Day at the Capital	\$ 10,000.00	\$ 8,760.00	\$ -	\$ -	\$ 15,000.00
Total Events Revenue	\$ 470,000.00	\$ 558,755.00	\$ 535,500.00	\$ 554,050.00	\$ 645,500.00
Total 70 4820 Program General Fund	\$ 235,000.00	\$ 310,486.81	\$ 235,000.00	\$ 213,957.15	\$ 235,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Income</b>	<b>\$ 4,718,550.00</b>	<b>\$ 6,199,878.70</b>	<b>\$5,542,934.97</b>	<b>\$ 5,724,760.41</b>	<b>\$ 5,327,461.80</b>

### General Fund Revenue FY 24-25

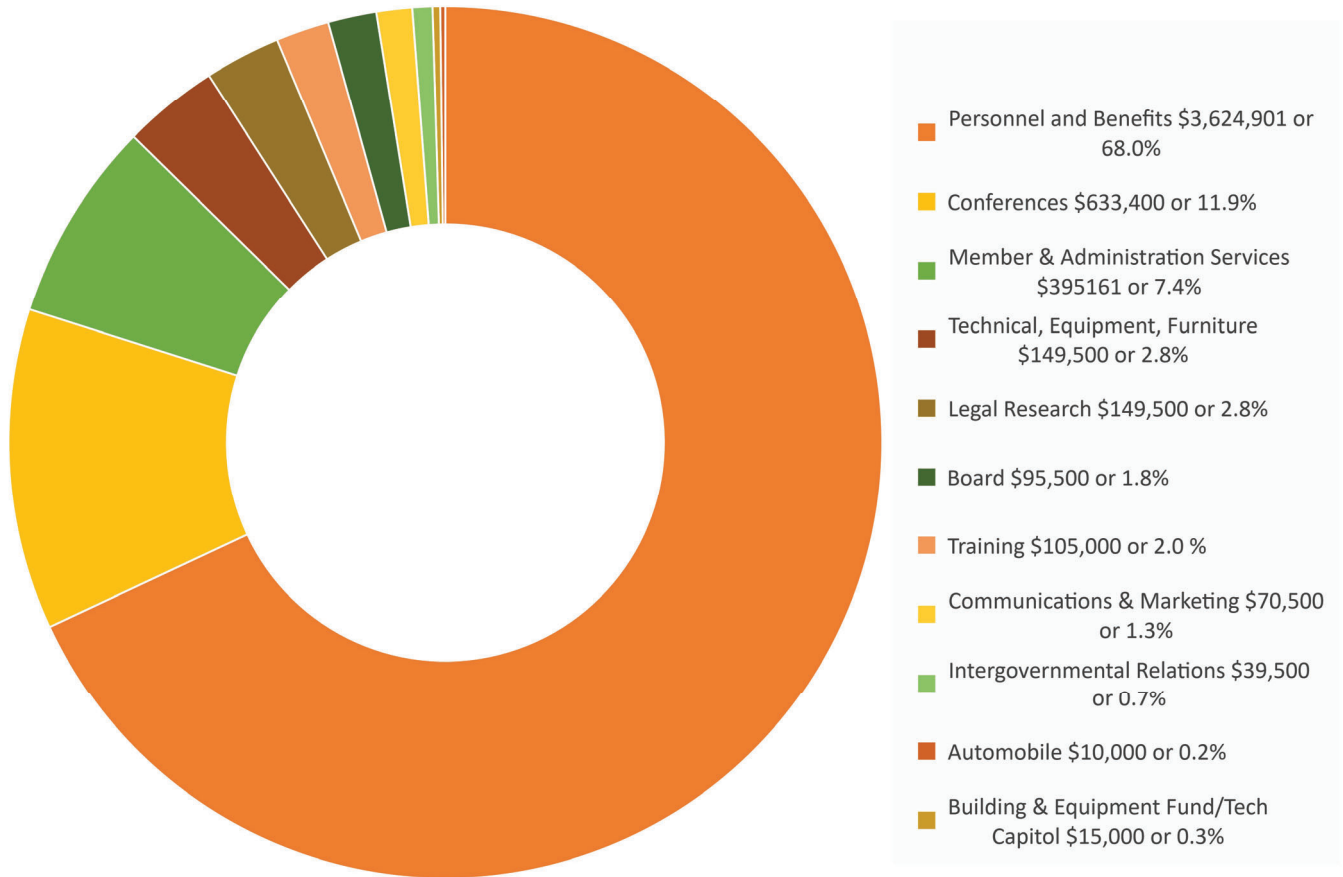
- Revenue: \$4,446,962 or 83.5%
- Conference & Training: \$645,500 or 12.1%
- Programs: \$235,000 or 4.4%



## Summary of Consolidated Expenditures

League of Oregon Cities General Fund Proposed Budget FY24-25						
	Budget FY22-23	Fiscal Year End FY22	Budget FY23-24	Amended Estimated Year End 23-24	Proposed 24-25	FY
<b>Expenses</b>						
Total Personnel and Benefits	\$ 3,374,200.00	\$ 3,000,434.55	\$3,467,581.93	\$ 3,461,506.10	\$ 3,624,900.64	
Total Finance	\$ 37,750.00	\$ 50,041.78	\$ 53,750.00	\$ 48,950.00	\$ -	
Total Administration	\$ 350,250.00	\$ 805,639.09	\$ 396,000.00	\$ 386,234.56	\$ 395,161.16	
Total Board	\$ 112,000.00	\$ 83,987.74	\$ 164,500.00	\$ 89,300.00	\$ 95,500.00	
Total Technology, Equipment & Furniture	\$ 142,500.00	\$ 128,944.37	\$ 147,500.00	\$ 74,100.00	\$ 189,000.00	
Total Training	\$ 100,500.00	\$ 77,799.24	\$ 72,500.00	\$ 49,000.00	\$ 105,000.00	
Total Annual Conference	\$ 393,750.00	\$ 324,616.33	\$ 419,700.00	\$ 327,852.86	\$ 433,200.00	
Total Spring Conference	\$ 41,000.00	\$ 5,457.30	\$ 59,000.00	\$ 45,050.00	\$ 68,500.00	
Total City Day at the Capitol Expense	\$ 30,200.00	\$ 33,840.89	\$ -	\$ -	\$ 32,700.00	
Total MLC Congressional Cities Conference	\$ 16,500.00	\$ -	\$ 21,000.00	\$ 21,000.00	\$ 50,500.00	
Total MLC City Summit	\$ -	\$ -	\$ -	\$ 408,102.86	\$ 44,000.00	
Total Communication & Marketing	\$ 56,000.00	\$ 58,388.56	\$ 71,500.00	\$ 58,200.00	\$ 70,500.00	
Total Intergovernmental	\$ 53,000.00	\$ 48,765.20	\$ 74,500.00	\$ 67,000.00	\$ 39,500.00	
Total Legal & Research	\$ 144,000.00	\$ 96,566.21	\$ 174,100.00	\$ 165,336.33	\$ 149,500.00	
Total Remodel & Improvement	\$ -	\$ -	\$ -	\$ 270,000.00	\$ -	
Total Building & Equipment Fund/Technology	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 15,000.00	
Total Automobile	\$ -	\$ -	\$ -	\$ 53,127.10	\$ 10,000.00	
<b>Total Expenses</b>	<b>\$ 4,866,470.00</b>	<b>\$ 4,813,948.00</b>	<b>\$ 5,121,631.93</b>	<b>\$ 5,724,760.41</b>	<b>\$ 5,327,461.80</b>	

## General Fund Expenses FY 24-25



# 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; Intergovernmental Relations; and Legal/Research. The General Fund, through its contingency reserves, is also the source for the inter-fund transfers necessary to augment the LOC's other funds, specifically the: Building & Equipment Fund; Automobile Fund; Special Projects Fund; and Emergency Fund.

## Revenue Detail

### **– Beginning General Fund Balance**

\$4,130,215. The current estimated beginning cash balance for FY2024/2025.

### *Primary General Fund Revenue Streams*

#### **22-4050 – Dues from Member Cities**

\$2,319,814.80. Income from the dues Oregon's 241 cities pay to be members of the LOC.

#### **22-4053 – Dues from Associate Members**

\$42,250. 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**

\$60,000. 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 75 business partners pay various amounts depending on their level of participation.

**22-4102 – 22-4114 – Affiliates**

\$82,603. 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: preparing newsletters, processing mailings, planning and managing conferences, inputting member data, processing financial transactions, staffing board meetings, and other duties as outlined in contractual agreements:

Oregon City/County Management Assn. (OCCMA)	\$44,152
Oregon Mayors Association (OMA)	\$28,187
Oregon City Attorneys Association (OCAA)	\$6,000
Oregon Municipal Electric Utilities (OMEU)	\$4,264

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

\$1,354,621. 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**

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

**22-4261 – Web and Local Focus Advertising and Subscriptions**

\$30,000. Income which reflects the estimated revenue the LOC will receive for advertisements placed in the *Local Focus* magazine and on the LOC website.

**22-4267 – American Legal Publishing**

\$2,000. 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**

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

**30-4411 – Purchasing Partners (NPPGov)**

\$400,000. 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**

\$114,173. Income received from CIS to support LOC’s training programs and efforts.

## *Event Revenue Streams*

### **30-4510 – Workshops, Seminars & Classes**

\$35,000. Income which reflects anticipated revenue from LOC provided workshops, seminars, and classes.

### **33-4701 – Annual Conference Registration**

\$220,000. Income which reflects the anticipated revenue from registration fees associated with the 2024 LOC Annual Conference.

### **33-4702 – Annual Conference Training Workshops**

\$20,000. Income which reflects the anticipated revenue from special training workshops held during the 2024 Annual Conference for which there is an additional fee to attend.

### **33-4705 – Annual Conference Exhibitors**

\$50,000. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2024 LOC Annual Conference.

### **33-4708 – Annual Conference Affiliate Workshops**

\$15,500. Income which reflects the anticipated revenue for various affiliate organizations to host workshops during the 2024 LOC Annual Conference. Any revenue received is redistributed to the relevant affiliate.

### **33-4711 – Annual Conference Sponsors**

\$200,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2024 LOC Annual Conference.

### **33-4714 – Spring Conference Registration**

\$35,000. Income which reflects the anticipated revenue from registration fees associated with the 2025 LOC Spring Conference.

### **33-4712– Spring Conference Exhibitors**

\$20,000. Income which reflects the anticipated revenue the LOC receives from vendors who purchase an exhibit booth during the 2025 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 2025 Spring Conference. Any revenue received is redistributed to the relevant affiliate.

### **33-4715 – Spring Conference Sponsors**

\$30,000. Income which reflects the anticipated revenue received from persons and businesses who wish to sponsor portions of the 2025 LOC Spring Conference.

### **33-4716 – City Day at the Capitol**

\$15,000. Income which reflects the anticipated revenue from registration fees associated with the 2025 LOC City Day at the Capitol Event.

## *Program Revenue Streams*

### **31-4901 – Uniform Traffic Citations**

\$50,000. Income received from the sale of city/county traffic citations. The LOC orders citations in bulk, saving local governments approximately 20% of what they would pay on their own, while simultaneously securing an administrative fee for its effort.

### **50-4714 – STP Apportionment**

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

## *PERSONNEL & BENEFITS*



### Payroll Budget FY2024-25 Summary of Supervising Group

	Budget FY20-21	Budget FY21-22	Budget FY22-23	Budget FY23-24	Budget FY 24-25	% of total
Administration	0.0	0.0	1.0	1.0	1.0	5%
Member Services	7.0	8.0	5.5	6.0	7.0	32%
Finance	0.0	0.0	2.0	1.0	0.0	5%
Communication and Marketing	2.0	3.0	2.0	2.0	2.0	11%
InterGovernmental Relations	6.0	6.0	6.5	7.0	7.0	37%
Legal Research	2.0	2.0	2.0	2.0	2.0	11%
<b>Total</b>	<b>17.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>100%</b>



### Payroll Budget FY2024-25 Summary of Salary

	Budget FY20-21	Budget FY21-22	Budget FY22-23	Budget FY23-24	Budget FY 24-25	% of total
Administration	-	-	232,800	232,373	239,444	10%
Member Services	554,248	889,600	480,500	529,570	669,160	23%
Finance	-	-	192,800	95,297	-	4%
Communication and Marketing	281,904	218,150	223,500	230,229	240,023	10%
InterGovernmental Relations	804,641	788,600	858,600	839,739	868,415	37%
Legal Research	274,416	243,800	299,500	372,374	391,157	16%
<b>Total</b>	<b>1,915,209</b>	<b>2,140,150</b>	<b>2,287,700</b>	<b>2,299,582</b>	<b>2,408,200</b>	<b>100%</b>



## *MEMBER & ADMINISTRATIVE SERVICES*

### **Profile:**

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

### **Personnel Levels:**

- 1 – Executive Director
- 1 – Member Engagement Director
- 1 – Project & Affiliates Manager
- 1 – Conference Coordinator
- 1 – Training Coordinator
- 1 – Senior Accountant
- 2 – Administrative Assistant

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$1,372,370.

### **Operating Expenditures:**

#### **22-5512 – 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/Development/Misc.

#### **24-5515 – Staff Professional Membership**

\$4,000. 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.

#### **24-5519 – Internal Recruiting**

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

#### **24-6106 – Contract Services**

\$17,411.16. Includes contracting for special projects, and for Fiscal Year 2024/25 that is to specifically include the retention of a PSU fellow to create a DEAI Toolkit that can be used by members, and the hiring of a consultant to perform a pay and market equity study.

**24-6301 – Conferences/Workshops**

\$45,000. Includes registration, airfare, lodging, meals, and miscellaneous expenses to send departmental staff to conferences relevant to their professional development. Conferences may include those hosted by the NLC, OCCMA, OAMR, OCAA, Oregon State Bar Association, and other relevant organizations.

**24-6304 – Travel, In-State**

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

**24-6405 – Telephone**

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

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

\$27,000. Includes payment of the LOC's annual membership dues in the National League of Cities.

**24-6409 – Memberships/Sponsorships of Other Organizations**

\$16,000. 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.

**24-6910 – Uniform Traffic Citation Expense**

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

**24-6516 – Maintenance, Local Government Center**

\$125,000. Includes expenses related to the Local Government Center building such as utility charges, janitorial services, reserve fund, and maintenance of the building, parking lots and adjacent trust-owned apartment complex.

**24-6519 – Repair and Maintenance Auto**

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

**24-6635 – Insurance**

\$19,000. 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**

\$4,000. Includes postage costs for general mailings not associated to a specific fund or project.

**24-6216 – Office Supplies**

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

**24-6225 – Printing/Copier Lease**

\$7,000. Includes monthly lease/maintenance fees and copy charges for the LOC copy machine.

# *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 with costs, are also included.

### **25-5623 – Board Meetings**

\$50,000. Covers estimated costs (overnight accommodation and meals) for board members and staff to attend five board meetings. In addition, it covers the cost of the venue. The meetings in 2024/2026 are scheduled for these locations but are subject to change if necessary:

October 16, 2024 – Bend  
December 13, 2024 – Hermiston  
January 27, 2025 – Salem  
April 30, 2025 – North Bend  
June 27, 2025 - Pendleton

### **25-5910 – Conferences and Workshops**

\$17,000. Covers expenses to send the LOC President and other board members to conferences. The budget estimates that no more than five 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 smaller cities may not have the fiscal resources to attend without LOC's fiscal support.

#### **President**

NLC President's Fly-In (Winter/Spring 2025)  
LOC Annual Conference (October 2024)  
LOC Spring Conference (April 2025)

#### **Board Directors Attending LOC Spring & Annual Conference**

Annual Conference (October 2024)  
Spring Conference (April 2025)

## *TECHNICAL, EQUIPMENT & FURNITURE*

### **Profile:**

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

### **Operating Expenditures:**

#### **26-6106 – Contract Services**

\$110,000. Covers the majority of the LOC's IT contracts and subscription services, including ATS Services, Socrata, 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**

\$30,000. Covers planned replacements of laptops, tablets, audio and video recording devices, associated computer accessories, small printers, and other technology that ensures efficient operations. This line will be specifically utilized to purchase tablets, and associated tools, for LOC Board of Director meetings as the board transitions away from paper packets to digital packets.

#### **26-8108 – Furniture & Equipment**

\$5,000. Covers maintenance of or the purchase of office furniture and equipment.

#### **26-8115 – Computer Software**

\$41,000. Covers software purchases and any renewals anticipated for the coming year. This includes: Office 365, Qualtrics, Adobe Suite, Zoom, 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**

\$35,000. 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**

\$37,000. Covers all costs (room rental, food, travel) associated with the Elected Essentials program happening in 2024/25. Elected Essentials is a free all-day training offered to elected officials and appointed officers in the last quarter of even numbered years, and if necessary, in the first month of odd-numbered years. During odd-numbered years, the LOC conducts a shortened version of Elected Essentials known as Municipal Fundamentals.

### **32-5634 – Small City Program**

\$10,000. Covers travel and other expenses associated with the Small Cities Network program.

### **32-5636 – Regional Meetings**

\$20,000. Covers travel and other expenses associated with regional meeting hosted by the LOC President.

# 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. In addition to the two conference, in January of 2025, the LOC will host City Day at the Capitol.

LOC, its staff, board members, and scholarship recipients 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:**

### *Annual Conference*

#### **33-5620 – Annual Conference Travel**

\$10,000. Covers the anticipated cost of contracted buses for mobile tours and reimbursement for staff travel.

#### **33-5629 – Annual Conference Affiliate Workshops**

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

#### **33-5920 – Annual Conference Hotel-Banquet Services**

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

#### **33-5923 – Annual Conference Hotel, Lodging**

\$20,000. Covers the lodging costs for LOC staff during the Annual Conference, as well as any costs required to provide free parking for conference attendees.

#### **33-5926 – Annual Conference Speakers**

\$35,000. 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**

\$18,000. Covers expenses from the pipe and drape company for the exhibit hall, registration area, furniture rental, etc.

#### **33-5932 – Annual Conference Design – Special Printing**

\$2,000. Covers the printing and mailing costs of two direct mail pieces for soliciting sponsorships and a direct mail piece for soliciting trade show exhibitors.

**33-5935 – Annual Conference Signage**

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

**33-5938 – Annual Conference Awards**

\$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**

\$50,000. Covers audiovisual equipment costs and technician labor for all conference sessions, staging and internet chargers.

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

\$15,000. Covers WIFI and hardwire internet charges from the venue. Also includes the cost for podiums, risers, and other staging furniture used during the conference.

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

\$28,000. Covers contracts for needed services during the conference, including a conference app and registration kiosks.

**33-6222 – Annual Conference Printing**

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

**33-6224 –Recording Sessions**

\$15,000. Covers the cost of recording sessions from two rooms of the conference during each day of the event. Included in the cost is producing the sessions so they can become on-demand videos.

**33-6226 – Annual Conference Scholarships**

\$20,000. Covers the cost of providing scholarships to LOC members to attend the LOC Annual Conference.

*Spring Conference*

**33-6320 – Spring Conference Travel**

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

**33-6322 – Spring Conference Banquet Services**

\$48,000. Covers expenses for beverage services, meals, and receptions during the Spring Conference.

**33-6324 – Spring Conference Hotel, Lodging**

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

**33-6326 – Spring Conference Speakers**

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



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

\$3,500. 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*

**33-6718 – CDC Travel**

\$4,500. Covers the cost of contracted buses and other necessary transportation matters.

**33-6720 – CDC Banquet Service**

\$20,000. Covers expenses for beverage services, meals, and receptions during the City Day at the Capitol event.

**33-6722 – CDC Venue, A/V Equipment – Other**

\$6,000. Covers the venue rental fees, WIFI, hardware internet charges, and any other services related to the venue or technology needs.

**33-6724 – CDC Printing**

\$1,000. Covers the cost of any necessary printing in relation to the City Day at the Capitol event.

**33-6726 – Scholarships**

\$1,200. Covers the cost of LOC members receiving a scholarship to attend the City Day at the Capitol event.

*National League of Cities Congressional City Conference*

**33-6731 – Board Officer Expenses**

\$11,500. Covers the cost of LOC President, Vice President, and Treasurer attending the National League of Cities' Congressional City Conference. If one of these 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.

**33-6732 – Scholarships**

\$4,000. Covers the cost of a LOC member who is not on the Board of Directors attending the National League of Cities' Congressional City Conference.

**33-6733 – Board Director Expenses**

\$11,500. Covers the cost of no more than three directors on the LOC Board of Directors attending the National League of Cities' Congressional City Conference.

**33-6734 – Staff Expenses**

\$7,000. Covers the cost of staff attending the National League of Cities’ Congressional City Conference.

**33-6735 – Board & Guest Dinner**

\$2,000. Covers the cost of a dinner for members of the LOC Board of Directors, staff, and invited guests, during the National League of Cities’ Congressional Cities Conference.

**33-6736 – Delegation Meeting**

\$3,000. 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**

\$1,500. Covers the cost of printing and shipping materials related to the National League of Cities’ Congressional City Conference.

**33-6738 – Reception**

\$10,000. 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.

*National League of Cities City Summit*

**33-6920 – NLC City Summit Reception**

\$10,000. Covers the cost of hosting, or co-hosting with the Association of Washington Cities, a reception for Oregon officials and invited guests during the National League of Cities’ City Summit.

**33-6924 – Board Director Expenses**

\$11,500. Covers the cost of no more than three directors on the LOC Board of Directors attending the National League of Cities’ City Summit.

**33-6925 – Staff Expenses**

\$7,000. Covers the cost of staff attending the National League of Cities’ City Summit.

**33-6931 – Board Officer Expenses**

\$11,500. Covers the cost of LOC President, Vice President, and Treasurer attending the National League of Cities’ City Summit. If one of these three officers cannot attend the event, or due 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.

**33-6935 – Board & Guest Dinner**

\$4,000. Covers the cost of a dinner for members of the LOC Board of Directors, staff, and invited guests, during the National League of Cities’ City Summit.

## COMMUNICATIONS & MARKETING

### **Profile:**

The Communications & Marketing Department includes 2 FTE. This department is generally responsible for all the LOC's marketing initiatives, producing the weekly *LOC Bulletin* and quarterly *Local Focus* magazine. In addition, the department has primary responsibility for the LOC website, social media, and 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
- 1 – Communications Manager

The total compensation for all employees in this department, including salary, benefits, and PERS, is \$362,645.

### **Operating Expenditures:**

#### **34-5515 – Staff Professional Membership**

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

#### **34-5910 – Conferences and Workshops**

\$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**

\$23,000. Covers freelance professional services for: website maintenance, website development, marketing consultation, writing projects for the *Local Focus* magazine, and proofreading LOC publications.

#### **34-6211 – Postage**

\$3,000. Covers the cost of postage to mail four issues of the *Local Focus* magazine to LOC members.

#### **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**

\$15,000. Covers the printing costs to produce four editions of the *Local Focus*: August, October, February, and May.

#### **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.

## *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 – Lobbyist

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**

\$2,500. Covers the various professional membership fees the department and its staff may wish to join.

#### **37-5910 – Workshops/Conferences**

\$25,000. 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.

## *LEGAL/RESEARCH*

### **PROFILE:**

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

### **Personnel Levels:**

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

The total compensation for all employees in this department, including salary, benefits, and PERS is \$575,163.

### **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, SHRM, and other organizations germane to the professional obligations of departmental staff.

#### **38-5910 – Conferences and Workshops**

\$6,000. 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, SHRM, and other organizations that will support the departments 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	Misc.

#### **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).

## *Contingency Reserves*

The proposed budget utilizes contingency reserve funds in two ways.

First, per the LOC Fund Balance Policy, \$2,120,420.26 is placed in an Emergency Fund. This policy requires the Emergency Fund to hold at least 40% of the total expenditures of the General Fund at the start of each fiscal year. In the event of an emergency, the resources allocated to the Emergency Fund will allow the LOC to continue normal operations for 4.75 months.

Second, also per the Fund Balance Policy, \$200,000 is placed in the Building & Equipment Fund. The \$200,000 allocated to the Building & Equipment Fund in Fiscal Year 2023/24 was not utilized and is thereby being carried over this fiscal year.

Once the allocation from the Contingency Reserves is made, the LOC retains \$1,794,794.74 in unallocated funds, of which \$427,000 will be transferred to Special Projects, leaving a projected ending fund balance in Contingency Reserves of \$1,367,794.74.

# **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. The line has a beginning fund balance of \$15,000 from the previous fiscal year, with a transfer from the General Fund of an additional \$15,000, leaving a current line balance of \$30,000. No plans exist to spend these funds.

## **Operating Expenditures**

### **60-7001 – Remodeling/Improvements**

\$100,000. The HVAC units in the local government center need to be replaced, they have reached their lifespan. The LOC's portion of the HVAC replacement, both for shared systems and for the ones that solely support the second floor of the local government center, is estimated to cost \$100,000.

### **60-7003 – Contingency**

\$100,000. The LOC does not predict the remaining \$100,000 in the Building & Equipment fund will be needed during Fiscal Year 2024/25, as such the remainder is being held in a special contingency fund.

### **60-7004 – Technology/Capital Projects**

\$0. The LOC does not anticipate needing to make IT expenditures for software upgrades/purchases that are not otherwise accounted for in the General Fund.

# **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 the previous fiscal year, the first transfer from the General Fund occurs in Fiscal Year 2024/25, creating an ending year balance of \$10,000.

## **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**

\$365,000. 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.

\$160,000	Revenue Consultant
\$100,000	Centennial Celebration
\$40,000	Member Focused Communication Consultant & Training
\$40,000	Housing Data Consultant
\$15,000	Real Estate Consultant
\$10,000	Organizational Assessment Consultant

Note, the \$100,000 to commemorate the centennial will be used to expand upon normally budgeted programming for conferences and marketing.

### **39-5104 – Land Use Attorney**

\$10,000. Covers the cost of hiring a limited duration contract land use attorney to assist the housing and land use lobbyist during the 2025 Legislative Session.

### **39-5105 – Contract Lobbyist**

\$52,000. Covers the cost of hiring a limited duration contract lobbyist to support and supplement the work of LOC’s in-house lobbyists during the 2025 Legislative Session.

# CONSOLIDATED BUDGET

League of Oregon Cities  
 Budget Overview: LOC FY2024-25 original - FY25 P&L  
 July 2024 - June 2025

	Total
<b>General Fund Revenue</b>	
<b>Beginning General Fund Revenue</b>	<b>4,130,215.00</b>
<b>Primary General Fund Revenue Streams</b>	
22 4050 Dues Member Cities	2,319,814.80
22 4053 Dues Associate Members	42,250.00
22 4054 Dues Business Partners	60,000.00
22 4102 Affiliates OCCMA	44,152.00
22 4105 Affiliates OMA	28,187.00
22 4108 Affiliates OCAA	6,000.00
22 4114 Affiliates OMEU	4,264.00
22 4120 CIS Administration	1,354,621.00
22 4255 Rent/Lease Space	9,000.00
22 4258 Miscellaneous Income	1,000.00
22 4261 Web/LF Ads/Subscriptions	30,000.00
22 4267 American Legal Publishing	2,000.00
22 4290 Interest Income	30,000.00
30 4411 Purchasing Partners	400,000.00
30 4416 CIS City Training/Grant	114,173.00
30 4419 Web Services Program	1,500.00
<b>Total Primary General Fund Revenue Streams</b>	<b>4,446,961.80</b>
<b>Events General Fund Revenue</b>	
30 4400 Member Services	
30 4510 Workshops, Seminars & Classes	35,000.00

<b>Total Member Services</b>	<b>35,000.00</b>
<b>33 4700 Annual Conference</b>	
<b>33 4701 Registration Income</b>	<b>220,000.00</b>
<b>33 4702 Training Workshops</b>	<b>20,000.00</b>
<b>33 4705 Exhibitors</b>	<b>50,000.00</b>
<b>33 4708 Affiliate Workshops</b>	<b>15,500.00</b>
<b>33 4711 Conference Sponsors</b>	<b>200,000.00</b>
<b>Total 33 4700 Annual Conference</b>	<b>505,500.00</b>
<b>Spring Conference</b>	
<b>33 4714 Registration Income</b>	<b>35,000.00</b>
<b>33 4712 SC- Exhibitors</b>	<b>20,000.00</b>
<b>33 4713 SC- Affiliate Workshops</b>	<b>5,000.00</b>
<b>33 4715 SC- Conference Sponsors</b>	<b>30,000.00</b>
<b>Total 33 4714 Spring Conference</b>	<b>90,000.00</b>
<b>33 4716 City Day at the Capital</b>	<b>15,000.00</b>
<b>Total City Day at the Capital</b>	<b>15,000.00</b>
<b>Total Events Revenue</b>	<b>645,500.00</b>
<b>70 4820 Program Revenue</b>	
<b>31 4901 Uniform Traffic Citations</b>	
Revenue	<b>50,000.00</b>
<b>50 4700 STP Appointment</b>	<b>185,000.00</b>
<b>Total 70 4820 Program General Fund Revenue</b>	<b>235,000.00</b>
<b>Total Income</b>	<b>5,327,461.80</b>
<b>General Fund Expenses</b>	
<b>23 5000 Personnel and Benefits</b>	
<b>23 5001 Administration</b>	<b>239,444.00</b>
<b>23 5002 Member/Administration Services</b>	<b>669,160.45</b>
<b>23 5004 Communications and Marketing</b>	<b>240,022.86</b>
<b>23 5006 Intergovernmental Relations</b>	<b>868,415.33</b>

23 5008 Legal/Research	391,157.00
23 5010 Payroll Taxes	192,096.00
23 5011 PERS	617,589.00
23 5020 Workers Compensation	11,000.00
23 5030 Employee Benefits	396,016.00
<b>Total Personnel and Benefits</b>	<b>3,624,900.64</b>
<b>Administration</b>	
24 5512 Staff Training Development	10,000.00
24 5515 Staff Professional Development	4,000.00
24 5519 Internal Recruiting	2,000.00
24 6106 Contract Services	17,411.16
24 6301 Conferences & Workshops	45,000.00
24 6304 Staff Travel/ In-State	15,000.00
24 6405 Telephone	15,000.00
24 6406 NLC Membership	27,000.00
24 6409 Membership/Sponsorships of Other Organizations	16,000.00
24 6410 Uniform Traffic Citation	38,000.00
24 6516 Maintenance - Local Gov Center	125,000.00
24 6519 Repair & Maintenance - Auto	5,000.00
24 6635 Insurance	19,000.00
24 6700 Miscellaneous	3,000.00
24 6910 Office Expense	
24 6150 Bank/Credit Cards Fees	35,000.00
24 6211 Postage	4,000.00
24 6216 Supplies	7,500.00
24 6219 Books/Publications	250.00
24 6225 Printing	7,000.00
<b>Total Administration</b>	<b>395,161.16</b>
<b>25 5000 Board</b>	
25 5620 Board Travel	27,000.00
25 5623 Board Meetings	50,000.00

<b>25 5910 Conferences/Workshops</b>	<b>17,000.00</b>
<b>25 6700 Miscellaneous</b>	<b>1,500.00</b>
<b>Total Board</b>	<b>95,500.00</b>
<b>26 5000 Technology, Equipment &amp; Furniture</b>	
<b>26 6106 Contract Services</b>	<b>110,000.00</b>
<b>26 6808 Building Technology</b>	<b>3,000.00</b>
<b>26 8105 Computer Hardware</b>	<b>30,000.00</b>
<b>26 8108 Furniture Equipment</b>	<b>5,000.00</b>
<b>26 8115 Computer Software</b>	<b>41,000.00</b>
<b>Total Technology, Equipment &amp; Furniture</b>	<b>189,000.00</b>
<b>32 5600 Training</b>	
<b>32 5623 Meeting Rooms &amp; Catering</b>	<b>3,000.00</b>
<b>32 5626 Training Contracts</b>	<b>35,000.00</b>
<b>32 5632 Elected Essentials Municipal Fundamentals</b>	<b>37,000.00</b>
<b>32 5634 Small City Program</b>	<b>10,000.00</b>
<b>32 5636 Regional Meetings</b>	<b>20,000.00</b>
<b>Total Training</b>	<b>105,000.00</b>
<b>33 5000 Conferences</b>	
<b>33 5001 Annual Conference</b>	
<b>33 5620 Annual Conference Travel</b>	<b>10,000.00</b>
<b>33 5629 Annual Conference Affiliate Workshop</b>	<b>15,500.00</b>
<b>33 5920 Annual Conference Hotel-Banquet Services</b>	<b>200,000.00</b>
<b>33 5923 Annual Conference Hotel-Lodging</b>	<b>20,000.00</b>
<b>33 5926 Annual Conference Speakers</b>	<b>35,000.00</b>
<b>33 5929 Annual Conference Decorator-Pipe &amp; Drape</b>	<b>18,000.00</b>

33 5932 Annual Conference Special Printing	2,000.00
33 5935 Annual Conference Signage	3,000.00
33 5938 Annual Conference Awards	1,200.00
33 5946 Annual Conference AV Equipment	50,000.00
33 5948 Annual Conference AV Equipment-Hotel	15,000.00
33 6106 Annual Conference Contract Services	28,000.00
33 6222 Annual Conference Printing	500.00
33 6224 Annual Conference Recording Sessions	15,000.00
33 6226 Annual Conference Scholarships	20,000.00
<b>Total Annual Conference</b>	<b>433,200.00</b>
33 6300 Spring Conference	
33 6320 SC - Travel	3,000.00
33 6322 SC - Banquet Services	48,000.00
33 6324 SC - Hotel Lodging	4,000.00
33 6326 SC - Speakers	4,000.00
33 6328 SC - Venue, A/V Equip - Other	3,500.00
33 6330 SC- Scholarships	6,000.00
<b>Total Spring Conference</b>	<b>68,500.00</b>
33 6716 City Day at the Capitol Expense	
33 6718 CDC - Travel	4,500.00
33 6720 CDC - Banquet Services	20,000.00
33 6722 CDC - Venue, A/V Equip - Other	6,000.00
33 6724 CDC - Printing	1,000.00
33 6726 CDC - Scholarships	1,200.00
<b>Total City Day at the Capitol Expense</b>	<b>32,700.00</b>
<b>NLC Congressional Cities Conference</b>	

33 6731 Board Officer Expenses	11,500.00
33 6732 Scholarships	4,000.00
33 6733 Board Director Expenses	11,500.00
33 6734 Staff Expenses	7,000.00
33 6735 Board & Guest Dinner	2,000.00
33 6736 Delegation Meeting	3,000.00
33 6737 Printing/Shipping	1,500.00
33 6738 Reception	10,000.00
<b>Total NLC Congressional Cities Conference</b>	<b>50,500.00</b>
<b>NLC City Summit</b>	
33 6920 NLC City Summit Reception	10,000.00
33 6924 Board Director Expenses	11,500.00
33 6925 Staff Expenses	7,000.00
33 6931 Board Officer Expense	11,500.00
33 6935 Board & Guest Dinner	4,000.00
<b>Total NLC City Summit</b>	<b>44,000.00</b>
33 6930 General Office Expense	
33 6211 Postage	1,000.00
33 6216 Supplies	2,500.00
33 6700 Miscellaneous	1,000.00
<b>Total General Office Expense</b>	<b>4,500.00</b>
<b>Total Conference</b>	<b>633,400.00</b>
<b>Communication &amp; Marketing</b>	
34 5515 Staff Professional Memberships	500.00
34 5910 Conferences & Workshops	4,000.00
34 6106 Contract Services	23,000.00
34 6211 Postage	3,000.00
34 6219 Books/Publications	3,500.00
34 6222 Printing	15,000.00
34 6412 Marketing	20,000.00
34 6700 Miscellaneous	1,500.00

<b>Total Communication &amp; Marketing</b>	<b>70,500.00</b>
<b>Intergovernmental</b>	
<b>37 5515 Membership/Dues</b>	<b>2,500.00</b>
<b>37 5910 Conferences/Workshops</b>	<b>25,000.00</b>
<b>37 6106 Contract Services</b>	<b>5,000.00</b>
<b>37 6166 Grass Roots Program</b>	<b>5,000.00</b>
<b>37 6910 Office Expense</b>	
<b>37 6219 Books/Publications</b>	<b>500.00</b>
<b>37 6222 Printing</b>	<b>500.00</b>
<b>37 6700 Miscellaneous</b>	<b>1,000.00</b>
<b>Total Intergovernmental</b>	<b>39,500.00</b>
<b>Legal &amp; Research</b>	
<b>38 5515 Staff Professional Memberships</b>	<b>3,000.00</b>
<b>38 5910 Conferences &amp; Workshops</b>	<b>6,000.00</b>
<b>38 6106 Contract Services</b>	<b>130,000.00</b>
<b>38 6218 Subscription Services</b>	<b>10,000.00</b>
<b>38 6219 Books/Publications 38</b>	<b>500.00</b>
<b>Total Legal &amp; Research</b>	<b>149,500.00</b>
<b>Building &amp; Equipment Fund/Technology Capitol</b>	<b>15,000.00</b>
<b>Automobile</b>	<b>10,000.00</b>
<b>Total Transfers from General Fund</b>	<b>25,000.00</b>
<b>Total General Fund Expenditures</b>	<b>5,327,461.80</b>
<b>60 7000 Building &amp; Equipment Fund</b>	
<b>Beginning Building &amp; Equipment Fund Balance</b>	<b>200,000.00</b>
<b>Building &amp; Equipment Fund Expense</b>	
<b>60 7001 Expenditures for Building &amp; Equipment</b>	<b>100,000.00</b>
<b>60 7003 Contingency</b>	<b>100,000.00</b>
<b>Total Building &amp; Equipment Fund Expenses</b>	<b>100,000.00</b>



<b>Technology/Capital Projects Fund</b>	
<b>Beginning Technology/Capital Project Fund Balance</b>	<b>15,000.00</b>
<b>60 7004 Technology/Capital Projects Fund Expenses</b>	
<b>Transfer to Technology/Capital Projects</b>	<b>15,000.00</b>
<b>Total Technology/Capital Project Fund Balance</b>	<b>30,000.00</b>
<b>Emergency Fund</b>	<b>2,120,420.26</b>
<b>Contingency Reserves</b>	
<b>Beginning Fund Balance</b>	<b>1,794,794.74</b>
<b>Transfer to Special Projects</b>	<b>365,000.00</b>
<b>Transfer to Contract Land use attorney</b>	<b>10,000.00</b>
<b>Contract Services - Limited Duration</b>	<b>52,000.00</b>
<b>Total Transfer from Contingency Reserves</b>	<b>427,000.00</b>
<b>Ending Balance Contingency Reserves</b>	<b>1,367,794.74</b>
<b>Special Project Expenses</b>	
<b>Special Projects Expenses Balance</b>	
<b>39 5200 Revenue Consultant</b>	<b>160,000.00</b>
<b>39 5220 Centennial</b>	<b>100,000.00</b>
<b>39 5230 Communications Consultant</b>	<b>40,000.00</b>
<b>39 5250 Housing Data Consultant</b>	<b>40,000.00</b>
<b>39 5253 Real Estate Consultant</b>	<b>15,000.00</b>
<b>39 5260 Organizational Assessment Consultant</b>	<b>10,000.00</b>
<b>Total Special Project Expense</b>	<b>365,000.00</b>
<b>Contract Services- Limited Duration</b>	
<b>Contract Services - Limited Duration Balance</b>	<b>62,000.00</b>
<b>39 5104 Land use Attorney</b>	<b>10,000.00</b>
<b>39 5105 Contract Lobbyist</b>	<b>52,000.00</b>
<b>Total Contract Services - Limited Duration</b>	<b>62,000.00</b>
<b>Total Expenses for All Funds</b>	<b>5,754,461.80</b>
<b>Net Operating Income</b>	<b>0.00</b>



League of Oregon Cities  
General Fund Proposed Budget  
FY24-25

	Budget FY22-23	Fiscal Year End FY23	Budget FY23-24	Amended Estimated Year End 23-24	Proposed 24-25
Beginning General Fund Revenue					\$ 4,130,215.00
Income					
22 4000 Revenue					
22 4050 Dues Member Cities	\$ 2,104,000.00	\$ 2,104,000.00	\$ 2,251,578.97	\$ 2,251,578.97	\$ 2,319,814.80
22 4053 Dues Associate Members	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 31,000.00	\$ 42,250.00
22 4054 Dues Business Partners	\$ 40,000.00	\$ 48,200.00	\$ 45,000.00	\$ 69,800.00	\$ 60,000.00
22 4102 Affiliates OCCMA	\$ 35,500.00	\$ 23,908.30	\$ 32,000.00	\$ 37,763.70	\$ 44,152.00
22 4105 Affiliates OMA	\$ 25,850.00	\$ 23,551.16	\$ 26,000.00	\$ 26,000.00	\$ 28,187.00
22 4108 Affiliates OCAA	\$ 6,400.00	\$ 6,596.42	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
22 4111 Affiliates OCPDA	\$ 1,600.00	\$ 3,209.60	\$ 4,000.00	\$ 8,191.75	
22 4114 Affiliates OMEU	\$ 4,000.00	\$ 3,185.70	\$ 2,000.00	\$ 2,000.00	\$ 4,264.00
22 4115 OEDA LOC Services			\$ -	\$ -	\$ -
22 4117 EBS Administration	\$ 24,400.00	\$ 24,397.00	\$ 24,400.00	\$ -	\$ -
22 4120 CIS Administration	\$ 1,206,000.00	\$ 1,205,974.00	\$ 1,774,615.00	\$ 1,306,162.00	\$ 1,354,621.00
22 4255 Rent/Lease Space	\$ 9,000.00	\$ 2,264.72	\$ 9,000.00	\$ 9,164.72	\$ 9,000.00
22 4258 Miscellaneous Income	\$ 1,000.00	\$ 8,389.45	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
22 4261 Web/LF Ads/Subscriptions	\$ 20,000.00	\$ 24,590.00	\$ 30,000.00	\$ 21,830.00	\$ 30,000.00
22 4264 Publications	\$ 500.00	\$ 40.00			\$ -
22 4267 American Legal Publishing	\$ 3,300.00	\$ 761.94	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
22 4290 Interest Income	\$ 30,000.00	\$ 97,288.08	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
	\$ 3,541,550.00	\$ 3,606,356.37	\$ 4,267,593.97	\$ 3,802,491.14	\$ 3,931,288.80
30 4400 Member Services					
30 4411 Purchasing Partners	\$ 320,000.00	\$ 173,061.44	\$ 320,000.00	\$ 301,840.84	\$ 400,000.00
30 4413 SGR Program	\$ 500.00		\$ 500.00	\$ 500.00	\$ -
30 4416 CIS City Training/Grant	\$ 104,000.00	\$ 103,701.00	\$ 146,841.00	\$ 117,765.00	\$ 114,173.00
30 4419 Web Services Program	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00
30 4510 Workshops, Seminars & Classes	\$ 45,000.00	\$ 7,152.00	\$ 35,000.00	\$ 24,786.28	\$ -
Total 30 4400 Member Services	\$ 472,000.00	\$ 286,914.44	\$ 504,841.00	\$ 447,392.12	\$ 515,673.00
<b>Total Primary General Fund Revenue Streams</b>					\$ 4,446,961.80
30 4510 Workshops, Seminars & Classes					\$ 35,000.00
<b>Total Member Services</b>					\$ 35,000.00
33 4700 Conferences					
33 4701 Registration Income	\$ 220,000.00	\$ 192,170.00	\$ 200,000.00	\$ 204,685.00	\$ 220,000.00
33 4702 Training Workshops	\$ 20,000.00	\$ 12,960.00	\$ 15,000.00	\$ 28,050.00	\$ 20,000.00
33 4705 Exhibitors	\$ 40,000.00	\$ 49,150.00	\$ 45,000.00	\$ 46,800.00	\$ 50,000.00
33 4708 Affiliate Workshops	\$ 15,500.00	\$ 14,630.00	\$ 15,500.00	\$ 13,015.00	\$ 15,500.00
33 4711 Conference Sponsors	\$ 100,000.00	\$ 189,000.00	\$ 175,000.00	\$ 261,500.00	\$ 200,000.00
<b>Total Annual Conference</b>			\$ 450,500.00	\$ 554,050.00	\$ 505,500.00
33 4714 Spring Conference Registration Income	\$ 25,000.00	\$ 45,235.00	\$ 30,000.00	\$ 51,220.00	\$ 35,000.00
33 4712 SC- Exhibitors	\$ 7,500.00	\$ 12,500.00	\$ 20,000.00	\$ 14,300.00	\$ 20,000.00
33 4713 SC- Affiliate Workshops	\$ 5,000.00	\$ 5,850.00	\$ 5,000.00	\$ 6,300.00	\$ 5,000.00
33 4715 SC- Sponsors	\$ 27,000.00	\$ 28,500.00	\$ 30,000.00	\$ 36,000.00	\$ 30,000.00
<b>Total Spring Conference</b>	\$ 64,500.00	\$ 92,085.00	\$ 85,000.00	\$ 107,820.00	\$ 90,000.00
33 4716 City Day at the Capital	\$ 10,000.00	\$ 8,760.00			\$ 15,000.00
<b>Total City Day at the Capital</b>					\$ 15,000.00
<b>Total Events Revenue</b>	\$ 470,000.00	\$ 558,755.00	\$ 535,500.00	\$ 554,050.00	\$ 645,500.00
70 4820 Program Revenue					
31 4901 Uniform Traffic Citations Revenue	\$ 50,000.00	\$ 54,181.81	\$ 50,000.00	\$ 47,762.15	\$ 50,000.00
50 4700 STP Appointment	\$ 185,000.00	\$ 256,305.00	\$ 185,000.00	\$ 166,195.00	\$ 185,000.00
<b>Total 70 4820 Program General Fund Revenue</b>	\$ 235,000.00	\$ 310,486.81	\$ 235,000.00	\$ 213,957.15	\$ 235,000.00
Sales		\$ 2,217.27			
Uncategorized Income		\$ 300,000.00			
39 4702 Transfers In	\$ 147,920.00		\$ -	\$ -	\$ 417,000.00
<b>Total Uncategorized Income</b>		\$ 300,000.00	\$ -	\$ 45,000.00	\$ 417,000.00
<b>Total Income</b>	\$ 4,866,470.00	\$ 4,860,936.00	\$ 5,542,934.97	\$ 5,724,760.41	\$ 5,744,461.80
<b>Gross Profit</b>	\$ 4,866,470.00	\$ 4,860,936.00	\$ 5,542,934.97	\$ 5,724,760.41	\$ 5,744,461.80
Expenses					
23 5000 Personnel and Benefits					
23 5001 Administration	\$ 232,800.00	\$ 210,000.00	\$ 232,373.23	\$ 232,373.23	\$ 239,444.00
23 5002 Member/Administration Services	\$ 480,500.00	\$ 410,500.00	\$ 529,570.12	\$ 544,570.12	\$ 669,160.45
23 5003 Finance	\$ 192,800.00	\$ 197,000.00	\$ 95,297.28	\$ 95,297.28	\$ -
23 5004 Communications and Marketing	\$ 223,500.00	\$ 223,500.00	\$ 230,228.54	\$ 230,229.00	\$ 240,022.86
23 5006 Intergovernmental Relations	\$ 858,600.00	\$ 858,600.00	\$ 839,738.89	\$ 839,739.00	\$ 868,415.33
23 5008 Legal/Research	\$ 299,500.00	\$ 299,500.00	\$ 372,373.87	\$ 372,374.00	\$ 391,157.00
23 5009 Overtime Payroll			\$ 15,000.00	\$ -	\$ -
23 5010 Payroll Taxes	\$ 185,000.00	\$ 160,000.00	\$ 185,000.00	\$ 185,000.00	\$ 192,096.00
23 5011 PERS	\$ 571,500.00	\$ 378,507.09	\$ 579,000.00	\$ 596,923.47	\$ 617,589.00
23 5020 Workers Compensation	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 5,000.00	\$ 11,000.00
23 5030 Employee Benefits	\$ 290,000.00	\$ 225,200.47	\$ 378,000.00	\$ 360,000.00	\$ 396,016.00
23 5040 Cell Phones	\$ 19,000.00	\$ 10,562.75			\$ -
24 6109 Temporary Services	\$ 10,000.00	\$ 16,064.24			\$ -
<b>Total Personnel and Benefits</b>	\$ 3,374,200.00	\$ 3,000,434.55	\$ 3,467,581.93	\$ 3,461,506.10	\$ 3,624,900.64
24 5000 Administration					
24 5001 Administration Payroll		\$ 23,312.37			
24 5510 Payroll Expense 24		\$ 468,149.77			
24 5512 Staff Training Development	\$ 10,000.00	\$ 8,543.16	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
24 5515 Staff Professional Development	\$ 2,500.00	\$ 1,500.00	\$ 3,000.00	\$ 2,500.00	\$ 4,000.00
24 5519 Internal Recruiting	\$ 6,000.00	\$ 3,000.00	\$ 2,000.00	\$ -	\$ 2,000.00

24 6106 Contract Services	\$ 2,000.00	\$ 2,257.09	\$ 5,000.00	\$ -	\$ 17,411.16
24 6301 Conferences & Workshops	\$ 37,000.00	\$ 37,000.00	\$ 45,000.00	\$ 30,000.00	\$ 45,000.00
24 6304 Staff Travel/ In-State	\$ 15,000.00	\$ 12,000.00	\$ 15,000.00	\$ 8,000.00	\$ 15,000.00
24 6405 Telephone	\$ 7,000.00	\$ 6,000.00	\$ 15,000.00	\$ 15,475.56	\$ 15,000.00
24 6406 NLC Membership	\$ 53,000.00	\$ 52,014.00	\$ 53,000.00	\$ 52,559.00	\$ 27,000.00
24 6409 Membership/Sponsorships of Other Organizations	\$ 15,000.00	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 16,000.00
24 6410 Uniform Traffic Citation	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
24 6411 Conference Calls	\$ 1,000.00	\$ 736.60	\$ 750.00	\$ -	\$ -
24 6516 Maintenance - Local Gov Center	\$ 112,000.00	\$ 75,019.92	\$ 112,000.00	\$ 112,000.00	\$ 125,000.00
24 6519 Repair & Maintenance - Auto	\$ 2,000.00	\$ 1,500.00	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00
24 6635 Insurance	\$ 9,000.00	\$ 14,564.40	\$ 18,500.00	\$ 16,000.00	\$ 19,000.00
24 6700 Miscellaneous	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ 2,700.00	\$ 3,000.00
24 6910 Office Expense		\$ 2,541.78			
24 6150 Bank/Credit Cards Fees	\$ 14,500.00	\$ 30,000.00	\$ 35,000.00	\$ 28,000.00	\$ 35,000.00
24 6211 Postage	\$ 5,000.00	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
24 6216 Supplies	\$ 10,000.00	\$ 8,500.00	\$ 7,500.00	\$ 4,000.00	\$ 7,500.00
24 6219 Books/Publications	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
24 6225 Printing	\$ 8,000.00	\$ 6,000.00	\$ 7,000.00	\$ 6,000.00	\$ 7,000.00
<b>Total Office Expense</b>	\$ 37,750.00	\$ 50,041.78	\$ 53,750.00	\$ 42,250.00	\$ 53,750.00
<b>Total Administration</b>	\$ 350,250.00	\$ 805,639.09	\$ 396,000.00	\$ 343,984.56	\$ 395,161.16
<b>Finance</b>					
24 6803 Staff Professional Membership	\$ 670.00	\$ 370.00	\$ 3,000.00	\$ 2,450.00	\$ -
24 6806 Conferences/Workshops	\$ 2,000.00	\$ -	\$ 4,000.00	\$ 3,500.00	\$ -
24 6809 Contract Services	\$ 40,000.00	\$ 28,617.23	\$ 40,000.00	\$ 35,000.00	\$ -
24 6812 Subscription Services	\$ 5,400.00	\$ 6,000.00	\$ 9,000.00	\$ 8,000.00	\$ -
<b>Total Finance</b>	\$ 48,070.00	\$ 34,987.23	\$ 56,000.00	\$ 48,950.00	\$ -
<b>Board</b>					
25 5620 Board Travel	\$ 15,000.00	\$ 9,716.45	\$ 30,000.00	\$ 15,000.00	\$ 27,000.00
25 5623 Board Meetings	\$ 40,000.00	\$ 30,006.16	\$ 65,000.00	\$ 45,000.00	\$ 50,000.00
25 5910 Conferences/Workshops	\$ 36,000.00	\$ 24,000.00	\$ 40,000.00	\$ 2,000.00	\$ 17,000.00
25 5950 Board Scholarships	\$ 20,000.00	\$ 18,000.00	\$ 24,000.00	\$ 24,000.00	\$ -
25 5951 Board of Director Headshots			\$ 3,000.00	\$ 800.00	\$ -
25 6700 Miscellaneous	\$ 1,000.00	\$ 2,265.13	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00
<b>Total Board</b>	\$ 112,000.00	\$ 83,987.74	\$ 164,500.00	\$ 89,300.00	\$ 95,500.00
<b>Technology, Equipment &amp; Furniture</b>					
26 6106 Contract Services	\$ 95,000.00	\$ 85,000.00	\$ 85,000.00	\$ 41,000.00	\$ 110,000.00
26 6808 Building Technology	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00
26 8105 Computer Hardware	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 600.00	\$ 30,000.00
26 8108 Furniture Equipment	\$ 2,500.00	\$ 944.97	\$ 10,000.00	\$ 7,500.00	\$ 5,000.00
26 8115 Computer Software	\$ 20,000.00	\$ 21,000.00	\$ 27,500.00	\$ 23,000.00	\$ 41,000.00
<b>Total Technology, Equipment &amp; Furniture</b>	\$ 142,500.00	\$ 128,944.97	\$ 147,500.00	\$ 74,100.00	\$ 189,000.00
<b>30 4510 Member Services</b>		\$ (18,601.00)			
30 5001 Member Service Payroll		\$ 12,629.41			
<b>32 5600 Training</b>		\$ 12,629.41			
32 5623 Meeting Rooms & Catering	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
32 5626 Training Contracts	\$ 15,000.00	\$ 20,643.67	\$ 40,000.00	\$ 25,000.00	\$ 35,000.00
32 5632 Elected Essentials Municipal Fundamentals	\$ 35,000.00	\$ 34,260.10	\$ 10,000.00	\$ 2,500.00	\$ 37,000.00
32 5634 Small City Program	\$ 7,500.00	\$ 3,728.34	\$ 7,500.00	\$ 6,500.00	\$ 10,000.00
32 5636 Regional Meetings	\$ 7,500.00	\$ 3,838.43	\$ 12,000.00	\$ 12,000.00	\$ 20,000.00
32 5638 Housing Workshop	\$ 30,000.00	\$ 13,357.63			
32 6910 Office Expense					
32 6150 Bank Fees	\$ 500.00				
32 6211 Postage	\$ 500.00				
32 6222 Printing	\$ 500.00				
32 6408 Cell Phones	\$ 1,000.00	\$ 971.07			
<b>Total 32 6910 Office Expense</b>	\$ 2,500.00	\$ 971.07			
<b>Total Training</b>	\$ 100,500.00	\$ 77,799.24	\$ 72,500.00	\$ 49,000.00	\$ 105,000.00
<b>Conference</b>					
<b>Annual Conference</b>					
33 5620 Annual Conference Travel	\$ 10,000.00	\$ 13,361.80	\$ 10,000.00	\$ 2,731.79	\$ 10,000.00
33 5629 Annual Affiliate Workshop	\$ 15,500.00	\$ 14,725.00	\$ 15,500.00	\$ 5,843.80	\$ 15,500.00
33 5920 Annual Hotel-Banquet Services	\$ 200,000.00	\$ 142,090.36	\$ 200,000.00	\$ 170,997.80	\$ 200,000.00
33 5923 Annual Hotel-Lodging	\$ 20,000.00	\$ 11,452.36	\$ 20,000.00	\$ 14,137.31	\$ 20,000.00
33 5926 Annual Speakers	\$ 25,000.00	\$ 40,593.45	\$ 35,000.00	\$ 17,977.17	\$ 35,000.00
33 5929 Annual Decorator-Pipe & Drape	\$ 8,500.00	\$ 8,285.66	\$ 8,500.00	\$ 14,545.86	\$ 18,000.00
33 5932 Annual Special Printing	\$ 4,000.00		\$ 4,000.00	\$ -	\$ 2,000.00
33 5935 Annual Signage	\$ 3,000.00	\$ 3,030.38	\$ 3,000.00	\$ 1,452.60	\$ 3,000.00
33 5938 Annual Awards	\$ 750.00	\$ 1,344.33	\$ 1,200.00	\$ 963.31	\$ 1,200.00
33 5946 Annual AV Equipment	\$ 40,000.00	\$ 41,417.63	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
33 5948 Annual AV Equipment-Hotel	\$ 9,000.00	\$ 8,828.80	\$ 12,000.00	\$ 7,043.94	\$ 15,000.00
33 6106 Annual Contract Services	\$ 17,500.00	\$ 24,538.80	\$ 28,000.00	\$ 23,245.47	\$ 28,000.00
33 6150 Bank Fees 33		\$ (20.00)			
33 6222 Annual Printing	\$ 500.00		\$ 500.00		\$ 500.00
33 6714 Spring Conference 33	\$ 20,000.00				
33 6224 Annual Recording Sessions	\$ 20,000.00	\$ 9,283.25	\$ 12,000.00	\$ 13,593.74	\$ 15,000.00
33 6226 Annual Conference Scholarships		\$ 5,684.51	\$ 20,000.00	\$ 5,320.07	\$ 20,000.00
<b>Total Annual Conference</b>			\$ 419,700.00	\$ 327,852.86	\$ 433,200.00
<b>33 6300 Spring Conference</b>					
33 6320 SC - Travel	\$ 3,000.00	\$ 138.00	\$ 3,000.00	\$ -	\$ 3,000.00
33 6322 SC - Banquet Services	\$ 20,000.00	\$ 1,150.00	\$ 40,000.00	\$ 30,000.00	\$ 48,000.00
33 6324 SC - Hotel Lodging	\$ 4,000.00	\$ 500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
33 6326 SC - Speakers	\$ 4,000.00		\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
33 6328 SC - Venue, A/V Equip - Other	\$ 2,000.00	\$ 165.98	\$ 2,000.00	\$ 5,050.00	\$ 3,500.00
33 6330 SC - Scholarships	\$ 8,000.00	\$ 3,503.32	\$ 6,000.00	\$ 3,000.00	\$ 6,000.00
<b>Total Spring Conference</b>	\$ 41,000.00	\$ 5,457.30	\$ 59,000.00	\$ 45,050.00	\$ 68,500.00
33 6716 City Day at the Capital Expense					

33 6718 CDC - Travel	\$ 3,000.00	\$ 6,885.19			\$ 4,500.00
33 6720 CDC - Banquet Services	\$ 16,000.00	\$ 19,580.36			\$ 20,000.00
33 6722 CDC - Venue, A/V Equip - Other	\$ 8,000.00	\$ 5,847.60			\$ 6,000.00
33 6724 CDC - Printing	\$ 2,000.00	\$ 484.78			\$ 1,000.00
33 6726 CDC - Scholarships	\$ 1,200.00	\$ 1,042.96			\$ 1,200.00
<b>Total City Day at the Capitol Expense</b>	<b>\$ 30,200.00</b>	<b>\$ 33,840.89</b>			<b>\$ 32,700.00</b>
33 6730 NLC Congressional Cities Conference	\$ 7,500.00	\$ 14,856.50	\$ 12,000.00	\$ 12,000.00	
33 6731 Office Expenses					\$ 11,500.00
33 6732 Scholarships	\$ 9,000.00	\$ 7,815.52	\$ 9,000.00	\$ 9,000.00	\$ 4,000.00
33 6733 Director Expenses					\$ 11,500.00
33 6734 Staff Expenses					\$ 7,000.00
33 6735 Bpard & Guest Dinner					\$ 2,000.00
33 6736 Delegation Meeting					\$ 3,000.00
33 6737 Printing/Shipping					\$ 1,500.00
33 6738 Reception					\$ 10,000.00
<b>Total NLC Congressional Cities Conference</b>	<b>\$ 16,500.00</b>		<b>\$ 21,000.00</b>	<b>\$ 21,000.00</b>	<b>\$ 50,500.00</b>
		\$ 22,672.02	\$ 33,000.00	\$ 33,000.00	
33 6910 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	\$ 1,200.00	\$ 2,500.00
33 6700 Miscellaneous	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
<b>Total General Office Expense</b>	<b>\$ 4,500.00</b>	<b>\$ 3,655.40</b>	<b>\$ 4,500.00</b>	<b>\$ 2,200.00</b>	<b>\$ 4,500.00</b>
	<b>\$ 485,950.00</b>	<b>\$ 390,241.94</b>	<b>\$ 516,200.00</b>	<b>\$ 408,102.86</b>	
<b>NLC City Summit</b>					
33 6920 NLC City Summit Reception					\$ 10,000.00
33 6924 Director Expenses					\$ 11,500.00
33 6925 Staff Expenses					\$ 7,000.00
33 6931 Officer Expenses					\$ 11,500.00
33 6935 Board & Guest Dinner					\$ 4,000.00
<b>Total NLC City Summit</b>					<b>\$ 44,000.00</b>
<b>Total Conference</b>					<b>\$ 633,400.00</b>
<b>Communication &amp; Marketing</b>					
34 5515 Staff Professional Memberships	\$ 500.00		\$ 500.00	\$ 200.00	\$ 500.00
34 5910 Conferences & Workshops	\$ 2,000.00	\$ 2,000.00	\$ 8,000.00	\$ 2,000.00	\$ 4,000.00
34 6106 Contract Services	\$ 28,000.00	\$ 19,866.15	\$ 28,000.00	\$ 28,000.00	\$ 23,000.00
34 6211 Postage	\$ 2,500.00	\$ 1,417.58	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00
34 6219 Books/Publications	\$ 1,500.00	\$ 3,004.34	\$ 3,500.00	\$ 3,000.00	\$ 3,500.00
34 6222 Printing	\$ 10,000.00	\$ 9,243.00	\$ 13,000.00	\$ 10,000.00	\$ 15,000.00
34 6412 Marketing	\$ 10,000.00	\$ 22,857.49	\$ 15,000.00	\$ 12,000.00	\$ 20,000.00
34 6700 Miscellaneous	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
<b>Total Communication &amp; Marketing</b>	<b>\$ 56,000.00</b>	<b>\$ 58,388.56</b>	<b>\$ 71,500.00</b>	<b>\$ 58,200.00</b>	<b>\$ 70,500.00</b>
37 5000 Intergovernmental					
37 5515 Membership/Dues	\$ 5,000.00	\$ 5,903.59	\$ 7,500.00	\$ 5,000.00	\$ 2,500.00
37 5623 Policy Committee Meeting	\$ 1,000.00		\$ 5,000.00	\$ 5,000.00	
37 5910 Conferences/Workshops	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00	\$ 45,000.00	\$ 25,000.00
37 6106 Contract Services	\$ 5,000.00	\$ 2,250.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
37 6166 Grass Roots Program	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
37 6910 Office Expense					
37 6162 Congressional Cities Conference					
37 6219 Books/Publications	\$ 500.00	\$ 359.80	\$ 500.00	\$ -	\$ 500.00
37 6222 Printing	\$ 500.00		\$ 500.00		\$ 500.00
37 6700 Miscellaneous	\$ 1,000.00	\$ 251.81	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
<b>Total Office Expense</b>	<b>\$ 2,000.00</b>		<b>\$ 2,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 2,000.00</b>
<b>Total Intergovernmental</b>	<b>\$ 53,000.00</b>	<b>\$ 48,765.20</b>	<b>\$ 74,500.00</b>	<b>\$ 66,000.00</b>	<b>\$ 39,500.00</b>
<b>Legal &amp; Research</b>					
38 5515 Staff Professional Memberships	\$ 2,500.00	\$ 2,000.00	\$ 2,600.00	\$ 2,000.00	\$ 3,000.00
38 5910 Conferences & Workshops	\$ 8,000.00	\$ 6,864.54	\$ 11,000.00	\$ 6,000.00	\$ 6,000.00
38 6106 Contract Services	\$ 125,000.00	\$ 80,888.39	\$ 150,000.00	\$ 150,000.00	\$ 130,000.00
38 6218 Subscription Services	\$ 8,000.00	\$ 6,453.48	\$ 10,000.00	\$ 7,000.00	\$ 10,000.00
38 6219 Books/Publications 38	\$ 500.00	\$ 359.80	\$ 500.00	\$ 336.93	\$ 500.00
<b>Total Legal &amp; Research</b>	<b>\$ 144,000.00</b>	<b>\$ 96,566.21</b>	<b>\$ 174,100.00</b>	<b>\$ 165,336.93</b>	<b>\$ 149,500.00</b>
<b>Total Special Project Expense</b>					
39 6901 Uniform Traffic Citation Expense		\$ 47,291.54			
39 6100 Contract Services - Limited Duration					
39 6105 TC contract services		\$ 13,885.45			
39 6107 AGC Contract Services		\$ 71,670.80			
39 6108 NLC Membership Small Cities					
39 6806 Contract Services					
<b>Total Contract Services - Limited Duration</b>		<b>\$ 85,556.25</b>			
<b>Special Projects Expense</b>					
39 5200 Revenue Consultant				\$ 270,000.00	\$ 160,000.00
39 5220 Centennial					\$ 100,000.00
39 5230 Communications Consultant					\$ 40,000.00
39 5250 Housing Data Consultant					\$ 40,000.00
39 5253 Real Estate Consultant					\$ 15,000.00
39 5260 Organizational Assessment Consultant					\$ 10,000.00
<b>Total Special Project Expense</b>				<b>\$ 270,000.00</b>	<b>\$ 365,000.00</b>
<b>Contract Services - Limited Duration</b>					
Contract Services - Limited Duration Revenue					
Transfer from Contingency Reserves					
Contract Services - Limited Duration Expense					
39 5105 Contract Lobbyist					\$ 52,000.00
<b>Total Contract Services - Limited Duration</b>					<b>\$ 52,000.00</b>
<b>Building &amp; Equipment</b>					
60 7001 Remodel & Improvements			\$ 200,000.00	\$ 200,000.00	\$ -
60 7004 Technology Capital Projects	\$ 4,065.76		\$ -	\$ -	\$ 15,000.00
60 7005 Automobile Purchase			\$ 55,000.00	\$ 53,127.10	\$ 10,000.00

Total Building & Equipment			\$ 255,000.00	\$ 253,127.10	\$ 25,000.00
Total Expenses	\$ 4,866,470.00	\$ 4,813,948.00	\$ 5,540,382.00	\$ 5,724,760.41	\$ 5,744,461.80
Net Income	\$ -	\$ 46,988.00	\$ 2,553.00	\$ -	\$ -
99 4000 Beginning General Fund Balance	\$ 2,946,855.17	\$ 4,083,227.00	\$ 4,130,215.00	\$ 4,130,215.00	\$ 4,130,215.00
**Net Income for current year	\$ -	\$ 46,988.00	\$ 2,553.00	\$ -	\$ -
Transfers Out	\$ 11,976.17	\$ -	\$ -	\$ -	\$ 417,000.00
99 9900 Ending Fund Balance	\$ 2,958,831.34	\$ 4,130,215.00	\$ 4,130,215.00	\$ 4,130,215.00	\$ 4,130,215.00
**Emergency Fund (40% of Operating Expenses)	\$ 1,946,588.00	\$ 1,925,579.20	\$ 2,188,153.00	\$ 2,188,153.00	\$ 2,120,420.26
**Contingency	\$ 1,012,243.34	\$ 2,204,635.80	\$ 1,950,884.53	\$ 1,950,884.53	\$ 1,794,794.74
**Contingency Unallocated Funds			\$ 1,028,271.00	\$ 1,028,271.00	\$ 1,377,794.74
**Contingency % of Fund balance	\$ 0.34	\$ 0.53	\$ 0.47	\$ 0.47	\$ 0.43

Tuesday, May 7, 2024 - Accrual Basis