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## Staff Report

**To:** Mayor and City Council

**Through:** Danny Roberts, City Manager

**From:** Natalie Warnack, Finance Director

**Date:** March 12, 2026

**Subject:** GMEBS OPEB Actuarial Services Invoice for FY 2025 Audit

**Recommendation:** Staff respectfully requests that the Mayor and City Council authorize a budget amendment for the General Fund, Department 1510 – Financial Administration.

**Fiscal Implication:** The fiscal impact of this request is \$13,350.00, to be allocated to General Fund line item 100-1510-523600 (Dues and Fees) for Fiscal Year 2026.

**Background:** The City is required to complete a full actuarial study every other year on its OPEB (Other Post-Employment Benefits) for audit purposes. GMA has advised that the City was previously billed using an incorrect schedule; the proper cycle alternates between a full-cost year and a partial-cost year. Because prior invoices did not follow this structure, the correct amount was not included during development of the Fiscal Year 2026 budget.

GMEBS issued the actuarial services invoice for the FY 2025 audit year, reflecting the appropriate full-cost amount. A budget amendment is required.