

Fiscal Year 2016 Proposed Budget
Presented to ISAC Membership
on
March 12, 2015



Iowa State Association of Counties FY2016 Budget Proposal

Following is the proposed budget for the Iowa State Association of Counties for the period July 1, 2015 to June 30, 2016. The ISAC Board of Directors has approved this budget and recommends adoption by the membership of the association. The membership will be asked to approve the budget during the Annual Business Meeting on March 12, 2015 at the Spring School of Instruction.

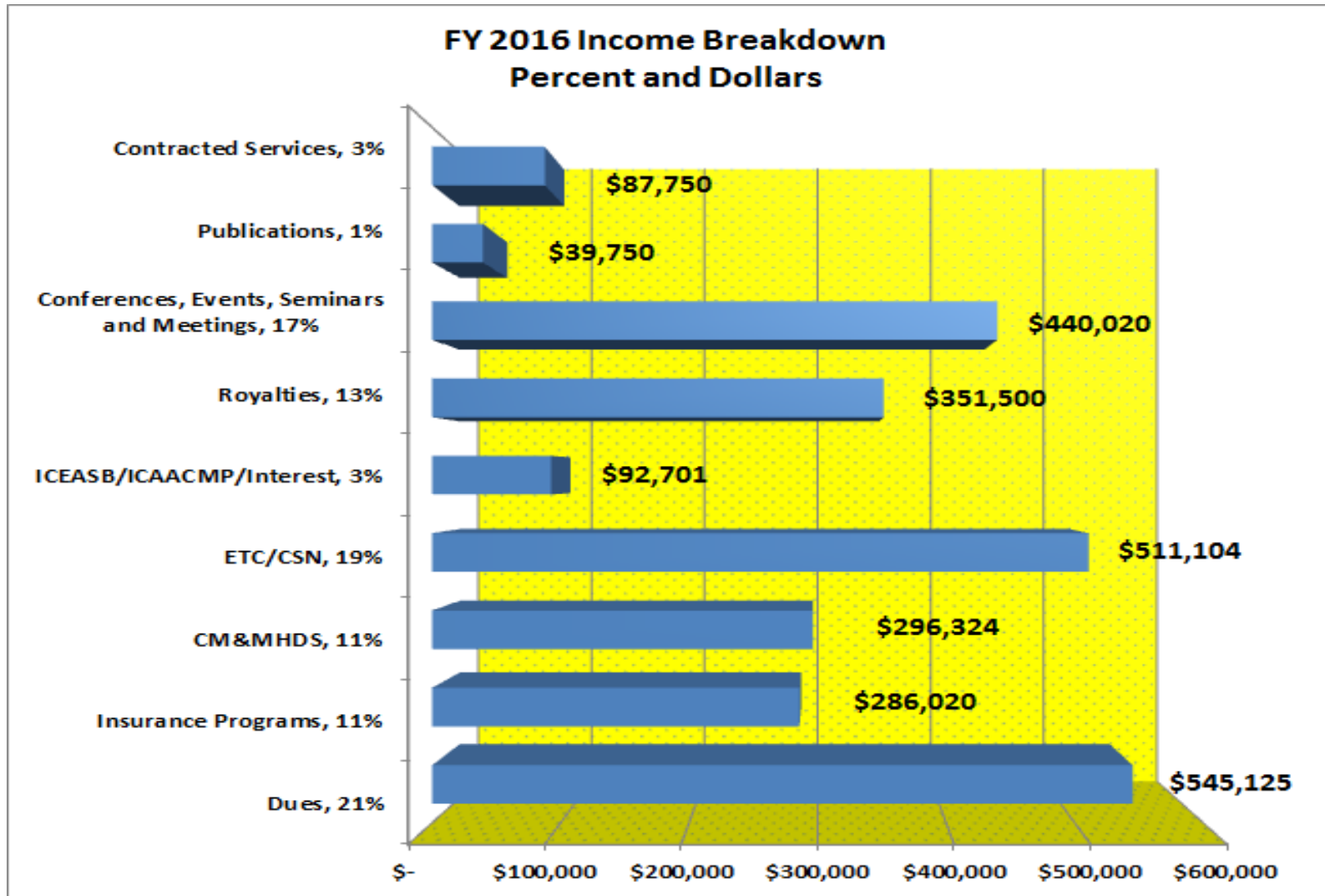
This document is designed to provide you with an understanding of the ISAC Budget. It provides a graphical depiction of the major income and expense categories, includes a line item budget comparing the previous fiscal years with the proposed budget, and highlights a summary of required actions.

It should be noted that the audited financial statements of the association are published each year in our annual report. Copies are available on our website or upon request.

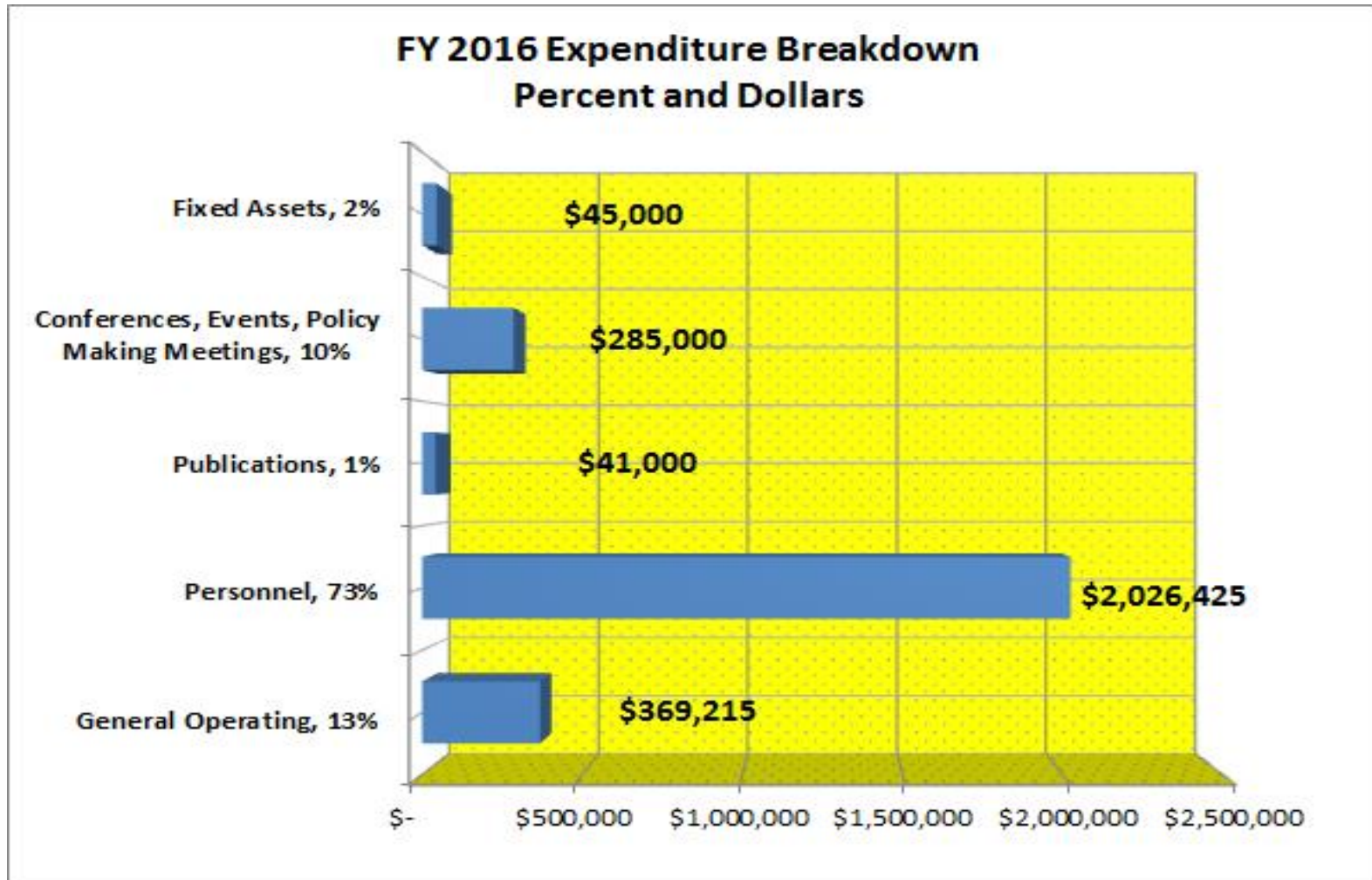
Iowa State Association of Counties FY2016 Budget Proposal

- **Budget Process**
 - Review income and expenses for prior years - **complete.**
 - Estimate income and expenses for remainder of FY2015 - **complete.**
 - Evaluate current expenditures and project future expenditure needs - **complete.**
 - Evaluate current income sources and devise options for meeting expenditure needs - **complete.**
 - Prepare recommendations for income and expenditure changes - **complete.**
 - Evaluate feasibility of proposal - **complete.**
 - Present proposed budget to Executive Committee for review and revision – **complete and recommended to Board by Executive Committee.**
 - Present proposed budget to ISAC Board of Directors for adoption – **complete and recommended to ISAC membership by ISAC Board of Directors.**
 - Presented to membership at 2015 Spring School Business Meeting for adoption.

Iowa State Association of Counties FY2016 Budget Proposal

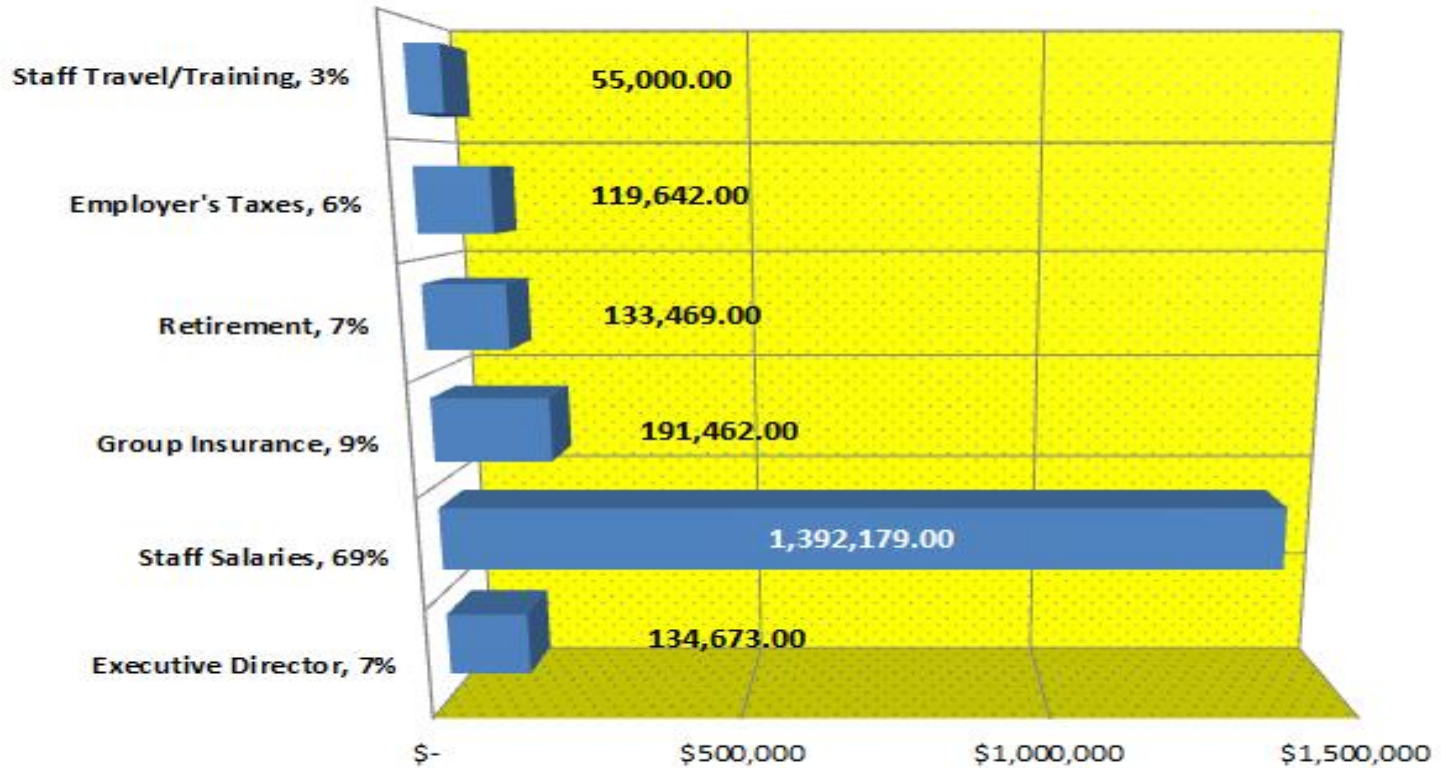


Iowa State Association of Counties FY2016 Budget Proposal

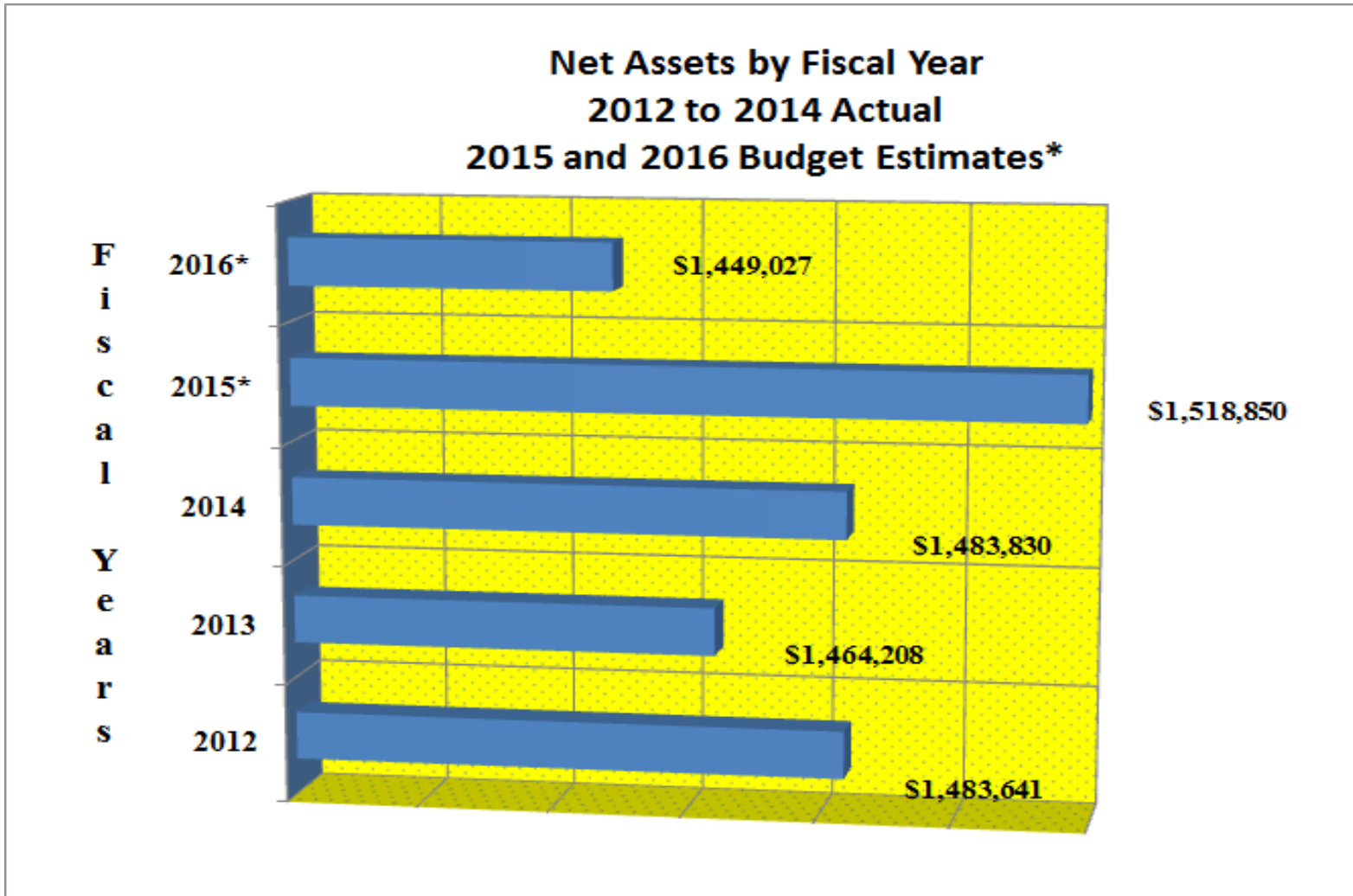


Iowa State Association of Counties FY2016 Budget Proposal

FY 2016 Personal Expense Breakdown - Dollars and Percent



Iowa State Association of Counties FY2016 Budget Proposal



Audited Balances

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual
Accrual Basis							
Audit Report Balances							
Budget							
Revenue	1,874,178	2,064,804.00	2,063,535.00	2,073,864.00	2,378,994.00	2,400,614.00	2,332,055.00
Expense	2,001,545	2,163,989.00	2,158,625.00	2,235,263.00	2,494,789.00	2,543,513.00	2,504,398.00
Actual							
Revenue	2,129,635	2,673,640.00	2,061,909.00	2,184,289.00	2,198,230.00	2,309,020.00	2,271,145.00
Expense	1,811,712	2,040,682.00	1,979,678.00	2,151,572.00	2,266,454.00	3,101,297.00	2,251,525.00
Income (over/under) Expense							
Budget	(127,367)	(99,185)	(95,090)	(161,399)	(115,795)	(142,899)	(172,343)
Actual	317,923	632,958	82,231	32,717	(68,224)	(792,277)	19,620
Net Assets	1,603,186	2,236,144	2,318,375	2,351,092	2,282,868	1,490,591	1,510,211
Change in Net Asset Value	317,923	632,958	82,231	32,717	(68,224)	(792,277)	19,620
SOURCE = ISAC Audit Reports from FY2008 to FY2014							

Budget Overview

Line Item	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Amount of Change	% Change
Option II								
Beginning Balance	746,949	557,060	655,270	682,731	682,731	704,809	22,078	
Income								
General Income	1,843,986	1,942,763	1,870,669	2,078,804	1,991,275	2,170,525	91,721	4.4
Conferences and Meetings	335,541	337,786	358,075	397,920	398,177	440,020	42,100	10.6
Publications/Directories	28,506	27,034	42,401	35,750	40,350	39,750	4,000	11.2
Grants	0	0	0	0	0	0	0	0.0
Transfer of Funds	0	891,924	7,839	0	0	0	0	0.0
Total Income	2,208,033	3,199,508	2,278,984	2,512,474	2,429,801	2,650,295	137,821	5.5
Expenses								
General Operating	284,525	296,055	307,480	316,757	360,032	377,344	60,587	19.1
Personnel	1,629,565	1,615,705	1,619,747	2,014,112	1,672,803	2,026,425	12,313	0.6
Policy Making and Meeting	282,853	234,519	240,476	271,500	281,591	285,000	13,500	5.0
Publications/Directories	40,731	44,642	40,683	40,360	50,500	41,000	640	1.6
Fixed Asset /Lease Improve	43,090	36,096	43,136	45,000	42,796	45,000	0	0.0
Transfer to Other Funds	0	874,281	0	12,942	0	0	(12,942)	(100.0)
Total Expenses	2,280,764	3,101,298	2,251,523	2,687,729	2,407,723	2,774,769	87,040	3.2
Income Over(under) Expenses	(72,731)	98,210	27,461	(175,255)	22,078	(124,474)	50,781	
Operating Fund Balance	557,060	655,270	682,731	494,534	704,809	580,335	85,801	
Board Designated Funds								
Reserve Fund	623,697	633,938	626,099	639,041	639,041	693,692		
Depreciation Fund	175,000	175,000	175,000	175,000	175,000	175,000		
Building Development Fu	27,882	0	0	0	0	0		
Amounts Held for Others								
CSN	874,281	0	0	0	0	0		
Total	1,700,860	808,938	801,099	814,041	814,041	868,692		
Total Assets At Year End	2,357,922	1,464,208	1,483,830	1,308,575	1,518,850	1,449,027		

Budget - Income

Iowa State Association of Counties Fiscal Year 2016 Budget Proposal							
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Change	Percent
I. General Income							
A. Dues							
1. County	495,000	495,000	514,800	514,800	544,500	29,700	5.77
3. Preferred Vendor	11,162	0	0	0	0	0	0.00
4. Alumni Dues	650	575	625	600	625	0	0.00
Total Dues	506,812	495,575	515,425	515,400	545,125	29,700	5.76
B. Administrative Fees							
1. Insurance Programs							
a. ISAC Group Health Program	264,000	264,000	264,000	264,000	264,000	0	0.00
b. Add-On Accidental Death	2,858	2,823	2,820	2,820	2,820	0	0.00
c. Voluntary Accidental Death	10,038	9,176	9,200	8,900	9,200	0	0.00
2. Unemployment	10,000	10,000	10,000	10,000	10,000	0	0.00
3. HIPAA Program	0	0	0	57,750	57,750	57,750	100.00
4. Pheasants Forever	0	30,000	0	35,000	30,000	30,000	
5. CM&MHDS	397,218	361,895	372,599	273,849	296,324	(76,275)	(20.47)
6. Iowa County Engineers Service Bureau	8,526	7,577	15,066	20,800	47,914	32,848	218.03
7. Electronic Transactions Clearinghouse	337,159	291,362	478,911	394,426	511,104	32,193	6.72
8. Iowa County Attorney Case Mgmt Proj.	10,605	23,571	47,283	35,000	37,787	(9,496)	(20.08)
Total Administrative Fees	1,040,403	1,000,404	1,199,879	1,102,545	1,266,900	67,021	5.59
C. Royalties							
1. Drug and Alcohol Testing Alliance	1,898	(167)	1,000	500	1,000	0	0.00
2. ICAP	194,644	200,976	195,000	210,599	200,000	5,000	2.56
3. IMWCA	126,133	123,445	125,000	110,239	115,000	(10,000)	(8.00)
4. NACo RMA, LLC	18,688	14,516	15,500	15,000	15,500	0	0.00
5. IPAIT	34,402	22,212	10,000	22,676	10,000	0	0.00
6. US Communities	1,706	933	1,000	1,158	1,000	0	0.00
7. CVS Caremark	7,713	8,221	9,000	6,058	9,000	0	100.00
Total Royalties	385,183	370,135	356,500	366,229	351,500	(5,000)	(1.40)
D. Interest							
E. Miscellaneous	4,377	508	0	100	0	0	0.00
F. Gain/(Losses) on Investments	(1,770)	(2,933)	0	0	0	0	0.00
Total General Income	1,942,763	1,870,669	2,078,804	1,991,275	2,170,525	91,721	4.41

Budget - Income

Iowa State Association of Counties Fiscal Year 2016 Budget Proposal							
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Change	Percent
II. Conferences and Meetings							
A. Fall School							
1. Registrations Fees	106,960	126,333	140,700	147,735	149,110	8,410	5.98
2. Booth Rentals	40,700	52,710	52,500	58,232	57,500	5,000	9.52
3. Advertising	1,031	1,507	1,500	2,263	2,000	500	33.33
4. Sponsorships	8,454	1,427	5,000	8,327	5,500	500	10.00
B. Spring School							
1. Registration Fees	89,010	106,948	110,720	110,720	117,710	6,990	6.31
2. Booth Rentals and Registrations	37,038	39,136	36,500	36,500	39,500	3,000	8.22
3. Advertising	1,174	1,865	1,500	1,500	1,500	0	0.00
4. Sponsorships	1,153	1,153	1,000	1,200	1,200	200	20.00
C. Seminars/Miscellaneous Meetings	1,685	5,205	1,000	5,000	41,000	40,000	4,000.00
D. ISAC University	0	21,940	0	0	25,000	25,000	0.00
E. Legislative Workshop	22,890	(150)	22,500	0	0	(22,500)	(100.00)
F. New County Officers School	27,690	0	25,000	26,700	0	(25,000)	0.00
Total Conference and Meetings	337,786	358,075	397,920	398,177	440,020	42,100	10.58
III. Publications/Directory							
A. Magazine Advertising	23,351	34,875	30,000	34,000	34,000	4,000	13.33
B. Magazine Subscriptions	972	1,024	500	750	500	0	0.00
C. County Official Directory - Sales	794	525	250	600	250	0	0.00
D. County Official Directory - Advertising	0	0	0	0	0	0	0.00
D. Website Advertising	1,917	5,978	5,000	5,000	5,000	0	1.00
Total Publications	27,034	42,401	35,750	40,350	39,750	4,000	11.19
IV. Grants	0	0	0	0	0	0	0.00
Total Grants	0	0	0	0	0	0	0.00
V. Transfer from Other Funds	0	0	0	0	0	0	0.00
TOTAL INCOME	2,307,584	2,271,145	2,512,474	2,429,801	2,650,295	137,821	5.49

Budget - Expenses

Iowa State Association of Counties							
Fiscal Year 2016 Budget Proposal							
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Change	Percent
I. General Operating Expenditures							
A. Office Expenses							
1. Rent - Lease	161,487	161,706	163,177	162,076	165,335	2,158	1.32
2. Rent - CAM	0	0	0	0	0	0	0.00
2. Utilities	12,053	13,600	14,000	14,000	14,000	0	0.00
B. Telephone Expenses	12,269	11,242	11,200	11,750	12,000	800	7.14
C. Internet Expense	20,285	20,160	20,160	19,250	20,160	0	0.00
D. Equipment Purchase	574	3,993	4,000	5,000	4,000	0	0.00
E. Equipment Repair	645	76	750	500	750	0	0.00
F. Equipment Rental	0	0	0	0	0	0	0.00
G. Maintenance Agreements/Lease							
1. Telephone System							
a. Maintenance	0	0	1,500	0	1,500	0	0.00
2. Copy Machines							
a. Lease	5,470	5,470	5,500	6,930	7,000	1,500	27.27
b. Maintenance	1,859	1,292	2,000	318	500	(1,500)	(75.00)
3. Postage Meter							
a. Lease	2,899	2,899	3,000	2,754	3,000	0	0.00
b. Maintenance	50	113	50	50	50	0	0.00
4. Fax Machine	0	0	0	0	0	0	0.00
5. Other							
a. Lease	286	410	420	483	420	(0)	(0.06)
b. Maintenance	1,929	2,578	1,000	1,500	1,500	500	100.00
6. Software Licenses	5,805	11,287	10,000	6,000	10,000	0	0.00
H. Insurance and Bonds	16,536	17,092	17,500	20,569	22,000	4,500	25.71
I. Professional Services							
1. Audit	23,400	23,250	24,500	24,500	26,000	1,500	6.12
2. Financial Consulting	0	0	0	0	0	0	0.00
3. Legal Services	1,448	452	5,000	45,000	45,000	40,000	800.00
4. General Consulting Agreements	0	0	0	0	0	0	0.00
5. 3rd Party Administrators	1,149	1,240	1,500	1,500	1,500	0	0.00
5. Data Backup Services	0	0	0	1,500	1,000	1,000	0.00
J. Professional Memberships	3,722	4,635	5,000	4,500	5,000	0	0.00
K. Supplies/Printing	13,186	14,305	14,000	21,202	16,000	2,000	14.29
L. Postage	3,633	3,359	4,000	3,200	4,000	0	0.00
M. Public Relations	0	0	500	0	500	0	0.00
N. Computer Software	320	405	500	250	500	0	0.00
O. Miscellaneous	4,961	5,721	5,000	5,000	5,000	0	0.00
P. Bank Fees	2,090	2,195	2,500	2,200	2,500	0	0.00
Total for General Operating	296,055	307,480	316,757	360,032	369,215	52,458	16.56

Budget - Expenses

Iowa State Association of Counties Fiscal Year 2016 Budget Proposal							
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Change	Percent
Option II							
II. Personnel Expenses							
A. Executive Director	123,850	126,950	130,750	130,750	134,673	3,923	3.00
B. Staff Salaries	1,085,667	1,113,011	1,376,130	1,153,079	1,392,179	16,049	1.17
C. Group Insurance							
1. Health and Dental	132,160	117,614	181,116	123,471	170,085	(11,031)	(6.09)
2. Life Insurance	4,188	4,137	5,234	4,442	5,641	407	7.78
3. Long-term Disability	3,839	3,783	4,812	4,111	5,304	492	10.23
4. Short-term Disability	-	1,334	10,411	5,928	10,432	21	100.00
D. Retirement	104,378	99,208	131,753	104,116	133,469	1,716	1.30
E. Employer's Taxes	94,950	95,812	118,906	99,406	119,642	736	0.62
F. Staff Travel/Training	49,650	57,489	55,000	47,500	55,000	0	0.00
G. Extra Office/Contract Employee Expense	17,023	410	-	-	-	0	0.00
Total for Personnel	1,615,705	1,619,747	2,014,112	1,672,803	2,026,425	12,313	0.61
III. Policy Making Meeting Expenses							
A. Board of Director's Meetings	36,563	51,314	50,000	50,000	50,000	0	0.00
B. Other Board Authorized Expense	7,066	9,207	12,000	4,000	12,000	0	0.00
C. NACo Conference/Representative	18,097	22,124	20,000	25,000	20,000	0	0.00
D. CoSTAR	2,591	3,078	10,000	10,000	10,000	0	0.00
E. Fall School of Instruction	78,805	74,354	80,000	108,454	90,000	10,000	12.50
F. Spring School of Instruction	39,537	41,441	42,000	42,000	42,000	0	0.00
G. Legislative Policy Committee	6,148	6,640	6,500	10,037	10,000	3,500	53.85
H. Legislative District Workshops	15,472	0	17,500	0	0	(17,500)	(100.00)
I. Seminars	0	0	0	0	20,000	20,000	0.00
J. ISAC University	0	19,287	0	0	20,000	20,000	0.00
K. New County Officers School	21,683	85	22,500	22,500	0	(22,500)	100.00
L. Miscellaneous Meetings	1,189	4,339	2,000	500	2,000	0	0.00
N. Government Relations Program	215	1,763	2,000	2,100	2,000	0	0.00
O. County Day at the Capitol	7,153	6,845	7,000	7,000	7,000	0	0.00
P. Building Committee Expenses	0	0			0	0	0.00
Total for Policy Making Meeting	234,519	240,476	271,500	281,591	285,000	13,500	4.97

Budget - Expenses

Iowa State Association of Counties							
Fiscal Year 2016 Budget Proposal							
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Change	Percent
IV. Publication/Directory Expenses						0	
A. Magazine Production	40,491	35,890	36,360	36,000	36,500	140	0.39
B. Library/Subscriptions	4,151	4,793	4,000	4,500	4,500	500	12.50
C. County Officials Directory	0	0	0	0	0	0	0.00
D. Video Production	0	0	0	10,000	0	0	0.00
Total for Publication/Directory	44,642	40,683	40,360	50,500	41,000	640	1.59
V. Fixed Assets/Depreciation Expenses							
A. Fixed Asset Purchases	0	0	0	0	45,000	45,000	0.00
B. Depreciation Expense	36,096	43,136	45,000	42,796	0	(45,000)	0.00
Total Fixed Asset/Depreciation	36,096	43,136	45,000	42,796	45,000	0	0.00
VI. Grant Expenses							
A. Transfer to Other Funds	874,281	0	0	0	0	0	0.00
Total for Grants	874,281	0	0	0	0	0	0.00
TOTAL EXPENDITURES	3,101,298	2,251,523	2,687,729	2,407,723	2,766,640	78,911	2.94
INCOME OVER EXPENSES	(793,714)	19,622	(175,255)	22,078	(116,345)	58,910	(33.61)

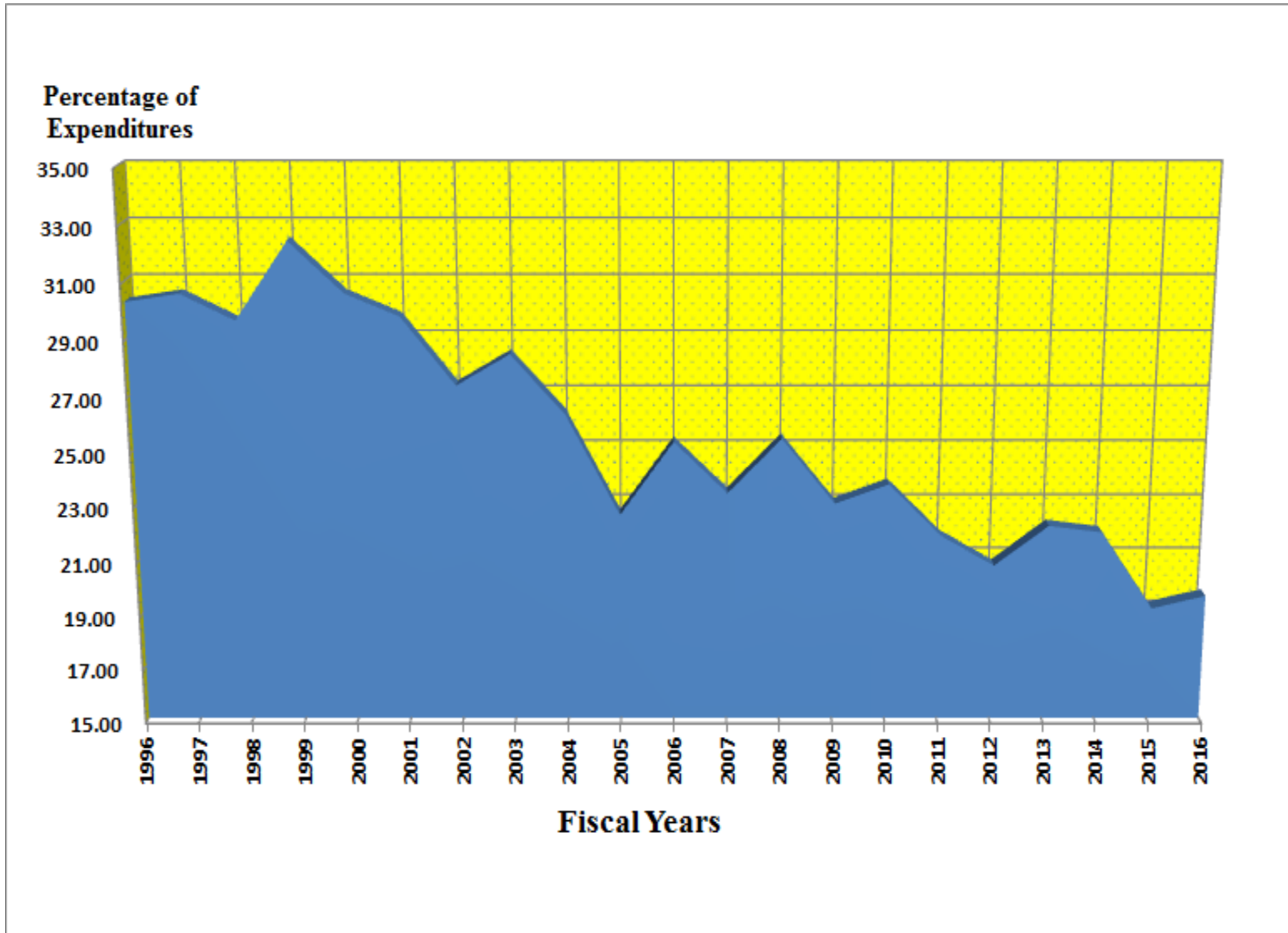
Budget – Income/Expense Summary

Iowa State Association of Counties							
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Budget Estimate	FY2016 Budget	Change	Percent
Fiscal Year 2016 Budget Proposal							
INCOME/EXPENSE SUMMARY							
Income Summary							
Prior Year Ending Fund Balance	557,060	655,270	682,731	682,731	704,809	22,078	3.23
Transfer from/to Other Funds	891,924	7,839	0	0	0	0	
General Income	1,942,763	1,870,669	2,078,804	1,991,275	2,170,525	91,721	4.41
Conferences and Meetings	337,786	358,075	397,920	398,177	440,020	42,100	10.58
Publications/Directory	27,034	42,401	35,750	40,350	39,750	4,000	11.19
Grants	0	0	0	0	0	0	0.00
Total Income	2,307,584	2,271,145	2,512,474	2,429,801	2,650,295	137,821	5.49
Total Income	3,756,568	2,934,253	3,195,205	3,112,532	3,355,104	159,899	5.00
Expenditure Summary							
General Operating	296,055	307,480	316,757	360,032	377,344	60,587	19.13
Personnel	1,615,705	1,619,747	2,014,112	1,672,803	2,026,425	12,313	0.61
Policy Making Meeting	234,519	240,476	271,500	281,591	285,000	13,500	4.97
Publication/Directory	44,642	40,683	40,360	50,500	41,000	640	1.59
Fixed Assets/Depreciation	36,096	43,136	45,000	42,796	45,000	0	0.00
Grants	874,281	0	0	0	0	0	0.00
Total Expenditures	3,101,298	2,251,523	2,687,729	2,407,723	2,774,769	87,040	3.24
Operating Fund Balance	655,270	682,731	507,476	704,809	580,335	72,859	14.36

Dues

Fiscal Year	Total Income	Total Expenditures	% of Income	% of Expenses	Dues per County	Percent Change	Total Dues Revenue	Revenue Change	Change per County
1996	1,122,808	955,930	25.79	30.29	2,925	3.14	289,575	8,811	89.00
1997	1,051,077	979,267	28.49	30.58	3,025	3.42	299,475	9,900	100.00
1998	1,030,455	1,044,027	30.02	29.63	3,125	3.31	309,375	9,900	100.00
1999	1,194,395	1,106,478	30.05	32.43	3,625	16.00	358,875	49,500	500.00
2000	1,247,553	1,197,471	29.36	30.59	3,700	2.07	366,300	7,425	75.00
2001	1,304,287	1,279,861	29.22	29.78	3,850	4.05	381,150	14,850	150.00
2002	1,446,307	1,467,273	27.72	27.33	4,050	5.19	400,950	19,800	200.00
2003	1,512,004	1,444,259	27.17	28.45	4,150	2.47	410,850	9,900	100.00
2004	1,546,105	1,562,875	26.57	26.29	4,150	-	410,850	-	-
2005	1,670,926	1,815,657	24.59	22.63	4,150	-	410,850	-	-
2006	1,803,084	1,702,292	23.88	25.30	4,350	4.82	430,650	19,800	200.00
2007	1,953,749	1,901,601	22.80	23.43	4,500	3.45	445,500	14,850	150.00
2008	2,129,635	1,811,712	21.62	25.41	4,650	3.33	460,350	14,850	150.00
2009	2,673,640	2,040,682	17.59	23.04	4,750	2.15	470,250	9,900	100.00
2010	2,061,909	1,979,678	22.81	23.75	4,750	-	470,250	-	-
2011	2,184,289	2,151,572	21.53	21.86	4,750	-	470,250	-	-
2012	2,198,230	2,266,454	21.39	20.75	4,750	-	470,250	-	-
2013	2,309,020	2,227,016	21.44	22.23	5,000	5.26	495,000	24,750	250.00
2014	2,271,145	2,251,525	21.80	21.99	5,000	-	495,000	-	-
2015	2,512,474	2,687,729	20.49	19.15	5,200	4.00	514,800	19,800	200.00
2016	2,650,295	2,766,640	20.54	19.68	5,500	5.77	544,500	29,700	300.00

Dues as a Percentage of Expenses



Iowa State Association of Counties FY2016 Budget Proposal

- **Summary of Required Actions:**
 - Adopt recommended FY2016 Budget Proposal with following:
 - County dues increased by \$300 per county.
 - Fall and spring conference registration fees increase by \$10.
 - Eliminate vacant research position saving \$91,000.
 - Approval of new IT – Network Administrator position.
 - Approve Executive Director salary increase of 3% and 1% increase in retirement contribution.
 - Authorize a 3% increase in staff salary line item.

 - Bottom line = Operating Fund Balance \$588,464
 - Reserve Fund Balance = \$691,660
 - Depreciation Fund Balance = \$175,000