

FY-2018 Proposed Budget
Presented to ISAC Membership
March 9, 2017



Iowa State Association of Counties FY-2018 Budget Proposal

Following is the proposed budget for the Iowa State Association of Counties for the period July 1, 2017 to June 30, 2018. 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 9, 2017 at the ISAC Legislative Conference.

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.

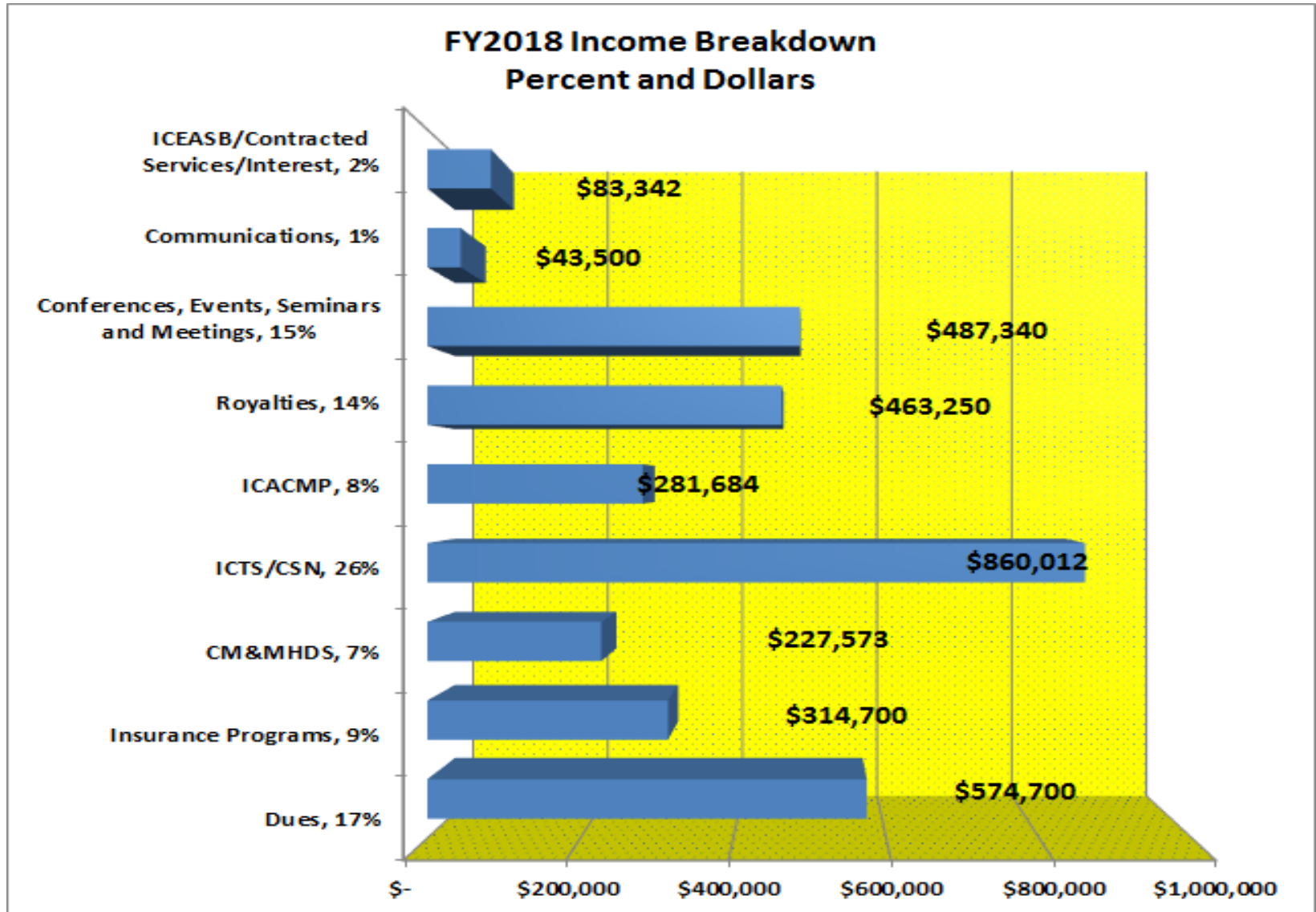
It should be noted that the audited financial statements of the association are published each year in our annual report. Copies are available on our website or upon request.

Iowa State Association of Counties

FY-2018 Budget Process

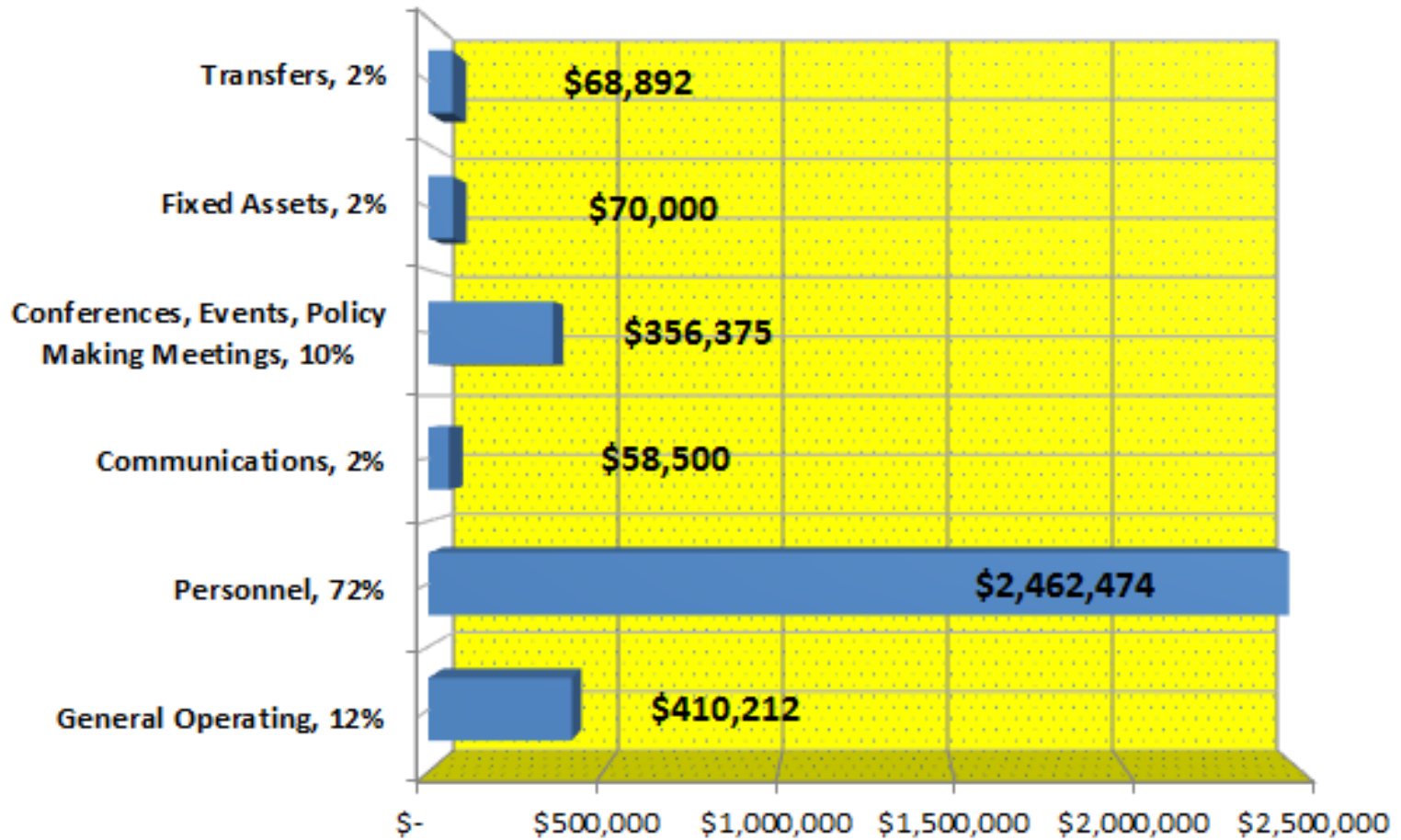
- **Budget Process**
 - Review income and expenses for prior years – **completed.**
 - Estimate income and expenses for remainder of FY-2017 – **completed.**
 - Evaluate current expenditures and project future expenditure needs – **completed.**
 - Evaluate current income sources and devise options for meeting expenditure needs - **completed.**
 - Prepare recommendations for income and expenditure changes – **completed.**
 - Evaluate feasibility of proposal – **completed.**
 - Present proposed budget to Executive Committee for review and revision – **completed and recommended to ISAC Board by the Executive Committee.**
 - Present proposed budget to ISAC Board of Directors for review and revision – **completed and recommended to ISAC membership by ISAC Board of Directors.**
 - Present to membership for adoption during business meeting at the 2017 ISAC Legislative Conference on March 9, 2017.

Iowa State Association of Counties



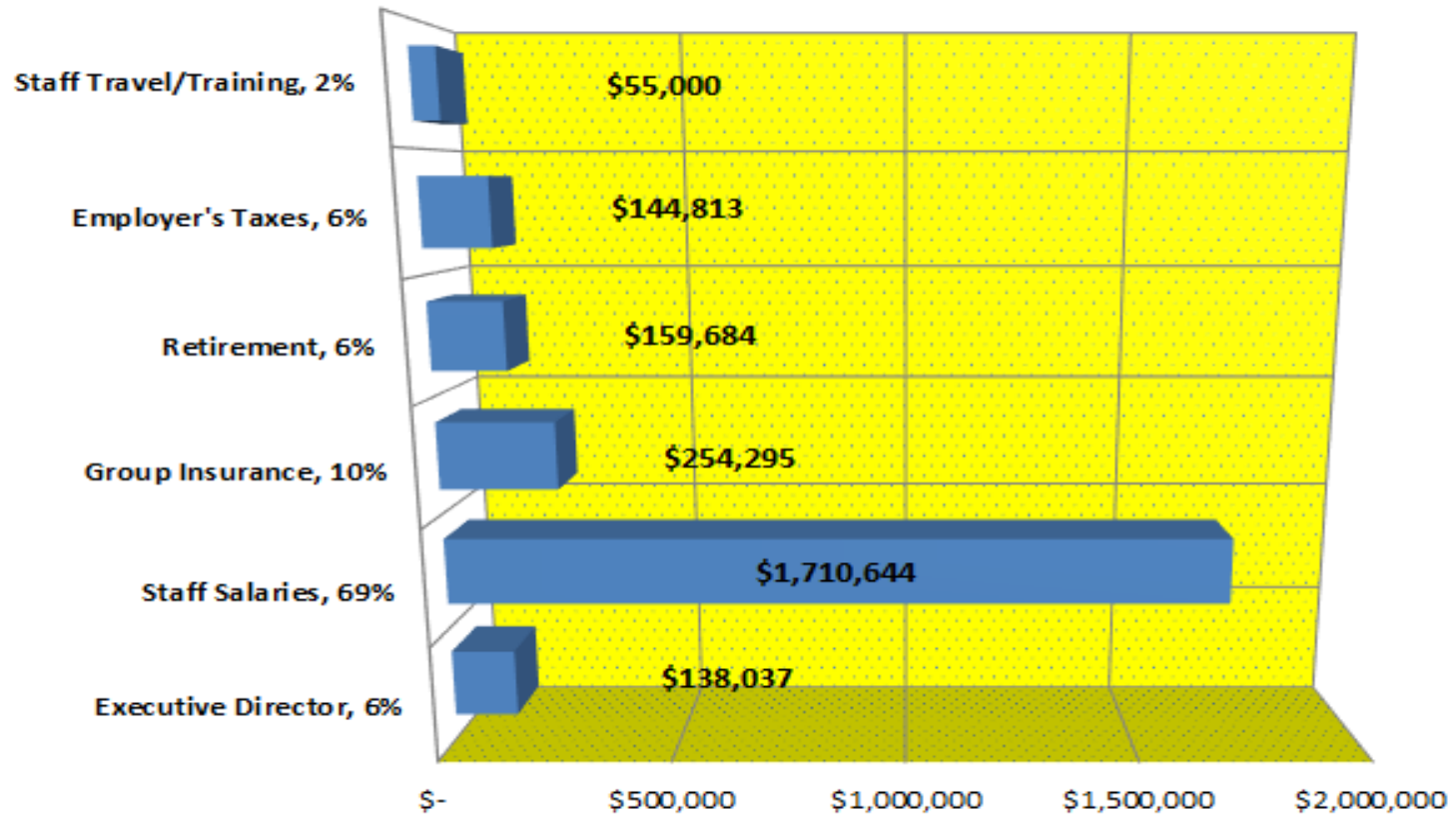
Iowa State Association of Counties

FY2018 Expenditure Breakdown Percent and Dollars

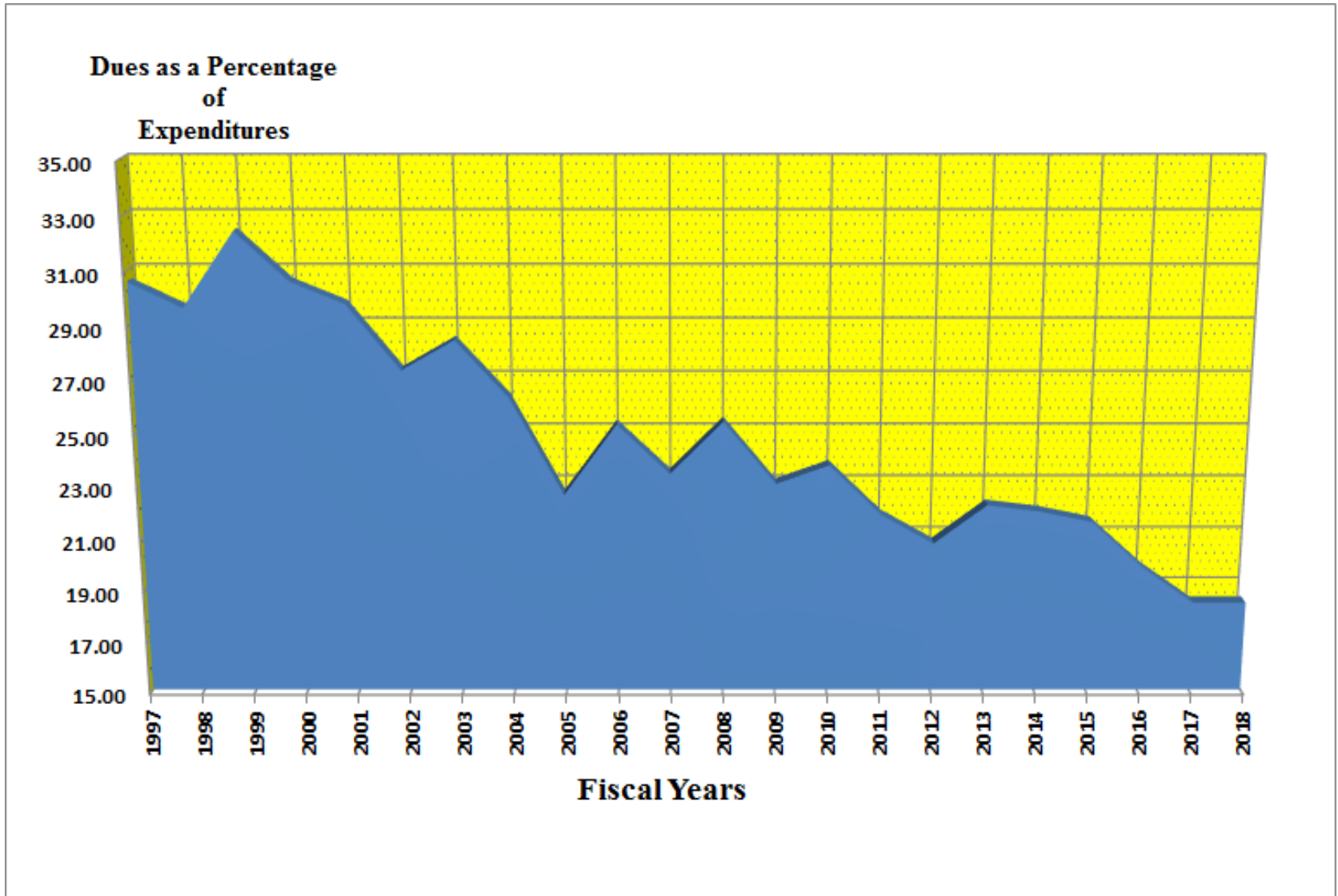


Iowa State Association of Counties

FY2018 Personnel Expense Breakdown - Percent and Dollars

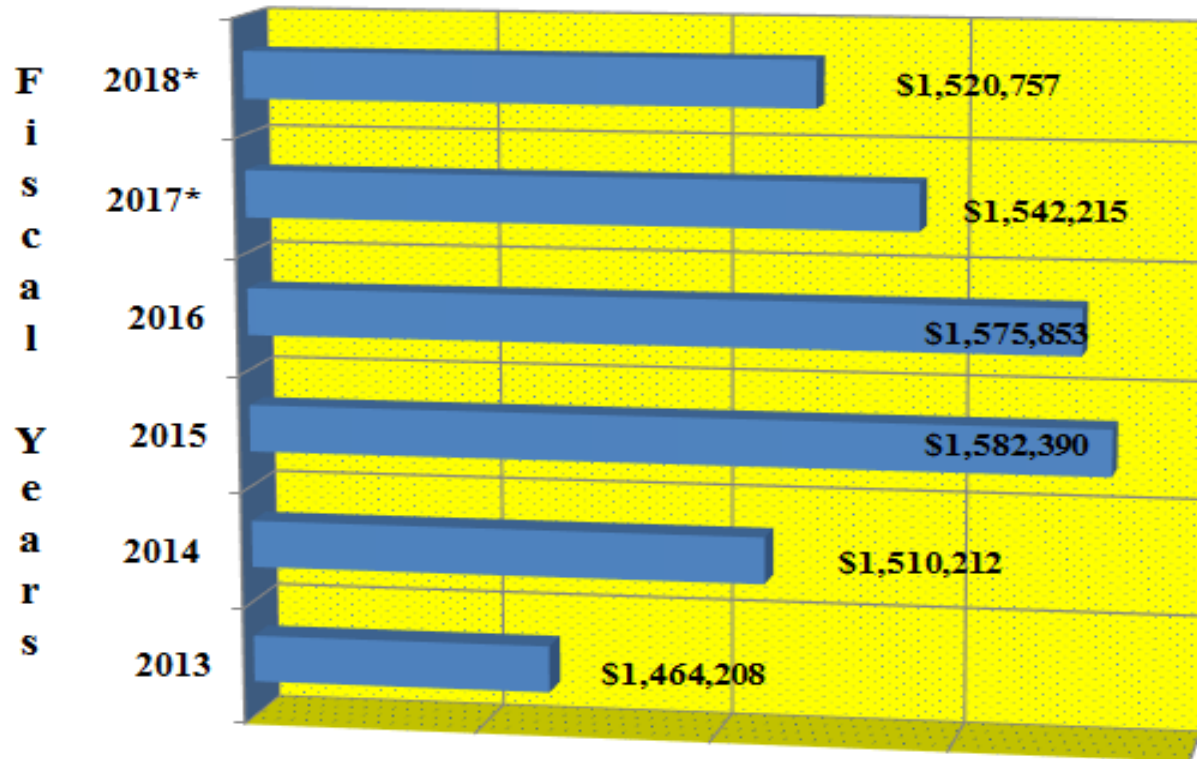


Iowa State Association of Counties



Iowa State Association of Counties

**Net Assets by Fiscal Year
2013 to 2016 Actual
2017 and 2018 Budget Estimates***



Audited Balances

	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual
Accrual Basis					
Audit Report Balances					
Budget					
Revenue	2,378,994.00	2,400,614.00	2,332,055.00	2,386,094.00	2,650,295.00
Expense	2,494,789.00	2,543,513.00	2,504,398.00	2,556,164.00	2,774,769.00
Actual					
Revenue	2,198,230.00	2,309,020.00	2,271,145.00	2,457,503.00	2,619,639.00
Expense	2,266,454.00	3,101,297.00	2,251,525.00	2,385,324.00	2,626,144.00
Income (over/under) Expense					
Budget	(115,795)	(142,899)	(172,343)	(170,070)	(124,474)
Actual	(68,224)	(792,277)	19,620	72,179	(6,505)
Net Assets	2,282,868	1,490,591	1,510,211	1,582,390	1,575,885
Change in Net Asset Value	(68,224)	(792,277)	19,620	72,179	(6,505)
SOURCE = ISAC Audit Reports from FY2012 to FY2016					

Overview

Line Item	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Amount of Change	% Change
Beginning Balance	681,650	709,112	768,347	797,277	855,161	742,683	(54,594)	
Income								
General Income	1,870,669	1,991,501	2,118,830	2,362,518	2,322,812	2,805,261	442,743	18.74
Conferences and Meetings	358,075	421,793	453,510	492,820	468,132	487,340	(5,480)	(1.11)
Communications/Publications	42,401	44,207	47,301	43,500	46,700	43,500	0	0.00
Grants	0	0	0	0	0	0	0	0.00
Transfer of Funds	7,839	0	148,000	0	0	0	0	0.00
Total Income	2,278,984	2,457,501	2,767,641	2,898,838	2,837,644	3,336,101	437,263	15.08
Expenses								
General Operating	307,480	340,600	358,930	423,453	391,233	410,212	(13,241)	(3.13)
Personnel	1,619,747	1,667,673	1,842,923	2,179,626	2,041,417	2,462,474	282,848	12.98
Policy Making and Meetings	240,476	281,055	296,895	305,300	300,933	356,375	51,075	16.73
Communications/Publications	40,683	51,449	53,139	57,750	60,500	58,500	750	1.30
Fixed Asset /Lease Improvements	43,136	44,546	74,289	67,629	77,200	70,000	2,371	3.51
Transfer to Other Funds	0	12,942	54,651	78,840	78,840	68,892	(9,948)	100.00
Total Expenses	2,251,523	2,398,265	2,680,827	3,112,597	2,950,122	3,426,452	313,855	10.08
Income Over(under) Expenses	27,461	59,236	86,814	(213,759)	(112,478)	(90,351)	123,408	
Operating Fund Balance	709,112	768,347	855,161	583,518	742,683	652,333	68,815	
Board Designated Funds								
Reserve Fund	626,099	639,041	693,692	741,532	741,532	779,424		
Depreciation Fund	175,000	175,000	27,000	58,000	58,000	89,000		
Building Development Fund	0	0	0	0	0	0		
Amounts Held for Others								
CSN	0	0	0	0	0	0		
Total	801,099	814,041	720,692	799,532	799,532	868,424		
Total Assets At Year End	1,510,211	1,582,388	1,575,853	1,383,050	1,542,215	1,520,757		

Budget

Iowa State Association of Counties Fiscal Year 2018 Budget Proposal						
	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Change	Percent
I. General Income						
A. Dues						
1. County	544,500	564,300	564,300	574,200	9,900	1.75
2. Alumni Dues	600	500	500	500	0	0.00
Total Dues	545,100	564,800	564,800	574,700	9,900	1.75
B. Administrative Fees						
1. Insurance Programs						
a. ISAC Group Health Program	264,000	264,000	264,000	264,000	0	0.00
b. Add-On Accidental Death	2,729	2,700	2,738	2,700	0	0.00
c. Voluntary Accidental Death	8,317	8,000	8,266	8,000	0	0.00
2. Unemployment	10,000	10,000	10,000	10,000	0	0.00
3. HIPAA Program	46,900	45,000	31,700	30,000	(15,000)	(33.33)
4. Pheasants Forever	0	0	0	0	0	0.00
5. CM&MHDS	199,479	221,611	210,336	227,573	5,962	2.69
6. Iowa County Engineers Service Bureau	13,983	37,542	27,799	60,408	22,866	60.91
7. Iowa Counties Technology Services	566,614	786,162	532,165	860,012	73,850	9.39
8. Iowa County Attorney Case Mgmt Proj.	27,413	11,701	176,995	281,684	269,982	2,307.29
8. ICTEA	0	0	11,076	15,434	15,434	100.00
Total Administrative Fees	1,139,435	1,386,717	1,275,074	1,759,811	373,095	26.90
C. Royalties						
1. Drug and Alcohol Testing Alliance	(612)	0	6,327	0	0	0.00
2. ICAP	227,672	225,000	226,117	225,000	0	0.00
3. IMWCA	103,559	105,000	111,069	110,000	5,000	4.76
4. NACo RMA, LLC	15,094	18,902	15,250	15,250	(3,652)	(19.32)
5. IPAIT	68,369	50,000	109,300	108,000	58,000	116.00
6. US Communities	1,881	1,100	2,967	3,000	1,900	172.73
7. CVS Caremark	2,038	4,000	2,060	2,000	(2,000)	(50.00)
Total Royalties	418,001	404,002	473,088	463,250	59,248	14.67
D. Interest						
E. Miscellaneous	7,061	7,000	7,500	7,500	500	7.14
F. Gain/(Losses) on Investments						
F. Gain/(Losses) on Investments	9,901	0	3,000	0	0	0.00
F. Gain/(Losses) on Investments	(668)	0	(650)	0	0	0.00
Total General Income	2,118,830	2,362,518	2,322,812	2,805,261	442,743	18.74

Budget

Iowa State Association of Counties Fiscal Year 2018 Budget Proposal						
	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Change	Percent
II. Conferences and Meetings						
A. Annual Conference						
1. Registrations Fees	136,927	169,670	145,592	149,240	(20,430)	(12.04)
2. Booth Rentals	58,497	58,500	65,373	65,000	6,500	11.11
3. Advertising	1,880	2,000	2,546	2,500	500	25.00
4. Sponsorships	10,927	5,500	3,311	3,000	(2,500)	(45.45)
B. Legislative Conference						
1. Registration Fees	126,562	126,650	126,860	140,550	13,900	10.98
2. Booth Rentals	42,588	45,000	43,000	43,000	(2,000)	(4.44)
3. Advertising	2,258	1,750	2,250	2,250	500	28.57
4. Sponsorships	3,811	1,750	3,800	3,800	2,050	117.14
C. Miscellaneous Meetings	0	0	0	0	0	0.00
D. ISAC University	31,325	0	0	30,000	30,000	100.00
E. Legislative Workshop	0	0	0	0	0	0.00
F. New County Officers School	(140)	26,000	32,400	0	(26,000)	(100.00)
G. Smart Connections Conference	19,050	15,000	20,500	23,000	8,000	53.33
G. Seminars (Management Trainings)	19,825	41,000	22,500	25,000	(16,000)	(39.02)
Total Conference and Meetings	453,510	492,820	468,132	487,340	(5,480)	(1.11)
III. Communications/Publications						
A. Magazine Advertising	39,927	37,500	40,000	37,500	0	0.00
B. Magazine Subscriptions	448	500	450	500	0	0.00
C. County Official Directory - Sales	1,376	500	1,000	500	0	0.00
D. County Official Directory - Advertising	0	0	0	0	0	0.00
E. Website Advertising	5,550	5,000	5,250	5,000	0	0.00
Total Communications/Publications	47,301	43,500	46,700	43,500	0	0.00
IV. Grants	0	0	0	0	0	0.00
Total Grants	0	0	0	0	0	0.00
V. Transfer from Other Funds	148,000	0	0	0	0	0.00
TOTAL INCOME	2,767,641	2,898,838	2,837,644	3,336,101	437,263	15.08

Budget

Iowa State Association of Counties Fiscal Year 2018 Budget Proposal						
	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Change	Percent
I. General Operating Expenditures						
A. Office Expenses						
1. Rent - Lease	159,964	178,553	172,522	177,462	(1,091)	(0.61)
2. Rent - CAM	0	0	0	0	0	0.00
3. Utilities	12,072	13,000	12,500	13,000	0	0.00
4. Office Repairs	0	5,000	1,339	5,000	0	0.00
B. Telephone Expenses	13,126	13,500	12,500	13,500	0	0.00
C. Internet Expense	19,009	19,000	18,571	19,000	0	0.00
D. Equipment Purchase	12,438	7,500	12,000	12,500	5,000	66.67
E. Equipment Repair	0	750	400	750	0	0.00
F. Equipment Rental	0	0	0	0	0	0.00
G. Maintenance Agreements/Lease						
1. Telephone System						
a. Maintenance	0	1,500	250	500	(1,000)	(66.67)
2. Copy Machines						
a. Lease	7,112	7,250	7,211	7,500	250	3.45
b. Maintenance	453	750	318	750	0	0.00
3. Postage Meter						
a. Lease	2,935	3,000	3,025	3,250	250	8.33
b. Maintenance	546	200	200	500	300	150.00
4. Fax Machine	0	0	0	0	0	0.00
5. Other						
a. Lease	710	500	496	500	0	0.00
b. Maintenance	7,979	1,500	1,500	1,500	0	0.00
H. Insurance and Bonds	17,472	22,000	20,361	22,000	0	0.00
I. Professional Services						
1. Audit	25,000	33,750	29,000	30,000	(3,750)	(11.11)
2. Hosting	12,496	13,200	42,000	45,000	31,800	100.00
3. Legal Services	10,685	45,000	3,023	5,000	(40,000)	(88.89)
4. General Consulting Agreements	0	0	0	0	0	0.00
5. 3rd Party Administrators	1,316	1,500	1,350	1,500	0	0.00
6. Data Backup Services	2,608	0	2,100	0	0	0.00
J. Professional Memberships	4,388	5,000	4,500	5,000	0	0.00
K. Supplies/Printing	17,305	16,000	19,000	18,000	2,000	12.50
L. Postage	2,323	3,500	2,500	3,000	(500)	(14.29)
M. Public Relations	0	500	250	500	0	0.00
N. Computer Software and Licenses	21,575	20,000	20,000	20,000	0	0.00
O. Miscellaneous	4,869	8,500	2,000	2,000	(6,500)	(76.47)
P. Bank Fees	2,549	2,500	2,316	2,500	0	0.00
Total for General Operating	358,930	423,453	391,233	410,212	(13,241)	(3.13)

Budget

Iowa State Association of Counties Fiscal Year 2018 Budget Proposal						
	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Change	Percent
II. Personnel Expenses						
A. Executive Director	134,670	138,037	138,037	138,037	0	0.00
B. Staff Salaries	1,267,722	1,497,729	1,401,135	1,710,644	212,915	14.22
C. Group Insurance						
1. Health and Dental	121,755	197,184	171,145	236,616	39,432	20.00
2. Life Insurance	5,305	6,039	5,016	6,266	227	3.76
3. Long-term Disability	4,416	5,687	3,749	4,716	(972)	(17.09)
4. Short-term Disability	5,921	7,458	5,360	6,697	(761)	(10.20)
D. Retirement	111,248	142,862	118,494	159,684	16,823	11.78
E. Employer's Taxes	109,809	129,630	118,480	144,813	15,183	11.71
F. Staff Travel/Training	51,551	55,000	60,000	55,000	0	0.00
G. Extra Office/Contract Employee Expense	30,526	-	20,000	-	0	0.00
Total for Personnel	1,842,923	2,179,626	2,041,417	2,462,474	282,848	12.98
III. Policy Making Meeting Expenses						
A. Board of Director's Meetings	52,244	50,000	50,021	50,000	0	0.00
B. Other Board Authorized Expense	1,800	2,000	2,800	2,000	0	0.00
C. NACo Conference/Representative	12,087	20,000	20,000	20,000	0	0.00
D. CoSTAR	2,566	5,000	4,000	5,000	0	0.00
E. Annual Conference	92,406	93,550	91,792	96,300	2,750	2.94
F. Legislative Conference	50,360	47,500	48,875	88,325	40,825	85.95
G. Legislative Policy Committee	13,087	14,900	18,226	13,150	(1,750)	(11.74)
H. Legislative District Workshops	0	0	0	0	0	0.00
I. Seminars (Management Trainings)	13,703	20,000	17,350	18,200	(1,800)	(9.00)
J. ISAC University	22,473	0	0	24,400	24,400	100.00
K. New County Officers School	0	26,000	23,950	0	(26,000)	0.00
L. Miscellaneous Meetings	11,915	2,000	(1,002)	2,000	0	0.00
M. Government Relations Program	0	2,000	0	2,000	0	0.00
N. County Day at the Capitol	7,154	7,350	7,520	7,800	450	6.12
O. HIPAA Conference	2,172	0	6,150	6,650	6,650	100.00
P. Smart Connections Conference	14,928	15,000	11,250	20,550	5,550	0.00
Total for Policy Making Meeting	296,895	305,300	300,933	356,375	51,075	16.73

Budget

Iowa State Association of Counties						
Fiscal Year 2018 Budget Proposal						
	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Change	Percent
IV. Communications/Publications Expenses					0	
A. Magazine Production	37,568	37,500	40,000	38,000	500	1.33
B. Library/Subscriptions	5,220	5,250	5,500	5,500	250	4.76
C. County Officials Directory	0	0	0	0	0	0.00
D. Video Production	10,351	15,000	15,000	15,000	0	0.00
Total for Communications/Publications	53,139	57,750	60,500	58,500	750	1.30
V. Fixed Assets/Depreciation Expenses						
A. Fixed Asset Purchases	0	67,629	0	70,000	2,371	3.51
B. Depreciation Expense	74,289	0	77,200	0	0	0.00
Total Fixed Asset/Depreciation	74,289	67,629	77,200	70,000	2,371	3.51
VI. Transfer to Other Funds						
A. Depreciation Fund	0	31,000	31,000	31,000	0	0.00
B. Board Designated Reserve	54,651	47,840	47,840	37,892	(9,948)	
Total for Fund Transfers	54,651	78,840	78,840	68,892	(9,948)	0.00
TOTAL EXPENDITURES	2,680,827	3,112,597	2,950,122	3,426,452	313,855	10.08
INCOME OVER EXPENSES	86,814	(213,759)	(112,478)	(90,351)	123,408	(57.73)

Budget

Iowa State Association of Counties						
	FY2016 Actual	FY2017 Budget	FY2017 Budget Estimate	FY2018 Budget	Change	Percent
Fiscal Year 2018 Budget Proposal						
INCOME/EXPENSE SUMMARY						
Income Summary						
Prior Year Ending Fund Balance	736,887	736,887	736,887	624,409	(112,478)	(15.26)
Transfer from/to Other Funds	0	0	0	0	0	
General Income	2,118,830	2,362,518	2,322,812	2,805,261	442,743	18.74
Conferences and Meetings	453,510	492,820	468,132	487,340	(5,480)	(1.11)
Communications/Publications	47,301	43,500	46,700	43,500	0	0.00
Grants	0	0	0	0	0	0.00
Total Income	2,619,641	2,898,838	2,837,644	3,336,101	437,263	15.08
Total Income	3,356,528	3,635,725	3,574,532	3,960,511	324,785	8.93
Expenditure Summary						
General Operating	358,930	423,453	391,233	410,212	(13,241)	(3.13)
Personnel	1,842,923	2,179,626	2,041,417	2,462,474	282,848	12.98
Policy Making Meeting	296,895	305,300	300,933	356,375	51,075	16.73
Communications/Publication	53,139	57,750	60,500	58,500	750	1.30
Fixed Assets/Depreciation	74,289	67,629	77,200	70,000	2,371	3.51
Transfer to Other Funds	54,651	78,840	78,840	68,892	(9,948)	0.00
Total Expenditures	2,680,827	3,112,597	2,950,122	3,426,452	313,855	10.08
Operating Fund Balance	675,701	523,128	624,409	534,058	10,930	2.09

Iowa State Association of Counties FY-2018 Budget Proposal

- **Summary of Required Actions:**
 - Adopt recommended FY-2018 Budget Proposal with following:
 - County dues set \$5,800 per county, an increase of \$100.
 - ISAC Legislative Conference registration fee set at \$190, an increase of \$20.
 - Authorize a 2.0% increase in the staff salary line item – each additional 0.5% increase in salary costs \$4,595 in staff salary line item.
 - No salary adjustment for Executive Director.
 - Approve budget as presented.

 - Operating Fund Balance = \$652,333
 - Reserve Fund Balance = \$779,424
 - Depreciation Fund Balance = \$89,000