

# Fiscal Year 2021 Proposed Budget Presented to ISAC Membership

ISAC Spring Conference  
General Session  
March 12, 2020



# Iowa State Association of Counties

## FY-2021 Budget Proposal

Following is the proposed budget for the Iowa State Association of Counties for the period July 1, 2020 to June 30, 2021. 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, 2020 at the ISAC Spring 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

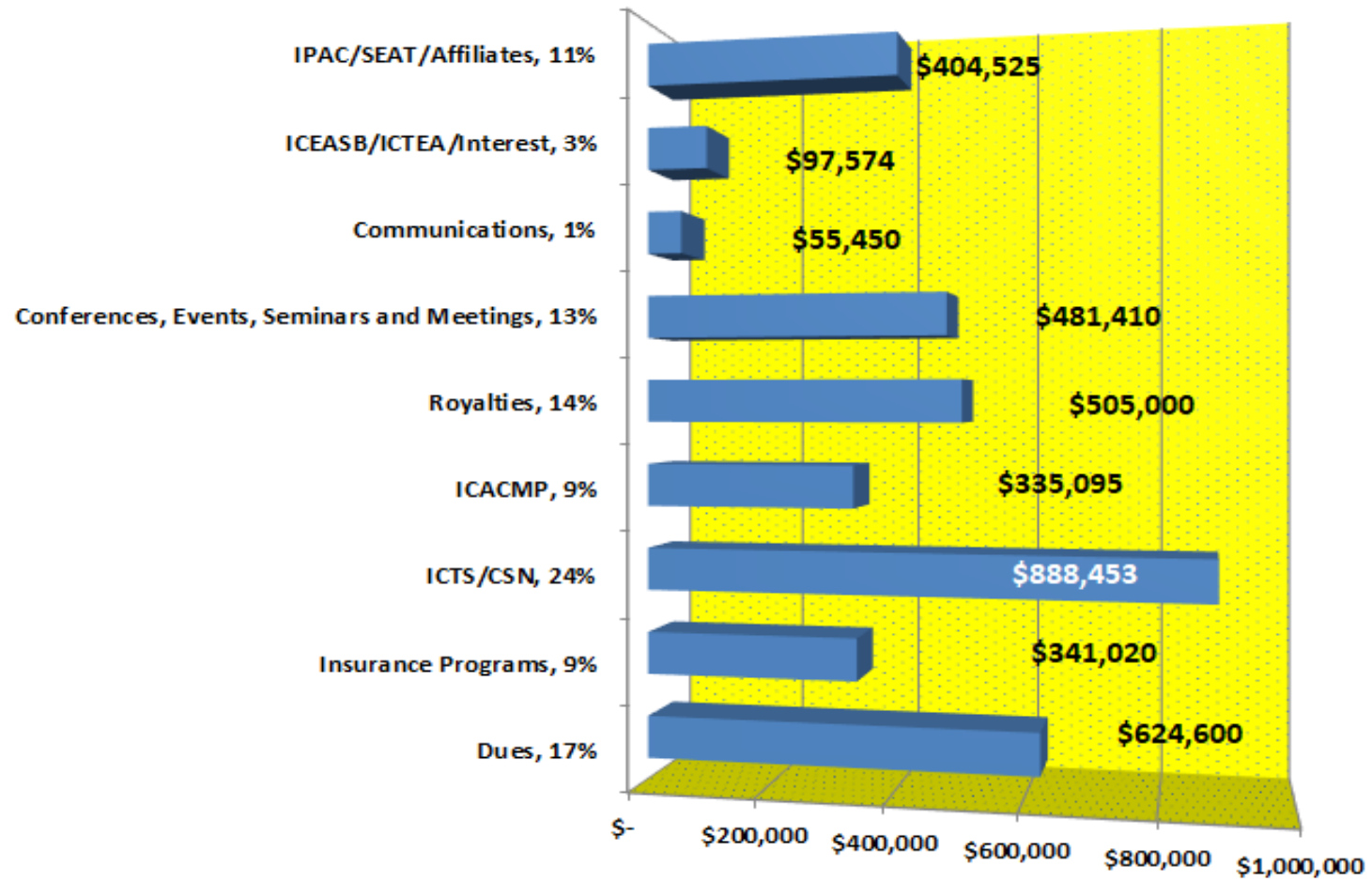
## FY-2021 Budget Proposal

- **Budget Process**

- Review income and expenses for prior years – **completed.**
- Estimate income and expenses for remainder of FY-2020 – **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 ISAC Executive Committee for review and revision – **completed and recommended to ISAC Board of Directors.**
- Present proposed budget to ISAC Board of Directors for review and revision – **completed and recommended to ISAC Membership by ISAC Board of Directors.**
- Present proposed budget to membership for final adoption during business meeting at the ISAC Spring Conference on March 12, 2020.

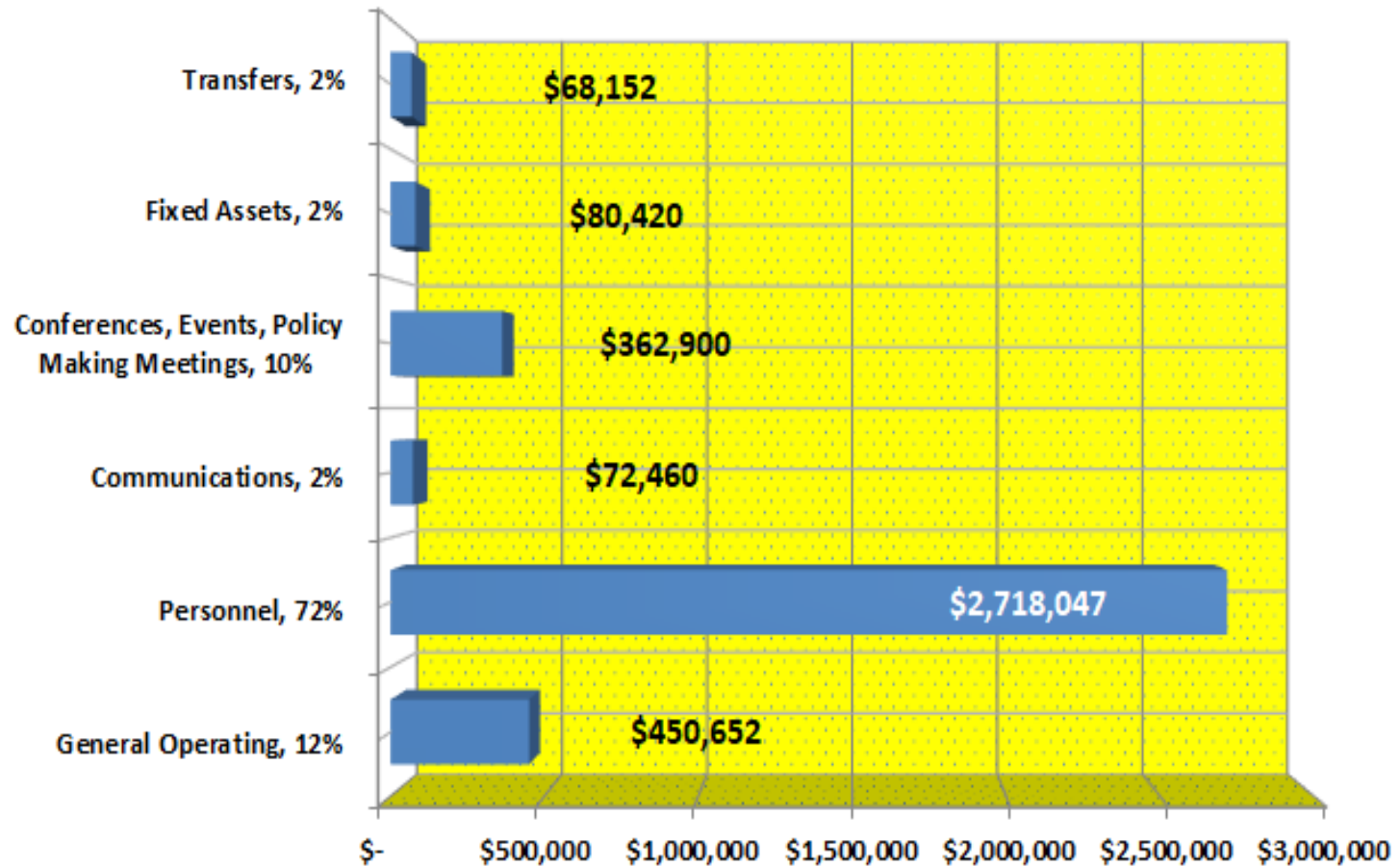
# Iowa State Association of Counties

**FY2021 Income Breakdown  
Percent and Dollars**



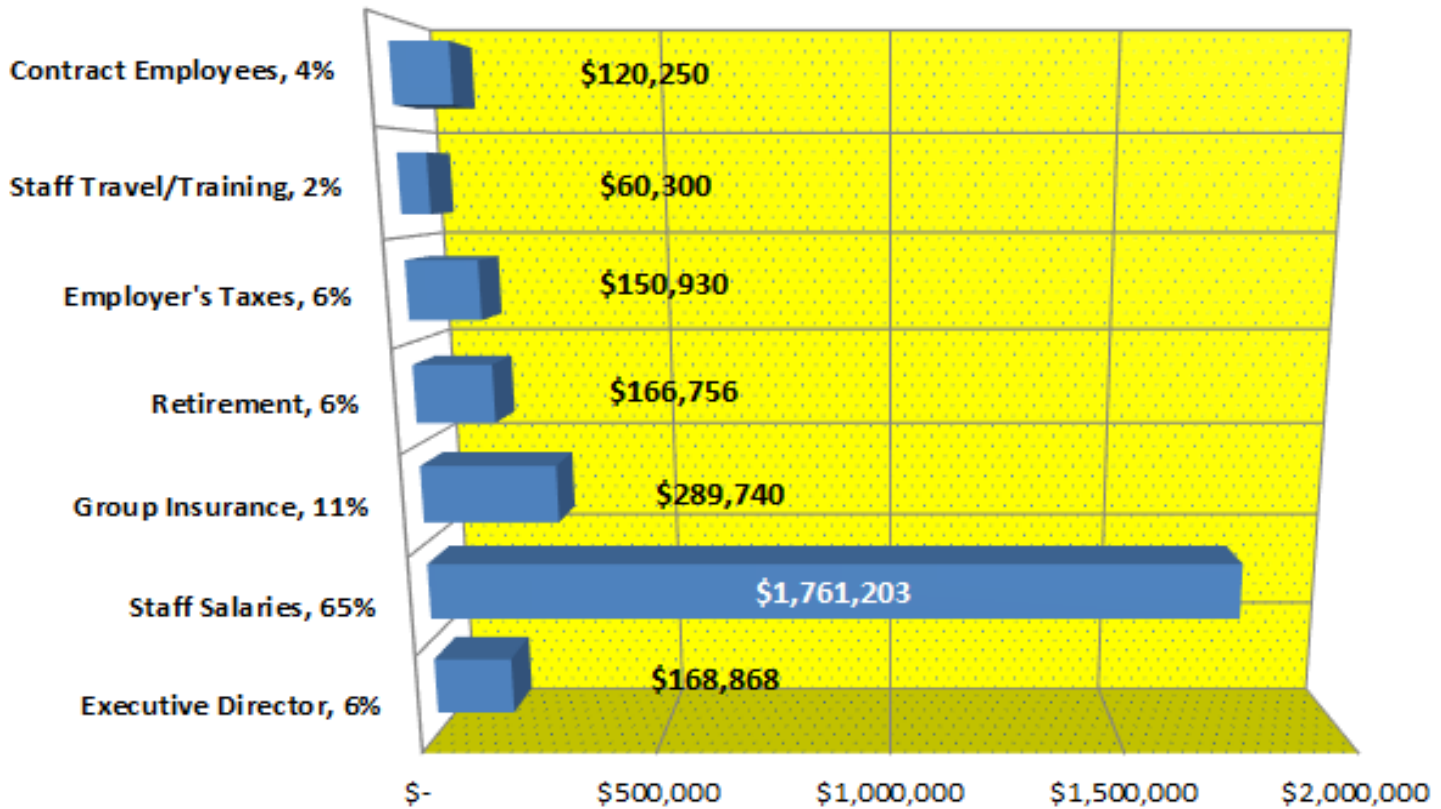
# Iowa State Association of Counties

**FY2021 Expenditure Breakdown  
Percent and Dollars**

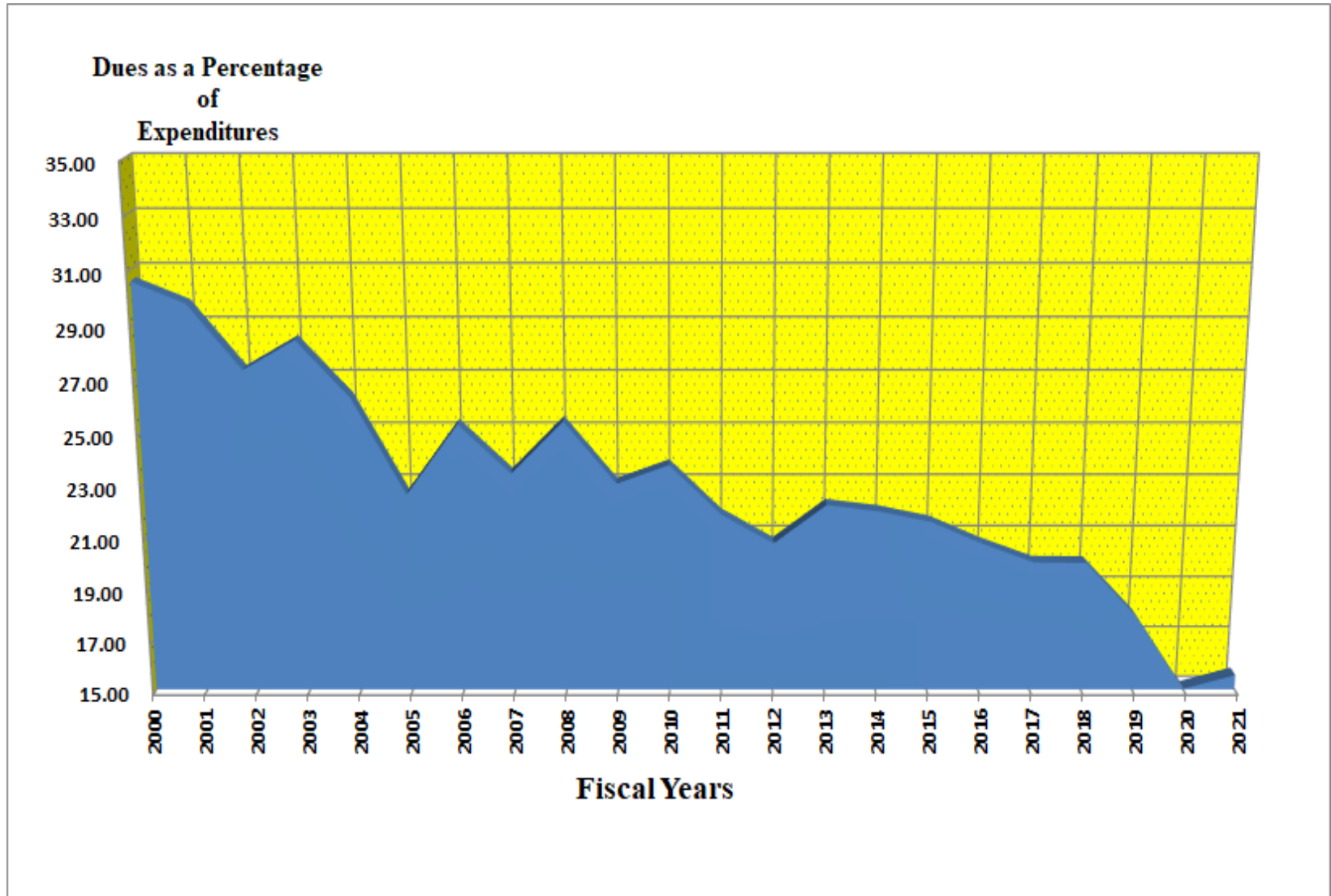


# Iowa State Association of Counties

## FY2021 Personnel Expense Breakdown - Percent and Dollars

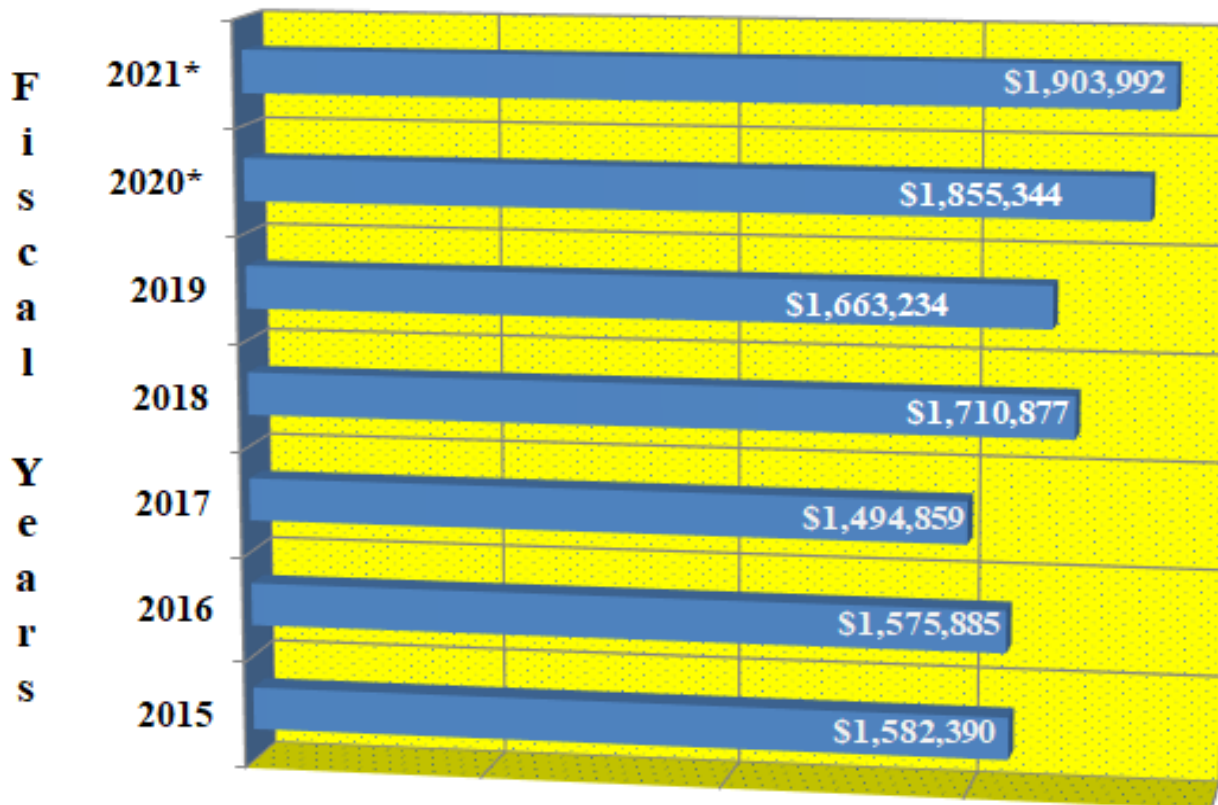


# Iowa State Association of Counties



# Iowa State Association of Counties

**Net Assets by Fiscal Year  
2015 to 2019 Actual  
2020 and 2021 Budget Estimates\***





## Audited Balances

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>
<b>Accrual Basis</b>					
<b>Audit Report Balances</b>					
<b>Budget</b>					
Revenue	2,386,094.00	2,650,295.00	2,898,839.00	3,336,101.00	3,218,464.00
Expense	2,556,164.00	2,774,769.00	3,033,758.00	3,348,061.00	3,029,480.00
<b>Actual</b>					
Revenue	2,457,503.00	2,619,639.00	2,739,131.00	3,088,149.00	3,155,265.00
Expense	2,385,324.00	2,626,144.00	2,820,157.00	2,872,129.00	3,202,908.00
<b>Income (over/under) Expense</b>					
Budget	(170,070)	(124,474)	(134,919)	(11,960)	188,984
Actual	72,179	(6,505)	(81,026)	216,020	(47,643)
<b>Net Assets</b>	<b>1,582,390</b>	<b>1,575,885</b>	<b>1,494,859</b>	<b>1,710,879</b>	<b>1,663,236</b>
<b>Change in Net Asset Value</b>	<b>72,179</b>	<b>(6,505)</b>	<b>(81,026)</b>	<b>216,020</b>	<b>(47,643)</b>
<b>SOURCE = ISAC Audit Reports from FY2015 to FY2019</b>					

## Overview – Major Income and Expense Categories

Line Item	FY2019 Actual	FY2020 Budget	FY2020 Budget Estimate	FY2021 Budget	Amount of Change	% Change
<b>Beginning Balance</b>	842,453	745,177	745,177	597,481	(147,695)	
<b>Income</b>						
General Income	2,629,432	3,061,157	2,907,463	3,196,267	135,109	4.41
Conferences and Meetings	464,916	448,930	475,668	481,410	32,480	7.23
Communications/Publications	60,918	51,450	56,000	55,450	4,000	7.77
Grants	0	0	0	0	0	0.00
Transfer of Funds	0	0	0	0	0	0.00
<b>Total Income</b>	3,155,265	3,561,537	3,439,131	3,733,127	171,589	4.82
<b>Expenses</b>						
General Operating	413,548	450,168	438,382	450,652	484	0.11
Personnel	2,309,552	2,568,520	2,315,816	2,718,047	149,527	5.82
Policy Making and Meetings	326,310	337,765	338,672	362,900	25,135	7.44
Communications/Publications	71,568	71,000	65,150	72,460	1,460	2.06
Fixed Asset /Lease Improvements	81,931	121,475	89,000	80,420	(41,055)	(33.80)
Transfer to Other Funds	49,633	339,806	339,806	68,152	(271,655)	100.00
<b>Total Expenses</b>	3,252,542	3,888,734	3,586,826	3,752,630	(136,103)	(3.50)
<b>Income Over(under) Expenses</b>	(97,276)	(327,197)	(147,695)	(19,504)	307,693	
<b>Operating Fund Balance</b>	745,177	417,980	597,481	577,977	159,997	
<b>Board Designated Funds</b>						
Reserve Fund	798,057	856,863	856,863	901,015		
Depreciation Fund	120,000	151,000	151,000	175,000		
Building Development Fund	0	250,000	250,000	250,000		
Amounts Held for Others						
CSN	0	0	0	0		
<b>Total</b>	918,057	1,257,863	1,257,863	1,326,015		
<b>Total Assets At Year End</b>	1,663,234	1,675,843	1,855,344	1,903,992		

# Budget – Change Reflects Difference Between FY2020 and FY2021 Budgets

Iowa State Association of Counties Fiscal Year 2021 Budget Proposal						
	FY2019 Actual	FY2020 Budget	FY2020 Budget Estimate	FY2021 Budget	Change	Percent
<b>I. General Income</b>						
A. Dues						
1. County	574,200	584,100	584,100	584,100	0	0.00
2. Alumni Dues	675	500	500	500	0	0.00
3. HIPAA Program	30,550	40,000	45,000	40,000	0	0.00
<b>Total Dues</b>	<b>605,425</b>	<b>624,600</b>	<b>629,600</b>	<b>624,600</b>	<b>0</b>	<b>0.00</b>
B. Administrative Fees						
1. Insurance Programs						
a. ISAC Group Health Program	264,000	294,000	294,000	305,000	11,000	3.74
b. Add-On Accidental Death	2,856	2,820	2,832	2,820	0	0.00
c. Voluntary Accidental Death	7,549	7,800	7,200	7,200	(600)	(7.69)
d. Dental Program	8,280	0	10,000	8,000	8,000	100.00
e. Group Benefits Trust	8,125	0	8,125	8,000	8,000	100.00
2. Unemployment	10,000	10,000	10,000	10,000	0	0.00
3. Other Lobbying	38,740	0	0	0	0	0.00
4. CM&MHDS	0	0	0	0	0	0.00
5. Iowa County Engineers Service Bureau	14,031	48,751	41,500	48,140	(611)	(1.25)
6. Iowa Counties Technology Services	553,479	775,778	741,000	888,453	112,675	14.52
7. Iowa County Attorney Case Mgmt Proj.	344,604	467,118	340,000	335,095	(132,023)	(28.26)
8. ICTEA	15,434	15,434	15,434	15,434	0	0.00
9. IPAC	163,766	236,045	236,045	322,665	86,620	36.70
10. SEAT	23,366	10,043	16,000	13,390	3,348	33.33
11. Affiliates	0	31,470	62,940	68,470	37,000	117.57
<b>Total Administrative Fees</b>	<b>1,454,229</b>	<b>1,899,257</b>	<b>1,722,136</b>	<b>2,032,667</b>	<b>133,409</b>	<b>7.02</b>
C. Royalties						
1. ICAP	231,513	234,500	227,930	228,500	(6,000)	(2.56)
2. IMWCA	106,879	107,000	98,629	95,000	(12,000)	(11.21)
3. NACo RMA, LLC	13,286	17,000	13,500	13,500	(3,500)	(20.59)
4. IPAIT	163,522	132,000	180,411	168,000	36,000	27.27
5. US Communities	1,794	2,000	1,257	0	(2,000)	(100.00)
6. CVS Caremark	0	800	0	0	(800)	(100.00)
<b>Total Royalties</b>	<b>516,995</b>	<b>493,300</b>	<b>521,727</b>	<b>505,000</b>	<b>11,700</b>	<b>2.37</b>
D. Interest	29,608	40,000	30,000	30,000	(10,000)	(25.00)
E. Miscellaneous	20,736	4,000	4,000	4,000	0	0.00
F. Gain/(Losses) on Investments	2,440	0	0	0	0	0.00
<b>Total General Income</b>	<b>2,629,432</b>	<b>3,061,157</b>	<b>2,907,463</b>	<b>3,196,267</b>	<b>135,109</b>	<b>4.41</b>

# Budget – Change Reflects Difference Between FY2020 and FY2021 Budgets

Iowa State Association of Counties Fiscal Year 2021 Budget Proposal						
	FY2019 Actual	FY2020 Budget	FY2020 Budget Estimate	FY2021 Budget	Change	Percent
<b>II. Conferences and Meetings</b>						
A. Annual Conference						
1. Registrations Fees	139,129	153,180	162,649	160,160	6,980	4.56
2. Booth Rentals	79,189	80,000	76,250	77,500	(2,500)	(3.13)
3. Advertising	2,956	2,000	4,592	3,000	1,000	50.00
4. Sponsorships	10,510	8,000	7,236	7,500	(500)	(6.25)
B. Spring Conference						
1. Registration Fees	132,321	121,550	125,600	133,700	12,150	10.00
2. Booth Rentals	45,800	40,000	44,000	44,000	4,000	10.00
3. Advertising	4,194	2,000	4,400	4,000	2,000	100.00
4. Sponsorships	4,797	1,200	4,600	4,000	2,800	233.33
C. Miscellaneous Meetings	6,995	7,000	15,140	7,000	0	0.00
D. ISAC University	0	34,000	31,200	0	(34,000)	(100.00)
E. Legislative Workshop	0	0	0	0	0	0.00
F. New County Officers School	39,025	0	0	40,550	40,550	0.00
G. Smart Connections Conference	0	0	0	0	0	0.00
H. Seminars (Management Trainings)	0	0	0	0	0	0.00
<b>Total Conference and Meetings</b>	<b>464,916</b>	<b>448,930</b>	<b>475,668</b>	<b>481,410</b>	<b>32,480</b>	<b>7.23</b>
<b>III. Communications/Publications</b>						
A. Magazine Advertising	46,126	40,000	42,000	42,500	2,500	6.25
B. Magazine Subscriptions	479	450	400	450	0	0.00
C. County Official Directory - Sales	5,628	6,000	5,000	5,000	(1,000)	(16.67)
D. County Official Directory - Advertising	0	0	0	0	0	0.00
E. Website Advertising	8,685	5,000	8,600	7,500	2,500	50.00
<b>Total Communications/Publications</b>	<b>60,918</b>	<b>51,450</b>	<b>56,000</b>	<b>55,450</b>	<b>4,000</b>	<b>7.77</b>
<b>IV. Grants</b>						
<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>V. Transfer from Other Funds</b>						
<b>TOTAL INCOME</b>	<b>3,155,265</b>	<b>3,561,537</b>	<b>3,439,131</b>	<b>3,733,127</b>	<b>171,589</b>	<b>4.82</b>

# Budget – Change Reflects Difference Between FY2020 and FY2021 Budgets

Iowa State Association of Counties Fiscal Year 2021 Budget Proposal						
	FY2019 Actual	FY2020 Budget	FY2020 Budget Estimate	FY2021 Budget	Change	Percent
<b>I. General Operating Expenditures</b>						
A. Office Expenses						
1. Rent - Lease	149,034	178,244	177,617	180,350	2,106	1.18
3. Utilities	12,060	16,000	13,785	16,000	0	0.00
4. Office Repairs	943	1,500	1,500	1,500	0	0.00
B. Telephone Expenses	16,104	17,672	16,750	17,700	28	0.16
C. Internet Expense	7,745	7,680	7,680	7,680	0	0.00
D. Equipment Purchase	3,849	5,075	10,000	14,465	9,390	185.02
E. Equipment Repair	884	1,000	1,000	1,000	0	0.00
F. Equipment Rental	0	0	0	0	0	0.00
G. Maintenance Agreements/Lease						
1. Telephone System						
a. Maintenance	1,080	500	500	1,000	500	100.00
2. Copy Machines						
a. Lease	7,000	7,500	7,250	7,500	0	0.00
b. Maintenance	509	500	500	550	50	10.00
3. Postage Meter						
a. Lease	3,051	3,250	3,050	3,250	0	0.00
b. Maintenance	0	500	0	500	0	0.00
4. Fax Machine	0	0	0	0	0	0.00
5. Other						
a. Lease	534	500	600	600	100	20.00
b. Maintenance	497	750	750	1,000	250	33.33
H. Insurance and Bonds	19,174	20,744	19,550	20,744	0	0.00
I. Professional Services						
1. Audit	31,620	32,000	35,650	37,000	5,000	15.63
2. Data Center Charges	0	50,952	29,600	28,870	(22,082)	(43.34)
3. Legal Services	11,879	10,000	10,000	30,000	20,000	200.00
4. General Consulting Agreements	0	0	0	0	0	0.00
5. 3rd Party Administrators	1,675	1,575	1,800	2,373	798	50.67
6. Website Hosting	77,869	420	0	420	0	0.00
J. Professional Memberships	7,054	7,411	7,400	7,784	373	5.03
K. Supplies/Printing	14,292	18,600	15,800	18,600	0	0.00
L. Postage	3,097	3,000	2,500	3,000	0	0.00
M. Public Relations	0	2,000	2,000	2,000	0	0.00
N. Computer Software and Licenses	40,423	57,795	67,500	41,766	(16,029)	(27.73)
O. Miscellaneous	2,107	2,000	4,000	3,000	1,000	50.00
P. Bank Fees	1,069	3,000	1,600	2,000	(1,000)	(33.33)
<b>Total for General Operating</b>	<b>413,548</b>	<b>450,168</b>	<b>438,382</b>	<b>450,652</b>	<b>484</b>	<b>0.11</b>

## Budget – Change Reflects Difference Between FY2020 and FY2021 Budgets

Iowa State Association of Counties						
Fiscal Year 2021 Budget Proposal						
	FY2019 Actual	FY2020 Budget	FY2020 Budget Estimate	FY2021 Budget	Change	Percent
<b>II. Personnel Expenses</b>						
A. Executive Director	143,810	155,868	155,868	168,868	13,000	8.34
B. Staff Salaries	1,445,716	1,542,514	1,435,235	1,761,203	218,689	14.18
C. Group Insurance						
1. Health and Dental	148,535	258,960	191,331	271,788	12,828	4.95
2. Life Insurance	5,186	5,803	4,833	6,294	491	8.47
3. Long-term Disability	3,852	4,416	4,677	4,817	401	9.08
4. Short-term Disability	5,521	6,271	4,580	6,841	569	9.08
D. Retirement	133,031	152,935	140,672	166,756	13,821	9.04
E. Employer's Taxes	122,638	136,453	127,984	150,930	14,478	10.61
F. Staff Travel/Training	58,932	57,800	57,800	60,300	2,500	4.33
G. Extra Office/Contract Employee Expense	242,331	247,500	192,835	120,250	(127,250)	(51.41)
<b>Total for Personnel</b>	<b>2,309,552</b>	<b>2,568,520</b>	<b>2,315,816</b>	<b>2,718,047</b>	<b>149,527</b>	<b>5.82</b>
<b>III. Policy Making Meeting Expenses</b>						
A. Board of Director's Meetings	63,213	50,000	50,000	60,000	10,000	20.00
B. Other Board Authorized Expense	2,790	3,000	3,000	3,000	0	0.00
C. NACo Conference/Representative	19,390	23,000	22,000	23,000	0	0.00
D. CoSTAR	812	2,500	0	0	(2,500)	(100.00)
E. Annual Conference	104,801	111,051	108,366	116,500	5,449	4.91
F. Spring Conference	86,451	91,914	91,914	98,300	6,386	6.95
G. Legislative Policy Committee	8,565	9,700	13,023	14,000	4,300	44.33
H. ISAC University	0	26,500	27,000	0	(26,500)	(100.00)
I. New County Officers School	25,230	0	0	28,000	28,000	100.00
J. Miscellaneous Meetings	1,624	1,500	17,369	1,500	0	0.00
K. Government Relations Program	0	0	0	0	0	0.00
L. County Day at the Capitol	8,660	8,600	0	8,600	0	0.00
M. HIPAA Conference	4,775	10,000	6,000	10,000	0	0.00
<b>Total for Policy Making Meeting</b>	<b>326,310</b>	<b>337,765</b>	<b>338,672</b>	<b>362,900</b>	<b>25,135</b>	<b>7.44</b>

## Budget – Change Reflects Difference Between FY2020 and FY2021 Budgets

Iowa State Association of Counties						
Fiscal Year 2021 Budget Proposal						
	FY2019 Actual	FY2020 Budget	FY2020 Budget Estimate	FY2021 Budget	Change	Percent
<b>IV. Communications/Publications Expenses</b>						
A. Magazine Production	46,269	45,000	47,000	47,000	2,000	4.44
B. Library/Subscriptions	5,430	6,000	5,650	5,460	(540)	(9.00)
C. County Officials Directory	0	0	0	0	0	0.00
D. Video Production	19,868	20,000	12,500	20,000	0	0.00
<b>Total for Communications/Publications</b>	<b>71,568</b>	<b>71,000</b>	<b>65,150</b>	<b>72,460</b>	<b>1,460</b>	<b>2.06</b>
<b>V. Fixed Assets/Depreciation Expenses</b>						
A. Fixed Asset Purchases	0	121,475	0	80,420	(41,055)	(33.80)
B. Depreciation Expense	81,931	0	89,000	0	0	0.00
<b>Total Fixed Asset/Depreciation</b>	<b>81,931</b>	<b>121,475</b>	<b>89,000</b>	<b>80,420</b>	<b>(41,055)</b>	<b>(33.80)</b>
<b>VI. Transfer to Other Funds</b>						
A. Depreciation Fund	31,000	31,000	31,000	24,000	(7,000)	(22.58)
B. Board Designated Reserve	18,633	58,806	58,806	44,152	(14,655)	(24.92)
C. Building Development Fund		250,000	250,000	0	(250,000)	(100.00)
<b>Total for Fund Transfers</b>	<b>49,633</b>	<b>339,806</b>	<b>339,806</b>	<b>68,152</b>	<b>(271,655)</b>	<b>(79.94)</b>
<b>TOTAL EXPENDITURES</b>	<b>3,252,542</b>	<b>3,888,734</b>	<b>3,586,826</b>	<b>3,752,630</b>	<b>(136,103)</b>	<b>(3.50)</b>
<b>INCOME OVER EXPENSES</b>	<b>(97,276)</b>	<b>(327,197)</b>	<b>(147,695)</b>	<b>(19,504)</b>	<b>307,693</b>	<b>(94.04)</b>



## Budget – Change Reflects Difference Between FY2020 and FY2021 Budgets

<b>Iowa State Association of Counties</b>						
	<b>FY2019 Actual</b>	<b>FY2020 Budget</b>	<b>FY2020 Budget Estimate</b>	<b>FY2021 Budget</b>	<b>Change</b>	<b>Percent</b>
<b>Fiscal Year 2021 Budget Proposal</b>						
<b>INCOME/EXPENSE SUMMARY</b>						
<b>Income Summary</b>						
Prior Year Ending Fund Balance	842,453	745,176	745,176	597,481	(147,695)	(19.82)
Transfer from/to Other Funds	0	0	0	0	0	
General Income	2,629,432	3,061,157	2,907,463	3,196,267	135,109	4.41
Conferences and Meetings	464,916	448,930	475,668	481,410	32,480	7.23
Communications/Publications	60,918	51,450	56,000	55,450	4,000	7.77
Grants	0	0	0	0	0	0.00
Total Income	3,155,265	3,561,537	3,439,131	3,733,127	171,589	4.82
<b>Total Income</b>	<b>3,997,718</b>	<b>4,306,713</b>	<b>4,184,307</b>	<b>4,330,607</b>	<b>23,894</b>	<b>0.55</b>
<b>Expenditure Summary</b>						
General Operating	413,548	450,168	438,382	450,652	484	0.11
Personnel	2,309,552	2,568,520	2,315,816	2,718,047	149,527	5.82
Policy Making Meeting	326,310	337,765	338,672	362,900	25,135	7.44
Communications/Publication	71,568	71,000	65,150	72,460	1,460	2.06
Fixed Assets/Depreciation	81,931	121,475	89,000	80,420	(41,055)	(33.80)
Transfer to Other Funds	49,633	339,806	339,806	68,152	(271,655)	(79.94)
<b>Total Expenditures</b>	<b>3,252,542</b>	<b>3,888,734</b>	<b>3,586,826</b>	<b>3,752,630</b>	<b>(136,103)</b>	<b>(3.50)</b>
<b>Operating Fund Balance</b>	<b>745,176</b>	<b>417,980</b>	<b>597,481</b>	<b>577,977</b>	<b>159,997</b>	<b>38.28</b>



# Iowa State Association of Counties

## FY-2021 Budget Proposal

- **Board Designated Funds:**

- The Depreciation Fund is fully funded at \$175,000. During FY-2016, the ISAC Board authorized the use of \$148,000 to fund the upgrade ISAC network and software. \$31,000 has been transferred to the Depreciation Fund in FY-2017, FY-2018, FY-2019 and FY-2020. \$24,000 will be transferred to the Depreciation Fund during FY-2021 and then it will be fully funded.
- The Reserve Fund was established in 1996 and requires the association to maintain the fund at 25% of budgeted expenditures each year. It is anticipated that in FY-2021 reserve fund will be increased by \$44,152 with a resulting Reserve Fund balance of \$901,015 at the end of FY-2021.
- During FY-2020, \$250,000 was transferred out of the Operating Fund Balance and placed into the Building Development Fund in anticipation of expenses that will be incurred during the office remodel at the time of our lease renewal. The ISAC lease expires on January 1, 2022. This process will begin in FY-2021.

# Iowa State Association of Counties

## FY-2021 Budget Proposal

- **Summary of Required Actions:**
  - Adopt recommended FY-2021 Budget Proposal with following highlights:
    - County dues – no change recommended.
    - ISAC conference registration fees – \$10 increase in spring and annual conference registration. New County Officers School registration increased by \$25.
    - Approve 3.0% cost of living adjustment increase for staff salaries.
    - Approve creation of salary adjustment fund of \$36,000.
    - Executive Director salary to be \$168,868 according to three year salary adjustment plan adopted in 2019.
  - Bottom line = Operating Fund Balance \$577,977
  - Reserve Fund Balance = \$901,015
  - Depreciation Fund Balance = \$175,000
  - Building Development Fund = \$250,000

