

Fiscal Year 2019 Proposed Budget
Presented to ISAC Membership

ISAC Spring Conference
General Session
March 15, 2018



Iowa State Association of Counties

FY 2019 Budget Proposal

Following is the proposed budget for the Iowa State Association of Counties for the period July 1, 2018 to June 30, 2019. 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 15, 2018 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.

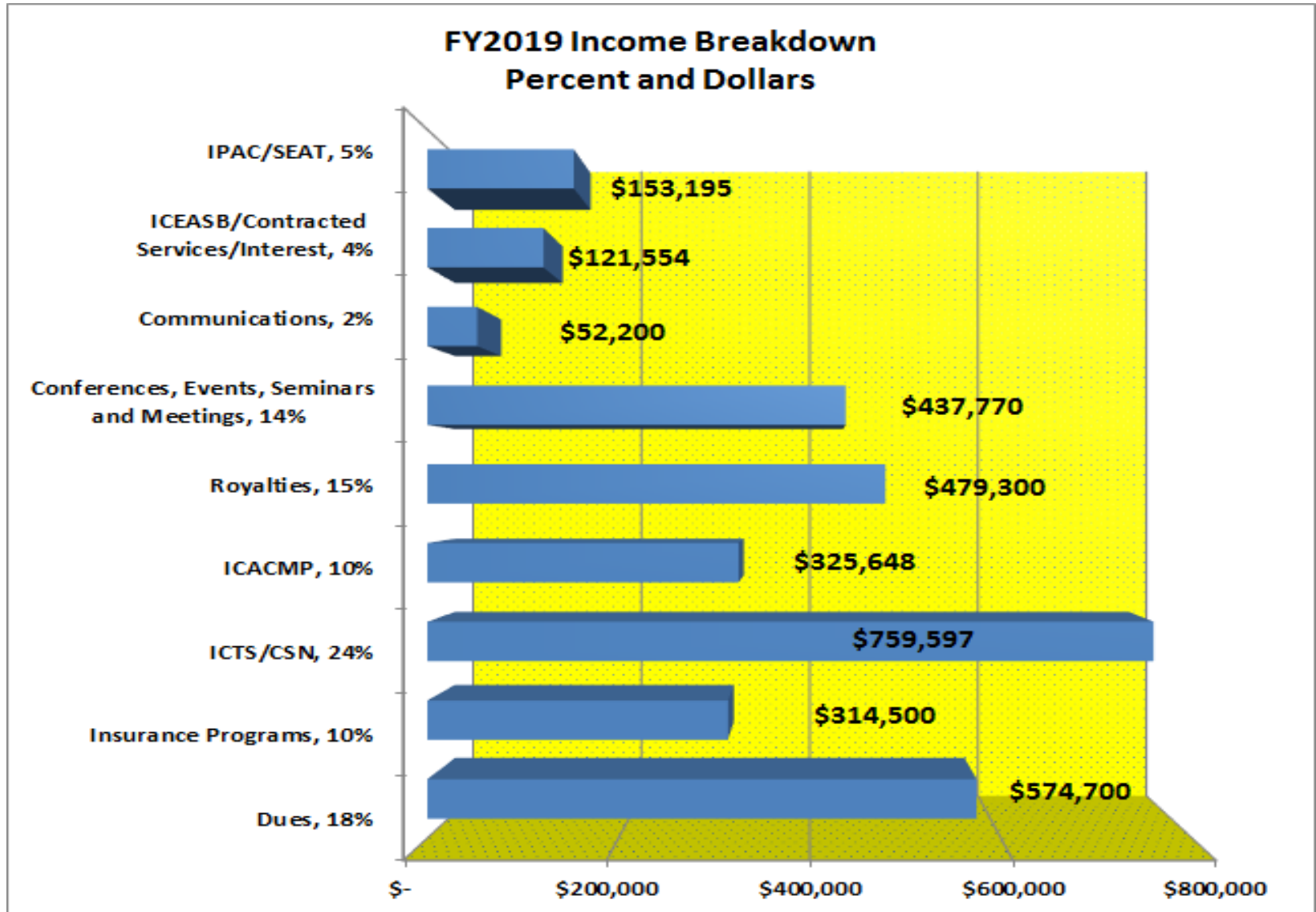
It should be noted that the audited financial statements of the association are published each year in our annual report. Copies are available on our website or upon request.

Iowa State Association of Counties

FY 2019 Budget Process

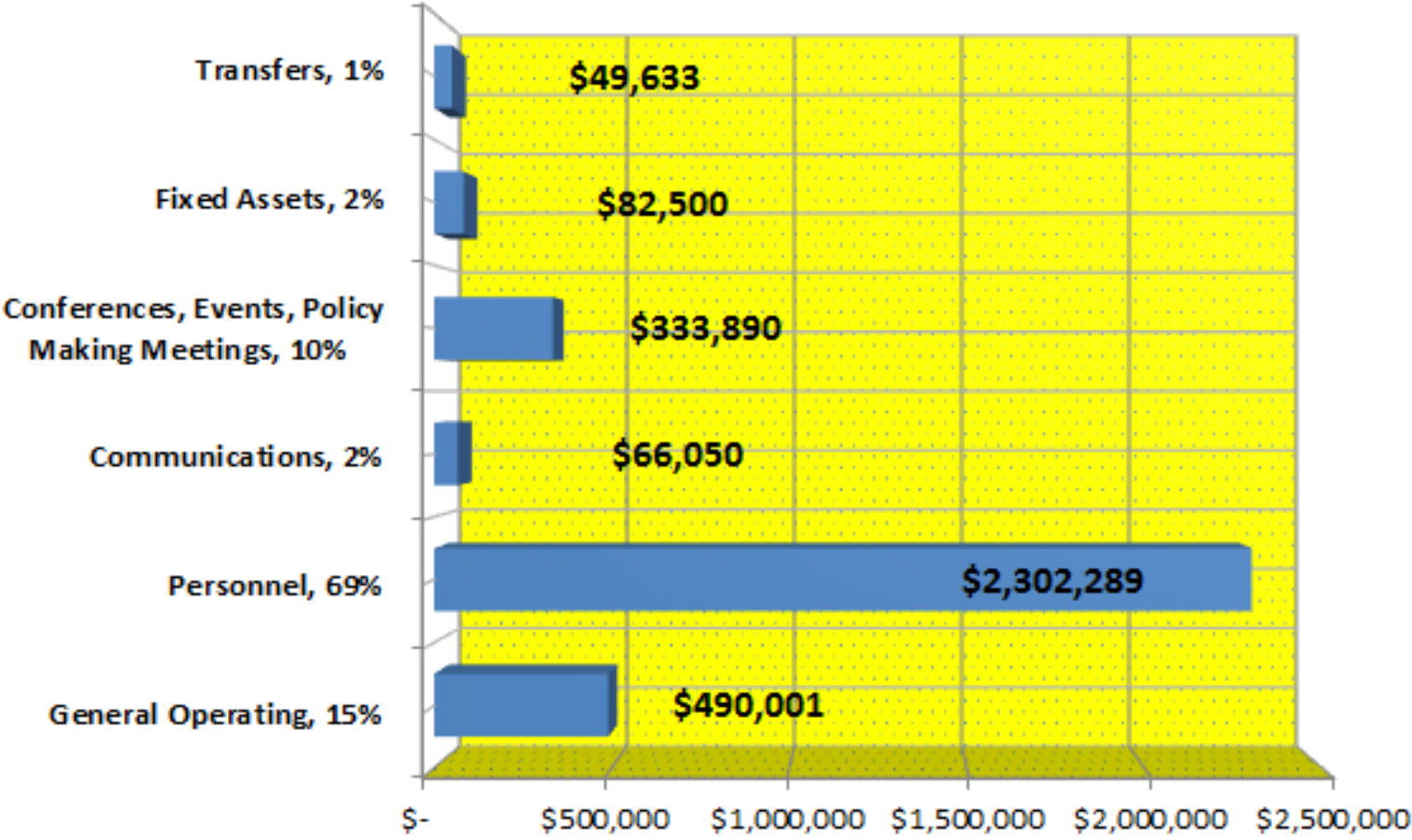
- **Budget Process**
 - Review income and expenses for prior years – **completed.**
 - Estimate income and expenses for remainder of FY 2018 – **completed.**
 - Evaluate current expenditures and project future expenditure needs - **completed.**
 - Evaluate current income sources and devise options for 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 proposed budget to membership for final adoption during business meeting at the ISAC Spring Conference on March 15, 2018.

Iowa State Association of Counties



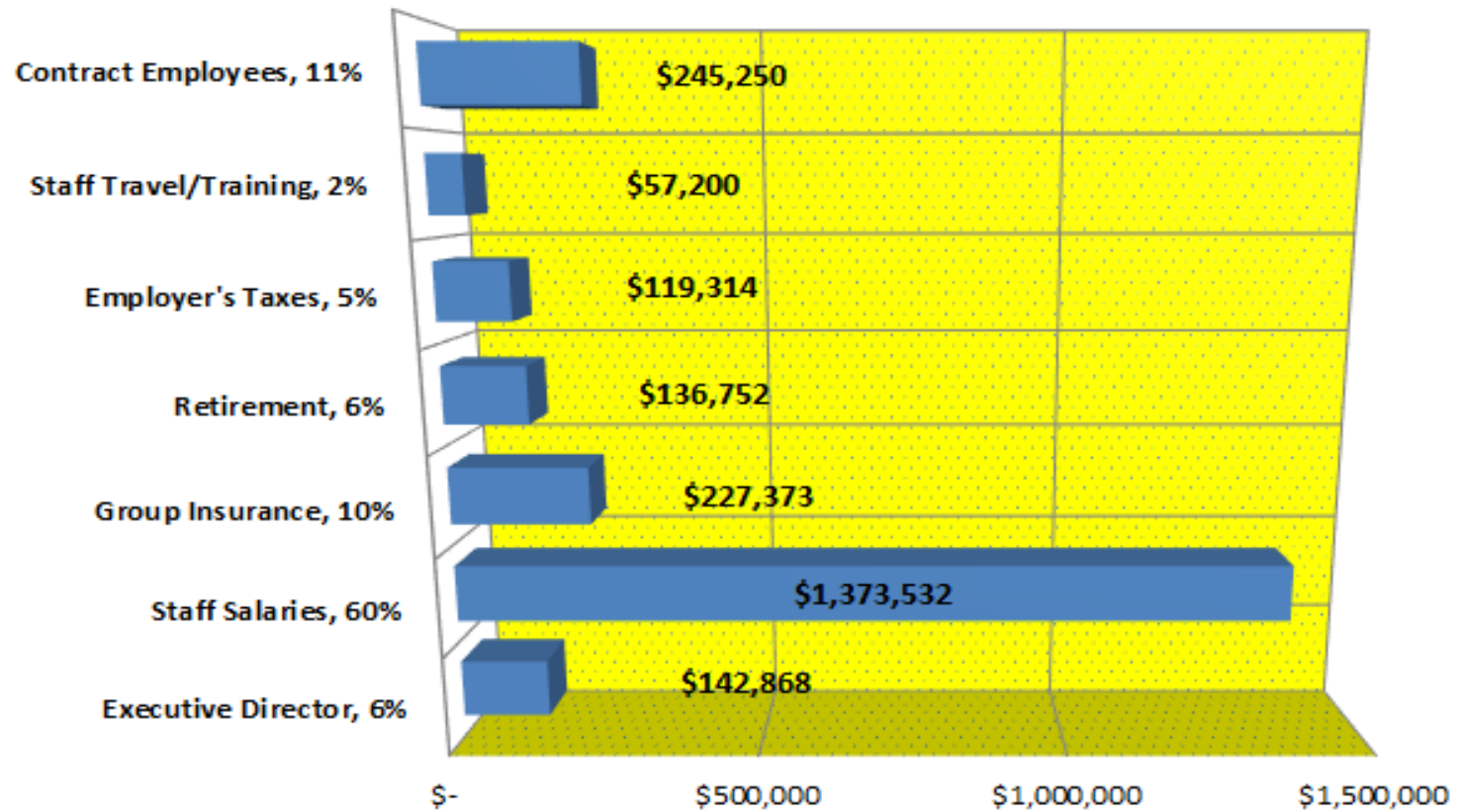
Iowa State Association of Counties

FY2019 Expenditure Breakdown Percent and Dollars

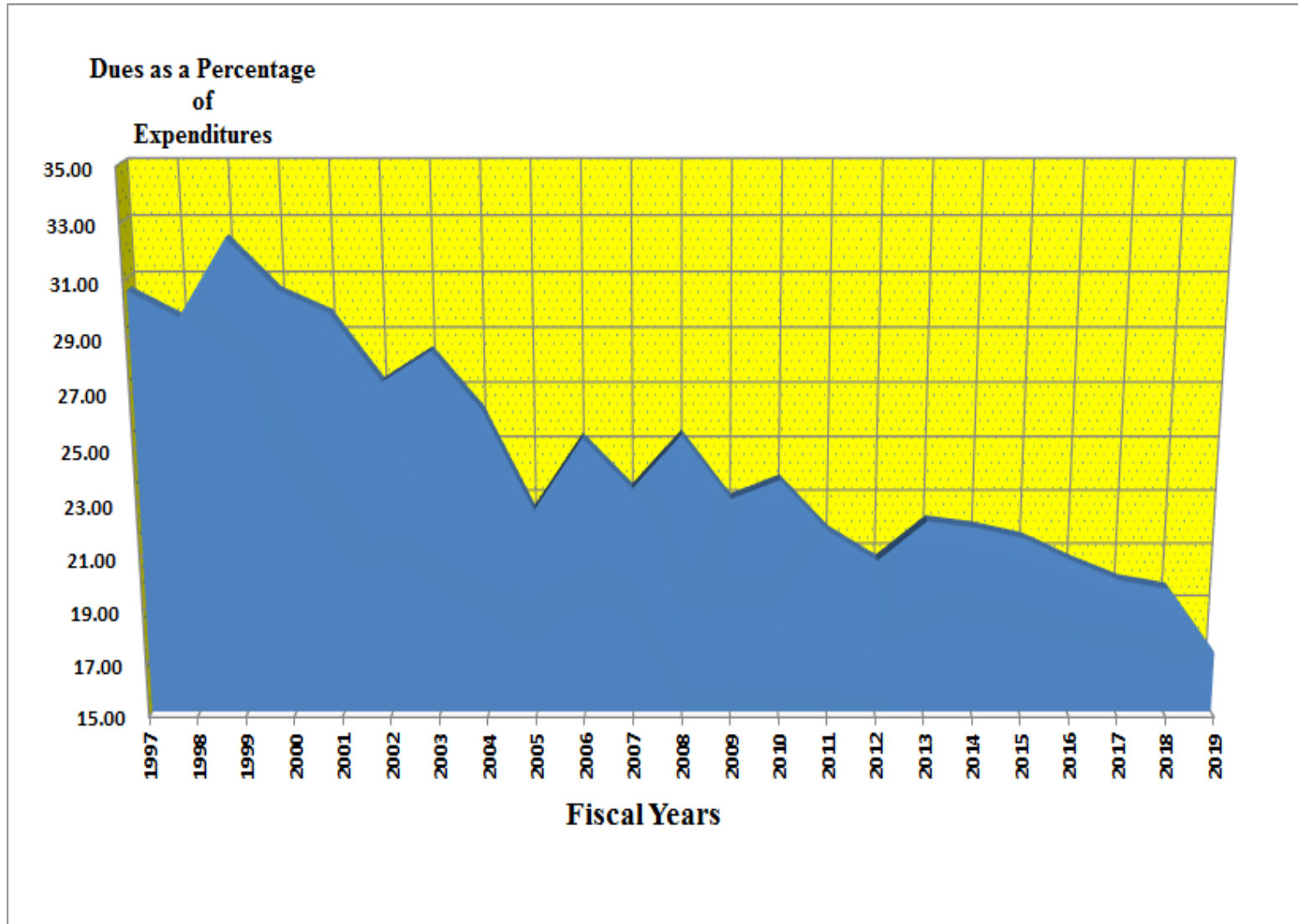


Iowa State Association of Counties

FY2019 Personnel Expense Breakdown - Percent and Dollars

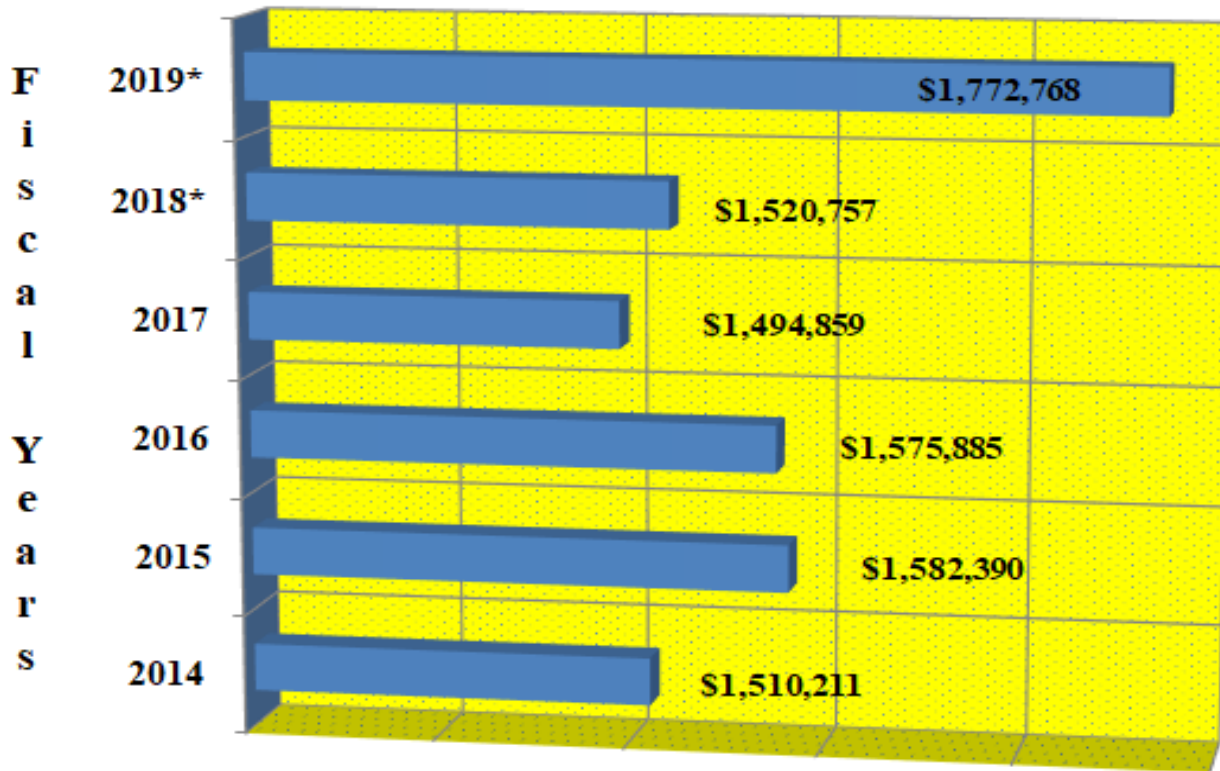


Iowa State Association of Counties



Iowa State Association of Counties

**Net Assets by Fiscal Year
2014 to 2017 Actual
2018 and 2019 Budget Estimates***



Audited Balances

| | FY2013 Actual | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Actual |
|--|---------------|---------------|---------------|---------------|---------------|
| Accrual Basis | | | | | |
| Audit Report Balances | | | | | |
| Budget | | | | | |
| Revenue | 2,400,614.00 | 2,332,055.00 | 2,386,094.00 | 2,650,295.00 | 2,898,839.00 |
| Expense | 2,543,513.00 | 2,504,398.00 | 2,556,164.00 | 2,774,769.00 | 3,033,758.00 |
| Actual | | | | | |
| Revenue | 2,309,020.00 | 2,271,145.00 | 2,457,503.00 | 2,619,639.00 | 2,739,131.00 |
| Expense | 3,101,297.00 | 2,251,525.00 | 2,385,324.00 | 2,626,144.00 | 2,820,157.00 |
| Income (over/under) Expense | | | | | |
| Budget | (142,899) | (172,343) | (170,070) | (124,474) | (134,919) |
| Actual | (792,277) | 19,620 | 72,179 | (6,505) | (81,026) |
| Net Assets | 1,490,591 | 1,510,211 | 1,582,390 | 1,575,885 | 1,494,859 |
| Change in Net Asset Value | (792,277) | 19,620 | 72,179 | (6,505) | (81,026) |
| SOURCE = ISAC Audit Reports from FY2013 to FY2017 | | | | | |

Overview

| Line Item | FY2017 Actual | FY2018 Budget | FY2018 Budget Estimate | FY2019 Budget | Amount of Change | % Change |
|------------------------------------|------------------|------------------|------------------------|------------------|------------------|---------------|
| Beginning Balance | 855,192 | 695,327 | 695,327 | 960,609 | 265,282 | |
| Income | | | | | | |
| General Income | 2,261,367 | 2,805,261 | 2,708,723 | 2,728,494 | (76,767) | (2.74) |
| Conferences and Meetings | 423,390 | 487,340 | 415,948 | 437,770 | (49,570) | (10.17) |
| Communications/Publications | 54,374 | 43,500 | 58,150 | 52,200 | 8,700 | 20.00 |
| Grants | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Transfer of Funds | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Total Income | 2,739,131 | 3,336,101 | 3,182,821 | 3,218,464 | (117,637) | (3.53) |
| Expenses | | | | | | |
| General Operating | 380,096 | 410,212 | 398,053 | 490,001 | 79,789 | 19.45 |
| Personnel | 1,998,648 | 2,462,474 | 1,981,960 | 2,302,289 | (160,185) | (6.51) |
| Policy Making and Meetings | 315,911 | 356,375 | 322,773 | 333,890 | (22,485) | (6.31) |
| Communications/Publications | 48,179 | 58,500 | 62,393 | 66,050 | 7,550 | 12.91 |
| Fixed Asset /Lease Improvements | 77,322 | 70,000 | 83,469 | 82,500 | 12,500 | 17.86 |
| Transfer to Other Funds | 78,840 | 68,892 | 68,892 | 49,633 | (19,259) | 100.00 |
| Total Expenses | 2,898,996 | 3,426,452 | 2,917,539 | 3,324,363 | (102,089) | (2.98) |
| Income Over(under) Expenses | (159,865) | (90,351) | 265,282 | (105,899) | (15,548) | |
| Operating Fund Balance | 695,327 | 652,333 | 960,609 | 854,710 | 202,378 | |
| Board Designated Funds | | | | | | |
| Reserve Fund | 741,532 | 779,424 | 779,424 | 798,057 | | |
| Depreciation Fund | 58,000 | 89,000 | 89,000 | 120,000 | | |
| Building Development Fund | 0 | 0 | 0 | 0 | | |
| Amounts Held for Others | | | | | | |
| CSN | 0 | 0 | 0 | 0 | | |
| Total | 799,532 | 868,424 | 868,424 | 918,057 | | |
| Total Assets At Year End | 1,494,859 | 1,520,757 | 1,829,033 | 1,772,768 | | |

Budget

| Iowa State Association of Counties Fiscal Year 2019 Budget Proposal | | | | | | | |
|--|------------------|------------------|------------------|------------------------|------------------|------------------|---------------|
| | FY2016 Actual | FY2017 Actual | FY2018 Budget | FY2018 Budget Estimate | FY2019 Budget | Change | Percent |
| I. General Income | | | | | | | |
| A. Dues | | | | | | | |
| 1. County | 544,500 | 564,300 | 574,200 | 574,200 | 574,200 | 0 | 0.00 |
| 2. Alumni Dues | 600 | 150 | 500 | 150 | 500 | 0 | 0.00 |
| Total Dues | 545,100 | 564,450 | 574,700 | 574,350 | 574,700 | 0 | 0.00 |
| 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 | 2,729 | 2,746 | 2,700 | 2,839 | 2,700 | 0 | 0.00 |
| c. Voluntary Accidental Death | 8,317 | 8,206 | 8,000 | 7,937 | 7,800 | (200) | (2.50) |
| 2. Unemployment | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.00 |
| 3. HIPAA Program | 46,900 | 33,650 | 30,000 | 33,450 | 30,000 | 0 | 0.00 |
| 4. Other Lobbying | 0 | 0 | 0 | 27,720 | 27,720 | 27,720 | 0.00 |
| 5. CM&MHDS | 199,479 | 189,828 | 227,573 | 265,461 | 0 | (227,573) | (100.00) |
| 6. Iowa County Engineers Service Bureau | 13,983 | 29,320 | 60,408 | 41,317 | 63,600 | 3,192 | 5.28 |
| 7. Iowa Counties Technology Services | 566,614 | 493,805 | 860,012 | 627,814 | 759,597 | (100,415) | (11.68) |
| 8. Iowa County Attorney Case Mgmt Proj. | 27,413 | 168,107 | 281,684 | 236,387 | 325,648 | 43,964 | 15.61 |
| 9. ICTEA | 0 | 11,076 | 15,434 | 15,434 | 15,434 | 0 | 0.00 |
| 10. IPAC | 0 | 0 | 0 | 97,578 | 147,760 | 147,760 | 100.00 |
| 11. SEAT | 0 | 0 | 0 | 0 | 5,436 | 5,436 | 100.00 |
| Total Administrative Fees | 1,139,435 | 1,210,738 | 1,759,811 | 1,629,937 | 1,659,694 | (100,117) | (5.69) |
| C. Royalties | | | | | | | |
| 1. Drug and Alcohol Testing Alliance | (612) | 1,705 | 0 | 0 | 0 | 0 | 0.00 |
| 2. ICAP | 227,672 | 228,330 | 225,000 | 233,266 | 234,000 | 9,000 | 4.00 |
| 3. IMWCA | 103,559 | 111,069 | 110,000 | 105,085 | 105,000 | (5,000) | (4.55) |
| 4. NACo RMA, LLC | 15,094 | 10,966 | 15,250 | 15,358 | 15,500 | 250 | 1.64 |
| 5. IPAIT | 68,369 | 118,832 | 108,000 | 131,234 | 120,000 | 12,000 | 11.11 |
| 6. US Communities | 1,881 | 2,343 | 3,000 | 3,421 | 3,200 | 200 | 6.67 |
| 7. CVS Caremark | 2,038 | 1,501 | 2,000 | 1,572 | 1,600 | (400) | (20.00) |
| Total Royalties | 418,001 | 474,745 | 463,250 | 489,936 | 479,300 | 16,050 | 3.46 |
| D. Interest | 7,061 | 8,540 | 7,500 | 12,000 | 10,800 | 3,300 | 44.00 |
| E. Miscellaneous | 9,901 | 2,851 | 0 | 2,500 | 4,000 | 4,000 | 0.00 |
| F. Gain/(Losses) on Investments | (668) | 43 | 0 | 0 | 0 | 0 | 0.00 |
| Total General Income | 2,118,830 | 2,261,367 | 2,805,261 | 2,708,723 | 2,728,494 | (76,767) | (2.74) |

Budget

| Iowa State Association of Counties Fiscal Year 2019 Budget Proposal | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--|
| | FY2016 Actual | FY2017 Actual | FY2018 Budget | FY2018 Budget | FY2019 Budget | Change | Percent | |
| II. Conferences and Meetings | | | | | | | | |
| A. Annual Conference | | | | | | | | |
| 1. Registrations Fees | 136,927 | 143,192 | 149,240 | 146,482 | 150,520 | 1,280 | 0.86 | |
| 2. Booth Rentals | 58,497 | 64,373 | 65,000 | 74,945 | 75,000 | 10,000 | 15.38 | |
| 3. Advertising | 1,880 | 2,546 | 2,500 | 2,326 | 2,000 | (500) | (20.00) | |
| 4. Sponsorships | 10,927 | 311 | 3,000 | 1,694 | 8,000 | 5,000 | 166.67 | |
| B. Spring Conference | | | | | | | | |
| 1. Registration Fees | 126,562 | 114,606 | 140,550 | 111,300 | 121,550 | (19,000) | (13.52) | |
| 2. Booth Rentals | 42,588 | 33,325 | 43,000 | 40,000 | 42,500 | (500) | (1.16) | |
| 3. Advertising | 2,258 | 2,577 | 2,250 | 2,000 | 2,000 | (250) | (11.11) | |
| 4. Sponsorships | 3,811 | 1,194 | 3,800 | 1,200 | 1,200 | (2,600) | (68.42) | |
| C. Miscellaneous Meetings | | | | | | | | |
| | 0 | 830 | 0 | 6,000 | 5,000 | 5,000 | 0.00 | |
| D. ISAC University | | | | | | | | |
| | 31,325 | 0 | 30,000 | 30,000 | 0 | (30,000) | 100.00 | |
| E. Legislative Workshop | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 | |
| F. New County Officers School | | | | | | | | |
| | (140) | 36,062 | 0 | 0 | 30,000 | 30,000 | 0.00 | |
| G. Smart Connections Conference | | | | | | | | |
| | 19,050 | 8,700 | 23,000 | 0 | 0 | (23,000) | (100.00) | |
| H. Seminars (Management Trainings) | | | | | | | | |
| | 19,825 | 15,675 | 25,000 | 0 | 0 | (25,000) | (100.00) | |
| Total Conference and Meetings | 453,510 | 423,390 | 487,340 | 415,948 | 437,770 | (49,570) | (10.17) | |
| III. Communications/Publications | | | | | | | | |
| A. Magazine Advertising | | | | | | | | |
| | 39,927 | 46,706 | 37,500 | 50,000 | 45,000 | 7,500 | 20.00 | |
| B. Magazine Subscriptions | | | | | | | | |
| | 448 | 477 | 500 | 500 | 450 | (50) | (10.00) | |
| C. County Official Directory - Sales | | | | | | | | |
| | 1,376 | 752 | 500 | 900 | 750 | 250 | 50.00 | |
| D. County Official Directory - Advertising | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 | |
| E. Website Advertising | | | | | | | | |
| | 5,550 | 6,438 | 5,000 | 6,750 | 6,000 | 1,000 | 20.00 | |
| Total Communications/Publications | 47,301 | 54,374 | 43,500 | 58,150 | 52,200 | 8,700 | 20.00 | |
| 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 | | | | | | | | |
| | 148,000 | 0 | 0 | 0 | 0 | 0 | 0.00 | |
| TOTAL INCOME | 2,767,641 | 2,739,131 | 3,336,101 | 3,182,821 | 3,218,464 | (117,637) | (3.53) | |

Budget

| Iowa State Association of Counties Fiscal Year 2019 Budget Proposal | | | | | | | |
|--|----------------|----------------|----------------|------------------------|----------------|---------------|--------------|
| | FY2016 Actual | FY2017 Actual | FY2018 Budget | FY2018 Budget Estimate | FY2019 Budget | Change | Percent |
| I. General Operating Expenditures | | | | | | | |
| A. Office Expenses | | | | | | | |
| 1. Rent - Lease | 159,964 | 165,710 | 177,462 | 174,625 | 174,593 | (2,868) | (1.62) |
| 2. Rent - CAM | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 3. Utilities | 12,072 | 12,356 | 13,000 | 13,550 | 13,108 | 107 | 0.83 |
| 4. Office Repairs | 0 | 1,339 | 5,000 | 0 | 0 | (5,000) | 0.00 |
| B. Telephone Expenses | 13,126 | 8,800 | 13,500 | 13,485 | 18,240 | 4,740 | 35.11 |
| C. Internet Expense | 19,009 | 18,571 | 19,000 | 15,360 | 15,360 | (3,640) | (19.16) |
| D. Equipment Purchase | 12,438 | 10,880 | 12,500 | 12,500 | 8,625 | (3,875) | (31.00) |
| E. Equipment Repair | 0 | 206 | 750 | 582 | 950 | 200 | 26.67 |
| F. Equipment Rental | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| G. Maintenance Agreements/Lease | | | | | | | |
| 1. Telephone System | | | | | | | |
| a. Maintenance | 0 | 743 | 500 | 1,232 | 500 | 0 | 0.00 |
| 2. Copy Machines | | | | | | | |
| a. Lease | 7,112 | 7,286 | 7,500 | 7,557 | 7,500 | 0 | 0.00 |
| b. Maintenance | 453 | 345 | 750 | 672 | 750 | 0 | 0.00 |
| 3. Postage Meter | | | | | | | |
| a. Lease | 2,935 | 3,116 | 3,250 | 3,051 | 3,250 | 0 | 0.00 |
| b. Maintenance | 546 | 50 | 500 | 0 | 500 | 0 | 0.00 |
| 4. Fax Machine | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 5. Other | | | | | | | 0.00 |
| a. Lease | 710 | 496 | 500 | 644 | 500 | 0 | 0.00 |
| b. Maintenance | 7,979 | 3,813 | 1,500 | 3,500 | 750 | (750) | (50.00) |
| H. Insurance and Bonds | 17,472 | 20,361 | 22,000 | 19,543 | 22,000 | 0 | 0.00 |
| I. Professional Services | | | | | | | |
| 1. Audit | 25,000 | 26,225 | 30,000 | 28,900 | 30,000 | 0 | 0.00 |
| 2. Data Center Charges | 12,496 | 39,970 | 45,000 | 41,875 | 111,815 | 66,815 | 100.00 |
| 3. Legal Services | 10,685 | 6,723 | 5,000 | 5,465 | 10,000 | 5,000 | 100.00 |
| 4. General Consulting Agreements | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 5. 3rd Party Administrators | 1,316 | 1,446 | 1,500 | 0 | 0 | (1,500) | (100.00) |
| 6. Website Hosting | 2,608 | 2,100 | 0 | 8,155 | 420 | 420 | 0.00 |
| J. Professional Memberships | 4,388 | 6,144 | 5,000 | 5,750 | 7,656 | 2,656 | 53.13 |
| K. Supplies/Printing | 17,305 | 19,450 | 18,000 | 14,683 | 19,000 | 1,000 | 5.56 |
| L. Postage | 2,323 | 2,077 | 3,000 | 2,400 | 3,000 | 0 | 0.00 |
| M. Public Relations | 0 | 75 | 500 | 250 | 2,000 | 1,500 | 300.00 |
| N. Computer Software and Licenses | 21,575 | 16,430 | 20,000 | 20,000 | 34,485 | 14,485 | 0.00 |
| O. Miscellaneous | 4,869 | 2,636 | 2,000 | 2,000 | 2,000 | 0 | 0.00 |
| P. Bank Fees | 2,549 | 2,749 | 2,500 | 2,275 | 3,000 | 500 | 20.00 |
| Total for General Operating | 358,930 | 380,096 | 410,212 | 398,053 | 490,001 | 79,789 | 19.45 |

Budget

| Iowa State Association of Counties Fiscal Year 2019 Budget Proposal | | | | | | | |
|--|------------------|------------------|------------------|------------------------|------------------|------------------|---------------|
| | FY2016 Actual | FY2017 Actual | FY2018 Budget | FY2018 Budget Estimate | FY2019 Budget | Change | Percent |
| II. Personnel Expenses | | | | | | | |
| A. Executive Director | 134,670 | 138,037 | 138,037 | 138,037 | 142,868 | 4,831 | 3.50 |
| B. Staff Salaries | 1,267,722 | 1,360,565 | 1,710,644 | 1,292,822 | 1,373,532 | (337,113) | (19.71) |
| C. Group Insurance | | | | | | | |
| 1. Health and Dental | 121,755 | 165,873 | 236,616 | 155,090 | 212,616 | (24,000) | (10.14) |
| 2. Life Insurance | 5,305 | 5,062 | 6,266 | 4,808 | 5,215 | (1,051) | (16.78) |
| 3. Long-term Disability | 4,416 | 3,777 | 4,716 | 3,588 | 3,943 | (773) | (16.39) |
| 4. Short-term Disability | 5,921 | 5,408 | 6,697 | 5,155 | 5,599 | (1,098) | (16.39) |
| D. Retirement | 111,248 | 111,997 | 159,684 | 115,123 | 136,752 | (22,933) | (14.36) |
| E. Employer's Taxes | 109,809 | 116,287 | 144,813 | 111,087 | 119,314 | (25,499) | (17.61) |
| F. Staff Travel/Training | 51,551 | 58,370 | 55,000 | 55,000 | 57,200 | 2,200 | 4.00 |
| G. Extra Office/Contract Employee Expense | 30,526 | 33,271 | - | 101,250 | 245,250 | 245,250 | 0.00 |
| Total for Personnel | 1,842,923 | 1,998,648 | 2,462,474 | 1,981,960 | 2,302,289 | (160,185) | (6.51) |
| III. Policy Making Meeting Expenses | | | | | | | |
| A. Board of Director's Meetings | 52,244 | 60,957 | 50,000 | 55,000 | 50,000 | 0 | 0.00 |
| B. Other Board Authorized Expense | 1,800 | 2,800 | 2,000 | 2,000 | 2,000 | 0 | 0.00 |
| C. NACo Conference/Representative | 12,087 | 21,607 | 20,000 | 20,900 | 20,000 | 0 | 0.00 |
| D. CoSTAR | 2,566 | 2,483 | 5,000 | 2,500 | 2,500 | (2,500) | (50.00) |
| E. Annual Conference | 92,406 | 91,115 | 96,300 | 101,103 | 109,465 | 13,165 | 13.67 |
| F. Spring Conference | 50,360 | 48,035 | 88,325 | 88,325 | 91,175 | 2,850 | 3.23 |
| G. Legislative Policy Committee | 13,087 | 18,226 | 13,150 | 8,382 | 9,650 | (3,500) | (26.62) |
| H. Legislative District Workshops | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| I. Seminars (Management Trainings) | 13,703 | 15,852 | 18,200 | 3,169 | 0 | (18,200) | (100.00) |
| J. ISAC University | 22,473 | 0 | 24,400 | 25,000 | 0 | (24,400) | 100.00 |
| K. New County Officers School | 0 | 25,196 | 0 | 0 | 26,900 | 26,900 | 0.00 |
| L. Miscellaneous Meetings | 11,915 | 1,103 | 2,000 | 4,894 | 4,000 | 2,000 | 100.00 |
| M. Government Relations Program | 0 | 0 | 2,000 | 0 | 0 | (2,000) | (100.00) |
| N. County Day at the Capitol | 7,154 | 7,412 | 7,800 | 6,500 | 8,200 | 400 | 5.13 |
| O. HIPAA Conference | 2,172 | 7,966 | 6,650 | 5,000 | 10,000 | 3,350 | 100.00 |
| P. Smart Connections Conference | 14,928 | 13,159 | 20,550 | 0 | 0 | (20,550) | 0.00 |
| Total for Policy Making Meeting | 296,895 | 315,911 | 356,375 | 322,773 | 333,890 | (22,485) | (6.31) |

Budget

| Iowa State Association of Counties | | | | | | | |
|---|------------------|------------------|------------------|------------------------|------------------|------------------|---------------|
| Fiscal Year 2019 Budget Proposal | | | | | | | |
| | FY2016 Actual | FY2017 Actual | FY2018 Budget | FY2018 Budget Estimate | FY2019 Budget | Change | Percent |
| IV. Communications/Publications Expenses | | | | | | 0 | |
| A. Magazine Production | 37,568 | 42,625 | 38,000 | 40,893 | 45,600 | 7,600 | 20.00 |
| B. Library/Subscriptions | 5,220 | 5,494 | 5,500 | 6,500 | 5,450 | (50) | (0.91) |
| C. County Officials Directory | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| D. Video Production | 10,351 | 60 | 15,000 | 15,000 | 15,000 | 0 | 0.00 |
| Total for Communications/Publications | 53,139 | 48,179 | 58,500 | 62,393 | 66,050 | 7,550 | 12.91 |
| V. Fixed Assets/Depreciation Expenses | | | | | | | |
| A. Fixed Asset Purchases | 0 | 0 | 70,000 | 0 | 82,500 | 12,500 | 17.86 |
| B. Depreciation Expense | 74,289 | 77,322 | 0 | 83,469 | 0 | 0 | 0.00 |
| Total Fixed Asset/Depreciation | 74,289 | 77,322 | 70,000 | 83,469 | 82,500 | 12,500 | 17.86 |
| VI. Transfer to Other Funds | | | | | | | |
| A. Depreciation Fund | 0 | 31,000 | 31,000 | 31,000 | 31,000 | 0 | 0.00 |
| B. Board Designated Reserve | 54,651 | 47,840 | 37,892 | 37,892 | 18,633 | (19,259) | |
| Total for Fund Transfers | 54,651 | 78,840 | 68,892 | 68,892 | 49,633 | (19,259) | 0.00 |
| TOTAL EXPENDITURES | 2,680,827 | 2,898,996 | 3,426,452 | 2,917,539 | 3,324,363 | (102,089) | (2.98) |
| INCOME OVER EXPENSES | 86,814 | (159,865) | (90,351) | 265,282 | (105,899) | (15,548) | 17.21 |

Budget

| Iowa State Association of Counties | | | | | | | | |
|---|------------------|------------------|------------------|------------------------|------------------|------------------|---------------|--|
| | FY2016 Actual | FY2017 Actual | FY2018 Budget | FY2018 Budget Estimate | FY2019 Budget | Change | Percent | |
| Fiscal Year 2019 Budget Proposal | | | | | | | | |
| INCOME/EXPENSE SUMMARY | | | | | | | | |
| Income Summary | | | | | | | | |
| Prior Year Ending Fund Balance | 768,378 | 855,192 | 695,327 | 695,327 | 960,608 | 265,282 | 38.15 | |
| Transfer from/to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | | |
| General Income | 2,118,830 | 2,261,367 | 2,805,261 | 2,708,723 | 2,728,494 | (76,767) | (2.74) | |
| Conferences and Meetings | 453,510 | 423,390 | 487,340 | 415,948 | 437,770 | (49,570) | (10.17) | |
| Communications/Publications | 47,301 | 54,374 | 43,500 | 58,150 | 52,200 | 8,700 | 20.00 | |
| Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 | |
| Total Income | 2,619,641 | 2,739,131 | 3,336,101 | 3,182,821 | 3,218,464 | (117,637) | (3.53) | |
| Total Income | 3,388,019 | 3,594,323 | 4,031,428 | 3,878,148 | 4,179,073 | 147,644 | 3.66 | |
| Expenditure Summary | | | | | | | | |
| General Operating | 358,930 | 380,096 | 410,212 | 398,053 | 490,001 | 79,789 | 19.45 | |
| Personnel | 1,842,923 | 1,998,648 | 2,462,474 | 1,981,960 | 2,302,289 | (160,185) | (6.51) | |
| Policy Making Meeting | 296,895 | 315,911 | 356,375 | 322,773 | 333,890 | (22,485) | (6.31) | |
| Communications/Publication | 53,139 | 48,179 | 58,500 | 62,393 | 66,050 | 7,550 | 12.91 | |
| Fixed Assets/Depreciation | 74,289 | 77,322 | 70,000 | 83,469 | 82,500 | 12,500 | 17.86 | |
| Transfer to Other Funds | (93,349) | 78,840 | 68,892 | 68,892 | 49,633 | (19,259) | 0.00 | |
| Total Expenditures | 2,532,827 | 2,898,996 | 3,426,452 | 2,917,539 | 3,324,363 | (102,089) | (2.98) | |
| Operating Fund Balance | 855,192 | 695,327 | 604,976 | 960,608 | 854,710 | 249,734 | 41.28 | |

Iowa State Association of Counties FY 2019 Budget Proposal

- **Summary of Required Actions:**
 - The ISAC Board of Directors recommends adoption of FY 2019 Budget Proposal with the following key changes:
 - County dues set at \$5,800, no change.
 - ISAC Annual Conference registration fee to increase \$10.
 - Approve 3.0% increase in the staff salary line item – each additional 0.5% increase in salary costs \$4,875 in staff salary line item.
 - Approve 3.5% increase in Executive Director salary, increase contribution to retirement by 1.5%, pay 100% of association health insurance benefit.

 - Bottom line = Operating Fund Balance \$857,959
 - Reserve Fund Balance = \$797,408
 - Depreciation Fund Balance = \$120,000