

Fiscal Year 2025 Proposed Budget Presented to ISAC Membership

ISAC Spring Conference
General Session
10:30 am | March 14, 2024



Iowa State Association of Counties

FY-2025 Budget Proposal

Following is the proposed budget for the Iowa State Association of Counties for the period July 1, 2024 to June 30, 2025. 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 (10:30 am to 12:00 pm) on March 14, 2024, 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 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 on request.

Iowa State Association of Counties

FY-2025 Budget Proposal

- **ISAC Budget Process**

- Review income and expenses for prior years – completed.
- Estimate income and expenses for remainder of FY-2024 - 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 FY-2025 budget to Executive Committee for review and revision - completed.
- Present proposed budget to ISAC Board of Directors for review and recommendation to membership - completed.
- Present proposed budget to membership for final adoption during ISAC General Session starting at 10:30 am on Thursday, March 14, 2024.

Audited Balances

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Accrual Basis				
Audit Report Balances				
Budget				
Revenue	3,561,537.00	3,733,127.00	3,492,981.00	3,721,727.00
Expense	3,544,428.00	3,684,479.00	3,680,361.00	3,967,829.00
Actual				
Revenue	3,427,233.00	3,028,255.00	3,368,955.00	4,053,636.00
Expense	3,173,547.00	2,892,949.00	3,336,697.00	3,893,454.00
Income (over/under) Expense				
Budget	17,109	48,648	(187,380)	(246,102)
Actual	253,686	135,306	32,258	160,182
Net Assets	1,916,922	2,052,228	2,084,486	2,244,668
Change in Net Asset Value	253,684	135,306	32,258	160,182
SOURCE = ISAC Audit Reports from FY2020 to FY2023				

Overview – Major Income and Expense Categories

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Amount of Change	% Change
Beginning Balance	726,213	765,781	867,193	867,193	541,620	(325,573)	(37.54)
Income							
General Income	2,786,910	3,241,669	3,606,633	3,509,191	3,811,488	204,855	5.68
Conferences and Meetings	529,993	559,074	540,625	575,400	631,535	90,910	16.82
Communications/Publications	52,052	62,390	54,925	70,675	71,175	16,250	29.59
Grants	0	0	0	1,000	0	0	0.00
Transfer of Funds	7,310	0	0	150,000	225,000	225,000	100.00
Total Income	3,376,265	3,863,133	4,202,183	4,306,267	4,739,198	537,015	12.78
Expenses							
General Operating	430,038	454,471	497,154	642,962	592,162	95,008	19.11
Personnel	2,450,841	2,762,894	3,099,097	3,032,417	3,208,006	108,910	3.51
Policy Making and Meetings	342,910	366,834	405,280	423,727	457,600	52,320	12.91
Communications/Publications	46,528	55,904	63,700	61,400	77,550	13,850	21.74
Fixed Asset /Lease Improvements	66,380	62,848	42,500	82,500	265,750	223,250	525.29
Transfer to Other Funds	0	58,770	88,833	88,833	92,522	3,689	4.15
Total Expenses	3,336,697	3,761,721	4,196,563	4,331,839	4,693,590	497,027	11.84
Income Over(under) Expenses	39,568	101,412	5,620	(25,573)	45,608	39,988	
Operating Fund Balance	765,781	867,193	872,813	541,620	587,228	(285,585)	
Operating Fund Balance - HRA Fund	0	0	0	300,000	300,000	300,000	
Total	765,781	867,193	872,813	841,620	887,228	14,415	
Board Designated Funds							
Reserve Fund	893,705	952,475	1,016,308	1,016,308	1,083,830	67,522	
Depreciation Fund	175,000	175,000	175,000	175,000	0	(175,000)	
Building Development Fund	250,000	250,000	250,000	100,000	100,000	(150,000)	
Job Evaluation and Compensation Study	0	0	25,000	25,000	0	(25,000)	
Total	1,318,705	1,377,475	1,466,308	1,316,308	1,183,830	(282,478)	
Total Assets At Year End	2,084,486	2,244,668	2,339,120	2,157,928	2,071,058	(268,063)	

Budget – Change Reflects Difference Between FY-2024 and FY-2025 Budgets

Iowa State Association of Counties Fiscal Year 2025 Budget Proposal								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Change	Percent
I. General Income								
A. Dues								
1. County	584,100	584,100	603,900	623,700	623,700	623,700	0	0.00
2. Alumni Dues	450	300	0	0	0	0	0	0.00
3. HIPAA Program	35,000	46,900	44,200	45,000	49,600	49,000	4,000	8.89
Total Dues	619,550	631,300	648,100	668,700	673,300	672,700	4,000	0.60
B. Administrative Fees								
1. Insurance Programs								
a. ISAC Group Health Program	306,000	318,000	330,000	360,000	360,000	390,000	30,000	8.33
b. Voluntary Accidental Death	3,444	0	0	0	0	0	0	0.00
c. Dental Program	8,312	0	0	0	0	0	0	0.00
d. Group Benefits Trust	5,715	1,165	0	0	0	0	0	0.00
2. Unemployment	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00
3. Iowa County Engineers Service Bureau	13,575	11,250	39,838	42,400	42,000	50,621	8,220	19.39
4. Iowa Counties Technology Services	708,246	643,989	581,500	693,933	600,000	752,225	58,293	8.40
5. Iowa County Attorney Case Mgmt Proj.	391,017	368,254	389,894	401,800	450,000	398,498	(3,303)	(0.82)
6. ICTEA	15,434	15,434	15,434	0	0	0	0	0.00
7. IPAC	198,726	171,344	219,585	224,920	300,000	272,370	47,450	21.10
8. SEAT	7,746	28,349	11,697	25,590	25,000	15,293	(10,298)	(40.24)
9. Tech Service Bureau	0	0	28,074	313,590	0	295,583	(18,008)	(5.74)
10. Affiliates	75,537	81,743	110,308	91,500	88,500	92,000	500	0.55
Total Administrative Fees	1,745,212	1,649,528	1,736,330	2,163,733	1,875,500	2,276,588	112,855	5.22
C. Royalties								
1. ICAP	245,878	274,697	342,673	300,000	377,805	336,000	36,000	12.00
2. IMWCA	101,261	95,120	105,469	110,000	122,484	120,000	10,000	9.09
3. NACo RMA, LLC	14,470	20,208	11,806	15,200	14,456	15,200	0	0.00
4. IPAIT	96,975	91,309	323,916	300,000	365,646	330,000	30,000	10.00
5. Other	0	7,667	0	0	0	0	0	0.00
Total Royalties	458,584	489,001	783,864	725,200	880,391	801,200	76,000	10.48
D. Interest	3,990	2,940	57,251	48,000	75,000	60,000	12,000	25.00
E. Miscellaneous	568	18,075	14,472	1,000	5,000	1,000	0	0.00
F. Gain/(Losses) on Investments	(2,927)	(3,934)	1,652	0	0	0	0	0.00
Total General Income	2,824,977	2,786,910	3,241,669	3,606,633	3,509,191	3,811,488	204,855	5.68

Budget – Change Reflects Difference Between FY-2024 and FY-2025 Budgets

Iowa State Association of Counties								
Fiscal Year 2025 Budget Proposal								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Change	Percent
II. Conferences and Meetings								
A. Annual Conference								
1. Registrations Fees	6,736	152,123	164,503	162,600	188,620	189,250	26,650	16.39
2. Booth Rentals	0	78,925	73,325	75,000	71,825	85,000	10,000	13.33
3. Advertising	4,361	3,901	4,302	4,300	5,219	5,500	1,200	27.91
4. Sponsorships	9,243	38,855	31,558	32,000	38,402	38,000	6,000	18.75
B. Spring Conference								
1. Registration Fees	67,282	130,439	148,944	142,800	150,810	152,260	9,460	6.62
2. Booth Rentals	15,600	44,050	47,100	46,400	50,000	60,000	13,600	29.31
3. Advertising	3,697	4,378	5,346	4,250	6,000	6,000	1,750	41.18
4. Sponsorships	9,130	34,177	31,566	31,000	32,500	32,500	1,500	4.84
C. Miscellaneous Meetings	15,350	10,000	1,500	5,000	0	7,500	2,500	50.00
D. ISAC University	0	32,845	0	37,275	32,025	0	(37,275)	(100.00)
E. New County Officers School	22,650	300	50,930	0	0	55,525	55,525	100.00
Total Conference and Meetings	154,049	529,993	559,074	540,625	575,400	631,535	90,910	16.82
III. Communications/Publications								
A. Magazine Advertising	36,002	36,871	43,835	39,000	49,500	50,000	11,000	28.21
B. Magazine Subscriptions	443	455	433	425	425	425	0	0.00
C. County Official Directory - Sales	3,653	5,288	6,805	5,500	7,250	7,250	1,750	31.82
D. Website Advertising	9,131	9,438	11,317	10,000	13,500	13,500	3,500	35.00
Total Communications/Publications	49,229	52,052	62,390	54,925	70,675	71,175	16,250	29.59
IV. Grants								
Total Grants	0	0	0	0	1,000	0	0	0.00
V. Transfer from Other Funds								
Total	0	7,310.00	0	0	150,000	225,000	225,000	100.00
TOTAL INCOME	3,028,255	3,368,955	3,863,133	4,202,183	4,306,267	4,739,198	537,015	12.78

Budget – Change Reflects Difference Between FY-2024 and FY-2025 Budgets

Iowa State Association of Counties Fiscal Year 2025 Budget Proposal	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Change	Percent
I. General Operating Expenditures								
A. Office Expenses								
1. Rent - Lease	140,396	151,503	194,952	194,195	198,983	204,640	10,445	5.38
2. Utilities	9,366	13,741	13,463	16,000	14,400	16,000	0	0.00
3. Office Repairs	0	5,885	7,500	1,500	150,000	1,500	0	0.00
B. Telephone Expenses	20,607	21,909	21,511	24,687	21,500	24,418	(269)	(1.09)
C. Internet Expense	9,779	4,569	4,569	4,572	4,600	1,800	(2,772)	(60.63)
D. Equipment Purchase	6,186	3,450	5,797	10,000	10,000	11,259	1,259	12.59
E. Equipment Repair	499	0	0	2,000	0	2,000	0	0.00
F. Maintenance Agreements/Lease								
1. Telephone System								
a. Lease	0	0	3,578	3,420	3,420	0	(3,420)	(100.00)
b. Maintenance	0	0	0	0	0	0	0	0.00
2. Copy Machines								
a. Lease	7,888	7,258	6,677	7,550	7,047	7,200	(350)	(4.64)
b. Maintenance	0	0	0	500	525	500	0	0.00
3. Postage Meter								
a. Lease	3,041	3,339	3,747	3,600	3,579	3,600	0	0.00
b. Maintenance	197	0	0	200	200	200	0	0.00
4. Fax Machine	0	0	0	0	0	0	0	0.00
5. Other								
a. Lease	597	612	793	660	741	780	120	18.18
b. Maintenance	3,460	2,689	14,436	1,800	1,734	1,800	0	0.00
G. Insurance and Bonds	20,859	16,905	23,443	26,550	27,118	28,000	1,450	5.46
H. Professional Services								
1. Audit	34,700	45,125	43,000	46,425	48,050	50,000	3,575	7.70
2. Data Center Charges	28,578	27,935	27,097	37,500	28,625	65,200	27,700	73.87
3. Legal Services	45,333	35,496	16,840	20,000	47,500	20,000	0	0.00
4. 3rd Party Administrators	2,835	2,816	3,646	3,370	8,000	63,850	60,480	1,794.66
5. Website Hosting	420	420	420	420	1,440	1,440	1,020	242.86
I. Professional Memberships	4,189	7,844	5,791	8,019	6,500	8,444	425	5.30
J. Supplies/Printing	7,661	7,488	8,666	16,400	10,000	16,400	0	0.00
K. Postage	2,400	1,217	1,394	3,000	1,500	3,000	0	0.00
L. Public Relations	0	0	0	2,000	0	2,000	0	0.00
M. Computer Software and Licenses	53,176	56,386	39,595	54,986	40,000	50,331	(4,655)	(8.47)
N. Miscellaneous	(3,019)	9,315	3,390	3,000	3,000	3,000	0	0.00
O. Bank Fees	3,207	4,136	4,166	4,800	4,500	4,800	0	0.00
Total for General Operating	402,355	430,038	454,471	497,154	642,962	592,162	95,008	19.11

Budget – Change Reflects Difference Between FY-2024 and FY-2025 Budgets

Iowa State Association of Counties									
Fiscal Year 2025 Budget Proposal									
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Change	Percent	
II. Personnel Expenses									
A. Executive Director	174,732	175,551	202,173	206,520	206,520	206,520	(0)	(0.00)	
B. Staff Salaries	1,493,027	1,588,472	1,748,639	2,039,106	1,997,084	2,124,971	85,865	4.21	
C. Group Insurance									
1. Health and Dental	162,432	202,438	255,795	339,584	332,877	371,058	31,474	9.27	
2. Health Claims	18,252	16,564	26,969	26,190	20,000	26,918	728	2.78	
3. Life Insurance	4,622	4,933	5,493	7,368	6,033	7,609	241	3.27	
4. Long-term Disability	4,700	4,993	5,575	5,813	6,167	6,036	223	3.84	
5. Short-term Disability	4,645	4,911	5,425	8,255	5,927	8,572	317	3.84	
D. Retirement	149,491	160,244	169,506	190,028	186,941	197,327	7,298	3.84	
E. Employer's Taxes	136,733	147,546	160,936	182,923	173,208	187,246	4,323	2.36	
F. Staff Travel/Training	13,688	35,434	71,744	65,650	70,000	71,750	6,100	9.29	
G. Extra Office/Contract Employee Expense	132,786	109,755	110,639	27,660	27,660	-	(27,660)	(100.00)	
Total for Personnel	2,295,108	2,450,841	2,762,894	3,099,097	3,032,417	3,208,006	108,910	3.51	
III. Policy Making Meeting Expenses									
A. Board of Director's Meetings	3,957	28,440	50,524	64,380	67,761	73,600	9,220	14.32	
B. Other Board Authorized Expense	7,475	0	4,112	3,000	3,000	3,500	500	16.67	
C. NACo Conference/Representative	1,380	17,906	18,315	23,000	20,000	23,000	0	0.00	
D. Annual Conference	26,858	145,528	136,089	143,900	155,089	166,200	22,300	15.50	
E. Spring Conference	33,621	93,382	104,195	105,500	110,000	110,300	4,800	4.55	
F. Legislative Policy Committee	0	6,541	9,011	11,000	9,877	11,000	0	0.00	
G. ISAC University	0	22,250	0	31,000	26,500	0	(31,000)	(100.00)	
H. New County Officers School	3,020	0	35,059	0	0	38,500	38,500	100.00	
I. Miscellaneous Meetings	528	17,616	9,529	1,500	8,000	7,000	5,500	366.67	
J. County Day at the Capitol	0	10,247	0	12,000	13,500	14,500	2,500	20.83	
K. HIPAA Conference	0	1,000	0	10,000	10,000	10,000	0	0.00	
Total for Policy Making Meeting	76,839	342,910	366,834	405,280	423,727	457,600	52,320	12.91	

Budget – Change Reflects Difference Between FY-2024 and FY-2025 Budgets

Iowa State Association of Counties								
Fiscal Year 2025 Budget Proposal								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Change	Percent
IV. Communications/Publications Expenses								
A. Magazine Production	44,032	42,609	49,652	50,000	55,000	56,200	6,200	12.40
B. Library/Subscriptions	5,910	3,919	6,252	6,200	6,400	6,350	150	2.42
C. Video Production/Social Media	0	0	0	7,500	0	15,000	7,500	100.00
awda	49,942	46,528	55,904	63,700	61,400	77,550	13,850	21.74
V. Fixed Assets/Depreciation Expenses								
A. Fixed Asset Purchases	0	0	0	0	0	265,750	265,750	100.00
B. Depreciation Expense	68,705	66,380	62,848	42,500	82,500	0	(42,500)	(100.00)
Total Fixed Asset/Depreciation	68,705	66,380	62,848	42,500	82,500	265,750	223,250	525.29
VI. Transfer to Other Funds								
A. Depreciation Fund	24,000	0	0	0	0	0	0	0.00
B. Board Designated Reserve	44,152	0	58,770	63,833	63,833	67,522	3,689	5.78
C. Building Development Fund	0	0	0	0	0	0	0	0.00
D. Job Evaluation & Compensation Study	0	0	0	25,000	25,000	25,000	0	0.00
Total for Fund Transfers	68,152	0	58,770	88,833	88,833	92,522	3,689	4.15
TOTAL EXPENDITURES	2,961,101	3,336,697	3,761,721	4,196,563	4,331,839	4,693,590	497,027	11.84
INCOME OVER EXPENSES	67,154	32,258	101,412	5,620	(25,573)	45,608	39,988	711.57

Budget – Change Reflects Difference Between FY-2024 and FY-2025 Budgets

Iowa State Association of Counties									
Fiscal Year 2025 Budget Proposal									
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Budget Estimate	FY2025 Budget	Change	Percent	
INCOME/EXPENSE SUMMARY									
Income Summary									
Prior Year Ending Fund Balance	659,059	726,213	765,781	867,193	867,193	841,620	(25,573)	(2.95)	
Transfer from Other Funds	0	7,310	0	0	150,000	225,000	225,000	100.00	
General Income	2,824,977	2,786,910	3,241,669	3,606,633	3,509,191	3,811,488	204,855	5.68	
Conferences and Meetings	154,049	529,993	559,074	540,625	575,400	631,535	90,910	16.82	
Communications/Publications	49,229	52,052	62,390	54,925	70,675	71,175	16,250	29.59	
Grants	0	0	0	0	1,000	0	0	0.00	
Total Income	3,028,255	3,368,955	3,863,133	4,202,183	4,156,267	4,514,198	312,015	7.43	
Total Income	3,687,314	4,102,478	4,628,914	5,069,375	5,173,459	5,580,818	511,443	10.09	
Expenditure Summary									
General Operating	402,355	430,038	454,471	497,154	642,962	592,162	95,008	19.11	
Personnel	2,295,108	2,450,841	2,762,894	3,099,097	3,032,417	3,208,006	108,910	3.51	
Policy Making Meeting	76,839	342,910	366,834	405,280	423,727	457,600	52,320	12.91	
Communications/Publication	49,942	46,528	55,904	63,700	61,400	77,550	13,850	21.74	
Fixed Assets/Depreciation	68,705	66,380	62,848	42,500	82,500	265,750	223,250	525.29	
Transfer to Other Funds	68,152	0	58,770	88,833	88,833	92,522	3,689	4.15	
Total Expenditures	2,961,101	3,336,697	3,761,721	4,196,563	4,331,839	4,693,590	497,027	11.84	
Operating Fund Balance	726,213	765,781	867,193	872,812	841,620	887,228	14,416	1.65	

Iowa State Association of Counties

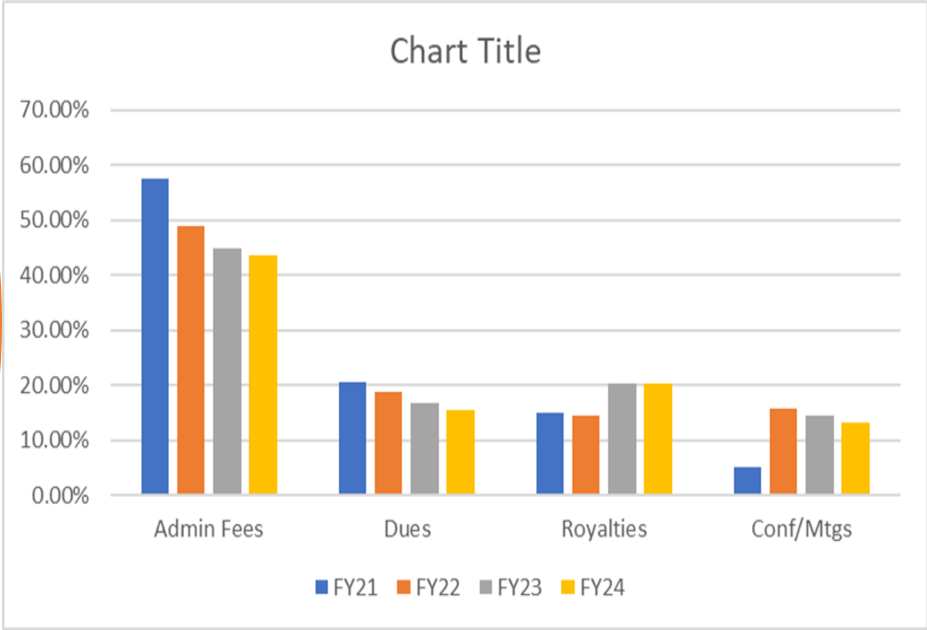
FY-2025 Budget Proposal

- **Board Designated Funds:**

- Reserve Fund will increase by \$67,522 in FY-2025 due to the increase in expenditures to maintain the fund at the target of 25% of budgeted expenditures.
- The Depreciation Fund is fully funded at \$175,000. We will be transferring \$175,000 from the Depreciation Fund in FY-2025 for ISAC Network Equipment Replacement and Upgrades. The Depreciation Fund will be replaced over a 3-to-5-year period.
- 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 a future date. During FY-2024, ISAC offices were remodeled and \$150,000 from the Building Development Fund were used to upgrade video conferencing technology in the meeting rooms and replace some office furniture and equipment.
- The ISAC Board has created a board designated fund titled “Job Evaluation and Compensation Study Fund.” ISAC will transfer \$25,000 to the fund in FY-2024 and FY-2025. Funds will be used in FY-2025 or FY-2026 to conduct a Job Evaluation, Compensation Study, and Compensation Plan.

Iowa State Association of Counties

ISAC FINANCIAL HIGHLIGHTS



Iowa State Association of Counties FY-2025 Budget Proposal

- **Summary of Required Actions:**

- Adopt recommended FY-2025 Budget Proposal with following:
 - Approve recommendation of no dues increase for member counties.
 - Approve funding and staffing for ISAC Technology Service Bureau.
 - Approve ISAC Spring, Annual Conference, and New County Officers School registration fees. Registration fees will remain the same for FY-2025 as they were in FY-2024.
 - Approve 3.0% increase in the staff salaries however when adjusted for change in personnel, it is reflected as a 4.21% in the staff salary line item.
 - Approve recommended health plan changes, adjustment to employee contribution rates, and dental plan contribution increase.

- Operating Fund Balance = \$587,228
- Health Reimbursement Account Fund = \$300,000
- Reserve Fund Balance = \$1,083,830
- Depreciation Fund Balance = \$0
- Building Development Fund = \$100,000
- Job Evaluation and Compensation Study Fund = \$0