

Idaho Association of Counties

FY2018 Budget

	FY2016 ACTUAL	FY2017 BUDGET	FY2018 PROPOSED BUDGET
Basic Revenue			
401 County Assessments	\$376,840.00	\$380,608.00	\$384,413.00
403 Interest Income	\$24,306.76	\$5,000.00	\$25,000.00
Total Basic Revenue	\$401,146.76	\$385,608.00	\$409,413.00
Administrative Fees			
404.05 Service Corp. Admin Fee	\$350,000.00	\$355,000.00	\$365,000.00
404.10 GemPlan Royalty	\$30,000.00	\$30,000.00	\$30,000.00
Total Administrative Fees	\$380,000.00	\$385,000.00	\$395,000.00
Conference Revenue			
405.10 Annual Conf. Registrations	\$30,285.00	\$28,000.00	\$33,000.00
405.11 Annual Conf. Sponsors	\$14,037.06	\$30,000.00	\$35,000.00
405.12 Annual Conf. Exhibitors	\$7,476.00	\$15,000.00	\$18,000.00
405.20 Midwinter Registration	\$38,460.00	\$36,000.00	\$40,000.00
405.21 Midwinter Sponsors	\$26,842.28	\$20,000.00	\$33,000.00
405.22 Midwinter Exhibitors	\$6,850.00	\$8,000.00	\$11,000.00
405.40 New Officials Training	\$0.00	\$18,000.00	\$0.00
Total Conference Revenue	\$123,950.34	\$155,000.00	\$170,000.00
Miscellaneous Revenue			
407.00 Associate Memberships	\$18,670.00	\$20,000.00	\$25,000.00
409.00 Directory Sales	\$3,779.00	\$2,500.00	\$3,000.00
411.00 Miscellaneous	\$0.00	\$0.00	\$0.00
460.10 CAT Contract	\$241,896.00	\$241,660.00	\$251,572.00
460.50 ICJC Support Staff	\$16,000.00	\$18,000.00	\$18,000.00
Total Miscellaneous Revenue	\$280,345.00	\$282,160.00	\$297,572.00
Total REVENUE	\$1,185,442.10	\$1,207,768.00	\$1,271,985.00

Idaho Association of Counties

FY2018 Budget

	FY2016 ACTUAL	FY2017 BUDGET	FY2018 PROPOSED BUDGET
Salary Expenses			
501.10 Executive Director	\$130,000.08	\$134,000.00	\$134,000.00
501.20 Deputy Director	\$0.00	\$0.00	\$0.00
Support Staff Totals	\$466,969.60	\$517,000.00	\$543,000.00
Total Salary Expenses	\$596,969.68	\$651,000.00	\$677,000.00

Benefit Expenses

502.10 Tax Expenses (FICA, FWT)	\$45,724.52	\$47,000.00	\$50,000.00
502.11 Retirement (PERSI)	\$67,504.88	\$65,000.00	\$70,000.00
502.12 Unemployment	\$892.21	\$5,000.00	\$2,500.00
502.13 Medical Insurance	\$63,930.85	\$90,000.00	\$80,000.00
502.135 Medical Deductible	\$6,316.10	\$20,000.00	\$20,000.00
502.14 Dental Insurance	\$10,591.18	\$15,000.00	\$13,000.00
502.15 Life Insurance	\$1,055.04	\$1,080.00	\$1,100.00
502.16 Workers Compensation	\$3,003.00	\$3,000.00	\$3,000.00
502.17 Deferred Comp-Exec. Dir.	\$25,000.00	\$6,000.00	\$0.00
Total Benefit Expenses	\$199,017.78	\$246,080.00	\$239,600.00

Automobile Expenses

510.10 Auto Expenses	\$9,367.73	\$4,000.00	
510.11 Auto Registrations			\$200.00
510.12 Auto Fuel			\$1,500.00
510.13 Auto Maintenance			\$500.00
510.14 Auto Other			\$500.00
510.22 Auto Insurance	\$2,573.00	\$3,000.00	\$1,000.00
Total Automobile Expenses	\$11,940.73	\$7,000.00	\$3,700.00

Travel Expenses

520.20 NACo Representative	\$7,729.57	\$8,000.00	\$8,000.00
520.21 NACo 100% Rep.	\$5,212.73	\$8,000.00	\$8,000.00

Idaho Association of Counties

FY2018 Budget

	FY2016 ACTUAL	FY2017 BUDGET	FY2018 PROPOSED BUDGET
520.23 WIR Representative	\$9,304.74	\$8,000.00	\$8,000.00
521.20 President	\$7,149.17	\$10,000.00	\$10,000.00
522.10 Board Travel	\$12,730.68	\$15,000.00	\$15,000.00
522.20 Exec Board - VP	\$0.00	\$2,500.00	\$4,000.00
522.24 Exec Board - Treas/Sec	\$0.00	\$2,500.00	\$4,000.00
522.25 Membership Meals (NACo)	\$3,465.36	\$3,000.00	\$0.00
523.11 Staff In State Expenses	\$11,928.05	\$8,000.00	
523.12 Rental Cars			\$2,000.00
523.13 Meals			\$2,000.00
523.14 Lodging			\$2,000.00
523.15 Parking Fees			\$100.00
523.16 Airfare			\$1,000.00
523.20 Staff Out of State Expenses	\$41,480.81	\$35,000.00	
523.21 Rental Cars			\$2,000.00
523.22 Transportation			\$1,000.00
523.23 Meals			\$5,000.00
523.24 Lodging			\$7,000.00
523.25 IAC Hosted Meals			\$5,000.00
523.26 Conference Registrations			\$4,000.00
523.27 Airfare			\$11,000.00
Total Travel Expenses	\$99,001.11	\$100,000.00	\$99,100.00
Banking Expenses			
525.10 Credit Card Fees	\$563.36	\$700.00	\$1,000.00
525.20 Bank Fees	\$1,320.00	\$1,200.00	\$1,200.00
Total Banking Expenses	\$1,883.36	\$1,900.00	\$2,200.00
Building Expenses			
530.10 Janitorial	\$0.00	\$0.00	\$0.00

Idaho Association of Counties

FY2018 Budget

	FY2016 ACTUAL	FY2017 BUDGET	FY2018 PROPOSED BUDGET
530.11 Utilities	\$3,784.70	\$4,000.00	\$4,000.00
530.13 Building Maintenance	\$0.00	\$0.00	\$0.00
Total Building Expenses	\$3,784.70	\$4,000.00	\$4,000.00

Office Expenses

531.10 Lease Office Equipment	\$8,341.73	\$9,000.00	\$9,500.00
531.20 Office Supplies	\$3,857.40	\$4,000.00	\$4,000.00
531.30 Printing and Copying	\$5,981.93	\$6,000.00	\$6,000.00
531.40 Postage	\$1,505.15	\$1,500.00	\$1,500.00
531.50 Telephone	\$10,759.63	\$12,000.00	\$10,000.00
531.80 Publications/Subscriptions	\$4,197.10	\$3,000.00	\$2,000.00
531.90 Miscellaneous	\$7,345.38	\$2,000.00	
531.91 Birthdays			\$325.00
531.92 Candy Soda Snacks			\$300.00
531.93 Well Wishes			\$300.00
531.94 Uncategorized Expenses			\$300.00
531.95 Document Shredding			\$300.00
531.91 Office Furnishings	\$442.39	\$0.00	\$2,000.00
Total Office Expenses	\$42,430.71	\$37,500.00	\$36,525.00

Contracted Services

540.10 Audit Fees	\$9,500.00	\$9,500.00	\$10,500.00
540.20 Legal Services	\$47,836.60	\$0.00	\$50,000.00
540.50 Payroll Processing	\$0.00	\$0.00	\$1,500.00
540.60 Technology	\$9,552.92	\$5,000.00	\$5,000.00
540.60 Website Development	\$0.00	\$0.00	\$0.00
540.70 Broker Fees	\$0.00	\$0.00	\$2,000.00
545.10 Marketing Expense	\$0.00	\$0.00	\$0.00
545.11 IPTV Sponsorship	\$5,000.00	\$5,000.00	\$5,000.00

Idaho Association of Counties

FY2018 Budget

	FY2016 ACTUAL	FY2017 BUDGET	FY2018 PROPOSED BUDGET
Total Contracted Services	\$71,889.52	\$19,500.00	\$74,000.00
Other Expenses			
560.10 Legislative Expense	\$4,225.99	\$5,000.00	\$5,000.00
561.10 Video Conferencing	\$529.20	\$700.00	\$600.00
562.10 WIR Dues	\$3,500.00	\$3,500.00	\$3,500.00
562.20 Other Dues	\$2,150.00	\$3,000.00	\$2,500.00
562.30 D&O Insurance	\$0.00	\$2,500.00	\$3,000.00
562.40 Property/Liability Insurance	\$0.00	\$1,000.00	\$1,200.00
Total Other Expenses	\$10,405.19	\$14,700.00	\$15,800.00
Conference Expenses			
570.10 Annual Conference	\$67,330.13	\$60,000.00	\$60,000.00
570.20 Midwinter Conference	\$48,185.82	\$37,000.00	\$45,000.00
570.40 New Elected Training	\$0.00	\$15,000.00	\$0.00
Total Conference Expenses	\$115,515.95	\$112,000.00	\$105,000.00
Capital Expenses			
601.00 Capital Outlay	\$0.00	\$0.00	\$1,000.00
Total Capital Expenses	\$0.00	\$0.00	\$1,000.00
TOTAL EXPENSES	\$1,152,838.73	\$1,193,680.00	\$1,257,925.00
TOTAL REVENUES	\$1,185,442.10	\$1,207,768.00	\$1,271,985.00
TOTAL EXPENSES	\$1,152,838.73	\$1,193,680.00	\$1,257,925.00
Net Income/Loss	\$32,603.37	\$14,088.00	\$14,060.00