



NASACT

National Association of State
**Auditors, Comptrollers
and Treasurers**

**2024 Budget
Table of Contents**

NASACT Total	2
NASC Total	3
NSAA Total	4
Indirect	5
Grand Total	6

2024 Budget Analysis
NASACT Total

	2020 Actual	2021 Actual	2022 Actual	2023 budget	2023 Projection	2024 budget	Difference 22 Projected/ 23 Budget
REVENUES							
State Dues	\$ 617,650	\$ 605,500	\$ 626,500	\$ 615,000	\$ 615,000	\$ 615,000	\$ (7,400)
Technical Assessments		-	-	-	-	-	-
Sponsor Fees		-	-	-	-	-	-
Corporate Associates	583,000	391,000	547,500	510,000	646,000	525,000	(37,500)
Registration Fees	390,122	267,109	356,659	345,000	436,800	378,000	8,025
Contract Revenue	292,266	188,189	229,221	238,300	257,112	251,000	32,500
Interest	88,000	65,267	59,717	58,000	88,900	102,000	(1,500)
Administrative Service Reimbursement		-	-	-	-	-	-
Administrative Service Fees		-	-	-	-	-	-
Sale of Publications		-	-	-	-	-	-
Miscellaneous	13,772	-	14,864	17,000	17,000	17,000	8,000
TOTAL REVENUES	1,984,810	1,517,065	1,834,461	1,783,300	2,060,812	1,888,000	2,125
EXPENSES							
Salaries	858,490	850,465	830,908	899,639	866,176	854,922	69,042
Fringe Benefits (26%)	215,550	228,983	236,215	260,657	251,446	250,702	31,019
Supplies	6,761	1,101	5,306	6,800	6,450	6,300	-
Postage and Handling	4,181	575	10,200	4,150	1,550	4,150	(5,300)
Communication Services	1,729	1,375	3,083	2,450	1,500	1,700	-
Copying	77	-	-	-	-	-	-
Equipment Purchases		-	-	-	-	-	-
Equipment Repairs/Maintenance		-	-	-	-	-	-
Uncollectible Receivables		-	-	-	-	-	-
Continuing Education		-	-	-	-	-	-
Consultant Services	44,425	31,500	69,500	52,500	50,650	52,500	(15,500)
Consultant Expenses	22,774	2,311	22,988	41,500	42,621	41,500	9,500
Staff Travel	28,114	4,114	31,371	33,750	32,000	33,750	800
President/Executive Cttee Expense	7,692	3,054	19,492	9,000	8,200	8,000	2,500
Meeting Expense	413,829	48,179	456,322	419,300	513,000	381,000	(63,700)
Travel reimbursement	85,785	-	81,844	120,000	110,000	110,000	20,000
Administrative Service Expense		-	-	-	-	-	-
Printing	7,091	3,000	11,261	10,600	10,900	11,000	-
Duplication of Audio Visual Aids		-	-	-	-	-	-
Advertising		-	-	-	-	-	-
Books & Periodicals		248	496	-	200	200	-
Credit Card Fees	17,763	14,241	17,555	17,000	21,144	18,000	(800)
Software support		-	-	-	-	-	-
Miscellaneous	4,563	-	-	-	-	-	-
Professional membership dues	325	769	775	850	850	850	350
Lease amortization - D.C. Office			52,185				
Data Services		2,065	-	-	-	-	-
Rent	71,854	67,873	8,672	71,000	72,000	75,000	1,000
Interest expense			14,090				
Indirect Costs	176,456	178,979	197,699	175,256	208,824	244,122	11,213
TOTAL EXPENSES	1,967,459	1,438,832	2,069,962	2,124,452	2,197,511	2,093,696	60,124
Excess Revenues over Expenses	\$ 17,351	\$ 78,233	\$ (235,501)	\$ (341,152)	\$ (136,699)	\$ (205,696)	\$ (57,999)

2024 Budget Analysis
NASC Total

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Difference 23 Projected/ 24 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	127,500	127,500	130,000	125,000	132,500	130,000	(2,500)
Sponsor Fees	106,500	87,000	130,500	120,000	127,500	138,500	11,000
Corporate Associates		-	-	-	-	-	-
Registration Fees	46,275	57,700	71,150	40,900	51,700	57,900	6,200
Contract Revenue		-	-	-	-	-	-
Interest		-	-	-	-	-	-
State Reimbursement	181,814	-	-	80,000	-	90,000	90,000
Administrative Fees	5,454	-	-	2,400	-	2,700	2,700
Sale of Publications		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES	467,543	272,200	331,650	368,300	311,700	419,100	107,400
EXPENSES							
Salaries	114,915	127,713	128,813	124,879	124,859	136,297	11,438
Fringe Benefits (26%)	30,348	31,727	32,576	36,182	36,247	39,969	3,722
Supplies	784	82	763	1,100	1,100	1,100	-
Postage and Handling	662	1,427	614	1,400	1,125	25	(1,100)
Communication Services	913	197	-	100	-	-	-
Copying	80	-	-	-	-	-	-
Equipment purchases		-	-	-	-	-	-
Equipment Repairs/Maintenance		-	-	-	-	-	-
Uncollectible Receivables		-	-	-	-	-	-
Continuing Education		-	-	-	-	-	-
Consultant Services	1,600	1,810	1,462	2,500	2,500	3,000	500
Consultant Expenses		-	-	2,250	2,500	2,500	-
Staff Travel	1,653	-	6,548	6,730	7,662	5,550	(2,112)
President/Executive Ctte Expense		-	-	-	-	-	-
Meeting Expense	3,013	1,566	71,050	77,550	80,880	81,275	395
Travel reimbursement		-	-	-	-	-	-
Administrative Service Expense	181,814	-	-	80,000	-	90,000	90,000
Printing		-	-	375	300	275	(25)
Duplication of Audio Visual Aids		-	-	-	-	-	-
Advertising		-	-	-	-	-	-
Books & Periodicals		-	-	-	-	-	-
Credit Card Fees	3,431	4,335	4,381	3,250	3,800	3,700	(100)
Software support		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
Professional membership dues		-	-	-	-	-	-
Lease amortization - D.C. Office		-	-	-	-	-	-
Data Services		-	-	-	-	-	-
Rent		-	-	-	-	-	-
Interest expense		-	-	-	-	-	-
Indirect Costs	23,515	26,215	29,765	24,336	30,110	38,919	8,809
TOTAL EXPENSES	362,728	195,072	275,972	360,652	291,083	402,610	111,527
Excess Revenues over Expenses	\$ 104,815	\$ 77,128	\$ 55,678	\$ 7,648	\$ 20,617	\$ 16,490	\$ (4,127)

2024 Budget Analysis
NSAA Total

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Difference 23 Projected/ 24 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments	132,000	129,500	133,000	132,000	132,000	132,000	(1,000)
Sponsor Fees	18,500	13,000	39,000	37,000	36,500	37,000	-
Corporate Associates		-	-	-	-	-	-
Registration Fees	206,763	225,470	272,950	155,725	209,325	213,250	(48,800)
Contract Revenue		-	-	-	-	-	-
Interest	3,459	3,251	2,741	2,200	3,200	2,900	-
State Reimbursement	153,055	528	91,502	170,000	170,000	165,000	30,000
Administrative Fees	59,500	52,500	77,000	59,500	59,500	52,500	(17,500)
Sale of Publications		-	-	-	-	-	-
Miscellaneous		100	-	-	-	-	-
TOTAL REVENUES	573,277	424,349	616,193	556,425	610,525	602,650	(37,300)
EXPENSES							
Salaries	164,642	171,592	228,751	145,138	148,927	150,761	(63,413)
Fringe Benefits (26%)	38,367	46,354	26,487	42,052	43,233	44,211	(15,607)
Supplies	1,034	956	2,078	1,700	2,957	2,900	249
Postage and Handling	595	218	471	1,125	1,349	2,075	275
Telephone and Data Services	777	431	-	-	-	-	-
Copying	106	-	-	-	-	-	-
Equipment purchases		-	-	-	-	-	-
Equipment Repairs/Maintenance		-	-	-	-	-	-
Uncollectible Receivables		-	-	-	-	-	-
Continuing Education		-	-	-	-	-	-
Consultant Services	7,670	11,287	8,105	8,900	21,700	14,300	(2,500)
Consultant Expenses	398	-	2,246	6,500	7,250	7,000	3,704
Staff Travel	4,049	-	7,365	11,500	10,364	10,900	1,463
President/Executive Ctte Expense	3,459	3,251	2,742	2,200	3,200	2,900	-
Meeting Expense	41,009	869	147,738	136,000	149,699	170,500	34,115
Travel reimbursements		-	-	-	-	-	-
Administrative Service Expense	153,488	545	92,233	170,000	170,035	165,000	30,000
Printing	82	-	423	400	375	450	100
Duplication of Audio Visual Aids		-	-	-	\$ -	-	-
Advertising		-	-	-	-	-	-
Books & Periodicals	719	772	772	800	785	785	-
Credit Card Fees	6,989	6,859	8,745	4,650	6,025	6,150	(1,900)
Software support		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
Professional membership dues		-	-	-	-	-	-
Lease amortization - D.C. office		-	-	-	-	-	-
Data services		-	-	-	-	-	-
Rent		-	-	-	-	-	-
Interest expense		-	-	-	-	-	-
Indirect Costs	33,041	36,058	47,801	28,285	35,914	43,048	(12,897)
TOTAL EXPENSES	456,425	279,192	575,957	559,250	601,813	620,980	(26,411)
Excess Revenues over Expenses	\$ 116,852	\$ 145,157	\$ 40,236	\$ (2,825)	\$ 8,712	\$ (18,330)	\$ (10,889)

BUDGET ANALYSIS INDIRECT - 2024

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Difference 23 Projected/ 24 Budget
REVENUES							
State Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technical Assessments							-
Sponsor Fees							-
Registration Fees							-
Subscriptions							-
Contract Revenue							-
Interest							-
Administrative Service Reimbursements							-
Administrative Service Fees							-
Sale of Publications							-
Miscellaneous	6,135	2,695	13,136	12,000	12,000	12,000	-
TOTAL REVENUES	6,135	2,695	13,136	12,000	12,000	12,000	-
EXPENSES							
Salaries	73,624	77,624	89,630	78,956	103,073	142,187	39,114
Fringe Benefits	24,482	28,353	31,990	22,876	29,922	41,696	11,774
Supplies	20,238	19,575	9,858	18,000	16,000	17,000	1,000
Postage and Handling	899	351	391	500	500	500	-
Communication Services	14,685	15,651	11,556	12,500	10,500	10,500	-
Copying	2,583	-	-				-
Equipment Purchases							-
Repairs and Maintenance	1,836	1,152	425	300	300	300	-
Continuing Education	475	-	-	300	300	300	-
Consultant Services	18,816	22,050	41,023	18,500	23,000	20,000	(3,000)
Consultant Expenses	186	-	785	500	500	500	-
Staff Travel	833	54	-	100	100	100	-
Printing	247	483	68	250	-	-	-
Books & Periodicals		-	-	100	100	100	-
Meeting Expense		320	7,114				-
Bank Service Fees	1,177	865	725	1,000	1,000	1,000	-
Credit Card Fees	1,731	1,021	544	600	660	660	-
Miscellaneous	2,726	668	2,577	700	750	750	-
Professional Membership Dues	1,059	1,579	1,637	1,500	1,500	1,500	-
Rent		-	-				-
Janitorial Services	2,900	3,220	2,800	2,600	2,600	2,600	-
Utilities	5,267	4,412	5,238	5,000	5,000	5,000	-
Condo Fees	13,188	12,400	12,400	12,500	12,800	12,800	-
Software Support	13,115	20,710	26,006	20,500	32,150	36,500	4,350
Copier Rental	5,305	5,769	224	7,700	7,600	7,600	-
Insurance	5,114	4,692	6,031	5,000	5,000	5,000	-
Legal							-
Lease amortization - D.C. office			5,804				-
Auditing	5,664	-	6,787	6,000	9,000	7,000	(2,000)
Interest Expense			1,306				-
Depreciation - Equipment	3,800			4,700	5,300	5,300	-
Depreciation - Building	19,197	-	-	19,197	19,197	19,197	-
TOTAL EXPENSES	239,147	220,949	264,919	239,879	286,852	338,090	51,238
Excess Revenues over Expenses	\$ (233,012)	\$ (218,254)	\$ (251,783)	\$ (227,879)	\$ (274,852)	\$ (326,090)	\$ (51,238)

2024 Budget Analysis
Grand Total

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Difference 23 Projected/ 24 Budget
REVENUES							
State Dues	\$ 617,650	\$ 605,500	\$ 626,500	\$ 615,000	\$ 615,000	\$ 615,000	(7,400)
Technical Assessments	259,500	257,000	263,000	257,000	264,500	262,000	(3,500)
Sponsor Fees	125,000	100,000	169,500	157,000	164,000	175,500	(4,500)
Corporate Associates	583,000	391,000	547,500	510,000	646,000	525,000	(37,500)
Registration Fees	643,160	550,279	700,759	541,625	697,825	649,150	(43,825)
Contract Revenue	292,266	188,189	229,221	238,300	257,112	251,000	32,500
Interest	91,459	68,518	62,458	60,200	92,100	104,900	(1,500)
State Reimbursement	334,869	528	91,502	250,000	170,000	255,000	110,000
Administrative Fees	64,954	52,500	77,000	61,900	59,500	55,200	(15,100)
Sale of Publications	-	-	-	-	-	-	-
Miscellaneous	13,772	100	14,864	17,000	17,000	17,000	8,000
TOTAL REVENUES	3,025,630	2,213,614	2,782,304	2,708,025	2,983,037	2,909,750	37,175
EXPENSES							
Salaries	1,138,047	1,149,770	1,188,472	1,169,657	1,139,963	1,141,978	8,099
Fringe Benefits (26%)	284,265	307,064	295,278	338,892	330,927	334,881	17,751
Supplies	8,579	2,139	8,147	9,600	10,507	10,300	449
Postage and Handling	5,438	2,220	11,285	6,675	4,024	6,250	(4,650)
Telephone and Data Services	3,419	2,003	3,083	2,550	1,500	1,700	-
Copying	263	-	-	-	-	-	-
Equipment purchases	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-
Uncollectible Receivables	-	-	-	-	-	-	-
Continuing Education	-	-	-	-	-	-	-
Consultant Services	53,695	44,597	79,067	63,900	74,850	69,800	(17,700)
Consultant Expenses	23,172	2,311	25,234	50,250	52,371	51,000	14,704
Staff Travel	33,816	4,114	45,284	51,980	50,026	50,200	2,568
President/Executive Ctte Expense	11,151	6,305	22,234	11,200	11,400	10,900	2,500
Meeting Expense	457,851	50,614	675,110	632,850	743,579	632,775	(10,885)
Travel Reimbursement	85,785	-	81,844	120,000	110,000	110,000	20,000
Administrative Service Expense	335,302	545	92,233	250,000	170,035	255,000	110,000
Printing	7,173	3,000	11,684	11,375	11,575	11,725	275
Duplication of Audio Visual Aids	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Books & Periodicals	719	1,020	1,268	800	985	985	-
Credit Card Fees	28,183	25,435	30,681	24,900	30,969	27,850	(2,625)
Software support	-	-	-	-	-	-	-
Miscellaneous	4,563	-	-	-	-	-	-
Professional membership dues	325	769	775	850	850	850	350
Data services	-	2,065	52,185	-	-	-	-
Lease amortization - D.C. office	-	-	-	-	-	-	-
Rent	71,854	67,873	8,672	71,000	72,000	75,000	1,000
Interest expense	-	-	14,090	-	-	-	-
Indirect Costs	233,012	241,252	275,265	227,879	274,850	326,091	(1,519)
Loss on Disposal of Assets	-	-	-	-	-	-	-
TOTAL EXPENSES	2,786,612	1,913,096	2,921,891	3,044,358	3,090,411	3,117,285	140,317
Excess Revenues over Expenses	\$ 239,018	\$ 300,518	\$ (139,587)	\$ (336,333)	\$ (107,374)	\$ (207,535)	\$ (103,142)