

North Suburban Access Corporation
2017 Budget

Budget Summary	2015	2016			2017		
	Actual	Budget	Year to Date Jan-Sept	Projected Actual	Budget Adopted	Percent Change to 2016 Budget	Percent Change to 2016 Projected
OPERATING SUMMARY							
BEGINNING OPERATING FUND BALANCE	\$883,410	\$1,024,603	\$1,024,603	\$1,024,603	\$1,228,560		
Revenues							
Operating Grant (Comcast Subscr. PEG Fees)	\$1,254,585	\$1,317,313	\$987,986	\$1,317,314	\$1,383,180	5.0%	5.0%
Operating Grant (Cent.Link Subscr. PEG Fees)	\$0	\$0	\$14,040	\$14,882	\$15,627	na	5.0%
Intern Grant (Transfer from NSCC)	\$0	\$66,000	\$51,104	\$68,139	\$66,000	0.0%	(3.1%)
Interest Income	\$1,595	\$2,000	\$1,517	\$2,023	\$1,750	(12.5%)	(13.5%)
Tuition/Training/Misc.	\$13,280	\$12,000	\$6,632	\$8,843	\$8,500	(29.2%)	(3.9%)
Reimbursements	\$28,691	\$26,800	\$25,099	\$33,465	\$34,135	27.4%	2.0%
Earned Income	\$75,573	\$70,000	\$47,224	\$65,300	\$65,000	(7.1%)	(0.5%)
Fund Development Income (see detail below)	\$16,734	\$23,600	\$15,391	\$15,641	\$27,000	14.4%	72.6%
Transfer from Operating Reserves	\$0	\$0	\$0	\$0	\$0	na	na
Total Revenues	\$1,390,458	\$1,517,713	\$1,148,993	\$1,525,607	\$1,601,192	5.5%	5.0%
Operating Expenses							
Personal Services (see detail below)	\$794,826	\$858,165	\$663,993	\$883,154	\$892,245	4.0%	1.0%
Other Operating Expenses (see detail below)	\$454,439	\$482,056	\$332,651	\$438,496	\$449,130	(6.8%)	2.4%
Total Operating Expenses	\$1,249,265	\$1,340,221	\$996,644	\$1,321,650	\$1,341,375	0.1%	1.5%
General Fund Net	\$141,193	\$177,492	\$152,349	\$203,957	\$259,817		
ENDING OPERATING FUND BALANCE	\$1,024,603	\$1,202,095	\$1,176,952	\$1,228,560	\$1,488,376		
CAPITAL SUMMARY							
BEGINNING EQUIPMENT FUND BALANCE	\$806,425	\$309,786	\$309,786	\$309,786	\$270,846		
Capital Funding Sources							
Equipment Grant (Cable Subscr. PEG Fees)	\$40,468	\$40,468	\$50,000	\$50,000	\$50,000	23.6%	0.0%
Transfer from Reserves	\$0	\$49,982	\$0	\$38,940	\$152,100	204.3%	290.6%
Total Capital Sources	\$40,468	\$90,450	\$50,000	\$88,940	\$202,100	123.4%	127.2%
Capital Uses							
Capital Expenditures (see detail below)	\$537,107	\$90,450	\$66,053	\$88,940	\$202,100	123.4%	127.2%
Total Capital Uses	\$537,107	\$90,450	\$66,053	\$88,940	\$202,100	123.4%	127.2%
Equipment Fund Net	(\$496,639)	(\$49,982)	(\$16,053)	(\$38,940)	(\$152,100)		
ENDING EQUIPMENT FUND BALANCE	\$309,786	\$300,272	\$293,733	\$270,846	\$118,746		
TOTAL OPERATING AND CAPITAL NET	(\$355,446)	\$127,510	\$136,296	\$165,017	\$107,717		
<p>Comcast PEG fees -- Cable subscriber PEG fees. According to current franchise, increases by a minimum of 5% per year.</p> <p>Century Link PEG Fees -- Cable subscriber PEG fees. The amount reported YTD is through the 3rd Quarter. The 2017 estimate assumed a 5% increase from 2016.</p> <p>Intern Grant -- The 2017 amount is based on an average for the past several years.</p> <p>Interest Income -- Interest on funds at banking institution</p> <p>Tuition/Training/Misc -- Includes class fees, administrative fees paid on contracts, sales of DVD's and other miscellaneous income.</p> <p>Reimbursements -- This item includes reimbursements from those cities and school districts in our service area who choose to have NSAC program their channels and/or webstream their meetings. The 2016 budget included a 2% increase, and we anticipate a 2% increase in 2017.</p> <p>Earned Income -- For rental of CTV equipment and/or facilities and for paid production and technical services, including webstreaming outside our service territory. This also includes the provision of staff to cover city council meetings for several cities.</p> <p>Fund Development Income -- Includes contributions and new income sources, including grants.</p> <p>Equipment Grant -- From cable subscriber PEG fees, paid by Comcast to NSAC.</p> <p>Transfer from Reserves -- Includes transfers from NSAC reserves and/or the Equipment Replacement Fund.</p>							

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OPERATING DETAIL							
REVENUE DETAIL:							
FUND DEVELOPMENT INCOME							
Grants	\$11,399	\$14,600	\$12,250	\$12,250	\$14,500	(0.7%)	18.4%
Sponsorships	\$5,000	\$8,000	\$438	\$688	\$6,500	(18.8%)	844.8%
Contributions	\$335	\$1,000	\$2,703	\$2,703	\$1,000	0.0%	(63.0%)
Memberships	\$0	\$0	\$0	\$0	\$5,000	na	na
Total Fund Development Income	\$16,734	\$23,600	\$15,391	\$15,641	\$27,000	14.4%	72.6%

Grants -- Funds received via grant applications.

Sponsorships -- Program support in exchange for recognition.

Contributions -- Donations from individuals and entities. The projected amount for 2016 includes \$1,000 from the 25th Anniversary silent auction.

Memberships -- From producers in the NSAC area. Not yet instituted. The number for 2017 is a guess.

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EXPENSE DETAILS:							
PERSONAL SERVICES							
Full-Time Salaries	\$568,859	\$565,200	\$425,756	\$566,451	\$577,780	2.2%	2.0%
Part-Time Salaries	\$70,899	\$76,000	\$45,806	\$61,075	\$61,405	(19.2%)	0.5%
Intern Expense	\$0	\$66,000	\$51,104	\$68,139	\$68,000	3.0%	(0.2%)
Retirement	\$23,017	\$25,434	\$31,660	\$42,213	\$28,800	13.2%	(31.8%)
Health/Life Insurance	\$77,364	\$75,300	\$69,790	\$93,053	\$100,000	32.8%	7.5%
Unemployment	\$5,012	\$3,500	\$4,197	\$4,650	\$4,760	36.0%	2.4%
Workers Compensation	\$2,509	\$3,500	\$1,561	\$2,081	\$2,500	(28.6%)	20.1%
FICA	\$47,166	\$43,231	\$34,119	\$45,492	\$49,000	13.3%	7.7%
Total Personal Services	\$794,826	\$858,165	\$663,993	\$883,154	\$892,245	4.0%	1.0%

Full-Time Salaries -- The 2017 Budget includes 2% COLA. The 2015 actual amount reflected the elimination of two full-time positions within the year. The 2017 budget reflects current full-time employee count pending results of strategic planning in 2017.

Part-Time Salaries -- Includes funding for van technicians and receptionists. Total amount in 2015 actual amount is offset by reimbursements from NSCC for interns (from Scholarship Grant). A new line item was created for Intern salaries in 2016 and 2017.

Retirement -- Per Board policy, the Corporation contribute 4.5% to individual retirement accounts (a SEP, or Simplified Employee Pension plan) for all staff over the age of 21 years who have worked for NSAC in at least two years. The amount in 2016 exceeded budget as we caught up SEP plan payments for several part-time employees (primarily truck technicians) who had never been asked to participate in the plan.

Intern Salaries -- Intern salaries offset by NSCC Intern Grant (paid by subscribers through PEG fee).

Health/Life Insurance -- Staff pays 20% of the cost of medical insurance, in addition to co-pays for office visits and prescription drugs. In 2016, we were hit with a much higher increase in health insurance than had been anticipated.

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OTHER OPERATING EXPENSES							
General							
Printing	\$813	\$1,200	\$516	\$700	\$1,000	(16.7%)	42.9%
Publications	\$315	\$400	\$228	\$300	\$400	0.0%	33.3%
Memberships	\$7,854	\$8,000	\$6,558	\$8,000	\$8,000	0.0%	0.0%
Entry Fees	\$2,720	\$2,700	\$2,400	\$2,400	\$2,600	(3.7%)	8.3%
Total General	\$11,702	\$12,300	\$9,702	\$11,400	\$12,000	(2.4%)	5.3%
Supplies							
Office Supplies	\$4,896	\$6,500	\$5,379	\$7,172	\$8,100	24.6%	12.9%
Video Supplies	\$16,335	\$17,000	\$12,264	\$17,000	\$16,000	(5.9%)	(5.9%)
Software	\$16,461	\$16,000	\$13,713	\$16,000	\$16,000	0.0%	0.0%
Volunteer Program	\$8,640	\$11,000	\$8,580	\$11,440	\$9,700	(11.8%)	(15.2%)
Youth Program	\$0	\$0	\$0	\$0	\$2,200	na	na
Total Supplies	\$46,332	\$50,500	\$39,936	\$51,612	\$52,000	3.0%	0.8%
Maintenance							
Office Equipment	\$3,988	\$5,000	\$3,273	\$4,364	\$6,100	22.0%	39.8%
Video Equipment	\$20,647	\$20,000	\$18,382	\$20,000	\$20,100	0.5%	0.5%
Van Operations	\$15,858	\$15,000	\$9,784	\$16,000	\$18,000	20.0%	12.5%
Building & Janitorial	\$73,055	\$78,356	\$50,002	\$66,669	\$75,000	(4.3%)	12.5%
Total Maintenance	\$113,548	\$118,356	\$81,441	\$107,033	\$119,200	0.7%	11.4%
<p>Printing -- Includes banquet invitations and program, letterhead, and brochures. (NOTE: 2016 is CTV's 25th Anniversary.)</p> <p>Publications -- Includes 1/2 cost of Pioneer Press, Lillie Suburban and Focus newspapers, and several other miscellaneous publications.</p> <p>Memberships -- Includes the Alliance for Community Media, Minnesota Council for Non-Profits, the state purchasing membership, the Roseville Rotary Club, and the Twin Cities North Chamber of Commerce. We dropped our Channel 6 membership in 2015.</p> <p>Entry Fees -- Covers entry fees for Hometown and NATOA Government Access programming awards, plus additional certificates and/or plaques.</p> <p>Video Supplies -- Includes purchase of videotapes, batteries, studio lights and props.</p> <p>Software -- We are on a multi-year cycle for some software. This amount includes office, website building and management, and video production software. In 2016, we upgraded our accounting software (split 50/50 with NSCC).</p> <p>Office Equip. Maint. -- This account includes maintenance contracts on our copiers, servers and network software, all of which are aging. (20% NSCC, 80% NSAC in 2011, per allocation formula)</p> <p>Video Equipment Maintenance -- Includes maintenance agreement on our playback system.</p> <p>Van Operations -- Includes registration of and maintenance for the production trucks and the mini-van, as well as gas purchases.</p> <p>Building/Janitorial -- Includes the common area maintenance costs at 2670 Arthur. (80% NSAC/20% NSCC)</p>							

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Travel							
Conferences	\$8,451	\$10,000	\$9,494	\$10,000	\$5,000	(50.0%)	(50.0%)
Mileage & Meals	\$3,583	\$3,500	\$2,080	\$2,773	\$3,500	0.0%	26.2%
Total Travel	\$12,034	\$13,500	\$11,574	\$12,773	\$8,500	(37.0%)	(33.5%)
Tuition & Training	\$1,487	\$3,000	\$1,356	\$1,808	\$3,000	0.0%	65.9%
Utilities	\$25,680	\$30,000	\$21,255	\$28,340	\$30,000	0.0%	5.9%
Leases							
Rent	\$81,427	\$92,300	\$66,499	\$89,570	\$92,300	0.0%	3.0%
Postage Machine	\$473	\$500	\$430	\$573	\$650	30.0%	13.4%
Miscellaneous	\$3,041	\$3,100	\$3,010	\$3,010	\$3,010	(2.9%)	0.0%
Total Leases	\$84,941	\$95,900	\$69,939	\$93,153	\$95,960	0.1%	3.0%
Contractual							
Audit	\$7,200	\$7,500	\$7,425	\$7,425	\$7,500	0.0%	1.0%
Sales Tax	\$44,680	\$8,000	\$11,268	\$15,024	\$120	(98.5%)	(99.2%)
Payroll	\$4,349	\$5,000	\$3,415	\$4,553	\$5,000	0.0%	9.8%
Insurance	\$3,214	\$7,000	\$5,934	\$8,000	\$8,450	20.7%	5.6%
Legal Fees	\$210	\$20,000	\$210	\$500	\$10,000	(50.0%)	1900.0%
Producers/Trainers	\$16,570	\$20,000	\$13,638	\$18,184	\$20,000	0.0%	10.0%
Internet Connection	\$12,000	\$12,000	\$9,000	\$12,000	\$12,800	6.7%	6.7%
Miscellaneous Contractual	\$44,278	\$47,000	\$25,944	\$34,592	\$35,200	(25.1%)	1.8%
Franchise Renewal Consulting	\$0	\$0	\$0	\$0	\$0	na	na
Total Contractual	\$132,501	\$126,500	\$76,834	\$100,278	\$99,070	(21.7%)	(1.2%)
Communications							
Postage	\$2,978	\$3,500	\$2,205	\$2,940	\$1,400	(60.0%)	(52.4%)
Telephone	\$9,423	\$10,000	\$8,743	\$11,657	\$10,500	5.0%	(9.9%)
Advertising & Promotions	\$13,753	\$18,000	\$9,631	\$17,000	\$17,000	(5.6%)	0.0%
Total Communications	\$26,154	\$31,500	\$20,579	\$31,597	\$28,900	(8.3%)	(8.5%)
Recruiting	\$60	\$500	\$35	\$500	\$500	0.0%	0.0%
TOTAL OTHER OPERATING EXP	\$454,439	\$482,056	\$332,651	\$438,496	\$449,130	(6.8%)	2.4%
DEPRECIATION (non-cash)	\$130,879	\$0	\$0	\$0	\$0	na	na

Conference -- Includes attendance at Alliance for Community Media conference by staff and/or board directors depending on the cost of the conferences, plus attendance at several local/regional conferences. The amount in 2017 will be less because the ACM conference will be held in Minneapolis.

Tuition & Training -- Includes funding for workshops and staff training, as well as the wellness program reimbursement for staff.

Rent -- The rent allocation is 80% CTV/20% NSCC. The rent increased in 2016 from \$7.50 to 8.50/SF for 13,571 SF.

Misc. Leases -- Includes our music library lease, \$3,010 per year for 3 years.

Sales Tax -- Rather than tracking sales tax paid in this line item, this expense has been spread out throughout the budget in line items in which we normally pay sales tax.

Legal Fees -- The amounts in recent years have been increased to help pay for legal fees associated with franchise renewal. This was not needed in 2016, but may be in 2017 for informal negotiations.

Producers & Trainers -- Previously included in part-time salaries.

Internet Connection -- The cost of our shared DS3 connections \$1,500 per month, split between NSCC (\$500), NSAC (\$500) and our webstreaming clients (\$500). Includes DDOS mitigation in 2017.

Misc. Contractual -- Includes an allocation for IT services from the City of Roseville (\$500/month). As requested, consulting costs associated with franchise renewal have been split from Miscellaneous Contractual. The 2016 amount included \$35,000 for Fund Development consulting which we did not use, although we did hire a consultant to assist with strategic planning in 2016.

Advertising & Promotion -- Includes print advertising and purchase of promotional items.

Recruiting -- Advertising for open positions.

Depreciation -- (Not an operating expense.) Non-cash accounting for the change in value of capital items.

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Capital Expenses							
Capital Improvements	\$3,518	\$5,000	\$3,490	\$3,490	\$5,000	0.0%	43.3%
Video Equipment	\$530,228	\$80,450	\$59,229	\$80,450	\$187,000	132.4%	132.4%
Office Furniture & Equipment	\$3,361	\$5,000	\$3,334	\$3,334	\$10,100	102.0%	202.9%
Total Capital Expenses	\$537,107	\$90,450	\$66,053	\$87,274	\$202,100	123.4%	131.6%
<p>Capital Improvements -- In 2016 we put had some electrical work done in the studio. The budget for 2016 includes a contingency amount.</p> <p>Video Equipment -- In 2015, we upgraded one of the trucks and playback system to HD. In 2017, the proposed budget currently includes server upgrades for video archiving.</p> <p>Office Equipment -- The budget for 2017 includes a new workstation for a staff member, as well a contingency amount for Office Furniture & Equipment.</p>							