

North Suburban Access Corporation  
2018 Budget

Budget Summary	2016		2017			2018		
	Actual	Budget	Y-T-D	Jan-Oct	Projected Actual	Budget Approved 12-7-2017	Percent Change to 2017 Budget	Percent Change to 2017 Projected
<b>OPERATING SUMMARY</b>								
BEGINNING OPERATING FUND BALANCE	\$2,129,507	\$1,024,603	\$1,127,937		\$1,127,937	\$1,431,581		
<b>Revenues</b>								
Operating Grant (Comcast Subscr. PEG Fees)	\$1,317,314	\$1,383,180	\$1,383,180		\$1,383,180	\$818,000	(40.9%)	(40.9%)
Operating Grant (Cent.Link Subscr. PEG Fees)	\$23,543	\$24,720	\$24,133		\$49,000	\$29,000	17.3%	(40.8%)
Intern Grant (Transfer from NSCC)	\$67,090	\$66,000	\$59,195		\$66,000	\$70,000	6.1%	6.1%
Interest Income	\$2,049	\$1,750	\$8,205		\$9,846	\$8,000	357.1%	(18.7%)
Tuition/Training/Misc.	\$9,525	\$8,500	\$9,057		\$10,868	\$8,500	0.0%	(21.8%)
Reimbursements	\$33,465	\$34,135	\$25,623		\$34,124	\$34,000	(0.4%)	(0.4%)
Earned Income	\$63,083	\$65,000	\$84,168		\$86,000	\$100,000	53.8%	16.3%
Fund Development Income (see detail below)	\$15,891	\$27,000	\$18,053		\$18,500	\$20,000	(25.9%)	8.1%
Transfer from Operating Reserves	\$0	\$0	\$0		\$0	\$0	na	na
<b>Total Revenues</b>	<b>\$1,531,960</b>	<b>\$1,610,285</b>	<b>\$1,611,614</b>		<b>\$1,657,518</b>	<b>\$1,087,500</b>	<b>(32.5%)</b>	<b>(34.4%)</b>
<b>Operating Expenses</b>								
Personal Services (see detail below)	\$887,280	\$892,245	\$764,172		\$894,881	\$867,500	(2.8%)	(3.1%)
Other Operating Expenses (see detail below)	\$423,433	\$449,130	\$371,402		\$458,993	\$414,210	(7.8%)	(9.8%)
<b>Total Operating Expenses</b>	<b>\$1,310,713</b>	<b>\$1,341,375</b>	<b>\$1,135,574</b>		<b>\$1,353,874</b>	<b>\$1,281,710</b>	<b>(4.4%)</b>	<b>(5.3%)</b>
<b>General Fund Net</b>	<b>\$221,247</b>	<b>\$268,910</b>	<b>\$476,040</b>		<b>\$303,644</b>	<b>-\$194,210</b>	<b>(172.2%)</b>	
ENDING OPERATING FUND BALANCE	\$1,127,937	\$1,293,513	\$1,603,977		\$1,431,581	\$1,237,371	(4.3%)	
<b>CAPITAL SUMMARY</b>								
BEGINNING EQUIPMENT FUND BALANCE	\$307,302	\$309,786	\$357,811		\$357,811	\$168,913		
<b>Capital Funding Sources</b>								
Equipment Grant (Cable Subscr. PEG Fees)	\$50,000	\$50,000	\$40,468		\$40,468	\$0	#REF!	23.6%
Transfer from Operating Reserves	\$84,564	\$152,100	\$0		\$0	\$0	#REF!	na
Interest Income on Equipment Fund	\$509	\$0	\$0		\$0	\$0		
<b>Total Capital Sources</b>	<b>\$135,073</b>	<b>\$202,100</b>	<b>\$40,468</b>		<b>\$40,468</b>	<b>\$0</b>	<b>#REF!</b>	<b>399.4%</b>
<b>Capital Uses</b>								
Capital Expenditures (see detail Page 5)	\$84,564	\$202,100	\$125,796		\$229,366	\$58,500	#REF!	(11.9%)
<b>Total Capital Uses</b>	<b>\$84,564</b>	<b>\$202,100</b>	<b>\$125,796</b>		<b>\$229,366</b>	<b>\$58,500</b>	<b>#REF!</b>	<b>(11.9%)</b>
<b>Equipment Fund Net</b>	<b>\$50,509</b>	<b>\$0</b>	<b>(\$85,328)</b>		<b>(\$188,898)</b>	<b>(\$58,500)</b>		
ENDING EQUIPMENT FUND BALANCE	\$357,811	\$309,786	\$272,483		\$168,913	\$110,413		
<b>TOTAL OPERATING AND CAPITAL NET</b>	<b>\$271,756</b>	<b>\$268,910</b>	<b>\$390,712</b>		<b>\$114,746</b>	<b>(\$252,710)</b>		
<p><b>Comcast PEG fees</b> -- Cable subscriber PEG fees will be 3% of gross revenues beginning January 2018.</p> <p><b>Century Link PEG Fees</b> -- Cable subscriber PEG fees will be 3% of gross revenues beginning January 2018.</p> <p><b>Intern Grant</b> -- Effective January 2018, Comcast will no longer pay a Scholarship/Intern grant to the NSCC, but the Commission will have approximately \$_____ in the Intern Reserve Fund (restricted) at the end of 2017.</p> <p><b>Interest Income</b> -- Interest on funds at banking institution</p> <p><b>Tuition/Training/Misc</b> -- Includes class fees, administrative fees paid on contracts, sales of DVD's and other miscellaneous income.</p> <p><b>Reimbursements</b> -- 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. Increase in 2018?</p> <p><b>Earned Income</b> -- 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><b>Fund Development Income</b> -- Includes contributions and new income sources, including grants.</p> <p><b>Equipment Grant</b> -- From cable subscriber PEG fees, paid by Comcast to NSAC. Effective January 2018, Comcast will no longer be required to pay an Equipment Grant.</p> <p><b>Transfer from Reserves</b> -- Includes transfers from NSAC reserves and/or the Equipment Replacement Fund.</p>								

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<b>OPERATING DETAIL</b>								
<b>REVENUE DETAIL:</b>								
<b>FUND DEVELOPMENT INCOME</b>								
Grants	\$11,399	\$14,500					#REF!	na
Sponsorships	\$5,000	\$6,500					#REF!	na
Contributions	\$335	\$1,000					#REF!	na
Memberships	\$0	\$5,000		\$0	\$0	\$0	#REF!	na
<b>Total Fund Development Income</b>	<b>\$16,734</b>	<b>\$27,000</b>		<b>\$0</b>	<b>\$0</b>		<b>#REF!</b>	<b>na</b>

**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.

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<b>EXPENSE DETAILS:</b>								
<b>PERSONAL SERVICES</b>								
Full-Time Salaries	\$565,343	\$577,780	\$444,287		\$530,300	\$508,500	(12.0%)	9.0%
Part-Time Salaries	\$62,595	\$61,405	\$115,636		\$127,600	\$120,000	95.4%	(51.9%)
Intern Expense	\$63,095	\$68,000	\$59,195		\$66,000	\$70,000	2.9%	3.0%
Retirement	\$46,481	\$28,800	\$23,323		\$27,281	\$26,500	(8.0%)	5.6%
Health/Life Insurance	\$91,578	\$100,000	\$74,719		\$89,600	\$90,200	(9.8%)	11.6%
Unemployment	\$4,696	\$4,760	\$4,844		\$4,500	\$4,300	(9.7%)	5.8%
Workers Compensation	\$3,077	\$2,500	\$1,295		\$2,500	\$2,500	0.0%	0.0%
FICA	\$50,415	\$49,000	\$40,873		\$47,100	\$45,500	(7.1%)	4.0%
<b>Total Personal Services</b>	<b>\$887,280</b>	<b>\$892,245</b>	<b>\$764,172</b>		<b>\$894,881</b>	<b>\$867,500</b>	<b>(2.8%)</b>	<b>(0.3%)</b>

**Full-Time Salaries** -- The 2018 Budget includes 2% COLA. The 2018 budget reflects current full-time employee count pending results of strategic planning in 2018.

**Part-Time Salaries** -- Includes funding for van technicians and receptionists. Total amount is offset by reimbursements from NSCC for interns (from Scholarship/Intern Grant).

**Retirement** -- Per Board policy, the Corporation contributes 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.

**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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<b>OTHER OPERATING EXPENSES</b>								
<b>General</b>								
Printing	\$516	\$1,000		\$0	\$500	\$500	(50.0%)	100.0%
Publications	\$228	\$400		\$124	\$124	\$250	(37.5%)	222.6%
Memberships	\$7,513	\$8,000		\$7,243	\$7,500	\$6,300	(21.3%)	6.7%
Entry Fees	\$2,400	\$2,600		\$1,815	\$1,815	\$1,000	(61.5%)	43.3%
<b>Total General</b>	<b>\$10,657</b>	<b>\$12,000</b>		<b>\$9,182</b>	<b>\$9,939</b>	<b>\$8,050</b>	<b>(32.9%)</b>	<b>20.7%</b>
<b>Supplies</b>								
Office Supplies	\$7,144	\$8,100		\$8,836	\$10,603	\$6,000	(25.9%)	(23.6%)
Video Supplies	\$15,749	\$16,000		\$14,212	\$16,000	\$18,000	12.5%	0.0%
Software	\$16,159	\$16,000		\$13,519	\$16,000	\$16,000	0.0%	0.0%
Volunteer Program	\$10,040	\$9,700		\$6,044	\$7,253	\$8,000	(17.5%)	33.7%
Youth Program	\$0	\$2,200		\$4,508	\$5,200	\$4,000	81.8%	(57.7%)
<b>Total Supplies</b>	<b>\$49,092</b>	<b>\$52,000</b>		<b>\$47,119</b>	<b>\$55,056</b>	<b>\$52,000</b>	<b>0.0%</b>	<b>(5.6%)</b>
<b>Maintenance</b>								
Office Equipment	\$3,951	\$6,100		\$3,813	\$4,131	\$4,000	(34.4%)	47.7%
Video Equipment	\$19,235	\$20,100		\$21,895	\$26,274	\$22,000	9.5%	(23.5%)
Van Operations	\$12,927	\$18,000		\$30,447	\$35,000	\$20,000	11.1%	(48.6%)
Building & Janitorial	\$70,028	\$75,000		\$58,693	\$70,432	\$75,000	0.0%	6.5%
<b>Total Maintenance</b>	<b>\$106,141</b>	<b>\$119,200</b>		<b>\$114,848</b>	<b>\$135,837</b>	<b>\$121,000</b>	<b>1.5%</b>	<b>(12.2%)</b>
<p><b>Printing</b> -- Includes banquet invitations and program, letterhead, and brochures.</p> <p><b>Publications</b> -- Includes 1/2 cost of Pioneer Press, Lillie Suburban and Focus newspapers, and several other miscellaneous publications.</p> <p><b>Memberships</b> -- Includes the Alliance for Community Media, Minnesota Council for Non-Profits, the state purchasing membership, the Twin Cities Youth Media Network and the Twin Cities North Chamber of Commerce. We will eliminate our membership in the Roseville Rotary Club in 2018.</p> <p><b>Entry Fees</b> -- Covers entry fees for Hometown and NATOA Government Access programming awards, plus additional certificates and/or plaques.</p> <p><b>Video Supplies</b> -- Includes purchase of videotapes, batteries, studio lights and props.</p> <p><b>Software</b> -- We are on a multi-year cycle for some software. This amount includes office, website building and management, and video production software.</p> <p><b>Office Equip. Maint.</b> -- 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><b>Video Equipment Maintenance</b> -- Includes maintenance agreement on our playback system.</p> <p><b>Van Operations</b> -- Includes registration of and maintenance for the production trucks and the mini-van, as well as gas purchases.</p> <p><b>Building/Janitorial</b> -- Includes the common area maintenance costs at 2670 Arthur. (80% NSAC/20% NSCC)</p>								

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<b>Travel</b>								
Conferences	\$9,502	\$5,000	\$5,315	\$5,315	\$2,500	(50.0%)	(5.9%)	
Mileage & Meals	\$3,137	\$3,500	\$3,202	\$3,842	\$1,500	(57.1%)	(8.9%)	
<b>Total Travel</b>	<b>\$12,639</b>	<b>\$8,500</b>	<b>\$8,517</b>	<b>\$9,157</b>	<b>\$4,000</b>	<b>(52.9%)</b>	<b>(7.2%)</b>	
<b>Tuition &amp; Training</b>								
	\$1,566	\$3,000	\$1,810	\$2,172	\$2,000	(33.3%)	38.1%	
<b>Utilities</b>								
	\$27,769	\$30,000	\$23,025	\$27,630	\$30,000	0.0%	8.6%	
<b>Leases</b>								
Rent	\$89,570	\$92,300	\$76,904	\$92,285	\$92,300	0.0%	0.0%	
Postage Machine	\$577	\$650	\$487	\$600	\$600	(7.7%)	8.3%	
Miscellaneous	\$3,010	\$3,010	\$3,010	\$3,010	\$3,010	0.0%	0.0%	
<b>Total Leases</b>	<b>\$93,157</b>	<b>\$95,960</b>	<b>\$80,401</b>	<b>\$95,895</b>	<b>\$95,910</b>	<b>(0.1%)</b>	<b>0.1%</b>	
<b>Contractual</b>								
Audit	\$7,425	\$7,500	\$8,072	\$8,500	\$8,500	13.3%	(11.8%)	
Sales Tax	\$14,221	\$120	\$0	\$162	\$150	25.0%	(25.9%)	
Payroll	\$4,329	\$5,000	\$3,790	\$4,548	\$5,000	0.0%	9.9%	
Insurance	\$3,952	\$8,450	\$6,436	\$7,700	\$8,000	(5.3%)	9.7%	
Legal Fees	\$735	\$10,000	\$0	\$3,000	\$5,000	(50.0%)	233.3%	
Producers/trainers	\$18,848	\$20,000	\$14,855	\$17,826	\$17,000	(15.0%)	12.2%	
Internet Connection	\$12,000	\$12,800	\$10,000	\$12,000	\$12,000	(6.3%)	6.7%	
Miscellaneous Contractual	\$29,080	\$35,200	\$22,439	\$25,000	\$25,000	(29.0%)	40.8%	
Franchise Renewal Consulting	\$0	\$0	\$0	\$0	\$0	na	na	
<b>Total Contractual</b>	<b>\$90,590</b>	<b>\$99,070</b>	<b>\$65,592</b>	<b>\$78,736</b>	<b>\$80,650</b>	<b>(18.6%)</b>	<b>25.8%</b>	
<b>Communications</b>								
Postage	\$2,899	\$1,400	\$806	\$967	\$1,000	(28.6%)	44.7%	
Telephone	\$11,546	\$10,500	\$7,170	\$8,604	\$8,600	(18.1%)	22.0%	
Advertising & Promotions	\$17,342	\$17,000	\$12,932	\$15,000	\$15,000	(11.8%)	13.3%	
<b>Total Communications</b>	<b>\$31,787</b>	<b>\$28,900</b>	<b>\$20,908</b>	<b>\$24,571</b>	<b>\$24,600</b>	<b>(14.9%)</b>	<b>17.6%</b>	
<b>Recruiting</b>								
	\$35	\$500	\$0	\$20,000	\$0	(100.0%)	(97.5%)	
<b>TOTAL OTHER OPERATING EXP</b>	<b>\$423,433</b>	<b>\$449,130</b>	<b>\$371,402</b>	<b>\$458,993</b>	<b>\$418,210</b>	<b>(6.9%)</b>	<b>(2.1%)</b>	
<b>DEPRECIATION (non-cash)</b>								
	\$213,062	\$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. The amount in 2017 was less because the ACM conference was held in Minneapolis. The proposed amount for 2018 is for the new executive director/CEO to attend the ACM conference.

**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 2017. The amount for 2018 is for miscellaneous legal work, such as drafting/reviewing production contracts.

**Producers & Trainers** -- These are free-lance contractors 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). Included DDOS mitigation in 2017.

**Misc. Contractual** -- Includes an allocation for IT services from the City of Roseville (\$500/month).

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

**Recruiting** -- Advertising for open positions.

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

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<b>Capital Expenses</b>							
Capital Improvements	\$0	\$5,000	\$0	\$35,200	\$0	(100.0%)	(85.8%)
Video Equipment	\$0	\$187,000	\$118,630	\$187,000	\$55,500	(70.3%)	0.0%
Office Furniture & Equipment	\$0	\$10,100	\$7,166	\$7,166	\$3,000	(70.3%)	40.9%
<b>Total Capital Expenses</b>	<b>\$84,564</b>	<b>\$202,100</b>	<b>\$125,796</b>	<b>\$229,366</b>	<b>\$58,500</b>	<b>(71.1%)</b>	<b>(11.9%)</b>
<p><b>Capital Improvements</b> -- In 2016 we had some electrical work done in the studio. In 2017, through the City of Roseville, we had a 10 GB fiber connection installed to the building. We have allocated 20% of the cost to the NSCC.</p>							
<p><b>Video Equipment</b> -- In 2017, we upgraded the servers for video archiving. For 2018, new HD camcorders for staff; intercom system for trucks; digital audio upgrade for White Truck; ScoreBox or second channel for XPression character generator. Studio HD upgrade decision deferred.</p>							
<p><b>Office Equipment</b> -- The 2017 projected actual included a new workstation for a staff member. The 2018 amount includes a new computer for the new executive director/CEO.</p>							