



**NSCC/NSAC Finance Committee
September 29, 2015
5:30 P.M.
NSCC/NSAC Offices
2670 Arthur Street**

A G E N D A

1. Call to Order
2. Approve Agenda
3. Accept Minutes of the October 27, 2015, Meeting
4. 2017 NSCC Budget Review
5. 2017 NSAC Budget Review
6. Review Draft RFP for Audit Services
7. Set Next Meeting
8. Adjourn

**NSSC/NSAC Finance Committee
October 27, 2015
Minutes**

1. Call to Order

The Chair, Secretary/Treasurer Craig Wilson, called the meeting to order at 4:37 p.m. at the NSSC/NSAC offices. The following persons were in attendance: Secretary/Treasurer Craig Wilson (Arden Hills); Joe Flaherty (Mounds View); Sue Iverson (Finance Director, Arden Hills); Executive Director Coralie Wilson, and Business Manager David Rosenbloom.

2. Approve Agenda

S. Iverson moved to approve the agenda. J. Flaherty seconded, and the motion was approved unanimously.

3. Accept Minutes of the February 18, 2015, Meeting

S. Iverson moved to accept the minutes of the February 18, 2015, meeting, seconded by J. Flaherty. The motion was approved unanimously.

4. 2016 NSSC Budget Review

Ms. Wilson distributed additional information on the NSSC checking and reserve funds and the use of the Scholarship/Internship Funds. She then reviewed the draft NSSC 2016 Budget and responded to questions from the Committee members.

5. 2016 NSAC Budget Review

Ms. Wilson reviewed the NSAC checking and reserve funds and the draft NSAC 2016 Budget, responding to questions from the Committee members. Mr. Flaherty asked why she proposed a 2% Cost of Living Increase for staff when the Consumer Price Index for the year was 0. Ms. Wilson and reported that proposed city staff Cost of Living Adjustments ranged from 2-3%.

6. Set Next Meeting

No meeting was set.

7. Adjourn

The meeting adjourned at 6:30 p.m.

Minutes prepared by:

Coralie A. Wilson, Executive Director

North Suburban Access Corporation
2017 Budget

Budget Summary	2015	2016			2017		
	Actual	Budget	Year to Date Jan-Aug	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	\$1,203,580		
Revenues							
Operating Grant (Comcast Subscr. PEG Fees)	\$1,254,585	\$1,317,313	\$987,986	\$1,317,314	\$1,383,179	5.0%	5.0%
Operating Grant (Cent.Link Subscr. PEG Fees)	\$0	\$0	\$6,827	\$13,600	\$14,280	na	5.0%
Intern Grant (Transfer from NSCC)	\$0	\$66,000	\$46,631	\$62,503	\$66,000	0.0%	5.6%
Interest Income	\$1,595	\$2,000	\$1,258	\$1,887	\$1,750	(12.5%)	(7.3%)
Tuition/Training/Misc.	\$13,280	\$12,000	\$5,998	\$8,997	\$8,500	(29.2%)	(5.5%)
Reimbursements	\$28,691	\$26,800	\$16,732	\$25,098	\$34,135	27.4%	36.0%
Earned Income	\$75,573	\$70,000	\$38,285	\$57,000	\$62,000	(11.4%)	8.8%
Fund Development Income (see detail below)	\$16,734	\$23,600	\$13,325	\$15,000	\$22,000	(6.8%)	46.7%
Transfer from Operating Reserves	\$0	\$0	\$0	\$0	na	na	na
Total Revenues	\$1,390,458	\$1,517,713	\$1,117,042	\$1,501,399	\$1,591,844	4.9%	6.0%
Operating Expenses							
Personal Services (see detail below)	\$794,826	\$858,165	\$592,978	\$887,134	\$889,785	3.7%	0.3%
Other Operating Expenses (see detail below)	\$454,439	\$482,056	\$280,382	\$435,289	\$469,410	(2.6%)	7.8%
Total Operating Expenses	\$1,249,265	\$1,340,221	\$873,360	\$1,322,423	\$1,359,195	1.4%	2.8%
General Fund Net	\$141,193	\$177,492	\$243,682	\$178,977	\$232,649		
ENDING OPERATING FUND BALANCE	\$1,024,603	\$1,202,095	\$1,268,285	\$1,203,580	\$1,436,229		
Budget Summary	2015	2016			2017		
	Actual	Budget	Year to Date Jan-Aug	Projected Actual	Budget Adopted	Percent Change to 2016 Budget	Percent Change to 2016 Projected
CAPITAL SUMMARY							
BEGINNING EQUIPMENT FUND BALANCE	\$806,425	\$309,786	\$309,786	\$309,786	\$269,336		
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	\$40,450	\$241,000	382.2%	495.8%
Total Capital Sources	\$40,468	\$90,450	\$50,000	\$90,450	\$291,000	221.7%	221.7%
Capital Uses							
Capital Expenditures (see detail below)	\$537,107	\$90,450	\$64,354	\$90,450	\$291,000	221.7%	221.7%
Total Capital Uses	\$537,107	\$90,450	\$64,354	\$90,450	\$291,000	221.7%	221.7%
Equipment Fund Net	(\$496,639)	(\$49,982)	(\$14,354)	(\$40,450)	(\$241,000)		
ENDING EQUIPMENT FUND BALANCE	\$309,786	\$300,272	\$295,432	\$269,336	\$28,336		
TOTAL OPERATING AND CAPITAL NET	(\$355,446)	\$127,510	\$229,328	\$138,527	(\$8,351)		
<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 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; for paid production and technical services, including webstreaming outside our service territory. This will also include 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>							

North Suburban Access Corporation
2017 Budget

Budget Details	2015	2016			2017		
	Actual	Budget	Year to Date Jan-Aug	Projected Actual	Budget Adopted	Percent Change to 2016 Budget	Percent Change to 2016 Projected
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	\$250	\$250	\$6,500	(18.8%)	2500.0%
Contributions	\$335	\$1,000	\$1,075	\$2,500	\$1,000	0.0%	(60.0%)
Memberships	\$0	\$0	\$0	\$0		na	na
Total Fund Development Income	\$16,734	\$23,600	\$13,575	\$15,000	\$22,000	(6.8%)	46.7%
<p>Grants -- Funds received via grant applications.</p> <p>Sponsorships -- Program support in exchange for recognition.</p> <p>Contributions -- Donations from individuals and entities. The projected amount for 2016 includes \$1,000 from the 25th Anniversary silent auction.</p> <p>Memberships -- From producers in the NSAC area. Not yet instituted.</p>							
EXPENSE DETAILS:							
PERSONAL SERVICES							
Full-Time Salaries	\$568,859	\$565,200	\$378,184	\$566,451	\$577,780	2.2%	2.0%
Part-Time Salaries	\$70,899	\$76,000	\$35,954	\$58,000	\$61,405	(19.2%)	5.9%
Intern Expense	\$0	\$66,000	\$51,306	\$76,959	\$66,000	0.0%	(14.2%)
Retirement	\$23,017	\$25,434	\$29,711	\$44,567	\$28,800	13.2%	(35.4%)
Health/Life Insurance	\$77,364	\$75,300	\$62,141	\$92,304	\$100,000	32.8%	8.3%
Unemployment	\$5,012	\$3,500	\$4,002	\$3,524	\$4,300	22.9%	22.0%
Workers Compensation	\$2,509	\$3,500	\$1,416	\$1,996	\$2,500	(28.6%)	25.3%
FICA	\$47,166	\$43,231	\$30,264	\$43,333	\$49,000	13.3%	13.1%
Total Personal Services	\$794,826	\$858,165	\$592,978	\$887,134	\$889,785	3.7%	0.3%
<p>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.</p> <p>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.</p> <p>Intern Salaries -- Intern salaries offset by NSCC Intern Grant (paid by subscribers through PEG fee).</p> <p>Health/Life Insurance -- Staff pays 20% of the cost of medical insurance, in addition to co-pays for office visits and prescription drugs.</p> <p>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.</p>							

North Suburban Access Corporation
2017 Budget

Budget Details	2015	2016			2017		
	Actual	Budget	Year to Date Jan-Aug	Projected Actual	Budget Adopted	Percent Change to 2016 Budget	Percent Change to 2016 Projected
OTHER OPERATING EXPENSES							
General							
Printing	\$813	\$1,200	\$516	\$1,200	\$1,200	0.0%	0.0%
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	\$11,900	\$12,200	(0.8%)	2.5%
Supplies							
Office Supplies	\$4,896	\$6,500	\$2,291	\$6,500	\$8,000	23.1%	23.1%
Video Supplies	\$16,335	\$17,000	\$9,376	\$17,000	\$15,000	(11.8%)	(11.8%)
Software	\$16,461	\$16,000	\$11,048	\$16,000	\$16,000	0.0%	0.0%
Volunteer Program	\$8,640	\$11,000	\$8,407	\$12,611	\$9,000	(18.2%)	(28.6%)
Youth Program	\$0	\$0	\$0	\$0	\$2,000	na	na
Total Supplies	\$46,332	\$50,500	\$31,122	\$52,111	\$50,000	(1.0%)	(4.1%)
Maintenance							
Office Equipment	\$3,988	\$5,000	\$3,273	\$4,910	\$6,000	20.0%	22.2%
Video Equipment	\$20,647	\$20,000	\$16,643	\$20,000	\$20,000	0.0%	0.0%
Van Operations	\$15,858	\$15,000	\$9,233	\$16,000	\$18,000	20.0%	12.5%
Building & Janitorial	\$73,055	\$78,356	\$44,666	\$66,999	\$75,000	(4.3%)	11.9%
Total Maintenance	\$113,548	\$118,356	\$73,815	\$107,909	\$119,000	0.5%	10.3%
<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>							

North Suburban Access Corporation
2017 Budget

Budget Details	2015		2016		2017		
	Actual	Budget	Year to Date Jan-Aug	Projected Actual	Budget Adopted	Percent Change to 2016 Budget	Percent Change to 2016 Projected
Travel							
Conferences	\$8,451	\$10,000	\$3,191	\$10,000	\$5,000	(50.0%)	(50.0%)
Mileage & Meals	\$3,583	\$3,500	\$1,785	\$2,678	\$3,500	0.0%	30.7%
Total Travel	\$12,034	\$13,500	\$4,976	\$12,678	\$8,500	(37.0%)	(33.0%)
Tuition & Training	\$1,487	\$3,000	\$1,311	\$3,000	\$3,000	0.0%	0.0%
Utilities	\$25,680	\$30,000	\$18,645	\$27,968	\$30,000	0.0%	7.3%
Leases							
Rent	\$81,427	\$92,300	\$58,809	\$89,570	\$92,300	0.0%	3.0%
Postage Machine	\$473	\$500	\$384	\$576	\$650	30.0%	12.8%
Miscellaneous	\$3,041	\$3,100	\$3,010	\$3,010	\$3,010	(2.9%)	0.0%
Total Leases	\$84,941	\$95,900	\$62,203	\$93,156	\$95,960	0.1%	3.0%
Contractual							
Audit	\$7,200	\$7,500	\$7,100	\$7,500	\$8,000	6.7%	6.7%
Sales Tax	\$44,680	\$8,000	\$10,080	\$15,120	\$20,000	150.0%	32.3%
Payroll	\$4,349	\$5,000	\$2,962	\$4,443	\$5,000	0.0%	12.5%
Insurance	\$3,214	\$7,000	\$5,245	\$8,000	\$8,450	20.7%	5.6%
Legal Fees	\$210	\$20,000	\$210	\$2,000	\$10,000	(50.0%)	400.0%
Producers/Trainers	\$16,570	\$20,000	\$12,438	\$18,657	\$20,000	0.0%	7.2%
Internet Connection	\$12,000	\$12,000	\$8,000	\$12,000	\$12,800	6.7%	6.7%
Miscellaneous Contractual	\$44,278	\$47,000	\$15,016	\$25,000	\$35,000	(25.5%)	40.0%
Franchise Renewal Consulting	\$0	\$0	\$0	\$0	\$0	na	na
Total Contractual	\$132,501	\$126,500	\$61,051	\$92,720	\$119,250	(5.7%)	28.6%
Communications							
Postage	\$2,978	\$3,500	\$1,586	\$2,379	\$3,500	0.0%	47.1%
Telephone	\$9,423	\$10,000	\$7,980	\$11,970	\$10,500	5.0%	(12.3%)
Advertising & Promotions	\$13,753	\$18,000	\$7,956	\$19,000	\$17,000	(5.6%)	(10.5%)
Total Communications	\$26,154	\$31,500	\$17,522	\$33,349	\$31,000	(1.6%)	(7.0%)
Recruiting	\$60	\$500	\$35	\$500	\$500	0.0%	0.0%
TOTAL OTHER OPERATING EXP	\$454,439	\$482,056	\$280,382	\$435,289	\$469,410	(2.6%)	7.8%
DEPRECIATION (non-cash)	\$130,879	\$0	\$0	\$0	\$0	na	na
<p>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.</p> <p>Tuition & Training -- Includes funding for workshops and staff training, as well as the wellness program reimbursement for staff.</p> <p>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.</p> <p>Misc. Leases -- Includes our music library lease, \$3,010 per year for 3 years.</p> <p>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.</p> <p>Producers & Trainers -- Previously included in part-time salaries.</p> <p>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.</p> <p>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.</p> <p>Advertising & Promotion -- Includes print advertising and purchase of promotional items.</p> <p>Recruiting -- Advertising for open positions.</p> <p>-----</p> <p>Depreciation -- (Not an operating expense.) Non-cash accounting for the change in value of capital items.</p>							

North Suburban Access Corporation
2017 Budget

Budget Details	2015	2016		2017			
	Actual	Budget	Year to Date Jan-Aug	Projected Actual	Budget Adopted	Percent Change to 2016 Budget	Percent Change to 2016 Projected
Capital Expenses							
Capital Improvements	\$3,518	\$5,000	\$3,490	\$5,000	\$5,000	0.0%	0.0%
Video Equipment	\$530,228	\$80,450	\$57,999	\$80,450	\$276,000	243.1%	243.1%
Office Furniture & Equipment	\$3,361	\$5,000	\$2,865	\$5,000	\$10,000	100.0%	100.0%
Total Capital Expenses	\$537,107	\$90,450	\$64,354	\$90,450	\$291,000	221.7%	221.7%
<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 (highest priority) and an HD upgrade for the studio.</p> <p>Capital Equipment -- The budget for 2017 includes a new workstation for a staff member, as well a contingency amount for Office Furniture & Equipment.</p>							

**NORTH SUBURBAN COMMUNICATIONS COMMISSION
2017 BUDGET**

9/26/2016
4:53 PM

Budget Summary	2015		2016		2017		
	Actual	Budget	YTD Actual (Jan-Aug)	Projected Actual	Budget Proposed	Percent Change to 2016 Budget	Percent Change to 2016 Projected
BEGINNING GENERAL FUND BALANCE	\$107,959	\$216,853	\$216,853	\$216,853	\$284,397		
OPERATING SUMMARY							
Operating Revenues							
City Funding (Cable Subscr. Franch. Fees)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	0.0%	0.0%
Interest Income	\$127	\$150	\$260	\$300	\$300	100.0%	0.0%
Scholarship Grant (Cable Subsr. PEG)	\$93,261	\$96,991	\$93,261	\$93,261	\$93,261	(3.8%)	0.0%
Reimbursements	\$19,074	\$1,815	\$1,815	\$1,815	\$0	(100.0%)	(100.0%)
LMCIT Reimb. For Franchise Renewal		\$60,000	\$0	\$0	\$60,000	0.0%	na
Transfer from Reserves for Operating		\$0	\$0	\$0	\$0	na	na
Misc. Income	\$69,961	\$0	\$0	\$28,109	\$0	na	(100.0%)
Total Revenues	\$482,423	\$458,956	\$395,336	\$423,485	\$453,561	(1.2%)	7.1%
Operating Expenditures							
Personal Services (see detail below)	\$111,381	\$127,705	\$81,060	\$125,882	\$130,613	2.3%	3.8%
Other Operating Expenses (see detail bel.)	\$221,344	\$320,071	\$148,637	\$220,559	\$324,382	1.3%	47.1%
Total Operating Expenses	\$332,725	\$447,776	\$229,697	\$346,441	\$454,995	1.6%	31.3%
General Fund Net (Excluding Capital)	\$149,698	\$11,180	\$165,639	\$77,044	(\$1,434)		
	2015	2016		2017			
	Actual	Budget	YTD Actual (Jan-Aug)	Projected Actual	Budget Proposed	Percent Change to 2016 Budget	Percent Change to 2016 Projected
CAPITAL SUMMARY							
Capital Funding Source(s)							
Transfer from Reserves	\$40,804	\$9,500	\$0	\$9,500	\$9,500	0.0%	0.0%
Total Capital Funding	\$40,804	\$9,500	\$0	\$9,500	\$9,500	0.0%	0.0%
Capital Uses							
Capital Expenditures (see detail below)	\$40,804	\$9,500	\$824	\$824	\$9,500	0.0%	1052.9%
Total Capital Uses	\$40,804	\$9,500	\$824	\$824	\$9,500	0.0%	1052.9%
General Fund Net (Capital Only)	(\$40,804)	(\$9,500)	\$0	(\$9,500)	(\$9,500)		
TOTAL GENERAL FUND NET (Op + Cap)	\$108,894	\$1,680	\$165,639	\$67,544	(\$10,934)		
ENDING GENERAL FUND BALANCE	\$216,853	\$218,533	\$382,492	\$284,397	\$273,463		
Beginning Fund Balance -- From 2015 Audit.							
City Contributions -- Since 2009, we had generally been increasing the city contributions to the NSCC by 2-3% per year. The increase in 2012 was 2% and was 3% for 2013 to cover franchise renewal expenses. The increase for 2015 was 2%, less 20% for the City of Shoreview. There was no increase in 2016 and none is proposed for 2017.							
Scholarship Grant -- This amount increase by the percentage increase in the "Standard Basic" rate (or its equivalent) for the previous year. Comcast did not raise basic rates in 2016, and the proposed 2017 budget anticipates no increase.							
Reimbursements -- The funds in this account are from Ramsey County's use of the i-Net. The County continued this arrangement through March 2016. A line item has been added for LMCIF's reimbursement of expenses for the franchise renewal administrative hearing.							
Misc. Income -- In 2015, 2016 and 2017, this is Comcast's reimbursement for half of the cost of the administrative law judge, as well as the CenturyLink franchise application fee/expense reimbursement.							
Operating Expenses -- Operating expenses in 2015, 2016 and 2017 are higher than normal reflecting legal fees and consulting costs associated with on-going cable franchise renewal negotiations.							

**NORTH SUBURBAN COMMUNICATIONS COMMISSION
2017 BUDGET**

9/26/2016
4:53 PM

Budget Details	2015	2016			2017		
	Actual	Budget	YTD Actual (Jan-Aug)	Projected Actual	Budget Proposed	Percent Change to 2016 Budget	Percent Change to 2016 Projected
PERSONAL SERVICES							
Full-Time Salaries	\$87,900	\$100,100	\$64,821	\$101,562	\$103,593	3.5%	2.0%
Part-Time Salaries	\$0	\$0	\$0	\$0	\$0	na	na
Retirement	\$3,066	\$4,505	\$2,280	\$3,310	\$4,662	3.5%	40.8%
Health/Life Insurance	\$12,348	\$14,000	\$8,170	\$12,279	\$13,328	(4.8%)	8.5%
SUI (Unemployment)	\$456	\$500	\$440	\$462	\$480	(4.0%)	3.9%
Workers Compensation	\$603	\$900	\$354	\$500	\$625	(30.6%)	25.0%
FICA	\$7,008	\$7,700	\$4,995	\$7,769	\$7,925	2.9%	2.0%
Total Personal Services	\$111,381	\$127,705	\$81,060	\$125,882	\$130,613	2.3%	3.8%
<p>Full-time Salaries -- NSCC pays 50% of the salaries and benefits of the Executive Director, the Business Manager and the Technical Services Senior Project Manager. In 2016, the cost of living adjustment was 2%, and the same percentage is budgeted for 2017.</p> <p>Retirement -- 4.5% of eligible Full-time and Part-time salaries.</p> <p>Health/Life Insurance -- Employees pay approximately 20% of the premiums for health, dental and life insurance, plus co-pays.</p>							

**NORTH SUBURBAN COMMUNICATIONS COMMISSION
2017 BUDGET**

9/26/2016
4:53 PM

Budget Details	2015	2016			2017		
	Actual	Budget	YTD Actual (Jan-Aug)	Projected Actual	Budget Proposed	Percent Change to 2016 Budget	Percent Change to 2016 Projected
OTHER OPERATING EXPENSES							
General							
Printing	\$45	\$500	\$0	\$500	\$500	0.0%	0.0%
Publications	\$564	\$600	\$477	\$600	\$600	0.0%	0.0%
Memberships	\$3,876	\$6,000	\$5,651	\$5,864	\$6,000	0.0%	2.3%
Total General	\$4,485	\$7,100	\$6,128	\$6,964	\$7,100	0.0%	2.0%
Supplies							
Office Supplies	\$982	\$1,000	\$350	\$525	\$1,000	0.0%	90.5%
I-Net Supplies	\$0	\$1,000	\$0	\$500	\$1,000	0.0%	100.0%
Software Supplies	\$85	\$1,250	\$1,113	\$1,120	\$1,250	0.0%	11.6%
Volunteer Supplies	\$965	\$1,200	\$359	\$539	\$1,000	(16.7%)	85.7%
Total Supplies	\$2,032	\$4,450	\$1,822	\$2,684	\$4,250	(4.5%)	58.4%
Maintenance							
Office Equipment	\$583	\$800	\$366	\$549	\$600	(25.0%)	9.3%
Building/Janitorial	\$17,030	\$18,255	\$10,914	\$16,371	\$19,000	4.1%	16.1%
Network Equipment	\$3,763	\$4,500	\$7,948	\$7,948	\$8,000	77.8%	0.7%
Total Maintenance	\$21,376	\$23,555	\$19,228	\$24,868	\$27,600	17.2%	11.0%
Travel							
Conferences	\$10,290	\$8,000	\$2,600	\$8,000	\$8,000	0.0%	0.0%
Mileage & Meetings	\$2,219	\$2,500	\$1,421	\$2,132	\$2,500	0.0%	17.3%
Total Travel	\$12,509	\$10,500	\$4,021	\$10,132	\$10,500	0.0%	3.6%
Tuition & Training	\$0	\$500	\$173	\$500	\$500	0.0%	0.0%
Utilities	\$6,420	\$7,000	\$4,661	\$6,992	\$7,000	0.0%	0.1%
<p>Printing -- Primarily covers cost of letterhead, etc., as well as contingency for formal franchise renewal proceedings.</p> <p>Publications -- Includes several trade publications and 1/2 cost of Pioneer Press and community newspapers</p> <p>Memberships -- National Association of Telecommunications Officers and Administrators (NATOA), MN Association of Community Telecommunications Administrators (MACTA), New Brighton/Mounds View Rotary Club, and state purchasing group (1/2).</p> <p>Office Supplies, Building/Janitorial and Utilities -- 20% allocation.</p> <p>I-Net Supplies -- For any supplies needed to support the use of the I-Net.</p> <p>Software Supplies -- For software upgrades for administrative services programs. We upgraded our accounting software in 2016.</p> <p>Volunteer Supplies -- Primarily refreshments for monthly meetings and meals for dinner meetings.</p> <p>Network Equipment Maintenance -- For any repairs or maintenance to equipment on the I-Net. The 2016 and 2017 amounts include the maintenance agreements on the network equipment.</p> <p>Conferences -- Covers the cost of sending staff and Commissioners to the NATOA and MACTA conferences.</p> <p>Mileage -- 50% car allowance for the Executive Director and 50% mileage reimbursement for the Business Manager and Technical Services Senior Project Manager.</p> <p>Tuition & Training -- Includes wellness program reimbursement for staff plus some miscellaneous workshops.</p>							

**NORTH SUBURBAN COMMUNICATIONS COMMISSION
2017 BUDGET**

9/26/2016
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Budget Details	2015	2016			2017		
	Actual	Budget	YTD Actual (Jan-Aug)	Projected Actual	Budget Proposed	Percent Change to 2016 Budget	Percent Change to 2016 Projected
Leases							
Rent	\$20,357	\$23,100	\$14,702	\$23,100	\$23,071	(0.1%)	(0.1%)
Miscellaneous	\$0	\$500	\$0	\$500	\$500	0.0%	0.0%
Postage Meter	\$118	\$125	\$96	\$144	\$150	20.0%	4.2%
Total Leases	\$20,475	\$23,725	\$14,798	\$23,744	\$23,721	(0.0%)	(0.1%)
Contractual							
Audit	\$6,650	\$7,000	\$6,600	\$7,000	\$7,500	7.1%	7.1%
Insurance	\$2,451	\$4,000	\$2,591	\$3,754	\$4,150	3.8%	10.5%
Legal Fees	\$40,632	\$45,000	\$29,994	\$44,991	\$55,000	22.2%	22.2%
Sales Tax	\$3,799	\$2,500	\$1,156	\$1,734	\$2,500	0.0%	44.2%
Internet Connection	\$6,000	\$6,100	\$4,000	\$6,000	\$6,000	(1.6%)	0.0%
Miscellaneous	\$19,478	\$16,000	\$5,359	\$8,039	\$10,000	(37.5%)	24.4%
Franchise Renewal Consulting	\$0	\$60,000	\$0	\$0	\$60,000	0.0%	na
Total Contractual	\$79,010	\$140,600	\$49,700	\$71,518	\$145,150	3.2%	103.0%
Communications							
Postage	\$564	\$650	\$300	\$450	\$300	(53.8%)	(33.3%)
Telephone	\$1,239	\$2,000	\$1,176	\$1,764	\$2,000	0.0%	13.4%
Advertising & Public Information	\$1,069	\$1,000	\$0	\$1,000	\$1,000	0.0%	0.0%
Total Communications	\$2,872	\$3,650	\$1,476	\$3,214	\$3,300	(9.6%)	2.7%
Grants							
Scholarship		\$0	\$0	\$0	\$0	na	na
Internships	\$72,165	\$96,991	\$46,630	\$69,945	\$93,261	(3.8%)	33.3%
Total Grants	\$72,165	\$96,991	\$46,630	\$69,945	\$93,261	(3.8%)	33.3%
Recruiting	\$0	\$2,000	\$0	\$0	\$2,000	0.0%	na
Total Other Operating Expenses	\$221,344	\$320,071	\$148,637	\$220,559	\$324,382	1.3%	47.1%
DEPRECIATION (non-cash)	\$24,809	\$0	\$0	\$0	\$0	na	na
<p>Rent, Postage Meter, Telephone -- 20% allocation. (Rent increased from \$7.50 to \$8.50/SF on 13,571 SF in 2016.)</p> <p>Insurance -- Various allocations between NSCC and NSAC.</p> <p>Legal Fees -- Reflects work on Comcast franchise renewal and CenturyLink franchise application. Expenses that exceed the CenturyLink application fee were reimbursed by CenturyLink.</p> <p>Misc. Contractual -- Includes allocation of network maintenance services from the City of Roseville's IT staff, Executive Director's cable service reimbursement, bank fees, and consulting not related to franchise renewal.</p> <p>Advertising & Public Information -- Primarily for public notices.</p> <p>Scholarships/Internships -- The amount increases by the percentage increase in basic rates for the previous year.</p> <p>-----</p> <p>Depreciation -- (Not an operating expense.) Non-cash accounting for the change in value of capital items.</p>							

**NORTH SUBURBAN COMMUNICATIONS COMMISSION
2017 BUDGET**

9/26/2016
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Budget Details	2015	2016		2017			
	Actual	Budget	YTD Actual (Jan-Aug)	Projected Actual	Budget Proposed	Percent Change to 2016 Budget	Percent Change to 2016 Projected
CAPITAL EXPENSES							
Capital Improvements	\$880	\$1,000	\$0	\$0	\$1,000	0.0%	na
Office Furniture & Equipment	\$0	\$1,000	\$824	\$824	\$1,000	0.0%	21.4%
I-Net Equipment	\$39,924	\$7,500	\$0	\$0	\$7,500	0.0%	na
Total Capital Expenses	\$40,804	\$9,500	\$824	\$824	\$9,500	0.0%	1052.9%

Capital Improvements -- For NSCC share (20%) of tenant improvements on building. In 2015, the studio was carpeted.

Office Furniture & Equipment -- For office equipment and furniture. In 2016, we purchased a new computer workstation for the Business Manager.

I-Net Equipment -- We replaced two of the cities' I-Net transport devices in 2014, and the other seven were replaced in 2015. In 2016 and 2017, we included 1/2 the cost of a video drone and a contingency amount for the purchase of a replacement network switch.

**North Suburban Communications Commission/
North Suburban Access Corporation**

Request for Proposals

For

Professional Auditing Services

September 2016

A. General Information

The North Suburban Communications Commission (“Commission”), a joint-powers creation of nine North suburban cities*, and the North Suburban Access Corporation (“Corporation”), a 501(c)(3) non-profit subsidiary of the Commission doing business as CTV North Suburbs, are requesting proposals from qualified firms of certified public accountants to audit their financial statements for the fiscal year ending 2016, with the option of auditing their financial statements in future years. These audits are to be performed in accordance with generally accepted auditing standards.

There is no expressed or implied obligation for the Commission or the Corporation to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Any inquiries concerning the request for proposals should be addressed to:

David Rosenbloom
Business Manager
CTV North Suburbs
2670 Arthur Street
Roseville, MN 55313

651-792-7537
drosenbloom@ctvnorthsuburbs.org

To be considered, a copy of the proposal must be received by 4:30 p.m. Friday, October 21, 2016. Proposals will be accepted either electronically, as PDFs, or in hard copy format through the US Mail.

David Rosenbloom
Business Manager
CTV North Suburbs
2670 Arthur Street
Roseville, MN 55113

drosenbloom@ctvnorthsuburbs.org

The Commission and Corporation reserve the right to reject any or all proposals submitted.

The Commission and Corporation reserve the right, where it may serve their interests, to request additional information or clarification from proposers, or to allow correction of errors or omissions. At the discretion of the Commission and Corporation, firms submitting proposals may be requested to make oral presentations as a part of the evaluation process.

* Arden Hills, Falcon Heights, Lauderdale, Little Canada, Mounds View, New Brighton, North Oaks, Roseville, Saint Anthony

B. Term of Engagement.

The year of audit will be for fiscal year ending December 31, 2016.

C. Scope of Work to be Performed.

Firm will audit the financial statements of the North Suburban Communications Commission (“Commission”) and the North Suburban Access Corporation (“Corporation”).

The audits shall express an opinion as to whether the financial statements are fairly presented, in all material respects, in conformity with Minnesota statutes. The audits will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, and any other tests necessary to enable such an opinion.

The audits shall provide reports on internal controls related to the financial statements and integrity of Commission/Corporation funds and on compliance with laws, regulations, and provisions of grant agreements, with which noncompliance could have a material effect on the financial statements as required by Government Auditing Standards and the Minnesota Legal Compliance Guide for Local Governments.

The Commission and Corporation are currently reporting on an accrual basis.

D. Assistance Provided.

The Commission and Corporation will provide the auditor with reasonable workspace, desk(s) and chairs. The auditor will also be provided with access to a telephone and photocopying machine that may be necessary to complete the engagement in a timely manner.

E. Audit Report Preparation

The selected firm shall complete the audits and submit required reports and documentation, including the State Auditor’s Reporting Form, to the State of Minnesota before the statutory deadline. Draft copies of the audits (5) are to be provided. An on-site meeting with the Executive Director, Business Manager and other staff or Commission/Corporation members as deemed necessary, to discuss findings and recommend changes, will be held prior to drafting the final audits. Audit firm must present the Final Audits at a regular meeting of the North Suburban Communications Commission and of the North Suburban Access Corporation. A total of 10 copies of the final audits shall be provided to the Commission.

PROPOSAL

1. Inquiries concerning the requests for proposal may be made by e-mail, telephone, US Mail or in person to:

David Rosenbloom
Business Manager
North Suburban Communications Commission
2670 Arthur Street
Roseville, MN 55113

651-792-7537
drosenbloom@ctvnorthsuburbs.org

2. Submission of Proposals:

The following material must be received by 4:30 p.m., Friday, October 21, 2016 for a proposing firm to be considered (if mailed, please provide **five (5)** full copies):

- A. Title Page with firm and contact information
- B. Table of Contents
- C. Statement of the proposal (work, timetable, availability, staff to be assigned)
- D. Firm's profile, history, experience (references)
- E. Annual Fees for Audit and method of payment.

If the above materials are e-mailed, it is the Proposer's responsibility to ensure that they are received prior to the specified closing date and time, and at the e-mail address specified. Proposals received after the specified closing date and/or time will not be considered and will be deleted. Neither the Commission nor the Corporation will be responsible for the proper identification and handling of any proposals submitted to an incorrect e-mail address or for any transmission problems experienced by a proposer.

3. The firm should provide an affirmation statement that it is independent of the Commission and Corporation as defined by generally accepted auditing standards.
4. An affirmation statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Minnesota.
5. The proposal should include an acknowledgment of the required audit time line and a statement as to the firm's ability to meet that time line.
6. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.
7. The proposal should include an hourly rate for additional consultation, above and beyond the audit quote.