



# MHCRC

*Serving Multnomah County and the Cities of  
Fairview, Gresham, Portland, Troutdale & Wood Village*

## **MHCRC FUND BUDGET FISCAL YEAR 2025-26 ADOPTED**

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## INTRODUCTION

The Mt. Hood Cable Regulatory Commission (MHCRC) was created by Multnomah County and the cities of Fairview, Gresham, Portland, Troutdale, and Wood Village for the purposes of:

- **Advocating for and protecting the public interest in the regulation and development of cable communication systems.**
- **Providing consumer protection and cable subscribers' complaint resolution; and,**
- **Facilitating the planning and implementation of community uses of cable communication technologies.**

Each Jurisdiction appoints citizen representatives to the MHCRC. Over the past year, these appointees, with staff support, have committed hundreds of hours to deeply understand the issues and local impacts of an ever-evolving technology, regulatory and business model landscape.

They attended numerous MHCRC meetings, committee meetings and work sessions, kept abreast of issues of concern to their Jurisdictions, presented information at city council and county commission meetings, and served as ex officio Board members for Open Signal and MetroEast Community Media (MetroEast), all in service to the Jurisdictions and their communities.

The MHCRC regulates and oversees cable service franchises with two companies, serving the following areas:

Comcast: Portland, Gresham, Troutdale, Fairview, Wood Village, and Multnomah County

The MHCRC contracts for staff and other support services through a services agreement with the City of Portland. The MHCRC funds an equivalent of 4.35 full-time (FTE) staff positions plus related materials, services, financial, internal services, HR, communications, Equity & Engagement, and other administrative costs. Each member Jurisdiction annually contributes to the MHCRC's operating budget. The Jurisdictions' fund a little over 1/3 of the operating budget and other MHCRC resources are used to supplement the remaining portion.

The MHCRC focuses on community needs as it navigates today's legal and public policy landscape to steward existing public benefits, while also exploring possibilities and opportunities in our quickly changing technology environment to help ensure a sound and vital digital future for all our communities.

Please refer to the MHCRC's FY 2023-24 Annual Report and website ([www.mhcrc.org](http://www.mhcrc.org)) for more detail about MHCRC activities and accomplishments.

# MHCRC FY 2025-26 FUND BUDGET

## BUDGET PROCESS

According to the Intergovernmental Agreement (IGA) among the Jurisdictions that created the MHCRC, the MHCRC must gain approval of its Fund Budget by every member Jurisdiction.

## BUDGET OVERVIEW

The MHCRC FY 2025-26 Fund Budget is presented in Appendix 1, Table A.

Nearly all the MHCRC's resources are funds collected from the cable companies and the expenditures are the disbursement of those funds to the member Jurisdictions, the community media providers (MetroEast and Open Signal), and the Community Grants recipients. These disbursements are governed by the IGA and by the cable services franchise agreements.

## Fund Resources

The amount of MHCRC resources from year to year largely depends on franchise fee and PEG/ I-Net fee payments from cable companies for their private use of public right-of-way to provide cable TV services. Cable company payments are based on a percentage of the company's gross revenues derived from cable TV services. The FY 2025-26 Fund resources are projected based on cable company actual payments through 2nd Quarter FY 2024-25. FY2025-26 Fund resources are projected to be \$773,064 or 14% less than FY2024 -25 (calculated with the combined total of franchise and PEG fees and other sources of revenue). This budget also includes a projected Beginning Fund balance of \$6,327,632.

Detail on each Fund resource follows:

Franchise Fees: The MHCRC collects cable services franchise fees, based on 5% of the companies' gross revenues for cable TV service, for Gresham, Troutdale, Fairview, Wood Village, and Multnomah County from Comcast. The MHCRC uses historical trend data and actual payments through 2nd Quarter FY24-25 to project anticipated FY25-26 franchise fees.

Operating Budget Appropriation - Portland: The MHCRC collects funds from the City of Portland for its share of the MHCRC's operating budget. The other MHCRC Jurisdictions' appropriations are allocated from the cable services franchise fees collected by the MHCRC (see Appendix 1, Table D).

Interest Earned: The MHCRC collects interest on its Fund. Interest revenue is projected to have an increase when compared to the returns of the last three years (see Appendix 1, Table E).

PEG/I-Net Capital Fee: All franchised cable companies pay 3%<sup>1</sup> of their gross revenues related to TV services to the MHCRC as dedicated funding for capital costs of providing community media

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<sup>1</sup> Upon execution of the Comcast Franchise Agreement renewal, Comcast will be paying a 2.5% PEG fee.

and technology services to the community (see specific disbursements under Fund Expenditures below). A small portion also funds MHCRC's compliance program costs to administer, oversee, and disburse the capital funds.

Beginning Balance: The FY25-26 Beginning Balance is projected to be **\$6,327,632**, albeit unrecovered advances are projected to be **\$2,707,305** at the beginning of FY25-26. Therefore, Ending Fund balance is projected to be **\$2,295,324** which would represent a 64% decline from FY24-25. However, we note here that only FY25 Year-to-Date amounts and FY25 Q2 receipts were used to make projections in the MHCRC FY25-26 Proposed Fund Budget.

## **Fund Expenditures**

Nearly all the MHCRC's expenditures are the disbursement of franchise fees and PEG/I-Net Capital Fees governed by the IGA and by the cable services franchises.

Franchise Fee Balance to the Jurisdictions: This line-item expenditure is calculated based on the total amount of franchise fees the MHCRC collects and subtracting the amount each Jurisdiction appropriates to the MHCRC Operating Budget and the amount of community media payments to MetroEast and Open Signal in accordance with the IGA (see Appendix 1, Table B).

MHCRC Operating Budget: This expenditure represents the total MHCRC Operating Budget (resources and line-item detail contained in Appendix 1, Table C).

The MHCRC has opted to carry-over a portion of unused budget funding from FY24-25 to FY25-26. This will help facilitate one-time costs, legal costs, renewal negotiations, and continue the strategic planning process with the Jurisdictions to guide possible changes to the IGA and the MHCRC after FY24-25.

Community Media Operating Payments: In accordance with the IGA, the MHCRC distributes 60% of the East County Jurisdictions' franchise fees to MetroEast and 60% of West Multnomah County franchise fees to Open Signal. These dedicated funds are used to provide media and technology services to the community (see Appendix 2).

Community Media Capital: The MHCRC distributes a portion of the PEG/I-Net Capital fee from the cable companies to support the capital needs of MetroEast and Open Signal. These payments are made in accordance with the IGA and the cable services franchise agreements (see Appendix 2).

Community Grants: The MHCRC is the grant-making body for the Community Grants program on behalf of member jurisdictions. The Community Grants program supports an annual competitive grant process called the Community Technology Grants and special funding initiatives. Grants are funded through the PEG/I-Net Capital fee revenues from the cable companies and are made in accordance with the IGA and the cable services franchise

agreements.

The Community Grants program provides funds for technology projects to nonprofit organizations, libraries, educational institutions, and local government agencies throughout Multnomah County to produce video content to be shared on the community media center channels to support project-related goals and objectives. The Community Grants program provides funds for technology projects to nonprofit organizations, libraries, educational institutions, and local government agencies throughout Multnomah County to produce video content to be shared on the community media center channels to support project-related goals and objectives.

In the last five years (2019-2024), over 67% of grants made have focused on supporting grantees which are led by, informed by, and/or directly benefitting BIPOC communities facing current and historical policies and practices that have resulted in disparities. The grant-funded projects addressed barriers that limit or prevent individuals and communities from accessing services, information, communication tools and/or training.

Contingency: Separate from the Community Grants/community media capital contingency, the MHCRC annually budgets a fund contingency amount (about 10% of the total Operations Budget) to cover unanticipated community needs and opportunities. For FY25-26, the MHCRC has decided to not budget for this line item.

Amendments to Prior Year Outstanding Advances Amount: Every fiscal year, the MHCRC approves several grants that may take more than one year to be implemented. Grantees typically receive advances of funding that are tracked until the project is closed out. Staff also may occasionally enter contracts for consultant services that may span more than one fiscal year. The actual expenditures do not match the budget because activities budgeted for in one year often extends across subsequent years.

From an accounting perspective, this is represented by itemizing “encumbrances” (contract or grant agreement commitments) made in one year that need to be carried forward and included in the next year’s budget. Advances are similarly tracked until they are “recovered” – meaning until the project is finished as specified. Even though the funds in an advance are actually paid out at the time of the initial advance, they are carried forward as potential liabilities until the grant closes.

In the March 6th, 2025, Finance Committee meeting, staff recommended that the MHCRC forecast carryover in January of current year and include the estimate into the next year’s budget to be approved by the Commission. Also, estimates of non-grant encumbrances from current year should be added to the next year’s budget. These estimates would update up until the June 30th fiscal year end date. Currently, the PY outstanding advances estimate stands at over \$2,707,305 in FY25-26 MHCRC Fund budget.

# **APPENDIX 1**

**TABLE A: MHCRC FUND BUDGET**

**TABLE B: FRANCHISE FEE REVENUE AND DISBURSEMENT DETAIL**

**TABLE C: MHCRC OPERATING BUDGET + PERSONNEL ALLOCATION**

**TABLE D: JURISDICTIONAL APPROPRIATIONS BY JURISDICTION**

**TABLE E: INTEREST FUND CHART THROUGH FY 24-25**

**TABLE A: MHCRC FUND BUDGET FISCAL YEAR 2025-26**

CATEGORIES	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed
<b>RESOURCES</b>					
E. County Franch. Fees, Comcast	\$1,337,459	\$1,296,372	\$1,275,340	\$1,167,819	\$976,271
E. County Franch. Fees Mult West, Comcast	\$103,957	\$100,975	\$100,966	\$96,257	\$80,765
E. County Franch. Fees, Ziplly Fiber	\$102,531	\$69,952	\$63,118	\$45,133	\$5,377
Operating Budget Appropriation-Portland	\$348,545	\$344,396	\$354,728	\$345,600	\$355,622
Interest Earned*	\$58,380	\$151,352	\$276,473	\$275,586	\$298,867
PEG / I-Net Capital Fee	\$4,246,471	\$4,071,934	\$3,992,285	\$3,609,427	\$3,049,856
<b>Total Resources</b>	<b>\$6,197,343</b>	<b>\$6,034,981</b>	<b>\$6,062,910</b>	<b>\$5,539,822</b>	<b>\$4,766,758</b>
<b>Beginning Fund Balance</b>	\$2,212,420	\$2,037,853	\$1,947,977	\$1,808,897	\$6,327,632
Unspent Comm Technology Grants	\$166,926	\$102,555	\$171,594	\$52,340	
Unspent TechSmart Initiative Grants	\$1,663,489	\$542,812			
Unallocated balance	\$2,293,913	\$5,280,618	\$4,865,417	\$5,519,423	
<b>Total</b>	<b>\$12,534,091</b>	<b>\$13,998,818</b>	<b>\$13,047,898</b>	<b>\$12,920,482</b>	<b>\$11,094,390</b>
<b>EXPENDITURES</b>					
MHCRC Operating Budget	\$1,249,431	\$704,421	\$1,743,641	\$1,494,461	\$1,398,642
Franchise Fee Balance to Jurisdictions	\$429,899	\$401,477	\$340,416	\$290,610	\$259,298
Community Media Pmt, E. County (MetroEast)	\$863,994	\$819,790	\$738,177	\$663,547	\$588,989
Community Media Pmt, Mult. West (MetroEast)*				\$51,509	\$48,459
Community Media Pmt, Mult. West (Open Signal)	\$62,375	\$60,585	\$58,955		
Community Media Capital (MetroEast/OS)*	\$1,566,576	\$2,610,600	\$2,629,788	\$2,292,723	\$1,996,373
I-Net Grants					
Community Technology Grants	\$925,409	\$1,292,621	\$1,490,703	\$1,000,000	\$1,000,000
TechSmart Initiative Grants					
PY Outstanding Advances*					\$2,707,305
Community Grants Contingency			\$166,172	\$800,000	\$800,000
<b>Total Expenditures</b>	<b>\$5,097,683</b>	<b>\$5,889,494</b>	<b>\$7,167,852</b>	<b>\$6,592,850</b>	<b>\$8,799,066</b>
<b>Net Change in Fund Balance</b>	\$7,436,408	\$8,109,324	\$5,880,046	\$6,327,632	\$2,295,324
<b>Total</b>	<b>\$12,534,091</b>	<b>\$13,998,818</b>	<b>\$13,047,898</b>	<b>\$12,920,482</b>	<b>\$11,094,390</b>

\*Interest Earned: This represents interest earned from MHCRC's Interest Fund. For the FY26 budget, staff compared data from the FY24 Unaudited Report to projected earnings for FY25 is \$298,867.

\*Community Media Payment, Multnomah West (MetroEast): New funding methodology as agreed by MetroEast and Open Signal in FY 2024-25. Data from Scenarios Forecast balanced with current year (FY25) FF disbursements.

\*Community Media Capital (MetroEast/OS): MHCRC Capital Allocation to Community Media Centers - MetroEast and Open Signal.

\*Prior Year Outstanding Advances: The amount of \$2,707,305 on this line item represents an estimate of prior year outstanding advances (liabilities). A more accurate estimate will be added by year end, June 30, 2025.

**TABLE B: FRANCHISE FEE REVENUES AND DISBURSEMENTS FY25-26 ESTIMATE**

Jurisdictions	Franchise Fee Revenues	MetroEast Appropriation	Open Signal Appropriation	MHCRC Budget Appropriation	Payments to Jurisdictions
<b>Portland*</b>	<b>\$4,356,949</b>		<b>\$1,053,543</b>	<b>\$355,622</b>	
			<b>\$353,000</b>		
MULTNOMAH CO., EAST	57,526	34,516		7,775	15,236
MULTNOMAH CO., WEST	83,350	50,010		N/A	33,340
GRESHAM	764,970	458,982		146,063	159,939
TROUTDALE	126,985	76,191		22,004	28,792
FAIRVIEW	72,729	43,637		12,314	16,779
WOOD VILLAGE	21,408	12,845		3,351	5,212
<b>Total, East County</b>	<b>1,126,967</b>	<b>\$676,181</b>	<b>\$0</b>	<b>\$191,507</b>	<b>\$259,298</b>
<b>Grand Total</b>	<b>\$5,483,916</b>	<b>\$676,181</b>	<b>\$1,406,543</b>	<b>\$547,129</b>	<b>\$259,298</b>

\*Information purposes only: MHCRC does not collect franchise fee revenues for or disburse Open Signal operational funds from the City of Portland.

FRANCHISE FEE DISBURSEMENTS to EAST COUNTY JURISDICTIONS - Prior Years:

Jurisdictions	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Actual	Actual	Actual	YTD	Proposed
MULTNOMAH CO., EAST	\$16,188	\$12,463	\$12,164	\$11,846	\$8,110	15,236
MULTNOMAH CO., WEST	\$41,674	\$41,582	\$40,390	\$40,387	\$35,752	33,340
GRESHAM	\$321,130	\$289,966	\$270,120	\$261,701	\$192,528	159,939
TROUTDALE	\$52,735	\$48,570	\$45,037	\$43,723	\$32,292	28,792
FAIRVIEW	\$32,570	\$29,523	\$26,631	\$25,716	\$18,462	16,779
WOOD VILLAGE	\$8,293	\$7,795	\$7,135	\$6,956	\$4,802	5,212
<b>TOTAL</b>	<b>\$472,590</b>	<b>\$429,899</b>	<b>\$401,477</b>	<b>\$390,329</b>	<b>\$291,946</b>	<b>\$259,298</b>

\*FY25 Projections as at Q2. To be updated at YE.

**TABLE C: MHCRC FY2025-26 OPERATING BUDGET**

Acct.	MHCRC OPERATING BUDGET - Line Item Detail				MHCRC FY25-26 OPERATING BUDGET - Line Item	
	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Adopted	FY25-26 Proposed	FY25-26 Proposed
	<b>Expenditures</b>				<b>Expenditures</b>	
51xxxx 619010	Personnel - MHCRC Admin 591,481	482,333	375,659	618,140	Personnel - MHCRC Admin 610010 - BPS Overhead	813,779 325,045
	Indirect Personnel - Bureau Support 0	0	0	160,474		
	<b>Total Personnel Services</b>	<b>\$591,481</b>	<b>\$482,333</b>	<b>\$375,659</b>	<b>\$778,614</b>	<b>\$1,138,824</b>
521000	External Fund Audit 15,000	14,490	15,600	15,900	521000 - Professional Services	222,700
521000	Professional Services 99,657	150,875	124,856	83,712	529000 - Miscellaneous Services	6,540
	Legal Services			57,000	532000 - Operating Supplies	3,945
529000	Miscellaneous Services 8,413	837		19,500	541300 - Sponsorships/Membership Dues	2,483
	Office/Operating Supplies 4,611	3,173		3,418	542400 - Out-of-Town Travel	11,400
541000	Education 130	7,565		4,149		
542000	Local Travel 0	28		500		
542400	Out-of-Town Travel 0	3,533		3,934		
549000	Miscellaneous 902	3,269		6,150		
	<b>Total External Materials &amp; Services</b>	<b>\$128,713</b>	<b>\$183,769</b>	<b>\$161,156</b>	<b>\$194,263</b>	<b>\$247,068</b>
	<b>Fleet Services</b>			0		
6512xx	Print/Distribution 224				3MFPD2PN01 - P&D - BPS	1,750
651302	Facilities Services 68,889	28,134				
6514xx	EBS Services 0					
6515xx	Information Technology (IT) 1,637	778				
6516xx	Insurance/Workers Comp					
652221	Technical Accounting IA 0	8,179				
652253	Mgmt Services (Bus Ops) IA 4,980				7PN2MF0001 - BPS - OMF (Audit Services)	11,000
	Other 0	1,228	77,065	100,850		
	<b>Total Internal Services*</b>	<b>\$75,730</b>	<b>\$38,319</b>	<b>\$77,065</b>	<b>\$100,850</b>	<b>\$12,750</b>
5/2101	Gr Overhead 25,000		25,000			
549000	Contingency - General 0	0	147,533			
549000	Encumbrance Carryover 0	161,000	170,000	420,734		
521000						
	<b>Total Fund Level Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 161,000</b>	<b>\$ 342,333</b>	<b>\$ 420,734</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 820,923</b>	<b>\$ 865,421</b>	<b>\$ 956,413</b>	<b>\$ 1,494,461</b>	<b>\$ 1,398,642</b>
	Franchise Admin. Program Expenses 485,091	300,730	958,376	667,628	Franchise Admin. Program Expenses	1,102,409
	Capital Fund Compliance Expenses 335,832	403,691	392,421	406,102	Capital Fund Compliance Expenses	296,233
	Encumbrance Carryover 0	161,000	170,000	420,734		
	<b>Resources</b>				<b>Resources</b>	
	Appropriation from Jurisdictions 536,223	529,840	545,734	531,711	Appropriation from Jurisdictions	547,111
	Year-end Balance - Carry over 0	161,000	170,000	420,734	Year-end Balance - Carry over	262,782
	Year-end Vacancy - Savings 0	0	114,598		Year-end Vacancy - Savings	
	Interest Revenue Allocation 58,380	92,586	298,044	135,914	Interest Revenue Allocation	292,516
	Appropriation from Fund Compliance 433,868	407,194	392,421	406,102	Appropriation from Fund Compliance	296,233
	<b>Total Resources</b>	<b>\$1,028,471</b>	<b>\$1,190,620</b>	<b>\$ 1,520,797</b>	<b>\$ 1,494,461</b>	<b>\$ 1,398,642</b>
	<b>Year-End Operations Balance</b>	<b>\$ 207,548</b>	<b>\$ 325,199</b>	<b>\$ 564,384</b>	<b>Year-End Operations Balance</b>	

**\*MHCRC Bureau Overhead:** In the winter of 2022, the Office of Community technology (OCT) was merged with the Bureau of Planning and Sustainability (BPS) and as a result, the staff of MHCRC came under the operational and management umbrella of BPS. Before the merger, OCT operated as a stand-alone bureau at the City of Portland and had overhead expenses for buildings, technology, printing, etc. which it was responsible to include in the OCT budget annually.

These ‘overhead’ costs were allocated to MHCRC when OCT was a stand-alone bureau for the annual MHCRC budgeting process prior to OCT merging with BPS. Currently, MHCRC is a program area in the Community Technology Division of BPS. BPS funds internal services through the Overhead Model. The Overhead Model is developed by the City Budget Office (CBO) and uses an indirect rate set by the CBO. Services funded by bureau overhead are administrative in nature and directed by bureau leadership.

MHCRC FY26 Operating Budget includes a total of \$325,045 in overhead costs. This amount represents 3.2% of BPS total overhead costs and pays for:

- i. **\$185,534 for Personnel:** Contributes to a portion of the cost for Finance support, including MHCRC Finance Manager and BPS Finance Manager and support from BPS Director, Equity & Engagement Team, Communications Team, Tech Services, HR (hiring) and other internal services. Example: Production and distribution of the MHCRC Annual Report and other support services and coverage of MHCRC events.
- ii. **\$25,091 for External Materials and Services:** Contributes to costs associated with BPS staff training, space planning, and strategic planning. Example: Strategic planning for BPS and training for staff.
- iii. **\$114,420 for Internal Materials and Services:** Includes rent, a portion of Citywide IT costs, fleet services, printing and distribution, and other associated internal services costs. Example: This includes rent for the building BPS occupies.

**FY26 Personnel Allocation**

<b>FY26 Personnel Allocations</b>				
<b>MHCRC FY25-26</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>Admin &amp; Reg</b>	<b>Cap. Comp.</b>
<b>Position Classification</b>	<b>FTE</b>	<b>FTE</b>	<b>Dist. %</b>	<b>Dist. %</b>
30003082 - Manager II	0.25	0.25	25%	
30003976 - Administrative Specialist II - CPPW	1.00	1.00	80%	20%
30003979 - Analyst II - CPPW	0.95	0.95	95%	
30003008 - Analyst III	0.35	0.65	55%	10%
30003983 - Coordinator II - CPPW	0.40	0.60	60%	
30003009 - Analyst IV	0.40	0.40	40%	
30003979 - Analyst II - CPPW	0.50	0.50	50%	
<b>Total FTE</b>	<b>3.85</b>	<b>4.35</b>		

**\*FTE Changes in FY 2025-26:** The increase in Full-Time Equivalent (FTE) from 3.85 to 4.35 is a strategic and necessary adjustment to support the MHCRC’s Phase 2 of the strategic planning process and ensure continuity and effectiveness during a period of organizational transition. As part of this deliberate strategic planning initiative, the Commission is engaging in a comprehensive review to determine its next iteration, including in-depth financial considerations. The planning process is complex and requires active coordination, diverse partner engagement, data and policy synthesis, and legal and financial scenario planning. These are activities that extend beyond routine operations and administration and require dedicated staff time and expertise. The additional FTE reflects the crucial staffing capacity needed to manage and administer this process with due diligence and attention. Staff involved in this transition will be responsible for facilitating cross-sector collaboration, policy landscape tracking and analysis as it impacts cable TV regulatory shifts at the federal, state, and local levels, documenting strategic inputs and decisions, coordinating active partner inputs, and supporting the implementation and execution of interim measures and operational and administrative changes. Moreover, as the MHCRC transitions from its current form to its next iteration, staff capacity is critical to maintain existing functions while simultaneously building and executing the roadmap for the future. This dual responsibility—ensuring both continuity and transformation—demands additional human resources to avoid disruption, preserve institutional knowledge, and sustain the Commission’s commitments to community and dedicated partners. This investment in staff time will ensure that the strategic planning process is not only well-executed but also leads to a smooth, thoughtful, and effective transition.

**TABLE D: JURISDICTIONAL APPROPRIATIONS BY JURISDICTION**  
**Subscriber Count (Comcast + Ziplly)**

<b>MHCRC Proposed Budget FY 2025-26</b>	
City of Portland Appropriations	355,622
East County Appropriations	191,489
<b>Grand Total</b>	<b>547,111</b>

<b>East County Jurisdictions</b>	<b>Comcast Subscribers</b>	<b>Ziplay Fiber Subscribers</b>	<b>Cascade Access-Subscribers</b>	<b>Total Subscribers</b>	<b>Subs %</b>	<b>East County FY 2025-26 Portion of Budget</b>
MULTNOMAH CO.	681			681	4.06%	\$ 7,775
GRESHAM	10,314	2,493		12,807	76.27%	\$ 146,063
TROUTDALE	1,549	381		1,930	11.49%	\$ 22,004
FAIRVIEW	843	236		1,079	6.43%	\$ 12,314
WOOD VILLAGE	231	63		294	1.75%	\$ 3,351
<b>Total</b>	<b>13,618</b>	<b>3,173</b>	<b>0</b>	<b>16,791</b>	<b>100.00%</b>	<b>191,507</b>

per Comcast-2024 Annual Report      per Ziplay 2024 Annual Report      ended 12/31/18

<b>Portland</b>	<b>Comcast Subscribers</b>
Portland (West)	16,677
Portland (East)	25,242
Hayden Island	684
Annexed Portland	11,105
<b>Total</b>	<b>53,708</b>

per Comcast-2024 Annual Report

**TABLE E: Interest Fund Chart through FY2024-25**

<b>Interest Fund Balance - history</b>					<i>A=Actual</i>
<b>Earnings and Expenditures by Fiscal Year</b>					<i>E=Estimated</i>
<b>Fiscal Year</b>	<b>Interest Earned</b>	<b>Net Admin. Expenditures</b>	<b>Change</b>	<b>Cumulative Balance</b>	
		Beginning Balance		\$196,968	A
2005-06	\$100,333	(\$99,294)	\$1,039	\$198,007	A
2006-07	\$171,764	(\$92,312)	\$79,452	\$277,458	A
2007-08	\$181,699	(\$92,771)	\$88,928	\$366,386	A
2008-09	\$126,158	(\$109,703)	\$16,455	\$382,842	A
2009-10	\$71,976	(\$98,233)	(\$26,257)	\$356,585	A
2010-11	\$32,395	(\$109,045)	(\$76,650)	\$279,935	A
2011-12	\$34,324	(\$129,708)	(\$95,384)	\$184,550	A
2012-13	\$30,329	(\$66,281)	(\$35,952)	\$148,599	A
2013-14	\$43,567	\$0	\$43,567	\$192,165	A
2014-15	\$57,577	\$0	\$57,577	\$249,742	A
2015-16*	\$91,898	\$0	\$91,898	\$341,640	A
2016-17	\$136,434	\$0	\$136,434	\$478,075	A
2017-18	\$184,274	\$0	\$184,274	\$662,348	A
2018-19	\$291,297	\$0	\$291,297	\$953,646	A
2019-20*	\$ 265,053	\$0	\$265,053	\$1,218,698	A
2020-21	\$ 95,194	(\$147,608)	(\$52,414)	\$1,166,285	A
2021-22	\$ 58,380	(\$58,380)	(\$0)	\$1,166,284	A
2022-23	\$ 151,352	(\$92,586)	\$58,766	\$1,225,050	A
2023-24	\$ 276,473	\$3,686	\$280,159	\$1,505,209	A
2024-25	\$ 290,218	(\$135,914)	\$154,304	\$1,659,513	E

# **APPENDIX 2**

## **COMMUNITY MEDIA DISBURSEMENT DETAIL (MetroEast and Open Signal)**

## **APPENDIX 2: COMMUNITY MEDIA DISBURSEMENT DETAIL (MetroEast and Open Signal)**

The MHCRC administers two grant agreements with the community media organizations that serve the MHCRC-member Jurisdictions. MetroEast Community Media (MetroEast) serves the cities and communities of Gresham, Troutdale, Fairview, and Wood Village and east Multnomah County areas. Open Signal serves the City of Portland and the west Multnomah County areas.

The community media organizations receive funding for both operations and capital expenditures. Most of Open Signal’s operational resources come from a grant agreement between Open Signal and the City of Portland and are, therefore, not included in the MHCRC’s Fund Budget (the amount is included below for informational purposes). MetroEast receives operational resources, in accordance with the IGA that created the MHCRC, based on 60 percent of the cable franchise fees for the east Multnomah County area. Open Signal also receives an amount in accordance with the IGA for the west Multnomah County area. Both organizations receive capital funds from the MHCRC Fund Budget, derived from PEG/I-Net Capital fee.

Both MetroEast and Open Signal are nonprofit organizations with governing Boards of Directors. These Boards annually develop and adopt budgets. FY2025-26 draft budget summaries are included in this Appendix to provide more detail for the community media expenditures in the MHCRC Fund Budget.

### **SUMMARY OF COMMUNITY MEDIA DISBURSEMENTS**

**MetroEast Community Media:**

Operations Funding: East/West County Franchise Fees	\$ 699,393
Capital Funding: MHCRC	\$ 977,610
<hr/>	
Total	\$ 1,677,003

**Open Signal:**

Operations Funding: Portland General Fund	\$ 1,406,543
Capital Funding: MHCRC	<u>\$ 1,018,763</u>
Total	\$ 2,425,306

## MetroEast FY25-26 Draft Budget

May 19, 2025

MetroEast Community Media receives operations and capital funding through the Mt. Hood Regulatory Commission to provide media and technology services in the East Multnomah County area, including Gresham, Fairview, Wood Village and Troutdale and unincorporated Multnomah County. MHCRC funding supports MetroEast as a community-centered media organization committed to diversity, equity and opportunity.

## About MetroEast

### Our Mission

MetroEast provides access to media and technology to invigorate civic engagement, inspire diverse voices, and strengthen community life.

### Our Core Values

- Digital Equity, Accessibility and Inclusion
- Partnership and Collaboration
- Creativity and Intellectual Freedom
- Civic Engagement and Democracy

### Who We Are/ What We Do

- We are a premier digital media and video production nonprofit known for our state of the art technology, our award-winning productions team, and our versatile facility.
- We are mobile; we provide media education designed by and for our communities and at local partner locations, delivering access to relevant technology and training that helps our community tell their stories.
- We are committed to digital inclusion; we focus on ensuring that traditionally underserved communities have access to digital content, training, and tools.
- We provide a welcoming space where our community can celebrate the media arts and the diverse voices of those we serve.
- Local schools, nonprofits and governments rely on us as an essential service provider and partner for digital literacy training, access to technology, and video production needs.

## Strategic Priorities and Goals - FY 2024-2027

(Adopted April 2023)

To uphold our vision while honoring our values and commitment to equity, MetroEast will continue pursuing four broad strategic priorities and associated goals over the next two fiscal years:

1. Focus offerings on digital access driven by interests of priority communities\*
2. Increase visibility and engagement with priority communities
3. Grow and diversify income
4. Develop a culture of shared leadership and responsibility

\*MetroEast's "**Priority Communities**" are BIPOC and low-income residents as these people have historically been underserved by the media and faced significant barriers to using and accessing technology. MetroEast defines "**User Communities of Interest**" as our local municipalities, school districts, nonprofit organizations and other government entities.

## FY25-26 Budget Overview

The MetroEast Board and staff developed the draft FY25-26 budget guided by the following key factors in our operating environment:

- **Staffing**

Our people are our strength and payroll is the largest portion of MetroEast's operations budget. Our emphasis on technology and media services and culturally-responsive education requires retaining and hiring staff with unique expertise and experience. The support and professional development of staff is key to our success. The Board believes to retain high quality staff, we must provide reasonable pay and work loads. Although operations revenues from franchise fees have continued to decline, the draft budget supports staff in several ways:

- The budget includes a 3% cost-of-living increase for all staff, retains medical and other benefits, and provides professional development resources.
- The Board and staff Leadership Team developed our three-year strategic plan to focus services on our priority communities and diversifying revenue. We have been and will continue to tweak all aspects of the organization and services, while honoring our commitment to not further stress the capacity of staff.

- **Diminishing Franchise Fee Revenue**

The draft budget reflects the declining operations revenue from East County franchise fees based on forecasts provided by MHCRC staff. MetroEast is continuing to address this decline by growing our capacity to diversify revenue - one of our strategic priorities for 2023-27. Both staff and the Board have engaged around this priority and we are beginning to see an increase in earned revenue and fundraising in the current fiscal year. We understand that building capacity for sustainable fundraising takes time, but we are encouraged by our successful efforts thus far.

## OPERATIONS BUDGET

### Revenue Highlights

Over the last few years we received lower amounts of operations revenue from the Franchise Fee than initially projected by the MHCRC staff. To be conservative, our budget reflects a 6.5% decrease from the FY25-26 MHCRC staff projection.

One of our strategic priorities for 2023-27 is to grow and diversify revenue but this takes capacity-building for both staff and the Board. We continue to cultivate additional income streams, based mostly on known resources (ie, either commitments or ongoing revenue sources). Although some of our efforts may enhance income in the upcoming year, we chose to take a conservative approach to our projections. Projected non-MHCRC revenue sources include, but are not limited to, sponsorships, grants, education fees, production services, sale of depreciated equipment, and space rental. The draft budget retains the ongoing services of a contracted grant writer.

### Expense Highlights

Personnel is the largest expense in the operations budget. The draft budget includes the same FTE (10.5) as the current fiscal year, a 3% COLA increase, and status quo employee benefits. Other expenses mostly support either operational needs (ie, financial services, utilities, legal expertise, financial audit, etc.) or our cohort-model education services (food, translation services, childcare, gas, etc.) and production services (ie. government meetings and programs).

## CAPITAL BUDGET

### Revenue Highlights

Capital income is the amount provided for in the MetroEast/MHCRC grant agreement for the upcoming fiscal year.

### Expense Highlights

Other capital projects include: Completing our bathroom conversion project, studio control room core upgrades to support 4k production, and increasing our laptop, iPad library resources, and camera fleet. Capital expenses will also cover general building upkeep, annual IT support, internal software contract, and equipment replacements and upgrades.

### Capital Reserve Drawdown

The draft FY 2025-26 budget anticipates drawing from our capital reserve amount to cover necessary capital expenditures to provide services and maintain our building and technology assets. This puts our reserve critically low to be able to address unanticipated emergency capital needs.

We anticipate having about \$390,000 in capital contingency reserves at the end of June 2025. The draft budget anticipates spending \$35,636 of our capital reserves to cover all the necessary capital expenses in FY25-26.

# MetroEast Draft Budget FY25-26

			2024/2025 Budget	2025/2026 Budget
<b>4</b>	<b>DONATED REVENUE</b>		<b>DONATED REVENUE</b>	
4000	Direct Contributions			
	4010	Individual Contributions	4,000	4,200
	4020	Board Contributions		800
	4030	Corporate Contributions		1,000
	<b>Total for Direct Contributions</b>		<b>4,000</b>	<b>6,000</b>
4200	Non-Government Grants			
	4210	Grants without Restrictions	10,000	10,000
	4220	Grants with Restrictions	110,000	103,000
	4230	MHCRC Funds		
	4231	Capital Releases	1,164,379	378,264
	4232	Operating Funds	715,056	653,932
	4230	Total MHCRC	1,879,435	1,032,196
	<b>Total for Non-Government Grants</b>		<b>1,999,435</b>	<b>1,145,196</b>
4300	Government Grants			
	4320	State Grants		10,000
	4330	Local Government Grants		7,000
	<b>Total for Government Grants</b>		<b>-</b>	<b>17,000</b>
	<b>TOTAL FOR DONATED REVENUE</b>		<b>2,003,435</b>	<b>1,168,196</b>
<b>5</b>	<b>EARNED REVENUE</b>		<b>EARNED REVENUE</b>	
5100	Program Sales & Fees			
	5110	Program Service Fees	-	1,000
	5120	Membership Fees	3,000	3,000
	5130	Sponsorships	5,000	3,000
	5140	Production Services	96,000	96,000
	5150	Admin Fees	4,000	-
	5160	Tower Rental	2,701	-
	5170	Education Services	12,000	12,000
	<b>Total for Program Revenue</b>		<b>122,701</b>	<b>115,000</b>
5800	Special events			
	<b>TOTAL FOR SPECIAL EVENTS</b>		<b>-</b>	<b>5,550</b>
5999	Misc. Revenue		65,000	12,000
	<b>TOTAL EARNED REVENUE</b>		<b>187,701</b>	<b>138,550</b>
<b>TOTAL INCOME</b>			<b>\$2,191,136</b>	<b>\$1,306,746</b>

# MetroEast Draft Budget FY25-26

		2024/2025 Budget	2025/2026 Budget
<b>7</b>	<b>EXPENSES - GRANTS, SALARIES &amp; CONTRACTORS</b>		
7200	Salaries & Related Expenses		
	<b>Total for Salaries &amp; Related Expenses</b>	<b>\$734,885</b>	<b>\$717,781</b>
7500	Contract Service Expenses		
	<b>Total for Contract Service Expenses</b>	<b>133,222</b>	<b>146,000</b>
	<b>TOTAL FOR GRANTS, SALARIES, &amp; CONTRACTORS</b>	<b>868,107</b>	<b>863,781</b>
<b>8</b>	<b>NON PERSONNEL EXPENSES</b>		
8100	Nonpersonnel Expenses		
	<b>Total for Nonpersonnel Expenses</b>	<b>530,967</b>	<b>137,280</b>
8200	Facility Expenses		
	<b>Total for Facility Expenses</b>	<b>355,991</b>	<b>90,096</b>
8300	Travel & Conference Expenses		
	<b>Total for Travel &amp; Conference Expenses</b>	<b>20,870</b>	<b>6,500</b>
8400	Other Org Specific Expenses		
	8430 Software Licensing	10,000	104,000
	8440 Film Festival Fees		650
	<b>Total for Other Org Specific Expenses</b>	<b>10,000</b>	<b>104,650</b>
8500	Other Expenses		
	<b>Total for Other Expenses</b>	<b>145,487</b>	<b>91,594</b>
	<b>TOTAL NONPERSONNEL EXPENSES</b>	<b>1,063,315</b>	<b>430,120</b>
	<b>TOTAL EXPENSES</b>	<b>\$1,931,423</b>	<b>\$1,293,902</b>
	<b>TOTAL NET OPERATING INCOME</b>	<b>\$259,714</b>	<b>\$12,845</b>
<b>9</b>	<b>OTHER INCOME AND EXPENSES</b>		
9200	Investment Activity		
	<b>Total for Investment Activity</b>	<b>130</b>	<b>28,101</b>
	<b>TOTAL OTHER INCOME AND EXPENSES</b>	<b>(\$259,347)</b>	<b>\$28,101</b>
	<b>TOTAL NET INCOME</b>	<b>\$367</b>	<b>\$40,946</b>

# MetroEast Draft Budget FY25-26

2024/2025 Budget

2025/2026 Budget

10 Anticipated Capital Expenditures		
1600	Capital Source	
		Merrill Lynch Carry-Forward
		MHCRC Capitalized Overhead
		MHCRC Capitalized Wages & Benefits
		MHCRC Capital Funds
		MHCRC Roof Carry-Forward
<b>Capital Available</b>		

Anticipated Capital Expenditures		
	391,016	391,016
	174,657	146,642
	259,477	231,622
	512,242	599,346
	218,000	82,000
	<b>1,555,392</b>	<b>1,450,626</b>

1600	Capital Spend	
		Building Improvements
		Capitalized Overhead
		Capitalized Wages & Benefits
		Contractor and Installation
		Equipment
		Software Development & Licensing
		Vehicles
		Roof (remaining from previous year)
<b>Capital Spend</b>		

	315,071	119,000
	174,657	172,265
	259,477	231,622
	10,500	17,195
	269,675	300,300
	135,000	122,864
	-	50,000
	218,000	82,000
	<b>1,382,380</b>	<b>1,095,246</b>

<b>TOTAL NET Capital</b>		
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<b>\$173,012</b>	<b>\$355,380</b>
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**METROEAST COMMUNITY MEDIA**

**FISCAL YEAR 2025-26**

<b>1</b>	<b>Operations Funding</b>	<b>\$ 699,393</b>
<b>2</b>	<b>Access Corporation Capital</b>	<b>\$ <u>977,610</u></b>
<b>Total Funding</b>		<b>\$ 1,677,003</b>

# Capital Budget Narrative

FY 2025 - 2026

## Overview

Open Signal's capital spending this year is focused on protecting our assets for the long term. We are also planning for upgrades to the Uninterruptible Power Supply to our server room, roof and studio improvements, and investment in media education program equipment.

## Revenue

Our capital grant allocation from the MHCRC for FY 25-26 is \$1,018,763 representing 32.9% of applicable revenue.

## Expenses

### Land and Land Improvements

Budget: \$0.00

There are no expected land improvements in this fiscal year.

### Building and Building Improvements

Budget: \$34,034.74

We had our roof evaluated and are budgeting \$8,000 for improvements. Annual studio painting is \$5,000. We are allocating \$21,034.74 toward the New Building Fund.

### Production Equipment

Budget: \$207,000.00

We will be purchasing to maintain our equipment inventory to support partner programs, partnered media, production services, cohort and studio workshops. This year we will make the final purchases to complete

our Studio Improvement project. We will be upgrading the UPS in our server room in order to protect the assets in our server room from unexpected power outages. We are proactively upgrading this as well as budgeting for a storage expansion. We also will be undertaking a JAMF Migration due to licensing.

## Computers

Budget: \$20,000.00

We will be purchasing cell phones for some of our staff to use as work phones, as well as replacing a couple of old computers and computer accessories. We have also set aside a budget to cover any unexpected computer purchasing needs.

## Vehicles

Budget: \$0.00

There are no expected vehicle purchases in this fiscal year.

## Office Equipment and Furniture

Budget: \$1,549.00

There will be some furniture purchases for new staff as well as purchases for storage for Production Services equipment.

## Software and Other Intangibles

Budget: \$278,191.26

There are no plans to add additional software in this fiscal year. We have set aside a budget for our anticipated software contract renewal costs. Project Ficus is ongoing and this budget includes funds for the developers working on creating that asset.



**Capital Budget Workbook**

\$ 1,018,763 FY 25-26 Capital Budget  
 FY 24-25 Carry Forward

Draft Fiscal Year 25-26		\$ 1,018,763	Total Budget
Projects	Budget		
<b>MHCRC - Land &amp; Land Improvement</b>		\$0.00	
Totals MHCRC - Land & Land Improvement		\$0.00	
<b>MHCRC - Building &amp; Building Improvement</b>			
Coded Directly to Building & Building Improvement		\$5,000.00	
Roof Improvement		\$8,000.00	
New Building Fund		\$21,034.74	
Totals MHCRC - Building & Building Improvement		\$34,034.74	
<b>MHCRC - Production Equipment</b>			
PS Production Equipment		\$50,000.00	
PM Production Equipment		\$30,000.00	
Studio Improvements		\$9,000.00	
CM Production Equipment		\$50,000.00	
CM Lost/Stolen		\$3,000.00	
Cohort Project		\$10,000.00	
JAMF Migration		\$15,000.00	
Storage Expansion		\$25,000.00	
UPS Upgrade/Replacement		\$15,000.00	
Totals MHCRC - Production Equipment		\$207,000.00	
<b>MHCRC - Computers</b>			
Coded Directly to Computers		\$20,000.00	
Totals MHCRC - Computer		\$20,000.00	
<b>MHCRC - Vehicles</b>			
Coded Directly to Vehicles		\$0.00	
Totals MHCRC - Vehicles		\$0.00	
<b>MHCRC - Office Equipment &amp; Furniture</b>			
Coded Directly to Office Equipment & Furniture			
Shed for equipment storage		\$400.00	
New Desk		\$1,149.00	
Totals MHCRC - Office Equipment & Furniture		\$1,549.00	
<b>MHCRC - Software &amp; Other Intangibles</b>			
Coded Directly to Software & Other Intangibles		\$60,000.00	
Project Ficus - Equarc		\$100,000.00	
Project Ficus - DJ		\$118,191.26	
Totals MHCRC - Software & Other Intangibles		\$278,191.26	
<b>MHCRC - CAP Wages</b>			
CAP Wages - Regular Staff		\$325,174.00	
CAP Wages - On-call Staff			
Totals MHCRC - CAP Wages		\$325,174.00	
<b>MHCRC - Capital Overhead</b>		\$152,814.00	
<b>Total Budgeted:</b>		\$1,018,763.00	

# Operating Budget Narrative

FY 2025 - 2026

## Overview

The Leadership Team proposes a balanced budget for FY 25-26 with no anticipated surplus. Significant cuts were necessary to achieve this net balance. At this time we cannot project sufficient revenues to provide for the typical 3% COLA increase, robust professional development, contractor expenses to support productions, or generous stipends for guest educators from our community.

## Revenue

Our proposed budget anticipates a drop in gross operating revenue of 4.05% (about \$126,351) in FY 25-26 compared to FY 24-25.

This is largely due to projections related to revenues received from the City of Portland. In FY25 we anticipated over \$300k in one-time revenue from technical services related to the City Charter reform. We are now in the process of negotiating a new “gavel to gavel” agreement with the City of Portland for the increased service effort accompanying the 12 member council structure. We have used a conservative revenue projection for this agreement in our draft budget \$276,414.28. If City Council maintains the highest frequency of planned meetings this revenue may go as high as \$353,000. We will amend our revenue projections after the first quarter of FY25-26.

We anticipate that the City of Portland’s budget process will allocate approximately \$1,053,540 (33.1% of applicable revenue) to Open Signal for the third of our five year grant agreement. This is the same amount as

FY 24 and FY 25. Due to budget shortfalls, we anticipate that the City will not provide a CPI/COLA increase to our annual operating grant for the second consecutive year. The cumulative impact of these deferred increases amount to a loss of approximately \$64,000 in FY 25-26 compared to the projections we made at the start of the contract in July 2023.

With increased communications and fundraising capacity we project that direct contributions from individuals and local businesses will increase by approximately 200% in FY 25-26, generating 2.5% of applicable revenue, foundation grant funding is projected to increase by 84%, due to new multi-year grants received in FY25, and the renewal of multi-year grants with cycles ending in FY26, generating over 11.8% of applicable revenue. Production services revenue is projected to be 10.5% lower than FY 24-25, generating 17.6% of applicable revenue.

## Operating Expenses

Gross operating expenses projected in the proposed budget represent a net decrease of .58% compared to the prior period. Reaching this net decrease was the result of difficult tradeoffs consisting of increases and decreases in different accounts/lines.

Our Personnel Expenses increased by \$118,721.05, but we made \$60,000 worth of cuts to our Contractors Expense (less money for guest speakers/teachers from our community, and HR, legal, production, marketing, and ADA contractors). In FY 24-25, Open Signal provided a 3% COLA for all employees, despite the fact that the City did not increase the grant award in alignment with the CPI. We are not able to project sufficient revenues to cover this difference for the upcoming fiscal year. The increases in salary expense come from raises based on

years of service, increased hourly rates for part-time production crew, and new staff positions compared to last year.

We also had to cut over \$30,000 of professional development expenses, including both individual training stipends and the annual Alliance for Community Media conference staff. We reduced planned spending on supplies and food and refreshments, while increasing the budget for repairs and maintenance of our new vehicles.

We hope to be able to reverse some of these cuts after the first quarter of the coming fiscal year when we amend/adjust our budget with final agreement on the revenues related to expanded City council production services. If and when increased revenues are secured, our priority will be to reinstate the COLA, followed by funding the Board reserve, contractors, and professional development, in that order.

# Open Signal Compensation Structure

## Information:

- When you get promoted to a different level your tiers reset.
- We will plan to have a 3% COLA raise annually on top of any tier changes. This is the average given by nonprofits. The COLA is contingent upon sufficient projected revenues annually.
- Raises happen at your anniversary date.

### Fiscal Year 23-24

	Tier 1 1-2 YRS	Tier 2 3+YRS; 3-5 YRS	Tier 3 6+ YRS; 6-11 YRS	Tier 4 12+YRS
Core	\$56,000.00	\$58,000.00	\$60,000.00	\$62,000.00
Conductive	\$61,000.00	\$63,000.00	\$65,000.00	\$67,000.00
Complex	--	\$80,250.00	\$82,250.00	\$84,250.00

### Fiscal Year 24-25

	Tier 1 1-2 YRS	Tier 2 3+YRS; 3-5 YRS	Tier 3 6+ YRS; 6-11 YRS	Tier 4 12+YRS
Core	\$57,680.00	\$59,740.00	\$61,800.00	\$63,860.00
Conductive	\$62,830.00	\$64,890.00	\$66,950.00	\$69,010.00
Complex	--	\$82,657.50	\$84,717.50	\$86,777.50

### Fiscal Year 25-26

	Tier 1 1-2 YRS	Tier 2 3+YRS; 3-5 YRS	Tier 3 6+ YRS; 6-11 YRS	Tier 4 12+YRS
Core	\$59,410.40	\$61,532.20	\$63,654.00	\$65,775.80
Conductive	\$64,714.90	\$66,836.70	\$68,958.50	\$71,080.30
Complex	--	\$85,137.23	\$87,259.03	\$89,380.83



Operating Budget

	Final FY 25-26	FY 25-26	FY 24-25	Difference \$	Rate Comparison
<b>Revenue</b>					
4000 Direct Contributions					
4010 Individual Contributions	\$ 30,810.00	\$ 30,810.00	\$ 21,583	\$ 9,227.00	142.75%
4030 Corporate Contributions	\$ 17,000.00	\$ 17,000.00	\$ 3,000	\$ 14,000.00	566.67%
4040 Federated Campaigns	\$ -	\$ -	\$ -	\$ -	
4050 Affiliates Contributions	\$ -	\$ -	\$ -	\$ -	
4060 Nonprofit & Foundation Contributions	\$ 31,800.00	\$ 31,800.00	\$ 1,800	\$ 30,000.00	1766.67%
4070 Legacies and Bequests	\$ -	\$ -	\$ -	\$ -	
<b>Total 4000 Direct Contributions</b>	<b>\$ 79,610.00</b>	<b>\$ 79,610.00</b>	<b>\$ 26,383</b>	<b>\$ 53,227.00</b>	<b>301.75%</b>
4200 Non-Government Grants					
4210 Grants without Restrictions	\$ 188,500.00	\$ 188,500.00	\$ 203,832	\$ (15,332.00)	92.48%
4220 Grants with Restrictions	\$ 188,000.00	\$ 188,000.00	\$ -	\$ 188,000.00	
<b>Total 4200 Non-Government Grant</b>	<b>\$ 376,500.00</b>	<b>\$ 376,500.00</b>	<b>\$ 203,832</b>	<b>\$ 172,668.00</b>	<b>184.71%</b>
4300 Government Grants					
4310 Federal Grants	\$ -	\$ -	\$ 155,000	\$ (155,000.00)	0.00%
4320 State Grants	\$ -	\$ -	\$ -	\$ -	
4331 Capital Local Grant Releases	\$ 1,018,763.00	\$ 1,018,763.00	\$ 1,128,344	\$ (109,581.00)	90.29%
4332 Operating Local Grants	\$ 1,053,543.00	\$ 1,053,543.00	\$ 1,053,543	\$ -	100.00%
<b>Total 4300 Government Grants</b>	<b>\$ 2,072,306.00</b>	<b>\$ 2,072,306.00</b>	<b>\$ 2,336,887</b>	<b>\$ (264,581.00)</b>	<b>88.68%</b>
5000 Government Contracts/Fees					
5010 Federal Contracts/Fees	\$ -	\$ -	\$ -	\$ -	
5020 State Contracts/Fees	\$ -	\$ -	\$ -	\$ -	
5030 Local Government Contracts/Fees	\$ 450,814.28	\$ 450,814.28	\$ 360,000	\$ 90,814.28	125.23%
<b>Total 5000 Government Contracts/Fees</b>	<b>\$ 450,814.28</b>	<b>\$ 450,814.28</b>	<b>\$ 360,000</b>	<b>\$ 90,814.28</b>	<b>125.23%</b>
5100 Program Sales & Fees					
5110 Program Service Fees	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	
5120 Membership Fees	\$ -	\$ -	\$ -	\$ -	
5130 Sponsorships	\$ -	\$ -	\$ -	\$ -	
5140 Production Services	\$ 107,000.00	\$ 107,000.00	\$ 250,000	\$ (143,000.00)	42.80%
5150 Studio Rentals	\$ 3,000.00	\$ 3,000.00	\$ 1,000	\$ 2,000.00	300.00%
<b>Total 5100 Program Sales &amp; Fees</b>	<b>\$ 113,500.00</b>	<b>\$ 113,500.00</b>	<b>\$ 251,000</b>	<b>\$ (137,500.00)</b>	<b>45.22%</b>
5400 Revenue From Sales					
5410 Non-inventory Sales	\$ 6,500.00	\$ 6,500.00	\$ 7,800	\$ (1,300.00)	83.33%
5420 Inventory Sales	\$ 2,020.00	\$ 2,020.00	\$ 200	\$ 1,820.00	1010.00%
5430 Cost of Goods Sold	\$ (1,700.00)	\$ (1,700.00)	\$ (1,000)	\$ (700.00)	170.00%
5440 Asset Sales	\$ -	\$ -	\$ 42,500	\$ (42,500.00)	0.00%
<b>Total 5400 Revenue From Sales</b>	<b>\$ 6,820.00</b>	<b>\$ 6,820.00</b>	<b>\$ 49,500</b>	<b>\$ (41,380.00)</b>	<b>13.78%</b>
5800 Special Events					
5810 Non-Gift Revenue	\$ 200.00	\$ 200.00	\$ 300	\$ (100.00)	66.67%
5820 Gift Revenue	\$ 1,700.00	\$ 1,700.00	\$ 250	\$ 1,450.00	680.00%
5830 In-Kind Donations	\$ -	\$ -	\$ -	\$ -	
5840 In-Kind Expenses	\$ -	\$ -	\$ -	\$ -	
5850 Silent Auction Sales	\$ -	\$ -	\$ -	\$ -	
<b>Total 5800 Special Events</b>	<b>\$ 1,900.00</b>	<b>\$ 1,900.00</b>	<b>\$ 550</b>	<b>\$ 1,350.00</b>	<b>345.45%</b>
5890 Special Events - Direct Costs					
5891 Facilities	\$ -	\$ -	\$ (600)	\$ 600.00	0.00%
5892 Food/Beverage	\$ (1,500.00)	\$ (1,500.00)	\$ (1,900)	\$ 400.00	78.95%
5893 Entertainment	\$ -	\$ -	\$ (1,450)	\$ 1,450.00	0.00%
5894 Other	\$ (1,500.00)	\$ (1,500.00)	\$ -	\$ (1,500.00)	
<b>Total 5890 Special Events - Direct Costs</b>	<b>\$ (3,000.00)</b>	<b>\$ (3,000.00)</b>	<b>\$ (3,950.00)</b>	<b>\$ 950.00</b>	<b>75.95%</b>
<b>NET FOR SPECIAL EVENTS</b>	<b>\$ (1,100.00)</b>	<b>\$ (1,100.00)</b>	<b>\$ (3,400)</b>	<b>\$ 400.00</b>	<b>32.35%</b>
5999 Misc. Revenue					
5999 Misc Revenue	\$ -	\$ -	\$ -	\$ -	
<b>Total 5999 Misc Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Revenue</b>	<b>\$ 3,098,450.28</b>	<b>\$ 3,098,450.28</b>	<b>\$ 3,224,202.00</b>	<b>\$ (126,351.72)</b>	<b>96.10%</b>
<b>Expenditures</b>					
7000 Grants & Direct Assistance					
7010 Grants to Individuals	\$ -	\$ -	\$ 1,000	\$ (1,000.00)	0.00%
7020 Grants to Domestic Organizations	\$ -	\$ -	\$ -	\$ -	
7030 Grants to Foreign Organizations	\$ -	\$ -	\$ -	\$ -	
<b>Total 7000 Grants &amp; Direct Assistance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ (1,000.00)</b>	<b>0.00%</b>
7200 Salaries & Related Expenses					
7210 Salaries & Wages	\$ 1,371,445.00	\$ 1,371,445.00	\$ 1,347,939	\$ 23,506.16	101.74%
7215 Salaries & Wages - On Call	\$ 198,278.71	\$ 198,278.71	\$ 150,840	\$ 47,438.71	131.45%
7220 401k/403b Contributions	\$ 56,357.80	\$ 56,357.80	\$ 57,071	\$ (713.40)	98.75%
7230 Employee Benefits	\$ 259,487.83	\$ 259,487.83	\$ 235,987	\$ 23,500.45	109.96%
7240 Payroll Taxes	\$ 177,249.40	\$ 177,249.40	\$ 155,116	\$ 22,133.90	114.27%
7250 Payroll Service Fees	\$ 45,120.00	\$ 45,120.00	\$ 45,000	\$ 120.00	100.27%
7260 Paid Time Off	\$ -	\$ -	\$ -	\$ -	
7290 Workers Comp	\$ 9,700.00	\$ 9,700.00	\$ 9,700	\$ -	100.00%
<b>Total 7200 Salaries &amp; Related Expenses</b>	<b>\$ 2,117,638.75</b>	<b>\$ 2,117,638.75</b>	<b>\$ 2,001,653</b>	<b>\$ 115,985.83</b>	<b>105.79%</b>
7500 Contract Service Expenses					
7510 Contractors - General	\$ 77,997.97	\$ 77,997.97	\$ 95,108	\$ (17,110.03)	82.01%
7515 Production & Crew	\$ 1,600.00	\$ 1,600.00	\$ 16,995	\$ (15,395.00)	9.41%
7520 Accounting	\$ 75,040.00	\$ 75,040.00	\$ 74,290	\$ 750.00	101.01%
7530 Attorney & Legal	\$ 6,000.00	\$ 6,000.00	\$ 16,240	\$ (10,239.96)	36.95%
7540 IT Consultant	\$ -	\$ -	\$ -	\$ -	
7550 Marketing Consultant	\$ 5,250.00	\$ 5,250.00	\$ 11,525	\$ (6,275.00)	45.55%
7560 ADA Services	\$ 7,600.00	\$ 7,600.00	\$ 11,447	\$ (3,846.78)	66.39%
7570 HR Services	\$ 5,000.00	\$ 5,000.00	\$ 10,600	\$ (5,600.00)	47.17%
<b>Total 7500 Contract Service Expenses</b>	<b>\$ 178,487.97</b>	<b>\$ 178,487.97</b>	<b>\$ 236,205</b>	<b>\$ (57,716.77)</b>	<b>75.56%</b>
8100 Non-personnel Expenses					
8110 Supplies	\$ 8,840.00	\$ 8,840.00	\$ 17,655	\$ (8,815.30)	50.07%
8115 Food & Refreshments	\$ 23,056.00	\$ 23,056.00	\$ 26,425	\$ (3,369.00)	87.25%
8120 Telephone & Internet	\$ 64,803.96	\$ 64,803.96	\$ 48,914	\$ 15,890.38	132.49%
8130 Postage & Shipping	\$ 1,185.00	\$ 1,185.00	\$ 884	\$ 301.00	134.05%
8140 Equipment Rental	\$ 1,000.00	\$ 1,000.00	\$ 500	\$ 500.00	200.00%
8150 Software & Hardware < \$1,000	\$ 20,843.50	\$ 20,843.50	\$ 54,830	\$ (33,986.50)	38.01%
8155 Small Tools < 1,000	\$ 14,792.00	\$ 14,792.00	\$ 40,000	\$ (25,208.00)	36.98%



Operating Budget

Final FY 25-26	FY 25-26	FY 24-25	Difference \$	Rate Comparison
8160 Printing & Copying	\$ 3,955.00	\$ 1,800	\$ 2,155.00	219.72%
8170 Subscriptions	\$ 259.00	\$ 3,280	\$ (3,021.00)	7.90%
8180 Equipment Repairs & Maintenance	\$ 2,495.00	\$ 5,000	\$ (2,505.00)	49.90%
8190 Depreciation & Amortization	\$ 611,279.64	\$ 611,280	\$ 0.03	100.00%
<b>Total 8100 Non-personnel Expenses</b>	<b>\$ 752,509.10</b>	<b>\$ 810,567</b>	<b>\$ (58,058.39)</b>	<b>92.84%</b>
8200 Facility Expenses				
8210 Office & Storage Rent	\$ -	\$ -	\$ -	-%
8220 Utilities	\$ 51,815.68	\$ 48,225	\$ 3,590.48	107.45%
8230 Facility Repairs & Maintenance	\$ 17,736.80	\$ 20,462	\$ (2,725.00)	86.68%
8290 Depreciation & Amortization	\$ 105,809.76	\$ 105,810	\$ (0.05)	100.00%
<b>Total 8200 Facility Expenses</b>	<b>\$ 175,362.24</b>	<b>\$ 174,497</b>	<b>\$ 865.43</b>	<b>100.50%</b>
8300 Travel & Conference Expenses				
8310 Transportation	\$ 100.00	\$ 600	\$ (500.00)	16.67%
8320 Airfare	\$ 1,100.00	\$ 4,100	\$ (3,000.00)	26.83%
8330 Meals	\$ 368.00	\$ 4,755	\$ (4,387.00)	7.74%
8340 Hotels & Lodging	\$ 900.00	\$ 9,600	\$ (8,700.00)	9.38%
8350 Conference Registration Fees	\$ -	\$ 2,200	\$ (2,200.00)	0.00%
8360 Vehicles (Gas & Repairs)	\$ 9,820.00	\$ 7,800	\$ 2,020.00	125.90%
8370 Parking & Mileage	\$ 3,240.00	\$ 3,340	\$ (100.00)	97.01%
<b>Total 8300 Travel &amp; Conference Expenses</b>	<b>\$ 15,528.00</b>	<b>\$ 32,395</b>	<b>\$ (16,867.00)</b>	<b>47.93%</b>
8400 Other Program Specific Expenses				
8410 Disability Accommodations/Accessibility	\$ 500.00	\$ 2,000	\$ (1,500.00)	25.00%
8420 Marketing	\$ 2,700.00	\$ 7,250	\$ (4,550.00)	37.24%
<b>Total 8400 Other Program Specific Expenses</b>	<b>\$ 3,200.00</b>	<b>\$ 9,250</b>	<b>\$ (6,050.00)</b>	<b>34.59%</b>
8500 Other Expenses				
8510 Interest Expense	\$ -	\$ -	\$ -	
8520 Insurance - Non-employee Related	\$ 66,724.12	\$ 45,336	\$ 21,388.12	147.18%
8530 Membership Dues - Organization	\$ 1,774.00	\$ 2,549	\$ (775.00)	69.60%
8540 Staff & Volunteer Training	\$ 4,500.00	\$ 19,000	\$ (14,500.00)	23.68%
8550 Bank Fees	\$ 2,160.00	\$ 2,160	\$ -	100.00%
8560 Merchant Fees	\$ 4,200.00	\$ 6,000	\$ (1,800.00)	70.00%
8570 Recruitment	\$ -	\$ 500	\$ (500.00)	0.00%
8580 Business Taxes & Licensing Fees	\$ 2,127.00	\$ 4,613	\$ (2,486.00)	46.11%
8590 Other Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	
8595 Staff Appreciation	\$ 3,278.00	\$ 2,676	\$ 602.00	103.54%
<b>Total 8500 Other Expenses</b>	<b>\$ 85,763.12</b>	<b>\$ 82,834</b>	<b>\$ 2,929.12</b>	
<b>Total Expenditures</b>	<b>\$ 3,328,489.18</b>	<b>\$ 3,348,401</b>	<b>\$ (19,911.78)</b>	<b>99.41%</b>
<b>Net Operating Revenue</b>	<b>\$ (230,038.90)</b>	<b>\$ (124,199)</b>	<b>\$ (106,439.94)</b>	<b>185.22%</b>
9000 Restricted Revenue				
9010 Restricted Contributions	\$ -	\$ -	\$ -	
9020 Restricted Grants	\$ -	\$ -	\$ -	
9030 Release from Restrictions	\$ (187,000.00)	\$ (155,000)	\$ (32,000.00)	120.65%
<b>Total 9000 Restricted Revenue</b>	<b>\$ (187,000.00)</b>	<b>\$ (155,000)</b>	<b>\$ (32,000.00)</b>	<b>120.65%</b>
9100 Donated Goods & Services Revenue				
9110 In-Kind Professional Services	\$ -	\$ -	\$ -	
9120 In-Kind Use of Facilities	\$ -	\$ -	\$ -	
9130 In-Kind Goods	\$ -	\$ -	\$ -	
<b>Total 9100 Donated Goods &amp; Services Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
9200 Investment Activity				
9210 Interest	\$ 18,480.00	\$ 24,000	\$ (5,520.00)	77.00%
9220 Dividends	\$ -	\$ 481	\$ (481.00)	0.00%
9230 Unrealized Gain(Loss)	\$ -	\$ -	\$ -	
9240 Realized Gain(Loss)	\$ -	\$ -	\$ -	
9250 Investment Fees	\$ -	\$ -	\$ -	
<b>Total 9200 Investment Activity</b>	<b>\$ 18,480.00</b>	<b>\$ 24,481</b>	<b>\$ (6,001.00)</b>	<b>75.49%</b>
9300 Other Income				
9310 Other Miscellaneous Income	\$ -	\$ 500	\$ (500.00)	0.00%
9320 Gain/Loss on Sale of Fixed Assets	\$ -	\$ -	\$ -	
<b>Total 9300 Other Income</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ (500.00)</b>	<b>0.00%</b>
9400 Donated Goods & Services Expense				
9410 In-Kind Professional Services - Expense	\$ -	\$ -	\$ -	
9420 In-Kind Use of Facilities - Expense	\$ -	\$ -	\$ -	
9430 In-Kind Goods - Expense	\$ -	\$ -	\$ -	
9440 Depreciation on Donated Goods	\$ -	\$ -	\$ -	
<b>Total 9400 Donated Goods &amp; Services Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Other Income &amp; Expenses</b>	<b>\$ (168,520.00)</b>	<b>\$ (130,019)</b>	<b>\$ (28,961.75)</b>	<b>129.61%</b>
Reserved for Fixed Asset Purchases	\$ (505,530.50)	\$ (617,866)		81.82%
<b>Total Operating Balance (Deficit)</b>	<b>\$ (904,089.40)</b>	<b>\$ (872,083.96)</b>	<b>\$ (872,083.96)</b>	<b>103.67%</b>
Depreciation & Amortization	\$ 717,089.40	\$ 717,089	\$ (904,089.40)	100.00%
Surplus (Deficit): w/out Asset Depreciation Expen:	\$ (187,000.00)	\$ (154,995)	\$ (1,911,575.05)	120.65%
Planned Deficit to spend down multi-year grant(s)	\$ (187,000.00)	\$ (155,000)		120.65%
<b>(Excess Deficit) or Surplus</b>	<b>\$ 0.00</b>	<b>\$ 5</b>		<b>0.05%</b>