

KZYG 25-26 Approved Budget

(new chart of accounts will be added once finalized)

	25-26 approved budget	notes for 25-26 budget	**Annualized based on actuals thru Month 8	Actuals through June 20, 2024
REVENUE				
MEMBERSHIP REVENUE				
Pledge drives	\$235,000	Pledge Drives 2 pr yr @\$85 ea + 1@ \$65K	\$188,342	Revenues
YE Membership and appeal	\$65,000			Donations \$366,560
		200 New Members (based on info from Steve) @ \$75 ea About \$8000 per month 25% membership fee hike on auto renewals.	\$94,967	Fundraising Events \$27,102
New members	\$15,000			Dividend Income / Royalties \$5,943
Sustaining auto renewals	\$98,400			Underwriting \$73,066
Membership fee hike	\$24,600			Underwriting Trades \$34,163
DONATIONS (other than membership)				
Foundations	\$10,000	Non Grant gifts/Unrestricted grants \$2700 ytd (July 24 - June 25)		CPB Unrestricted Grants \$133,081
Vehicle donations	\$3,000			CPB Restricted Grants \$37,664
Individual donations	\$15,000			Other Grants \$103,989
DAF/RMD	\$25,000	Donor Advised Funds/IRA distributions		Forgiveness-Programming P. \$4,259
FUNDRAISING EVENTS				
Concerts	\$6,827	Oak and Thorn	\$23,282	Total Operating Revenues \$785,826
other events	\$5,396	includes a 25% increase of actual		Expenses
OTHER REVENUE				
Change in investment value	\$2,000		\$1,698	Advertising \$5,700
				Bank & Finance Charges \$9,108
				Board of Directors -
				Equipment & Supplies \$13,262
				Dues & Subscriptions \$25,173
				Equipment Rental \$2,089

Interest and dividen income	\$120
Undewriting	\$101,250
UW Trades	\$5,200
CPB Unrestricted	\$0
CPB Restricted	\$0
Other restricted grants	\$20,000
From reserves	\$20,000
TOTAL REVENUES	\$651,793

EXPENSES

Advertising/Promotion-Admin	\$1,000
Advertising/Promotion-Fundrsng	\$2,000
Advertising/Promotion-UW/GS	\$100
Bank Charges-Admin	\$575
Bank Charges-Fundrsng	\$12,000
Board of Directors Expenses-Admin	\$1,500
Board Election Expenses-Admin	\$0
Supplies/Small Equipment-Admin	\$1,500
Supplies/Small Equipment-B/C	\$12,000
Supplies/Small Equipment-FR	
Supplies/Small Equipment-P/P	\$320
Supplies/Small Equipment-UW/GS	
Supplies/Small Equipment-PI/P	\$1,000
Dues & Subscriptions-Admin	\$2,500
Dues & Subscriptions-B/C	\$10,250
Dues & Subscriptions-F/R	\$7,000
Dues & Subscriptions-P/P	\$6,000
Dues & Subscriptions-U/W	\$120

<i>requires move to high interest acct?</i>	\$113
<i>25% Increase starting in Jan. zeros out against trade expenses</i>	\$76,619
	\$134,830
	\$24,770
<i>Community Foundation, etc</i>	\$40,694
	\$0
<i>reflects lower b/c of conversion to paid UW</i>	
	\$7,050
	\$45
<i>inc with increase revenue of 25%.</i>	\$750
	\$8,954
<i>election year + incidentals. Look into online voting</i>	
<i>See above</i>	
<i>None is grant funded</i>	\$2,012
	\$11,288
	\$190
	\$591
<i>SAGE., Zoom, etc. Re: QB, see line 81 below</i>	\$3,750
<i>ENCO, DAD, NFCB, NPR Digital, Annual LogMeIn</i>	\$15,375
<i>Allegiance , MailChimp (Fee increase to \$100/mo)</i>	\$10,500
<i>PRX Membership / Transistor FM</i>	\$9,000
	\$180

<i>Fundraising</i>	\$15,750
<i>Insurance</i>	\$16,286
<i>Interest Expense</i>	-
<i>Legal & Professional Fees</i>	\$26,066
<i>Miscellaneous</i>	\$136
<i>Employee Wages</i>	\$395,639
<i>Employee Benefits</i>	\$40,773
<i>Postage & Delivery</i>	\$2,333
<i>Premiums & Incentives</i>	\$7,300
<i>Programming</i>	\$59,276
<i>Rent</i>	\$61,920
<i>Repairs & Maintenance</i>	\$7,364
<i>Telephone, Internet & ISDN</i>	\$32,283
<i>Travel & Entertainment</i>	\$4,117
<i>Utilities</i>	\$9,877
<i>Depreciation</i>	\$17,550
Total Operating Expenses	\$752,003
Net Operating Surplus / <D	\$33,823

Dues & Subscriptions-PI/P			\$0
Equipment Rental-Admin	\$2,128	<i>copier</i>	\$1,338
Equipment Rental B/C			
Fundraising Expenses-Admin	\$0		
Fundraising Expenses-F/R	\$10,000	<i>extra pledge drive</i>	\$7,448
Fundraising Expenses-UW/GS			
Insurance-Admin	\$16,300	<i>assumes in crease for Philo coverage</i>	\$16,239
Insurance-F/R	\$2,000		
Interest Expense-Admin			
Licenses and Permits-Admin	\$100		\$47
Meals & Lodging-Admin	\$700		\$1,229
Meals & Lodging-B/C	\$1,500	<i>Eddie NFCB</i>	
Meals & Lodging-F/R			
Office Supplies-Admin	\$1,500		\$3,107
Office Supplies-B/C	\$300		\$77
Office Supplies-F/R	\$300		\$150
Office Supplies-UW/GS	\$200		
Office Supplies-PI/P	\$250		
Postage and Delivery FR	\$2,400		\$2,261
Premium incentives- fundraising	\$1,500		\$2,129
Printing - Fundriasing	\$1,500		\$2,702
Printing - UW	\$0		\$345
Professional development	\$500	<i>Eddie to NFCB in 25/26</i>	
Accounting Fees - Audit	\$7,560		\$10,800
payroll Services	\$2,400	<i>\$200 per month</i>	\$2,462
Legal and Professional fees - admin	\$1,200		\$4,710
Contractors			\$12,740
Fiscal Contractor	\$22,000	<i>EB, includes QBO subscription</i>	
Social Media	\$6,000	<i>Ranchomattic</i>	
Web/Graphics	\$5,000	<i>Lemon Fresh(Design (webpage, newsletter campaign, misc)</i>	
IT	\$1,000	<i>Phillip - Respectech</i>	

Brian Henry - Engineer	\$3,500		\$3,873
Audit - SW	\$720	24 hrs @\$30 per hour	
News Collaborator	\$10,000	News Partner to fill news gap	
		add separate COA for Stringers	
Stringers	\$4,300		\$6,450
Programming fees	\$40,704	PRX, Pacifica, NPR w waiver	\$40,694
CPB CS Grant - Restricted	\$0		\$44,835
philo rent 3% increase	\$14,000		\$12,770
event rental	\$500		
tower rent w 5% increase	\$43,000		\$41,462
Repairs & Maint			
91.5 xxxx	\$5,000	Signal dropping out. Need to install microwave amplifiers at cold springs transmitter	
quonset hut	\$5,000	Replace the enclosure on Bald Hill for 88.1	
		Addressing general deferred tower maintenance and equipment to monitor transmitters remotely and in real time. Need to add internet at the sites, per FCC requirement. This item is padded to cover a catastrophic tower failure, which would take precedence over the deferred maintenance issues.	
tower maintenance	\$20,000		
tie-line repair	\$1,800		
Philo Decommissioning costs	\$5,000	removal of rail car	
Satellite Interconnect Fee	\$11,600		\$11,598
misc repairs & maint	\$8,000		\$3,956
Taxes-Admin	\$100		
Taxes-B/C	\$1,800	property taxes philo (we pay per lease agreement)	\$1,221
telecom	\$20,420		\$20,168

Travel and Lodging	\$2,000
mileage reimbursement	\$500
Utilities - Admin	\$12,500
Utilites - Broadcast	\$950
Utilities - Clay (city of Ukiah)	\$3,560
Depreciation-B/C	\$12,250
Depreciation-P/P	\$5,300

\$2,540

\$12,450

\$936

Clay St Utilities 4 mo @ \$230 + 8 mo @ \$330

\$12,251

\$5,300

PERSONNEL COSTS

WAGES	\$231,960
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All staff wages based on 26 pay periods per yr

\$376,688

HEALTH STIPEND + Dental	\$23,157
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Dental only. In prior bookkeeping system health stipend was included in wages total, now added to overall health benefit, which is compromised of dental + health stipend

\$5,922

OTHER BENEFITS	\$19,394
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Workers Comp, taxes, SSI, etc.

\$33,054

TOTAL OPERATING EXPENSES \$651,218

Net Operating Surplus/<deficit> \$575

****Annualized numbers are a helpful tool to extrapolate out exense projections based on actuals, spread out over 12 months. In this case the actuals used for these calculations were as of Month Eight of the year (Feb). For some items annualizing is not helpful because these expenses do not occur monthly. Employee wages, for example, are not calculated on a monthly basis but on 26 pay periods.**

**KEY for OUTGOING SAGE
DEPARTMENT CODES**

UW	Underwriting
BC	Broadcasting
	Public Information Programming
PI/P	(news)
PP	Programming
GS	Grant Soliciation
FR	Fundraising