Building and Managing a Planning District Commission Budget

Chip Boyles, Executive Director, George Washington Regional Commission

November, 2025

Agenda

BUILDING A BUDGET

- Board Roles
  - Strategic Plan
  - Annual Budget
    - Budget vs Accounting
- Traditional vs Zero Based Budgeting
- Budget Timeline
  - Establish Local Government Rates
  - Approve Budget

MANAGING A BUDGET

- Working Budget
- Amending Budget vs Variances
- Budget – Plan and prioritize the organizational needs
- Q&A

Board Roles Include

- Setting the direction of the PDC
  - [Strategic Plan]
    - [Strategic Plan Adaptability]
  - Budget Approval
    - Prioritizes Direction
  - Financial Accountability and Sustainability

(Budgeting vs Accounting)

Baton Rouge City Councilman, “Bones” Addison, “if you aren’t willing to spend money on it, it isn’t a priority”!

Annual Budget Process

- Never Ending – Constantly using working budget to plan for next year's budget
- August/September – Board approval of local government contribution rate request

GEORGE WASHINGTON
REGIONAL COMMISSION

RESOLUTION NO. 26-02

APPROVING THE GEORGE WASHINGTON REGIONAL COMMISSION FY26 ANNUAL DUES STRUCTURE

WHEREAS, the George Washington Regional Commission ("the Commission") is the Planning District Commission serving the City of Fredericksburg and Caroline, King George, Spotsylvania and Stafford counties, known together as Planning District 16; and

WHEREAS, the Commission must submit FY27 local funding requests to the member jurisdictions by October 20, 2025; and

WHEREAS, each year the Commission's member localities contribute annual dues, which are core funds that are used to match state, federal, and other grants, leveraging $19.00 in other FY26 funding for every $1 in annual dues contributed; and

WHEREAS, the current per capita FY26 rate of $.7401 was increased from the FY09-FY24 rate of $0.6433 beginning with FY25 for an average rate increase of 1% per year; and

WHEREAS, increasing match requirements for state and federal grants, general operations inflation and ability to fund non-grant funded projects require additional funding above the current per capita rate and beyond the current per capita population increases; and

WHEREAS, current budgeted revenue sources allows the GWRC to continue to build toward its financial goals of adequate cash reserves for ongoing monthly cash flow needs; and

WHEREAS, GWRC staff recommends a 2% per capita rate increase for FY27 to $0.7549; and

WHEREAS, a 2% increase continues an average of a 1% rate increase per year established with the FY2007 budget; and

WHEREAS, GWRC staff intends to first review an ongoing 1% rate increase each future fiscal year to present to the Commission for considerations; and

WHEREAS, the GWRC annually requests local funding of $10,000 for urban jurisdictions and $5,000 for rural jurisdictions for unsheltered housing assistance; and

WHEREAS, the Commission asked for inclusion in the FY27 budget request funding for annual regional legislative lobbying, information sharing and advocacy through a lobbyist consultant estimated at an annual cost of $50,000 per year; and

GEORGE WASHINGTON
REGIONAL COMMISSION

FY26 Operating Budget

April 28, 2025

Annual Budget Process

- January – Begin working with staff and Executive Committee on next year’s budget
  - Traditional vs Zero Based Budgeting
- April – Introduce draft budget to Board
- May – Ask for approval of Budget
- June – fall back month to approve
- July 1 – Implement budget

Managing your budget

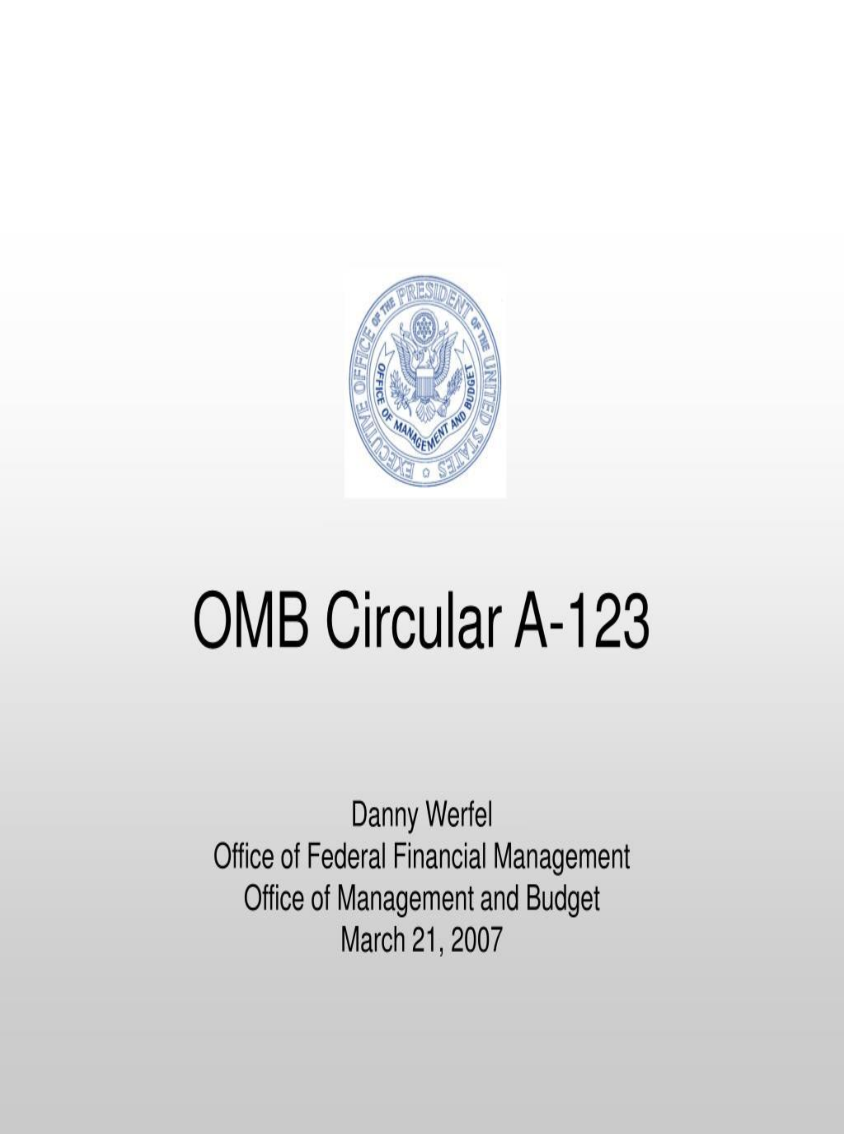
- July – Monthly Reporting to Board
- August - monthly working budget
  - Amending vs Variances
  - Quarterly review with staff
- November – Annual Financial Report (Audit)

FY26 Working Budget VAPDC • Saved

Indirect		FY25 Adopted Budget	FY25 YTD Actuals	FY24 Actuals	FY26 Working Budget	Remainder		
REVENUE								
43410	Federal	$0	$0	$0	$0	$0		
43420	State	$0	$0	$0	$0	$0		
43430	Local Dues - Carryover	$0	$0	$0	$0	$0		
43430	Local Dues - Current	$0	$0	$0	$0	$0		
43440	Other - Local	$0	$0	$0	$0	$0		
43475	Other - Non-Local	$0	$0	$0	$0	$0		
	Total Revenue	**$0**	**$0**	**$0**	**$0**	**$0**		
EXPENDITURES							Spent	Remaining
70025	Salaries	$293,571	$152,591	$270,496	$310,085	$157,494	49%	51%
75030	Fringe Benefits	$171,682	$95,487	$155,532	$192,390	$96,903	50%	50%
70100	Occupancy Expenses	$83,727	$45,595	$82,113	$88,733	$43,138	51%	49%
70225	Telephone & Internet	$9,692	$4,779	$9,341	$9,864	$5,085	48%	52%
70250	IT Equipment Rental	$29,211	$14,503	$25,962	$35,844	$21,341	40%	60%
70275/70465	Capital Expenditures/Depreciation E	$5,288	$0	$0	$5,822	$5,822	0%	100%
70290	Equipment Purchases	$5,000	$4,198	$3,110	$4,000	-$198	105%	-5%
70300	Office Supplies	$9,442	$4,894	$6,909	$8,772	$3,878	56%	44%
70325	Postage, Shipping & Delivery	$934	$486	$740	$956	$470	51%	49%
70330	Newspaper Subscriptions	$672	$355	$327	$732	$377	48%	52%
70340	Memberships	$9,138	$3,840	$6,778	$9,918	$6,078	39%	61%
70350	Professional Services	$36,535	$27,535	$39,595	$37,351	$9,816	74%	26%
70355	Moving Expenses	$0	$0	$0	$0	$0		
70360	Meeting Expenses	$5,140	$3,192	$3,903	$7,452	$4,260	43%	57%
70370	Conferences & Training	$2,600	$617	$4,200	$2,940	$2,323	21%	79%
70380	Travel	$9,960	$2,962	$4,736	$9,960	$6,998	30%	70%
70400	Insurance	$2,574	$1,825	$3,017	$3,074	$1,249	59%	41%
70450	Bank Fees	$1,599	$245	$405	$1,488	$1,243	16%	84%
70460	Public Relations	$0	$70	$529	$0	-$70		
70470	Indirect Consultant Services	$0	$1,245	$397	$0	-$1,245		
70490	Contingency	$0	$0	$0	$0	$0		

Last Updated	Start Date	End Date
Quickbooks	7/1/2024	12/31/2025
Clockwise	N/A	N/A

100 | Econ Dev | 200 Total | 200b | 200j | 200k | 200l | 200n | 200o | 200q | 200r | 200s | 200t | 200u | 200v | 200w | 200x | 200y | 200z | 200aa | 200ab | 200ac | 200ad | 200ae | 200af | 200



What NOT to do

- Have Director or Finance report hours only according to available program funds
- Don’t add unknown revenues to balance the budget
- Don’t pass a budget and forget about it
- Don’t change your budget without Board approval
- Do have written policies for budgetary expense approvals, etc.
- Utilize your financial auditor for guidance
- Stay abreast of GASB changes
- Constantly review funding agreements and for financial and procurement requirements including OMB’s Super Circular

Questions?

vapdc
virginia association of planning district commissions