

ANC1D Budget for Fiscal Year FY2010

November 17, 2009: Jack showed the proposed budget for FY2010, very slightly revised from the budget shown at the October 20 meeting:

La Casa rent:	\$600
Printing & copying:	\$400
Purchase of service:	\$7480
Office supplies:	\$75
Equipment purchase:	\$1200
Grants:	\$5000
Petty cash:	\$120
Bank charges:	\$60
Other:	\$1400
Total	\$16335.00

The “purchase of service” amount was increased by \$1200 to include \$100 per month for Spanish interpreting services. The sum of \$16335 is slightly in excess of the ANC1D annual allotment of \$16175. *Budget approved by 4 to 0 vote.*

DC Code § 1-309.10(n): Each Commission shall develop an annual fiscal year spending plan budget for the upcoming fiscal year within 60 days of notification of the amount of the Commission's annual allotment. Prior to adoption of the budget at a public meeting, the Commission shall present the budget at a public meeting of the Commission to elicit comments from the residents of the Commission area.

Detail:

On October 9, 2009, this ANC was notified of its FY2010 allotment: \$16,175.40. That started the “spending plan budget” clock. On October 20, a budget plan was presented to the public at the regularly scheduled monthly meeting. This table lists the actual ANC1D expenditures in FY2008, the budget planned for FY2009, the actual expenditures in FY2009, and then a proposed budget for FY2010.

		FY08 actual	FY09 budget	FY09 actual	FY010 est
District Allotment(s)		\$13,303.27	\$17,526.80	\$17,439.82	
Interest Income		\$0.00		\$8.08	
Other Deposits		\$0.00		\$0.00	
Transfer(s) from Savings Account		\$0.00		\$0.00	
Total Receipts					
	Annual cash received	\$13,303.27	\$17,526.80	\$17,447.90	\$16,175.40
Disbursements:					
Net Salaries & Wages		\$0.00	\$0.00	\$0.00	\$0.00

Workers Compensation		\$0.00	\$0.00	\$0.00	\$0.00
Insurance		\$0.00	\$0.00		\$0.00
A.	Health	\$0.00		\$0.00	
B.	Casualty/Property	\$0.00		\$0.00	
Total Federal Wage Taxes Paid		\$0.00	\$0.00	\$0.00	\$0.00
DC/State Income Taxes Paid		\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Taxes Paid		\$0.00	\$0.00	\$0.00	\$0.00
Tax Penalties Paid		\$0.00	\$0.00	\$0.00	\$0.00
Local Transportation		\$0.00	\$0.00	\$0.00	\$0.00
Office Rent		\$550.00	\$600.00	\$450.00	\$600.00
Telephone Service		\$0.00	\$0.00	\$0.00	\$0.00
Postage & Delivery		\$0.00	\$0.00	\$0.00	\$0.00
Utilities		\$0.00	\$0.00	\$0.00	\$0.00
Printing & Copying		\$0.00	\$400.00	\$367.30	\$400.00
Flyer Distribution		\$0.00	\$0.00	\$0.00	\$0.00
Purchase of Service		\$9,461.98	\$28,669.41	\$14,400.76	\$7,480.00
Office Supplies		\$37.97	\$75.00	\$0.00	\$75.00
Office Equipment				\$0.00	
A.	Rental	\$0.00		\$0.00	
B.	Purchase	\$146.04	\$500.00	\$104.98	\$1,200.00
Grants		\$0.00	\$5,000.00	\$0.00	\$5,000.00
Training		\$0.00	\$0.00	\$0.00	\$0.00
Petty Cash Reimbursement		\$0.00	\$120.00	\$126.58	\$120.00
Transfer(s) to Savings		\$0.00	\$0.00	\$0.00	\$0.00
Bank Charges		\$47.00	\$60.00	\$20.00	\$60.00
Other		\$1,392.15	\$500.00	\$1,414.85	\$1,400.00
Total Disbursements		\$11,635.14	\$35,924.41	\$16,884.47	\$16,335.00
compare allotment		\$13,303.27	\$17,526.80	\$17,439.82	\$16,175.40
surplus/deficit		\$1,668.13	-\$18,397.61	\$563.43	-\$159.60

Certain entries in the FY2010 budget call for explanation. The “purchase of service” entry amounts to almost half the total, because paying any contractor for a year's work, even part-time, is a large expense. Below is a table listing the estimated contractor expenses for FY2010:

Tony Grillo (posters)	\$1,200.00	
Bill Boteler	\$520.00	to 12/31/09
staff, future	\$1,560.00	
legal	\$1,800.00	to 12/31/09
legal, future	\$1,200.00	
interpreting	\$1,200.00	
	=====	
Total	\$7,480.00	

The entry for Tony Grillo is for twice-monthly putting up 24 posters around the neighborhood, as is required as one of our means of public notification of meetings. Bill Boteler provides general staff support, most significantly concerning ANC1D's FY09 grants program. This entry is the maximum that he would earn under the current contractual arrangement through the end of the calendar year 2009. This one-quarter sum was taken as an estimate for the three quarters of calendar 2010 to come. The “legal” amount is the maximum allotted for legal advice from Rob Waldeck, who has been assisting ANC1D in the field of liquor license regulations. As a truly rough guess at future legal costs, I took Rob's compensation for the most recent quarter (\$1200), for just one quarter of calendar 2010. That is, this implies zero legal costs after March, 2010.

The entry for “interpreting” covers the current informal arrangement for Lorena Mejia, of the Latino Association of Mount Pleasant, to provide Spanish interpreting at two meetings a month.

The total cost for “personal services” of \$7480 is less than we have paid out in past years, and this category is one that will have to be watched closely. Cost overruns can be tolerated if they are one-time “capital” expenditures, rather than ongoing expenses.

The “other” category requires some explanation. The FY2009 total is as follows:

10/7/2008	US Postal Service	\$240.00	mailbox rental
11/11/2008	Neil Richardson	\$191.46	refreshments for ANC Parking Forum
12/17/2008	Patrick Cullinan	\$75.00	Grant reviewing
12/17/2008	Erin Argueta	\$75.00	Grant reviewing
12/17/2008	Anita Levy	\$75.00	Grant reviewing
1/8/2009	ANC Security Fund	\$25.00	ANC Security Fund
3/23/2009	Gregg Edwards	\$150.00	Urban Land Institute Washington Real Estate Trends Conference
4/7/2009	Gregg Edwards	\$47.78	refreshments purchased for February 3 meeting
7/21/2009	Philip Lepanto	\$47.59	business cards
8/4/2009	Gregg Edwards	\$225.00	ULI membership
8/4/2009	Gregg Edwards	\$27.09	refreshments
9/15/2009	Juan Carlos Ruiz	\$235.93	porta-johns, Familia Latina event
	Total	\$1,414.85	

Some of these “other” expenses will not be repeated, e.g., the “grant reviewing” items. On the other hand, the mailbox cost will be higher, as the ANC has already agreed to move its mailbox to the UPS Store on Monroe at 14th Street, bringing it half a mile closer than the Georgia Avenue Post Office, which is not only inconvenient, and characterized by poor service, but which may be closed in January. This total of approximately \$1400 was taken as an estimate of “other” expenses in FY2010.

Two entries of the main table require further explanation. Under “grants”, \$5000 is entered. This is in fact the amount already promised to grantees under the FY09 program, but not yet disbursed. Had this been disbursed in FY09, the accounting for that year would have shown a deficit of \$4437, instead of a surplus of \$563. Under “office equipment purchase”, \$1200 is shown. This is the amount already authorized for the purchase of a computer and printer for staff. The proposed budget implicitly assumes that (1) there will be no grants program in FY2010, and (2) there will be no further office equipment purchases in FY2010. Of course, equipment purchases can generally be justified as capital expenditures, and so need not fall within the annual expense budget. (If we were better at this, we would depreciate such expenditures, current and past, for an accurate determination of annual costs.)

The overall total of the FY2010 planning budget shows an annual deficit of \$159.60, or about 1% of the annual allotment. Future expenditures cannot in fact be predicted to this accuracy. Hence, this is a reasonable spending plan for the current fiscal year.

-- Jack McKay
Treasurer, ANC1D
October 24, 2009