
MEMORANDUM

Date: February 29, 2012
To: Metropolitan Planning Commission Executive Committee
From: Mark Donaldson, Executive Director
Dee Anne Reynolds, Finance Manager *DAR*
Subject: **Fiscal Year 2011-2012 Budget –Line Item Transfers over \$10,000**

The FY11/12 budget was approved by the MPC board on April 14, 2011 and 1st amendment approved June 9, 2011. A mid-year analysis shows a need to transfer funds to and from different line items and adjust revenue within the current budget framework. MPC finance procedures require approval of the Executive Committee and the Planning Commission for transfers over \$10,000.

1. MPC operating #9500110

518900/516900/520700- MPC Salaries and benefits–net decrease \$9,000 is result of changes to health insurance premiums, intern salary, staff salary adjustments, retiring employees and new hires.

#533300 MPC Contract services –decrease \$7,000 for reduced legal notices.

#550400 MPC Supplies and materials –decrease \$17,000 for reduced central service costs by Knox County.

#499000 Fund balance –decrease \$11,000 for loss of indirect charges from the delay in additional Smart Trips program employee.

2. Smart Trips grant # 9500150

469906 Grant Revenue – decrease \$11,000 due to loss of indirect charges from the delay in additional Smart Trips program employee.

530900/539900/539930 -Contracted services – marketing - increase \$33,000 to cover extra marketing expenditures.

3. PlanET grant #9500235

Supplies and materials – reclass \$10,000 from contracted services to cover food for meetings.

Staff Recommendation:

Staff recommends that the Executive Committee approve and recommend approval by the Planning Commission.

Attachments: Budget line item transfer form, Budget Journal Entry form, Revenue and Expenditure Budget, and Line Item Expenditures .

BUDGET LINE ITEM TRANSFER REQUEST

TO: Knox County finance - Tony Blevins

DEPARTMENT: MPC - 950

AUTHORIZING SIGNATURE: Dee Anne Reynolds

DATE: March 8, 2012

The following line-item budget transfer is requested in the budget for: FY11/12

FROM				TO			
UNIT	EXPENSE ACCOUNT	NAME	AMOUNT FROM	AMOUNT TO	UNIT	EXPENSE ACCOUNT	NAME
9500110	518900	MPC-Salaries - full time reg pay	20,000.00	5,000.00	9500110	516900	MPC-Salaries - part time
9500110	550400	MPC-Indirect costs	17,000.00	6,000.00	9500110	520700	MPC- Medical insurance
9500110	533300	MPC-Licenses costs	7,000.00	10,000.00	9500150	530900	Sm. Trips-Contracts w/ other agencies
9500235	530900	PlanET- Contract w/other agencies	10,000.00	12,000.00	9500150	539900	Sm. Trips-Other Prof. services
				10,000.00	9500150	539930	Sm. Trips-Other Services Daily op
				1,000.00	9500150	543500	Sm. Trips-Office supplies,sm.equip
				10,000.00	9500235	542200	PlanET - Food
TOTALS			54,000.00	54,000.00	TOTALS MUST EQUAL		

REMARKS/JUSTIFICATION FOR REQUEST:

A request to transfer savings in budgeted funds to line items with additional costs and to prevent negative balances.

REQUESTED BY: Dee Anne Reynolds
Dee Anne Reynolds, Finance Manager

Date: 2-29-12

Approved by: _____
Mark Donaldson, Executive Director

Date: _____

If over \$10,000,
MPC Executive Committee: _____
Rebecca Longmire, Chair

Date: _____

MPC Commission meeting: _____
Date approved

BUDGET JOURNAL ENTRY REQUEST

TO: Knox County finance - Tony Blevins
 DEPARTMENT: MPC - 950
 AUTHORIZING SIGNATURE: Dee Anne Reynolds March 8, 2012

The following Budget Journal Entry is requested in the budget for: FY11/12

REVENUE SUB LEDGER						
FUND	ORG	OBJECT	AMOUNT	PROJECT	DESCRIPTION	
950	9500150	469906	11,000.00	DECREASE	Smart Trips Grant revenue	
950	9500110	499000	-11,000.00	DECREASE	MPC Fund Balance	
TOTALS						0.00
						0.00

REMARKS/JUSTIFICATION FOR REQUEST:
 To reflect decrease in grant revenue from transfer of salary to marketing expenditures and loss of indirect charges from delay in additional Smart Trips program employee.

REQUESTED BY: Dee Anne Reynolds Date: 2-29-12
 Dee Anne Reynolds/ Finance Manager
 Approved by: _____ Date: _____
 Mark Donaldson, Executive Director
 If over \$10,000, MPC Executive Committee: _____ Date: _____
 Rebecca Longmire, Chair

"for March 8, 2012 MPC Agenda "

Knoxville / Knox County Metropolitan Planning Commission

Revenue and Expenditure Budget - 1st Amended budget with line item transfer

For the Fiscal Year 2011 - 2012

	2009 2010 Actual @ 6- 30-10 AUDITED	2010 2011 Actual @ 6-30 11 AUDITED	APPROVED ORIGINAL BUDGET FY11/12	APPROVED 1ST AMENDED BUDGET FY11/12	PENDING Line Item Transfer	PENDING 1st Amended budget with Line Item Transfer
Revenues and Other Funding Sources						
Fees and Appropriations:						
Fees and Charges:						
Application Fees	\$ 318,010	\$ 438,070	\$ 360,000	\$ 420,000		\$ 420,000
Telecommunication Towers	7,500	3,000	15,000	15,000		15,000
City of Knoxville	800,000	905,000	905,000	905,000		905,000
Contract - City of Knoxville KAT Mapping	26,211	14,281	-	-		-
Contract - City of Knoxville- PNI	105,028	-	-	-		-
Knox County	740,000	740,000	746,000	646,000		646,000
Contract- Knox County - TTCDA	6,000	6,000	-	-		-
Contract - Knox Co. Healthy Kids/Communities	5,000	5,000	-	-		-
Contract / The Dev. Corp. of Knox County	19,276	-	-	-		-
Contracts / PEFA - Knox Co. - year 3 FY10/11	28,780	9,545	-	-		-
Contracts / PEFA - Jefferson Co pending	51,500	-	-	-		-
Miscellaneous contracts	-	10,870	-	-		-
In Kind Services	119,164	119,164	120,000	-		-
Sub-Total	2,226,469	2,250,930	2,146,000	1,986,000		\$ 1,986,000
Grant Reimbursements:						
FHWA / FTA	731,380	650,190	726,000	726,000		\$ 726,000
HUD / PlanET	-	98,861	1,379,000	1,379,000		\$ 1,379,000
ITS	-	-	200,000	200,000		\$ 200,000
Car Share	-	-	45,000	45,000		\$ 45,000
TN Historic Commission - French Broad	8,400	16,600	-	-		-
Regional Transit Corridors	-	76,140	259,000	259,000		\$ 259,000
Urban Forestry Grants	-	-	-	-		-
Smart Trips	24,700	-	-	-		-
TPO Bike Enhancement Program	152,609	162,116	226,000	226,000	(11,000)	\$ 215,000
Regional Transportation Planning Council	952	2,470	10,000	10,000		\$ 10,000
KAT Development Plan	39,557	103,340	199,000	199,000		\$ 199,000
Scenic Byways	26,945	-	-	-		-
JARC	47,200	61,800	-	-		-
New Freedom	441,770	275,446	442,000	442,000		\$ 442,000
	203,434	225,362	217,000	217,000		\$ 217,000
Sub-Total	1,676,947	1,672,324	3,703,000	3,703,000		\$ 3,692,000
Fund Balance Withdrawals:						
Vehicle purchase	17,486	-	13,000	-		\$ -
IT capital purchases	-	-	-	-		\$ -
To Balance Budget (Increase) / Decrease	(63,449)	(198,265)	(167,598)	(6,168)	11,000	\$ 4,832
Sub-Total	(45,963)	(198,265)	(154,598)	(6,168)		4,832
Total Revenues and Other Funding Sources	3,857,453	3,724,989	5,694,402	5,682,832		5,682,832
Expenditures						
Non-Reimbursable:						
Salaries and Employee Benefits	1,838,382	1,910,967	1,825,402	1,756,132		\$ 1,756,132
Contracted Services	194,949	172,646	238,000	228,000	(7,000)	\$ 221,000
Supplies and Materials	47,641	34,994	71,000	56,000		\$ 56,000
Other Charges	132,389	132,763	140,000	222,709	(17,000)	\$ 205,709
Capital Outlay	-	-	13,000	13,000		\$ 13,000
Grant related matching paid by MPC:	-	-	-	-		\$ -
Salaries and Employee Benefits	133,151	100,349	100,000	100,000		\$ 100,000
Other Expenditures	19,641	9,072	16,500	16,500		\$ 16,500
Sub-Total	2,366,153	2,360,791	2,403,902	2,392,332		\$ 2,368,332
Grant Reimbursable:						
Salaries and Employee Benefits	672,491	607,978	820,000	820,000	(9,000)	\$ 811,000
FHWA/ FTA Other Expenditures	81,963	36,289	68,500	68,500		\$ 68,500
HUD / PlanET	-	5,765	1,100,000	1,100,000		\$ 1,100,000
ITS	-	-	200,000	200,000		\$ 200,000
Car Share	-	-	45,000	45,000		\$ 45,000
TN Historic Commission - French Broad	8,400	16,600	-	-		-
Regional Transit Corridors Expenditures	-	66,123	230,000	230,000		\$ 230,000
Smart Trips Other Expenditures	59,404	65,150	57,000	57,000	33,000	\$ 90,000
TPO Bike Enhancement Program	952	2,461	10,000	10,000		\$ 10,000
Regional Transportation Planning Council	1,947	11,436	135,000	135,000		\$ 135,000
KAT Development Plan	23,848	-	-	-		\$ -
Scenic Byways	38,200	70,800	-	-		\$ -
JARC	439,927	258,159	425,000	425,000		\$ 425,000
New Freedom	164,168	223,437	200,000	200,000		\$ 200,000
Sub-Total	1,491,300	1,364,198	3,290,500	3,290,500		\$ 3,314,500
Total Expenditures	3,857,453	3,724,989	5,694,402	5,682,832		5,682,832
Revenues and Other Funding Sources over (under) Expenditures	\$ -	\$ -	\$ -	\$ -		\$ -

"for March 8, 2012 MPC Agenda"

Submitted for informational purposes only Expenditures subject to line item transfers:

Knoxville/Knox County Metropolitan Planning Commission FY 11/12 Budget - Line Item Expenditures - 1st Amended & Line Item Transfer



MUNIS #9500110	FY09/10 Actual (audited)	FY10/11 Actual (audited)	approved 4-14-11	approved 6-9-11	pending	pending		
			FY11-12 Budget - ORIGINAL	FY11-12 Budget - 1ST Amended	BUDGET LINE TRANSFER	FY11-12 Budget - 1ST Amended & line item transfer		
Salaries and Benefits:								
518900	Salaries	2 069,723	2 024,823	2 103,733	2 038,083	(20,000)	2 018,083	
0	Temporary Pay (HUD Admin Asst P/T)	1,637	1,219	14,000	14,000	5,000	19,000	
520100	Social Security	149,363	145,327	157,110	155,148		155,148	
521100	Local Retirement	123,186	121,033	123,224	121,685		121,685	
521155	Voluntary Retirement	50,857	52,138	52,715	52,715		52,715	
520700	Medical Insurance	255,735	265,038	280,925	280,925	6 000	286,925	
520900	Life Insurance	4,994	3,948	6,195	6,076		6,076	
529800	Auto Allowance (includes KAT Bus Passes)	5,112	5,108	6,500	6,500		6,500	
529875	Other Benefits Allowances	0	0	1,000	1,000		1,000	
	Sub-Total Salaries and Benefits	2,660,607	2,619,294	2,745,402	2,676,132		2,667,132	
	Less: Grant reimbursable portion of Salaries and Ben	(672,491)	(607,978)	(820,000)	(820,000)		(811,000)	
	Sub-Total Non-Reimbursable Salaries and Benefits (No	1,988,116	2,011,316	1,925,402	1,856,132	9,000	1,856,132	
Other Expenditures:								
533100	Legal Services- Attorney S Wise	40,603	40,000	40,000	40,000	(7 000)	40,000	
533300	Licensing and related costs - legal notices	19,404	14,737	27,000	27,000		20,000	
539900	Other Prof Services (Advertise jobs, Audit contract)	31,000	22,034	25,000	25,000		25,000	
533600	Equipment-Rent Repair & Maintenance	46,244	43,587	51,000	51,000		51,000	
533800	Vehicle repair / maintenance	1,899	2,271	2,000	2,000		2,000	
530700	Communications and IT related	27,667	30,365	30,000	30,000		30,000	
9500120	Telecom Towers - Other Srv. Consultants	7,500	3,000	15,000	15,000		15,000	
539830	Other Services Daily Op(Consultant Postage Printing)	10,460	8,913	28,000	18,000		18,000	
535500	Employee Travel Educational	3,472	5,051	10,000	10,000		10,000	
530900	Contracts w/ Other Agencies	6,700	2,688	10,000	10,000		10,000	
	Total Contracted Services	194,949	172,646	238,000	228,000		221,000	
542200	Food	9,122	9,100	10,000	10,000		10,000	
545200	Utilities & Fuel	2,530	3,267	5,000	5,000		5,000	
543500	Office Supplies minor equipment	29,469	17,453	50,000	35,000		35,000	
545900	Vehicles - repair & maintenance supplies	468	0	1,000	1,000		1,000	
542900	Education Materials	4,902	4,085	3,000	3,000		3,000	
549900	Other materials for daily operations (Signs)	1,150	1,089	2,000	2,000		2,000	
	Total Supplies Materials & Equipment	47,641	34,994	71,000	58,000		56,000	
550200	Insurance related expenses	713	359	1,700	1,700		1,700	
551300	Workers Compensation Insurance	9,199	8,711	14,000	14,000		14,000	
closed	Liability Charges (IRS audit - FICA)	0	0	0	0		0	
552500	Trustee Commission (banking services)	3,313	4,529	5,100	5,100		5,100	
559100	PBA Space costs (MPC city/co office space)	119,164	119,164	119,200	119,200		119,200	
550400	Knox Central Srv. Costs	0	0	0	82,700	(17 000)	65,700	
	Total Other Expenses	132,389	132,763	140,000	222,700		205,700	
closed	571100	Machinery, Equipment & Furniture (over \$5k capital)	0	0	13,000	13,000		13,000
	Vehicles (over \$5k capital)	0	0	0	0		0	
	Total Capital Outlay	0	0	13,000	13,000		13,000	
Grant related Other Expenditures:								
Grantor:								
NEW	9500210	FHWA / FTA	81,963	36,289	68,500	68,500	68,500	
NEW		HUD		5,765	1,100,000	1,100,000	1,100,000	
NEW		ITS			200,000	200,000	200,000	
		Car Share			45,000	45,000	45,000	
closed	9500225	TN Historic Commission - French Broad	8,400	16,600	0	0	0	
closed	9500230	Regional Transit Corridor Study	0	66,123	230,000	230,000	230,000	
closed		Cades Cove Phase II	0	0	0	0	0	
closed		Cumberland Avenue	0	0	0	0	0	
closed	9500150	Smart Trips	59,404	65,150	57,000	57,000	33 000	
closed		FTA Section 5303 Special	0	0	0	0	0	
closed		Regional Clean Air Coalition	0	0	0	0	0	
closed	9500180	TPO Bike Enhancement Program	952	2,461	10,000	10,000	10,000	
closed	9500185	Req.Transp.Planning Council	1,947	11,436	135,000	135,000	135,000	
closed		Regional Clean Fuels Coalition/ ETCFC	0	0	0	0	0	
closed		KAT Development Plan	23,848	0	0	0	0	
closed		Urban Land Alloc Plan - ULAM	0	0	0	0	0	
closed	9500198	Scenic Byways	38,200	70,800	0	0	0	
		Complete Streets	0	0	0	0	0	
	9500206	JARC	439,927	258,159	425,000	425,000	425,000	
	9500208	New Freedom	164,168	223,437	200,000	200,000	200,000	
Matching:								
	9500210	FHWA/ FTA	19,641	9,072	16,500	16,500	16,500	
		Sub-Total Other Expenditures (Note 2)	1,213,429	1,105,695	2,949,000	3,006,700	3,015,700	
		Less: Grant reimbursable portion of Other Expenditures	(818,809)	(756,220)	(2,470,500)	(2,470,500)	(2,503,500)	
		Sub-Total Non-Reimbursable Other Expenditures	394,620	349,475	478,500	536,200	512,200	
		Total Salaries, Benefits, and Other Expenditures	3 874 036	3 724 989	5 694 402	5 682 832	5 682 832	
		Total Non-Reimbursable Salaries, Benefits, and Other Expenditures	2 382 736	2 360 791	2 403 902	2 392 332	2 368 332	
		Note 1: Includes required match for grant related salaries	133 151	100 349			100 000	
		Note 2: Indirect charges to be reimbursed through grants	255 159	303 989			401 000	
				100 000	100 000	(9 000)	401 000	
				410 000	410 000			

DAR
2-13-12