
MEMORANDUM

Agenda Item # 86

DATE: August 4, 2008
TO: Metropolitan Planning Commission Executive Committee
FROM: Mark Donaldson, Executive Director
Dee Anne Reynolds, Finance Manager

**SUBJECT: Fiscal Year 2008-09 Revenue and Expenditure Budget – 1st Amendment –
7-C-08-OB**

The original Fiscal Year 2008-09 Revenue and Expenditure Budget was approved April 10, 2008 by the MPC using many preliminary budget estimates. The budget needs to be amended to reflect final approved funding from the city and county and other changes as listed below. Changes to revenues and expenditures result in a net increase in the budget of \$54,982

Changes from the original revenue budget include:

- A decrease of \$61,570 from the City of Knoxville as a base amount;
- An increase of \$25,000 from the City of Knoxville for work related to Empowerment Zone projects and programs;
- A decrease of \$25,000 in the allocation for space costs;
- A new grant of \$25,000 from the State of Tennessee Urban Forestry funds;
- Changes to a variety of transportation-related grants netting out as an increase of \$72,336, with the largest being an increase of \$110,362 in the FHWA planning grant.
- Revenues carried forward from 2007-08 budget of \$90,582 from the Cumberland Avenue, PEFA, and computer acquisition line items.
- As a result, the reliance on the fund balance has been reduced by \$71,367, so that we now show an projected increase to the fund balance of \$16,263 in the amended budget.

Changes from the original expense budget include:

- A net increase in transportation grant-related expenditures of \$36,636;
- A net increase in required transportation grant-matching expenditures of \$17,346; and
- A net increase in other expenditures of \$1,000, comprised primarily of an additional \$15,000 to pay KPMG, LLP audit fee (extra \$5,000), to pay speaker fee for Excellence Awards dinner (\$3,500), and to pay consultant for the tree grant (\$6,500), offset by a \$25,000 reduction in budgeted space costs.

As a result of the proposed amendments to the budget, it is expected that MPC fund balance withdrawal required to balance the budget will be reduced by \$60,367.

Staff Recommendation: Staff recommends approval of the 1st amended budget for FY 2008-09.

MPC Executive Committee Recommendation: The Executive Committee will meet August 12, 2008 and will forward its recommendation to the full commission for consideration at the August 14, 2008 meeting.

Attachment:

- MPC Fiscal Year 2008-09 Revenue & Expenditure Budget – 1st Amendment and Line Item Expenditure Worksheet.

"For approval August 14, 2008 MPC Meeting "

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

Knoxville/Knox County Metropolitan Planning Commission FY 08/09 Projected Budget - Line Item Expenditures - 1st Amendment

MPC Unit #9200110		Approved 4-10-08		Approved 4-10-08		PENDING		CHANGES
		FY06-07 Actual (audited)	2ND Amended FY07-08 Budget	Projected FY08-09 Budget	1ST Amended FY08-09 Budget			
	Salaries and Benefits:							
9110	Salaries (3.5 % avg. merit Oct. 2008)	2,065,770	2,196,366	2,284,228	2,284,228			0
9120	Temporary Pay (interns)	21,427	20,000	20,000	20,000			0
9210	Social Security	141,738	166,599	172,295	172,295			0
9220	Local Retirement	120,964	130,666	132,627	132,627			0
9220-0040	Voluntary Retirement		73,000	59,259	59,259			0
9230	Medical Insurance	205,017	240,485	232,560	232,560			0
9235	Life Insurance	3,978	6,671	6,731	6,731			0
9250	Auto Allowance (includes KAT Bus Passes)	5,300	7,500	7,500	7,500			0
9290	Other Benefits Allowances	1,000	1,000	1,000	1,000			0
	Unemployment Compensation	0	0	0	0			0
	Relocation Allowance	0	0	0	0			0
	Sub-Total Salaries and Benefits	2,565,194	2,842,287	2,916,200	2,916,200			0
	Less: Grant reimbursable portion of Salaries and	(448,209)	(604,340)	(603,061)	(626,613)			(23,552)
	Sub-Total Non-Reimbursable Salaries and Benefit	2,116,985	2,237,947	2,313,139	2,289,587			(23,552)
	Other Expenditures:							
9310	Legal Services (Attorney, Legal Notices & Court Costs)	70,818	73,000	73,000	73,000			0
9320	Other Professional Services (Advertising, Audit Service)	5,965	6,000	4,000	19,000			15,000
9325	Rent Repair & Maint (Op. Lease, Usage, Repair, Maint	39,261	43,500	51,000	51,000			0
9335	Communications (Internet, phone service)	25,072	27,000	27,000	27,000			0
9200120-9340	Telecom Towers - Other Srv. Consultants	6,000	22,500	15,000	15,000			0
9340	Other Services (Consultant, Freight, Postage, Printing)	20,195	22,000	22,000	22,000			0
9370	Travel, Training & Dues	12,657	14,000	14,000	14,000			0
9360	Contracts w/ Other Agencies	2,688	66,000	12,000	12,000			0
	Total Contracted Services	182,656	274,000	218,000	233,000			0
9405	Food	10,509	11,400	11,000	11,000			0
9415	Utilities & Fuel	3,815	4,300	4,000	4,000			0
9420	Office Supplies/Sm.Equip (suppl.,sm.equip,software,)	28,898	68,000	51,000	56,000			5,000
9440	Repair (Vehicles tires,tube)	529	700	1,000	1,000			0
9450	Education Materials (books, periodicals)	5,289	6,000	5,500	5,500			0
9460	Other (Signage, uniforms)	2,971	3,000	3,500	3,500			0
	Total Supplies, Materials & Equipment	52,011	93,400	76,000	81,000			0
9905	Insurance(Building & Contents & Vehicle)	601	1,000	1,200	1,200			0
9910	Workers Compensation Insurance	13,522	16,000	15,400	15,400			0
9925	Trustee Commission (banking services)	5,876	6,100	6,100	6,100			0
9935	Space Costs (city/co.office space)	119,164	145,000	145,000	120,000			(25,000)
9950	Other (Corporate Surety Insurance)	0	900	300	300			0
	Total Other Expenses	139,163	169,000	168,000	143,000			0
9640	Machinery, Equipment & Furniture (over \$5k capital)	0	0	7,000	13,000			6,000
9650	Vehicles (over \$5k capital)	0	16,100	0	0			0
	Total Capital Outlay	0	16,100	7,000	13,000			6,000
	Grant related Other Expenditures:							
	Grantor:							
9200210	FHWA / FTA	34,924	208,138	158,138	227,250			69,112
9200130	Cades Cove Phase II	72,734	149,000	122,000	85,000			(37,000)
9200186	Cumberland Avenue	295,000	0	0	0			0
9200150	Smart Trips	65,105	91,000	67,500	70,300			2,800
9200187	FTA Section 5303 Special	91	49,500	0	0			0
	1Walk Month	0	0	0	0			0
	KAT	0	0	0	0			0
9200180	Regional Clean Air Coalition	52,412	21,500	21,500	21,500			0
9200160	TPO Bike Enhancement Program	2,250	10,000	10,000	14,974			4,974
9200185	Reg.Transp.Planning Council	75,545	210,000	119,000	95,000			(24,000)
9200215	Regional Clean Fuels Coalition/ ETCFC	19,301	60,000	0	0			0
9200192	SmartFix40 (cancelled)	0	0	0	0			0
9200194	KAT Development Plan	0	107,500	269,400	269,400			0
9200196	Urban Land Alloc Plan - ULAM	0	125,000	15,000	15,000			0
9200198	Scenic Byways	0	125,000	125,000	125,000			0
9200202	Complete Streets	0	53,000	55,000	74,000			19,000
9200204	Northshore / Kingston Pike (cancelled)	0	0	0	0			0
9200206	JARC / New Freedom	0	335,000	335,000	336,750			1,750
	Matching:							
multi	FHWA/ FTA; KAT Dev.Plan (FTA 5303)	8,731	57,000	44,504	61,850			17,346
	Sub-Total Other Expenditures (Note 2)	999,923	2,154,138	1,811,042	1,866,024			54,982
	Less: Grant reimbursable portion of Other Expenditu	(617,362)	(1,544,638)	(1,297,538)	(1,334,174)			(36,636)
	Sub-Total Non-Reimbursable Other Expenditures	382,561	609,500	513,504	531,850			18,346
	Total Salaries, Benefits, and Other Expenditures	3,565,117	4,996,425	4,727,242	4,782,224			54,982
	Total Non-Reimbursable Salaries, Benefits, and Other Expenditures	2,499,546	2,847,447	2,826,643	2,821,437			(5,206)
	Note 1: Includes required match for grant related sa	80,336	92,078	90,816	97,090			6,274
	Note 2: Indirect charges to be reimbursed through g	201,694	276,003	283,439	294,508			11,069

"For Approval August 14, 2008 MPC Board Meeting"

Knoxville / Knox County Metropolitan Planning Commission Revenue and Expenditure Budget - 1st Amendment For the Fiscal Year 2008 - 2009

	2006-2007 Actual @ 6-30- 07 AUDITED	2ND AMENDMENT FY07/08	approved Projected FY08/09 Budget	Pending 1st AMENDMENT FY08/09	CHANGES
Revenues and Other Funding Sources					
Fees and Appropriations:					
Fees and Charges:					
Application Fees	\$ 569,110	\$ 467,727	\$ 470,000	\$ 470,000	0
TTCDA Fees	5,990	6,000	6,000	6,000	0
Telecommunication Towers	6,000	22,500	15,000	15,000	0
City of Knoxville	713,430	713,430	825,000	763,430	(61,570)
City of Knoxville / Parks	-	-	-	-	0
City of Knoxville / Cumberland Ave contract	-	100,000	-	50,000	50,000
City of Knoxville / PNI Contract	50,000	50,000	75,000	100,000	25,000
City of Knoxville / M2E	-	32,374	-	-	0
City of Knoxville / First Creek Stormwater	15,000	-	-	-	0
Knox County	724,738	744,738	894,000	894,000	0
Knox County / Tech Corridor Funding	6,000	6,000	6,000	6,000	0
Knox County / TTCDA Master Plan	-	-	-	-	0
Knox County / Schools - Knox Co.	84,469	-	-	-	0
Knox County / Schools - PEFA Phase 2	-	59,165	-	29,583	29,583
Knox County / Schools - Sullivan Co.	-	55,000	-	-	0
Knox County / Schools - Jefferson Co.	-	-	-	-	0
Knox County / Parks	17,000	-	-	-	0
Knox County / M2E	-	32,374	-	-	0
In-Kind Services	119,164	145,000	145,000	120,000	(25,000)
Sub-Total	2,310,901	2,434,308	2,436,000	2,454,013	18,013
Grant Reimbursements:					
Federal Government	487,467	795,000	744,638	855,000	110,362
CMAQ	-	-	-	-	0
Origin / Destination Project Phase II	-	-	-	-	0
Cades Cove Project	83,311	162,000	127,000	90,000	(37,000)
Cumberland Avenue	295,000	-	-	-	0
Urban Forestry Grants	-	-	-	25,000	25,000
Smart Trips	134,332	171,000	167,500	167,500	0
FTA Section 5303 Special	15,810	51,000	-	-	0
I Walk Month	-	-	-	-	0
KAT	-	-	-	-	0
Regional Clean Air Coalition	54,977	21,500	21,500	21,500	0
TPO Bike Enhancement Program	2,096	10,000	10,000	14,974	4,974
Regional Transportation Planning Council	205,632	371,000	269,000	269,000	0
Regional Clean Fuels Coalition/ETCFC	19,301	60,000	-	-	0
SmartFix40	-	-	-	-	0
KAT Development Plan	-	107,500	275,000	275,000	0
Urban Land Alloc.Plan - ULAM	-	125,000	20,000	15,000	(5,000)
Scenic Byways	-	125,000	125,000	125,000	0
Complete Streets	-	75,000	75,000	74,000	(1,000)
Northshore / Kingston Pike	-	-	-	-	0
JARC / New Freedom	-	355,000	355,000	355,000	0
Sub-Total	1,297,926	2,429,000	2,189,638	2,286,974	97,336
Fund Balance Withdrawals:					
Vehicle purchase	-	16,100	-	-	0
IT purchases	9,176	49,000	46,500	57,500	11,000
To Balance Budget (Increase) / Decrease	(52,886)	68,017	55,104	(16,263)	(71,367)
Sub-Total	(43,710)	133,117	101,604	41,237	(60,367)
Total Revenues and Other Funding Sources	3,565,117	4,996,425	4,727,242	4,782,224	54,982
Expenditures					
Non-Reimbursable:					
Salaries and Employee Benefits (1)	2,036,649	2,145,869	2,222,323	2,192,497	(29,826)
Contracted Services	182,656	274,000	218,000	233,000	15,000
Supplies and Materials	52,011	93,400	76,000	81,000	5,000
Other Charges	139,163	169,000	168,000	143,000	(25,000)
Capital Outlay	-	16,100	7,000	13,000	6,000
Grant related matching paid by MPC:	-	-	-	-	0
Salaries and Employee Benefits (1)	80,336	92,078	90,816	97,090	6,274
Other Expenditures	8,731	57,000	44,504	61,850	17,346
Sub-Total	2,499,546	2,847,447	2,826,643	2,821,437	(5,206)
Grant Reimbursable:					
Salaries and Employee Benefits (1)	448,209	604,340	603,061	626,613	23,552
FHWA Other Expenditures	34,924	203,600	153,600	223,200	69,600
FTA Other Expenditures	-	4,538	4,538	4,050	(488)
O & D Other Expenditures	-	-	-	-	0
Cades Cove Other Expenditures	72,734	149,000	122,000	85,000	(37,000)
Cumberland Avenue Other Expenditures	295,000	-	-	-	0
Smart Trips Other Expenditures	65,105	91,000	67,500	70,300	2,800
FTA Section 5303 Special	91	49,500	-	-	0
I Walk Month	-	-	-	-	0
KAT	-	-	-	-	0
Regional Clean Air Coalition	52,412	21,500	21,500	21,500	0
TPO Bike Enhancement Program	2,250	10,000	10,000	14,974	4,974
Regional Transportation Planning Council	75,545	210,000	119,000	95,000	(24,000)
Regional Clean Fuels Coalition / ETCFC	19,301	60,000	-	-	0
SmartFix40	-	-	-	-	0
KAT Development Plan	-	107,500	269,400	269,400	0
Urban Land Alloc.Plan - ULAM	-	125,000	15,000	15,000	0
Scenic Byways	-	125,000	125,000	125,000	0
Complete Streets	-	53,000	55,000	74,000	19,000
Northshore / Kingston Pike	-	-	-	-	0
JARC / New Freedom	-	335,000	335,000	336,750	1,750
Sub-Total	1,065,571	2,148,978	1,900,599	1,960,787	60,188
Total Expenditures	3,565,117	4,996,425	4,727,242	4,782,224	54,982
Revenues and Other Funding Sources over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	0

Note 1 - assume 3.5% average salary increase Oct. 2008