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**MEMORANDUM**

**Agenda Item # 40**

**Date:** May 27, 2010  
**To:** Metropolitan Planning Commission Executive Committee  
**From:** Mark Donaldson, Executive Director  
Dee Anne Reynolds, Finance Manager  
**Subject:** **Fiscal Year 2010-11 Revenue and Expenditure Budget – Proposed – 5-B-10-OB**

Please consider for approval the proposed balanced budget for Fiscal Year 2010-2011. Revenue and expenditure assumptions supporting the \$4.4 million budget are summarized below:

Revenue Assumptions:

1. Fee receipts are estimated at \$360,000, which includes about \$60,000 for a fees rate increase.
2. MPC originally requested \$965,000 from both City and County to fully fund all positions, provide a two percent salary increase, and pay for computer upgrades. City of Knoxville approved \$905,000 and Knox County approved \$746,000 from general appropriations which left a \$200,000 budget shortage that has been resolved.
3. City and County provide office space for MPC which is valued at \$120,000.
4. Transportation related grant funding is estimated at \$2.25 million, or about \$179,000 more than last year to reflect current funding levels.
5. MPC's overhead rate increased three percent to 50 percent and our fringe benefit rate increased two percent to 29 percent. These provisional rates are pending approval by TDOT, our cognizant agent.

Expenditure Assumptions:

1. Salaries are programmed at \$2.04 million, which is about \$40,000 less than last fiscal year, reflecting no salary increases, a mid-year retirement, staff promotions, and showing staff at reduced hours rather than fully funded. Benefits will cost about three percent higher at \$606,000 primarily from a 6 percent increase to the employer portion of health insurance premiums.
2. Grant reimbursed salaries and benefits increase to \$642,000 and reimbursed overhead covering indirect staff salaries, benefits and other indirect expenditures increases to \$302,000. This is a 5 percent increase over last year due to raising overhead and benefit rates.
3. Operating expenditures are projected 5 percent lower than last year for a total of \$437,000. Grant reimbursable direct charges are projected fourteen percent higher for a total of \$1,306,500.
4. Unrestricted net assets (fund balance) on June 30, 2009 were \$228,858 and are estimated to decline to \$200,000, or about five percent of total annual expenditures at June 30, 2010, if no unexpected year end costs occur.

Staff Recommendation: Staff recommends approval of the proposed budget.

MPC Executive Committee Recommendation: The Executive Committee will meet and will forward its recommendation to the full commission for consideration at the June 10, 2010 meeting.

Attachment: MPC Fiscal Year 2010-11 Revenue & Expenditure Proposed Budget and Line Item Expenditure Worksheet.

# "For JUNE 10, 2010 MPC Agenda"

## Knoxville / Knox County Metropolitan Planning Commission Revenue and Expenditure Budget - Proposed For the Fiscal Year 2010 - 2011

	2006-2007 Actual @ 6-30-07 AUDITED	2007-2008 Actual @ 6-30-08 AUDITED	2008-2009 Actual @ 6-30-09 AUDITED	Approved 6-11-09 FY09/10 Budget- Original (note 1)	Approved 5-13-10 FY09/10 Budget 3rd Amended	pending Proposed budget FY10/11	CHANGES
<b>Revenues and Other Funding Sources</b>							
<b>Fees and Appropriations:</b>							
Fees and Charges:							
Application Fees	\$ 575,100	\$ 474,180	\$ 376,208	\$ 360,000	\$ 300,000	\$ 360,000	60,000
Telecommunication Towers	6,000	15,000	16,500	15,000	15,000	15,000	0
City of Knoxville	713,430	713,430	763,430	800,000	800,000	905,000	105,000
Contract - City of Knoxville KAT Mapping	-	-	-	-	36,701	-	(36,701)
Contract - City of Knoxville- Parks	-	6,000	-	-	-	-	0
Contract - City of Knoxville Cumberland Ave	-	50,000	50,000	-	-	-	0
Contract - City of Knoxville- PNI	50,000	50,000	79,972	70,000	105,000	-	(105,000)
City of Knox / M2E	-	32,374	-	-	-	-	0
City of Knox / First Creek Stormwater	15,000	-	-	-	-	-	0
Knox County	724,738	743,244	894,000	740,000	740,000	740,000	0
Contract- Knox County -TTCCA	6,000	6,000	6,000	6,000	6,000	6,000	0
Contract - Knox Co. Healthy Kids/Communities	-	-	-	-	10,000	-	(10,000)
Contract- Knox County / Parks	17,000	-	-	-	-	-	0
Knox County / M2E	-	32,374	-	-	-	-	0
Contract / The Dev. Corp. of Knox County	-	-	10,524	17,000	17,000	-	(17,000)
Contracts / PEFA - Knox Co. - year 3 FY10/11	59,469	29,582	24,583	-	29,000	9,545	(19,455)
Contracts / PEFA - Loudon Co.	25,000	-	-	-	-	-	0
Contracts / PEFA - Sullivan Co.	-	57,300	-	-	-	-	0
Contracts / PEFA - Jefferson Co. pending	-	-	-	60,000	51,500	-	(51,500)
In-Kind Services	119,164	119,164	119,164	120,000	120,000	120,000	0
<b>Sub-Total</b>	<b>2,310,901</b>	<b>2,328,648</b>	<b>2,340,381</b>	<b>2,188,000</b>	<b>2,230,201</b>	<b>2,155,545</b>	<b>(74,656)</b>
<b>Grant Reimbursements:</b>							
FHWA / FTA	487,467	570,053	825,320	771,000	818,000	774,000	(44,000)
TN Historic Commission - French Broad	-	-	-	-	10,000	15,000	5,000
Regional Transit Corridors	-	-	-	-	-	303,000	303,000
Cades Cove Project	83,311	59,018	28,773	-	-	-	0
Cumberland Avenue	295,000	-	-	-	-	-	0
Urban Forestry Grants	-	-	-	25,000	25,000	-	(25,000)
Smart Trips	134,332	132,673	130,035	130,000	156,000	135,000	(21,000)
FTA Section 5303 Special	15,810	-	-	-	-	-	0
I Walk Month	-	-	-	-	-	-	0
Regional Clean Air Coalition	54,977	3,620	9,479	-	-	-	0
TPO Bike Enhancement Program	2,096	6,467	3,766	10,000	10,000	10,000	0
Regional Transportation Planning Council	205,632	367,173	135,856	83,000	83,000	169,000	86,000
Regional Clean Fuels Coalition/ETCFC	19,301	60,000	-	-	-	-	0
KAT Development Plan	-	8,157	201,552	-	25,000	-	(25,000)
Urban Land Alloc.Plan - ULAM	-	108,496	13,996	-	-	-	0
Scenic Byways	-	-	-	125,000	125,000	30,000	(95,000)
Complete Streets	-	242	74,758	-	-	-	0
JARC	-	4,890	351,232	400,000	400,000	417,000	17,000
New Freedom	-	-	181,563	420,000	420,000	398,000	(22,000)
<b>Sub-Total</b>	<b>1,297,926</b>	<b>1,320,789</b>	<b>1,956,330</b>	<b>1,964,000</b>	<b>2,072,000</b>	<b>2,251,000</b>	<b>179,000</b>
<b>Fund Balance Withdrawals:</b>							
Vehicle purchase	-	16,053	-	-	-	-	0
IT purchases	9,176	30,714	18,955	33,000	33,000	-	(33,000)
To Balance Budget (Increase) / Decrease	(52,886)	(2,941)	178,024	140	(33,061)	(77)	(33,201)
<b>Sub-Total</b>	<b>(43,710)</b>	<b>43,826</b>	<b>196,979</b>	<b>33,140</b>	<b>(61)</b>	<b>(77)</b>	<b>(16)</b>
<b>Total Revenues and Other Funding Sources</b>	<b>3,565,117</b>	<b>3,693,263</b>	<b>4,493,690</b>	<b>4,185,140</b>	<b>4,302,140</b>	<b>4,406,468</b>	<b>104,328</b>
<b>Expenditures</b>							
<b>Non-Reimbursable:</b>							
Salaries and Employee Benefits	2,036,649	2,095,639	2,143,421	1,934,140	1,934,140	1,895,468	(38,672)
Contracted Services	182,656	251,005	222,340	244,000	244,000	228,000	(16,000)
Supplies and Materials	52,011	73,065	47,837	63,000	63,000	56,000	(7,000)
Other Charges	139,163	138,951	165,277	140,000	140,000	140,000	0
Capital Outlay	-	16,053	-	13,000	13,000	13,000	0
Grant related matching paid by MPC:							
Salaries and Employee Benefits	80,336	88,566	98,907	112,000	112,000	109,000	(3,000)
Other Expenditures	8,731	9,964	42,669	17,500	26,800	16,500	(10,300)
<b>Sub-Total</b>	<b>2,499,546</b>	<b>2,673,243</b>	<b>2,720,451</b>	<b>2,523,640</b>	<b>2,532,940</b>	<b>2,457,968</b>	<b>(74,972)</b>
<b>Grant Reimbursable:</b>							
Salaries and Employee Benefits	448,209	501,538	578,724	621,000	621,000	642,000	21,000
FHWA/ FTA Other Expenditures	34,924	39,856	170,676	72,500	119,200	68,500	(50,700)
TN Historic Commission - French Broad	-	-	-	-	10,000	15,000	5,000
Regional Transit Corridors Expenditures	-	-	-	-	-	275,000	275,000
Cades Cove Other Expenditures	-	-	-	-	-	-	0
Cumberland Avenue Other Expenditures	72,734	55,331	27,182	-	-	-	0
Smart Trips Other Expenditures	295,000	-	-	-	-	-	0
FTA Section 5303 Special	65,105	52,862	46,629	42,000	68,000	42,000	(26,000)
Regional Clean Air Coalition	91	-	-	-	-	-	0
TPO Bike Enhancement Program	52,412	3,620	9,479	-	-	-	0
Regional Transportation Planning Council	2,250	6,523	3,735	10,000	10,000	10,000	0
Regional Clean Fuels Coalition / ETCFC	75,545	208,983	112,472	10,000	10,000	85,000	75,000
KAT Development Plan	19,301	60,000	-	-	-	-	0
Urban Land Alloc.Plan - ULAM	-	7,993	239,847	-	25,000	-	(25,000)
Scenic Byways	-	83,314	13,996	-	-	-	0
Complete Streets	-	-	-	125,000	125,000	30,000	(95,000)
JARC	-	-	74,998	-	-	-	0
New Freedom	-	-	313,938	400,000	400,000	400,000	0
	-	-	181,563	381,000	381,000	381,000	0
<b>Sub-Total</b>	<b>1,065,571</b>	<b>1,020,020</b>	<b>1,773,239</b>	<b>1,661,500</b>	<b>1,769,200</b>	<b>1,948,500</b>	<b>179,300</b>
<b>Total Expenditures</b>	<b>3,565,117</b>	<b>3,693,263</b>	<b>4,493,690</b>	<b>4,185,140</b>	<b>4,302,140</b>	<b>4,406,468</b>	<b>104,328</b>
<b>Revenues and Other Funding Sources over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>

# "for JUNE 10, 2010 MPC Agenda"

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

## Knoxville/Knox County Metropolitan Planning Commission FY 10/11 Budget - Line Item Expenditures - Proposed (OH TO 50% AND NO CUTS)

MPC Unit #9200110	FY06/07 Actual (audited)	FY07/08 Actual (audited)	FY08/09 Actual (audited)	Approved	Approved	pending	% change
				FY09-10 Original Budget	FY09-10 Budget -3rd Amended	FY10-11 Proposed Budget	
<b>Salaries and Benefits:</b>							
9110	2,065,770	2,112,733	2,192,399	2,080,632	2,080,632	2,040,661	(0.02)
9120	21,427	15,392	18,402	0	0	0	#DIV/0!
9210	141,738	155,526	160,459	154,656	154,656	155,346	0.00
9220	120,964	124,296	127,443	121,299	121,299	121,840	0.00
9220-0040		47,529	48,208	43,672	43,672	47,243	0.08
9230	205,017	218,741	262,429	252,240	252,240	267,720	0.06
9235	3,978	4,571	5,239	6,141	6,141	6,158	0.00
9250	5,300	6,476	6,473	7,500	7,500	6,500	(0.13)
9290	1,000	479	0	1,000	1,000	1,000	-
	<u>2,565,194</u>	<u>2,685,743</u>	<u>2,821,052</u>	<u>2,667,140</u>	<u>2,667,140</u>	<u>2,646,468</u>	(0.01)
	Less: Grant reimbursable portion of Salaries and	(448,209)	(590,104)	(621,000)	(621,000)	(642,000)	
	<u>Sub-Total Non-Reimbursable Salaries and Benefit</u>	<u>2,116,985</u>	<u>2,095,639</u>	<u>2,046,140</u>	<u>2,046,140</u>	<u>2,004,468</u>	(0.02)
<b>Other Expenditures:</b>							
9312	38,648	39,807	40,603	40,600	40,600	40,000	
9310	32,170	31,403	25,070	32,400	32,400	27,000	
9320	5,965	9,402	31,563	29,000	29,000	25,000	
9325	39,261	40,631	45,717	56,000	56,000	51,000	
9330						2,000	
9335	25,072	26,770	28,868	27,000	27,000	30,000	
9340	6,000	15,000	16,500	15,000	15,000	15,000	
9340	20,195	20,498	16,342	21,000	21,000	18,000	
9370	12,657	10,157	8,628	12,000	12,000	10,000	
9360	2,688	57,337	9,049	11,000	11,000	10,000	
	<u>Total Contracted Services</u>	<u>182,656</u>	<u>251,005</u>	<u>244,000</u>	<u>244,000</u>	<u>228,000</u>	(0.07)
9405	10,509	9,238	10,246	10,000	10,000	10,000	
9415	3,815	4,610	3,677	5,000	5,000	5,000	
9420	28,898	52,461	28,114	40,000	40,000	35,000	
9440	529	616	254	1,000	1,000	1,000	
9450	5,289	4,811	3,681	5,000	5,000	3,000	
9460	2,971	1,329	1,865	2,000	2,000	2,000	
	<u>Total Supplies, Materials &amp; Equipment</u>	<u>52,011</u>	<u>73,065</u>	<u>63,000</u>	<u>63,000</u>	<u>56,000</u>	(0.11)
9905	601	1,539	1,255	1,700	1,700	1,700	
9910	13,522	13,179	11,822	14,000	14,000	14,000	
9915	0	0	28,236	0	0	0	
9925	5,876	5,069	3,991	5,100	5,100	5,100	
9935	119,164	119,164	119,164	119,200	119,200	119,200	
9950	0	0	809	0	0	0	
	<u>Total Other Expenses</u>	<u>139,163</u>	<u>138,951</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	-
9640	0	0	0	13,000	13,000	13,000	
9650	0	16,053	0	0	0	0	
	<u>Total Capital Outlay</u>	<u>0</u>	<u>16,053</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	-
<b>Grant related Other Expenditures:</b>							
Grantor:							
9200210	34,924	39,856	170,676	72,500	119,200	68,500	
	0	0	0	0	10,000	15,000	
	0	0	0	0	0	275,000	
9200130	72,734	55,331	27,182	0	0	0	
9200186	295,000	0	0	0	0	0	
9200150	65,105	52,862	46,629	42,000	68,000	42,000	
9200187	91	0	0	0	0	0	
9200180	52,412	3,620	9,479	0	0	0	
9200160	2,250	6,523	3,735	10,000	10,000	10,000	
9200185	75,545	208,983	112,472	10,000	10,000	85,000	
9200215	19,301	60,000	0	0	0	0	
9200194	0	7,993	239,847	0	25,000	0	
9200196	0	83,314	13,996	0	0	0	
9200198	0	0	0	125,000	125,000	30,000	
9200202	0	0	74,998	0	0	0	
9200206	0	0	313,938	400,000	400,000	400,000	
9200208	0	0	181,563	381,000	381,000	381,000	
multi	8,731	9,964	42,669	17,500	26,800	16,500	
	<u>Sub-Total Other Expenditures (Note 2)</u>	<u>999,923</u>	<u>1,007,520</u>	<u>1,518,000</u>	<u>1,635,000</u>	<u>1,760,000</u>	0.08
	Less: Grant reimbursable portion of Other Expendit	(617,362)	(518,482)	(1,040,500)	(1,148,200)	(1,306,500)	
	<u>Sub-Total Non-Reimbursable Other Expenditures</u>	<u>382,561</u>	<u>489,038</u>	<u>477,500</u>	<u>486,800</u>	<u>453,500</u>	
	<b>Total Salaries, Benefits, and Other Expenditures</b>	<b>3,565,117</b>	<b>3,693,263</b>	<b>4,185,140</b>	<b>4,302,140</b>	<b>4,406,468</b>	0.02
	<b>Total Non-Reimbursable Salaries, Benefits, and Other Expenditures</b>	<b>2,499,546</b>	<b>2,584,677</b>	<b>2,523,640</b>	<b>2,532,940</b>	<b>2,457,968</b>	(0.03)
Note 1:	Includes required match for grant related sal	80,336	88,566	98,907	112,000	109,000	
Note 2:	Indirect charges to be reimbursed through g	201,694	253,849	224,438	279,000	302,000	