
MEMORANDUM

Date: June 19, 2014
To: Metropolitan Planning Commission Executive Committee
From: Dee Anne Reynolds, Finance Manager
Subject: **Fiscal Year 2014-2015 Budget – grant correction**

The MPC Board voted on June 12, 2014 to approve a \$4.5 million budget for Fiscal Year 2014-2015. This approval included using \$251,938 from fund balance to cover the revenue shortage.

During budget submission into the Knox County MUNIS financial system an imbalance was discovered. The federal transit JARC and New Freedom grants showed reimbursable salaries and benefits that were double counted for \$51,000. Correcting the budgeted grant expenditures reduces the total budget to \$4.45 million resulting in a lower fund balance withdrawal.

The current Unrestricted Net Assets (fund balance) for fiscal year ended June 30, 2013 total \$825,856. Using fund balance to cover the corrected shortage of \$200,938 leaves a balance of about \$625,000. The remainder would be sufficient to pay more than two months of MPC general operations averaging \$280,000 per month.

Staff Recommendation: Approve the budget grant correction and reduced fund balance withdrawal.

MPC Executive Committee Recommendation: The Executive Committee will meet on July 8, 2014 to review the budget grant correction and make its recommendation to MPC for the July 10, 2014 meeting.

Attachment: MPC Fiscal Year 2014-2015 Revenue & Expenditure Budget and Line Item Expenditure Worksheet with grant correction.

**** Corrected see note below

"Approved by MPC Board June 12, 2014 "
Knoxville / Knox County Metropolitan Planning Commission
Revenue and Expenditure Budget - Original
For the Fiscal Year 2014 - 2015



	approved	
	Original Budget FY, 14/15	
Revenues and Other Funding Sources		
Fees and Appropriations:		
Fees and Charges:		
Application Fees	504,000	
Telecommunication Towers	15,000	
City of Knoxville	905,000	
Miscellaneous Contract - City of Knoxville	-	
Knox County	646,000	
Contract- Knox County -TTCDA	-	
Contract - Knox Co. Healthy Kids/Communities	-	
Contracts-Knox PEFA - new contract FY14/15	7,500	
Miscellaneous -TN Historic Comm FY14/15	5,000	
In-Kind Services	-	
Sub-Total	2,082,500	
Grant Reimbursements:		
FHWA / FTA	1,082,000	
HUD / PlanET	0	
ITS	-	
Car Share	45,000	
TN Historic Commission - French Broad	-	
Regional Transit Corridors	-	
Urban Forestry Grants	-	
Smart Trips	243,000	
TPO Bike Enhancement Program	10,000	
Regional Transportation Planning Council	-	
Scenic Byways	-	
NEW 5310 TRANSIT PROGRAM	383,000	
JARC	125,000	
New Freedom	263,000	
Sub-Total	2,151,000	
Fund Balance Withdrawals:		
SURDNA balance	14,000	
IT capital purchases	-	
To Balance Budget (Increase) / Decrease	200,938	****
Sub-Total	214,938	
Total Revenues and Other Funding Sources	4,448,438	****
Expenditures		
Non-Reimbursable:		
Salaries and Employee Benefits	2,038,438	
Contracted Services	200,000	
Supplies and Materials	58,000	
Other Charges	171,000	
Capital Outlay	-	
Grant related matching paid by MPC:		
Salaries and Employee Benefits	135,000	
Other Expenditures	49,000	
Sub-Total	\$2,651,438	
Grant Reimbursable:		
Salaries and Employee Benefits	708,000	
FHWA/ FTA Other Expenditures	233,000	
HUD / PlanET	-	
ITS	-	
Car Share	45,000	
TN Historic Commission - French Broad	-	
Regional Transit Corridors Expenditures	-	
Smart Trips Other Expenditures	81,000	
TPO Bike Enhancement Program	10,000	
Regional Transportation Planning Council	-	
KAT Development Plan	-	
Scenic Byways	-	
NEW 5310 TRANSIT PROGRAM	383,000	
JARC (orig. \$125,000 In error)	100,000	****
New Freedom (orig. \$263,000 In error)	237,000	****
Sub-Total	1,797,000	
Total Expenditures (corrected)	4,448,438	****
Revenues and Other Funding Sources over (under) Expenditures	\$	-

****Corrected JARC & NF grants for \$51,000. Original Included duplicate salaries & fringe. Effect is \$51,000 lower total budget.

Corrected
JAR
Agenda Item #36-14

**** Corrected see note below

"Approved by MPC Board June 12, 2014"

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

Knoxville / Knox County Metropolitan Planning Commission
FY 14/15 Budget - Line Item Expenditures - Original



MUNIS
#9500110

		Original FY 2014-2015 Budget
Salaries and Benefits:		
518900	Salaries	2,150,772
518900-est.	Salaries - est. Retirement payout for accrued annual and s	0
516900	Temporary Pay (Intern)	6,000
520100	Social Security	163,769
521100	Local Retirement	128,446
521155	Voluntary Retirement	58,150
520700	Medical Insurance	360,896
520600	Life Insurance	5,905
529800	Auto Allowance (Includes KAT Bus Passes)	6,500
529875	Other Benefits Allowances	1,000
	Sub-Total Salaries and Benefits	2,881,438
	Less: Grant reimbursable portion of Salaries and Ben	(708,000)
	Sub-Total Non-Reimbursable Salaries and Benefits (No	2,173,438
Other Expenditures:		
533100	Legal Services- Attorney S.Wise	40,000
533300	Licensing and related costs - legal notices	15,000
539900	Other Prof. Services (Advertise Jobs, Audit contract)	23,000
533600	Equipment-Rent Repair & Maintenance	50,000
533800	Vehicle repair / maintenance	2,000
530700	Communications and IT related	28,000
9500120-539930	Telecom Towers - Other Srv. Consultants	15,000
539930	Other Services Daily Op(Consultant, Postage, Printing)	15,000
535500	Employee Travel Educational	8,000
630900	Contracts w/ Other Agencies	4,000
	Total Contracted Services	200,000
542200	Food	8,000
545200	Utilities & Fuel	3,000
543500	Office Supplies minor equipment	40,000
545300	Vehicles - repair & maintenance supplies	1,000
542900	Education Materials	4,400
549900	Other materials for daily operations (Signs)	1,600
	Total Supplies, Materials & Equipment	58,000
550200	Insurance related expenses	12,700
551300	Workers Compensation Insurance	9,100
552500	Trustee Commission (banking services)	5,000
559100	PBA Space costs (MPC city / co office space)	79,200
550400	Knox Central Srv. Costs	65,000
	Total Other Expenses	171,000
571100	Machinery, Equipment & Furniture (over \$5k capital)	0
	Total Capital Outlay	0
Grant related Other Expenditures:		
Grantor:		
9500210	FHWA / FTA	233,000
9500235	HUD/ PlanET	0
closed	ITS (9500240)	0
9500245	Car Share	45,000
closed	TN Historic Comm.- French Broad 9500225	0
closed	Regional Translt Corridor Study 9500230	0
9500150	Smart Trips	81,000
9500160	TPO Bike Enhancement Program	10,000
9500185	Reg. Transp. Planning Council	0
closed	Scenic Byways -9500198	0
NEW	5310 TRANSIT	383,000
9500208	JARC (orig. \$125,000 in error)	180,000
9500208	New Freedom (orig. \$263,000 in error)	237,000
	Matching:	
9500210	FHWA/ FTA	49,000
	Sub-Total Other Expenditures (Note 2)	1,567,000
	Less: Grant reimbursable portion of Other Expenditures	(1,089,000)
	Sub-Total Non-Reimbursable Other Expenditures	478,000
	Total Salaries, Benefits, and Other Expenditures	4,448,438
	Total Non-Reimbursable Salaries, Benefits, and Other Expenditures	2,651,438
	Note 1: Includes required match for grant related salaries	135,000
	Note 2: Indirect charges to be reimbursed through grant	354,000

****Corrected JARC & NF grants for \$51,000. Original amounts included duplicated salaries & fringe in error.