



Roane County

2013 Capital Outlay Implementation

Executive Summary # 16a
080712



Major Operations-Three (3)

- General Operations- In this Executive Summary
 - 101 General Fund
 - 111-123 Special Revenue Funds
 - 171 General Capital Projects Fund (by subfund)
- Highway – No plan submitted
- Schools- No plan submitted
- Wastewater – Enterprise Fund is excluded from this report
- Implementation will be for the 101, certain special revenue funds, and the 171 General Capital Projects Fund
- This presentation only reflects capital which was approved; it does not include all requested capital projects



Assets Categorized – Three (3)

- Minor-
 - \$1,000 to \$20,000
 - Purchased from Operating Budgets
 - Funds from annual operating revenues
- Medium-
 - \$20,000 to \$400,000
 - Purchased from Operating Budgets or Capital Budgets
 - Funds are from primarily annual revenues or transfers
 - Could have some borrowed monies
- Major-
 - \$400,000 and above
 - Purchased primarily from Capital Budgets
 - Funds are primarily borrowed monies



Assets Categorized- Executive Summary

- Medium Assets- focus of this executive summary
 - Scheduled Replacement assets (vehicles)
 - Asset protection (HVAC, bullet proof glass)
 - New assets (land)
- Major Assets-
 - No new major assets planned during 2013
 - Completion of two (2) industrial projects anticipated (RED & VWL)



Capital Projects Fund management by sub funds

- Capital project Fund 171 was established in the 2011 budget
- Sub funds were established within the Capital Project Fund 171 to account for specific project
- Certain sub funds will be permanent in nature – VEH for annually purchased Vehicles
- Certain sub funds will be established and then closed after a project is complete
- Sub funds can be opened and closed at the approval of the Roane County Commission



Sub Fund Revenue Sources and Purpose

- **Bal- Balance Account**- Receives property taxes and other revenues and can be used to purchase medium assets
- **CCC- Convenience Center Capital** - transfers from Fund 116 to provide compactors and site development at the convenience centers
- **CHJ- Courthouse and Jail** transfers from Fund 101 of Reserve Litigation Tax to provide improvements of the old jail, courthouse and new jail
- **H12- Homeland Security Grant FY12** – grant with no match to provide communication equipment
- **HSG- Homeland Security Grant**- grant with no match to provide communication equipment to local law enforcement
- **IND- Industrial Development** - property tax to provide future grant match money for industrial recruitment
- **OFI- Other Facilities Improvements** – property tax to provide for building improvements at other county owned facilities
- **RCY- Recycling Operations** - transfers from Fund 123 to improve the site layout of the recycling center



Sub Fund Purpose and Revenue Sources

- **REC- Recreation Improvements** – Revenue from RV & Marina along with property tax to provide playgrounds and other improvements within the county park system
- **RED- FIDP Grant-** county match money from property tax to provide site development in the RRBTP
- **SIA- State Industrial Access Road Grant-** county match money from property tax to provide a road within the RRBTP
- **SPC- Swan Pond Complex** –TVA Foundation money along with property tax to provide site development for a sports complex
- **VEH- Vehicles-** revenue- property tax to purchase vehicles for the sheriff and other county departments
- **VWL- Volkswagen Land-** FIDP Grant, county match money to provide site development within the RRBTP
- **VWR- Volkswagen Road-** FIDP Grant, county match money to provide a road in the RRBTP
- **TEQ- TVA Equipment grant-** grant with no match to provide equipment for hazmat situations

BAL – Balance Account

• Established 2012 with closing of B11 (Budget 2011)	
• Remaining proceeds from debt issued for jail construction and prior year unappropriated funds	\$228,231*
• Remaining Funds from FY12	<u>\$62,798</u>
• Beginning Balance FY13	\$291,029
• Annual Revenue Property Tax	<u>\$43,000</u>
• Total Available	\$334,029
Planned Expenditures	
• Computers	(\$60,000)
• Trustee’s Commission	(\$10,000)
• Remaining Appropriations from FY12	<u>(\$62,798)</u>
• Total Appropriation	(\$132,798)
• Not programmed- Remaining Balance	<u>\$201,231*</u>

* Contains a portion of D-10-B loan provided for construction of the new jail along with outstanding contract obligations associated with the construction

CCC- Convenience Center Capital

• Established 2011	
• Unappropriated funds from FY12	\$ 15,337
• Remaining Funds from FY12	<u>\$25,691</u>
• Beginning Balance FY13	\$41,028
• Transfers in from Fund 116	<u>\$100,000</u>
• Total Available	\$141,028
Planned Expenditures	
• Convenience Center improvements; purchase of compactors, sheds, concrete, land if needed	(\$100,000)
• Remaining Appropriations from FY12	<u>(\$25,691)</u>
• Total Appropriation	(\$125,691)
• Not programmed- Remaining Balance	<u>\$15,337</u>

CHJ- Courthouse and Jail

- Established in 2011 with \$500,000 transfer
- Unappropriated funds from FY12 \$20,000
- **Remaining funds from FY12** **\$397,002**
- Beginning Balance for FY13 \$417,002
- Transfer In from 101 **\$400,000**
- Total Available **\$817,002**

CHJ- Courthouse and Jail con't

Planned Expenditures

• Replace window for County Clerk	(\$15,000)
• Courthouse Plumbing & HVAC upgrades	(\$200,000)
• Courthouse Security(bullet proof glass)	(\$70,000)
• Washer and Dryer for Jail	(\$30,000)
• Purchase of Land	(\$100,000)
• Remaining Appropriations from FY12	
• Courthouse Renovations to Plumbing and HVAC	(\$284,645)
• Renovations to the Old Jail	(\$70,133)
• Security	(\$23,467)
• Land Purchase	<u>(\$18,757)</u>
• Total Appropriation	(\$812,002)
• Not programmed- Remaining Balance	<u>\$5,000</u>



H12- Homeland Security Grant

- Grant awarded in 2012 Total Project \$38,388
- No matching funds required
- No purchases from this grant in FY12

FY13 Budget

- **Remaining funds from FY12** **\$38,388**

Planned Expenditures

- **Remaining Appropriation from FY12** **(\$38,388)**



HOM – Home Grant

- Grant Received in 2011
- County receives 5% for administration expenses
- Unassigned Fund Balance \$4,744



HSG- Homeland Security Grant

- Grant awarded in 2011
- No match funds are required \$125,332
- Portion already completed \$89,967
- Remaining funds from FY12 \$35,365

Planned Expenditures

- Remaining Appropriations from FY12 (\$35,365)



IND – Industrial Development

- Subfund established during the 2013 fiscal year
- Property Tax \$480,000
- Not Programmed – Remaining Balance \$480,000



OFI – Other Facility Improvements

- Established in FY12
- Remaining Funds from FY12 \$139,129

Planned Expenditures

- Remaining Appropriations from FY12
 - Roof Repairs at the Health Department (\$87,449)
 - Site Development for OES (\$30,000)
 - Paving at the Health Department (\$21,680)
- Total Appropriation (\$139,129)

RCY- Recycling

• Established in 2011	
• Unappropriated Funds from FY12	\$24,339
• Remaining funds from FY12	<u>\$168,996</u>
• Beginning Balance FY13	\$193,335
• Transfer in from Fund 123	<u>\$300,000</u>
• Total Available	\$493,335
Planned Expenditures	
• Site preparation for new building and reworking recycling center	(\$300,000)
• Remaining Appropriations from FY12	<u>(\$168,996)</u>
• Total Appropriation	\$468,996
• Not programmed – Remaining Balance	<u>\$24,339</u>

REC- Recreation

• Established in 2011	
• Unappropriated Funds FY12	\$55,326
• Remaining funds from FY12	<u>\$100,000</u>
• Beginning Balance FY13	\$155,326
• Revenue from Caney Creek Marina & RV	\$60,000
• Property Tax	<u>\$75,000</u>
• Total Available	\$290,326
Planned Expenditures	
• Storm Shelter	(\$16,000)
• Playground Shed #1	(\$30,000)
• Resurface Tennis Courts	(\$20,000)
• Remaining Appropriations from FY12	<u>(\$100,000)</u>
• Total Appropriation	(\$166,000)
• Not programmed- Remaining Balance	<u>\$124,326</u>

RED- FIDP Grant

• Grant Awarded 2009 Total Project	\$1,014,033
• FIDP Grant	\$750,000
• County match	<u>\$264,033</u>
	\$1,014,033
• Project Completed as of 6/30/12	\$767,567
• Remaining funds from FY12	\$229,875
• Remaining County Match	<u>\$16,592</u>
	\$246,467
• Remaining Appropriation from FY12	<u>(\$246,467)</u>

SIA- State Industrial Access Road Grant

• Established 2008	Total Project	\$445,672
• Industrial Road Grant		\$265,837
• County match		<u>\$179,835</u>
• Total Project		\$445,672
• Project completed as of 6/30/12		\$22,039
• Remaining Grant money		\$265,837
• Remaining County Match		<u>\$157,796</u>
		\$423,633
• Remaining Appropriation from FY12		(\$423,633)

SPC- Swan Pond Complex

- Established in 2012
- Estimated beginning balance 2013 \$501,572
- Property tax \$50,000
- Total Available \$551,572
- Not Programmed \$551,572

TEQ- TVA Equipment Grant

- Established in 2011 \$25,000
- Project Already completed \$7,338
- Remaining Grant Revenue \$17,662
- Remaining Appropriation (\$17,662)

VEH- Vehicles

- Established in 2011
- Estimated beginning balance 2013 \$18,694
- Property Tax \$225,000
- Total Available \$243,694

Planned Expenditures

- Sheriff Patrol Vehicles (\$210,000)
- Maintenance Truck (\$15,000)
- Total Appropriation (\$225,000)
- Not Programmed \$18,694

VWL- Volkswagen Land

• Established 2012	Total Project	\$2,257,800
• FIDP Grant		\$1,500,000
• County match		\$375,000
• VW Match		<u>\$382,800</u>
• Total Project		\$2,257,800
• Project Completed as of 6/30/12		\$1,615,488
• Remaining Grant Revenue		\$1,500,000
• Remaining VW Match		\$382,800
• Remaining Appropriation from FY12		(\$642,312)

***Roane County has an interfund loan of \$1.8M to cash flow this grant until the reimbursements are available from the State of Tennessee and VW Group**

VWR- Volkswagen Road

• Established 2012	Total Project	\$981,945
• SIA Grant		\$921,945
• County Match to cover engineering		<u>\$60,000</u>
• Total Project		981,945
• Project Completed as of 6/30/12		\$53,409
• Remaining Grant Revenue		\$921,945
• Remaining County Match		\$6,591
• Remaining Appropriation from FY12		(\$928,536)

Summary of Sub Funds

	BAL	CCC	CHJ	H12	HOM	HSG	IND	OFI	RCY
Unappropriated Funds from FY12	228,231	15,337	20,000	-	-	-	-	-	24,339
Remaining Funds from FY12	<u>62,798</u>	<u>25,691</u>	<u>397,002</u>	<u>38,388</u>	<u>4,744</u>	<u>35,365</u>	<u>-</u>	<u>139,129</u>	<u>168,996</u>
	291,029	41,028	417,002	38,388	4,744	35,365	-	139,129	193,335
Revenue for FY13	<u>43,000</u>	<u>100,000</u>	<u>400,000</u>	-	-	-	<u>480,000</u>	-	<u>300,000</u>
Total Available for FY13	334,029	141,028	817,002	38,388	4,744	35,365	480,000	139,129	493,335
Planned Expenditures FY13	(70,000)	(100,000)	(415,000)						(300,000)
Remaining Appropriation from FY12	<u>(62,798)</u>	<u>(25,691)</u>	<u>(397,002)</u>	<u>(38,388)</u>	<u>-</u>	<u>(35,365)</u>	<u>-</u>	<u>(139,129)</u>	<u>(168,996)</u>
Total Appropriation	(132,798)	(125,691)	(812,002)	(38,388)	-	(35,365)	-	(139,129)	(468,996)
Not Programmed - Remaining Balance	<u>201,231</u>	<u>15,337</u>	<u>5,000</u>	<u>-</u>	<u>4,744</u>	<u>-</u>	<u>480,000</u>	<u>-</u>	<u>24,339</u>

Summary of Sub Funds con't

	REC	RED	SIA	SPC	TEQ	VEH	VWL	VWR	TOTAL
Unappropriated Funds from FY12	55,326	16,592	157,796	501,572		18,694	(1,240,488)	6,591	(196,010)
Remaining Funds from FY12	100,000	229,875	265,837	-	17,662	-	1,882,800	921,945	4,290,232
	155,326	246,467	423,633	501,572	17,662	18,694	642,312	928,536	
Revenue for FY13	135,000	-	-	50,000	-	225,000	-	-	1,536,990
Total Available for FY13	290,326	246,467	423,633	551,572	17,662	243,694	642,312	928,536	5,827,222
Planned Expenditures FY13	(66,000)					(225,000)			(1,176,000)
Remaining Appropriation from FY12	(100,000)	(246,467)	(423,633)	-	(17,662)	-	(642,312)	(928,536)	(3,225,979)
Total Appropriation	(166,000)	(246,467)	(423,633)	-	(17,662)	(225,000)	(642,312)	(928,536)	(4,401,979)
Not Programmed - Remaining Balance	124,326	-	-	551,572	-	18,694	-	-	1,425,243



Closed Sub funds

- **B11- Fiscal 2011 Budget-** remaining funds moved to BAL sub fund
- **CF- Cash Flow-** remaining funds moved to BAL sub fund
- **LND- Land-** Purchase land in county- funds moved to OFI sub fund
- **HET- Heritage Grant-** Renovations to old courthouse- completed FY12
- **WBU- Watts Bar Utility Grant-** Installation of water lines- completed FY12