

General Capital Plans & Current Capital Projects

As of July 1, 2011



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Office of the County Executive Roane County Courthouse

August 5, 2011

To our Stakeholders:

Subject: Capital Projects

The Roane County Executive and Accounting Department are pleased to provide the following report to our stakeholders. This is our first attempt at compiling a comprehensive capital plan and report and we anticipate the report will evolve in the coming years; we are compelled to make the first step in the process by this publishing.

Our goal over the coming years is to improve on the county's capital planning process by improving the general capital planning of this report and then incorporate Highway and School Capital planning.

Roane County Commission, in the adoption of the 2011 budget, established the capital projects fund (General Capital Projects Fund 171) to include subfunds of specific planned projects.

Further, the County Commission adopted a capital project policy in March 2011 which is included as part of this report.

Sincerely,

Ronald B. Woody
Roane County Executive

Objectives and Methodology

OBJECTIVES:

1. To establish a planning process including a recording of capital needs.
2. Development of an accounting and budgeting process to provide a method by which capital projects are approved, budgeted, monitored, accounted for and implemented.
3. To allow larger capital project expenditures to be separated from the operational budgets; thereby allowing operational budgets to be consistent over the years.

METHODOLOGY USED TO COMPILE THE REPORT:

1. A review of the annual Infrastructure Needs Survey which is a report required by TCA 4-10-109. Although the report is neither detailed nor comprehensive in evaluating all of the county's capital needs, it does capture large capital items and provides direction to the county legislative body. The survey has been required since the 1990's but has been used on a limited basis by most county legislative bodies as they have planned their capital needs.
2. Each department was required and will be required annually to complete a Capital Request Form which will contain at a minimum, 10 years of capital need plans for their department. The request form asks for a description of the capital need, current dollar cost of the asset, and the anticipated year funds should be budgeted.
3. The Budget Department and County Executive will separate the capital requests into two categories; those assets to be purchased in the operating budget or those assets to be purchased in the General Capital Projects Fund 171.
4. Assets budgeted and accounted for in the General Capital Projects Fund 171 will be tracked in a subfund. Some subfunds have already been established; new subfunds can be created with the establishment of a new project budget.

5. Determination will be made by staff, Budget Committee and County Commission on which projects will be approved an annual basis. Some future projects may have money set aside each year leading up to the actual beginning of a project.
6. Capital items in the operating budget will be considered during the annual budget adoption. Capital assets which will be in Capital Fund 171 will either be budgeted during consideration of the operating budgets or in the fall of the year after the adoption of the annual budgets, or at the beginning of a new project.

SECTION 1

ROANE COUNTY

Capital Projects Policy

Policy 1-20-11

Established with adoption Resolution # 03-11-22

Goal/Mission: To provide management with appropriate guidelines and direction to assist in making sound decisions related to the procurement, construction, scheduling and managing of capital assets. To further demonstrate strong financial management practices for our county citizens, outside investors, and credit agencies.

The ultimate goal is to financially position Roane County to limit indebtedness for purchase/construction of capital assets and to insure proper accounting and management of capital projects.

This policy shall address all capital projects; however, certain exceptions shall be noted related to the Highway Fund 131, Highway Capital Projects Fund 176 and the School Funds (141,142,143,144,146) and Education Capital Projects Fund 177.

Objectives:

1. Provide an educational briefing of the categories of capital assets and their accounting in general operating funds and/or capital outlay funds.
2. Allow decisions to be transparent.
3. Provide a medium in which long term planning for new and replacement assets can be studied.
4. Identify revenue streams that can support capital projects
5. Create an accounting plan which will help in establishing and maintaining creditability for capital management.

This Policy References:

- Resolution #10-99-05- Fixed Assets
- Various Resolutions noted in Section 4 and 5.
- Attachment A- Highway and Education Thresholds for Capital Planning
- Attachment B- Position Statement November 2010- Purchase of Replacement Schedule Assets
- Attachment C- Excerpts from Roane County Schools BEP formula

1. Categories of and Accounting for Capital Assets

Roane County shall classify capital assets for this policy into Three (3) type/categories:

- **Minor capital asset** is considered an asset which is has a life expectancy between one (1) to five (5) years and a relatively small expenditure cost relative to the operating fund or department budget from which the asset is being purchased or constructed . Examples are: Computers, radios, furniture, certain tools and equipment. Estimated cost would be \$1,000 to \$20,000. Highway and Education thresholds are larger due to the size of the operating funds. See Attachment A
- **Medium capital asset** is considered an asset which has life expectancy between three (3) to 12 years, has a cost between \$20,000 and \$400,000 and the asset cost could be a relatively small

cost related to the operating fund or department budget from which the asset is being purchased or constructed. Examples are: Vehicles, roof replacement, certain heating and cooling replacement, walkways, roads improvement, and certain recreation improvements. Highway and Education thresholds are larger due to the size of the operating funds. See Attachment A

- **Major capital asset** is considered an asset which has a life expectancy of 12 to 15 years or greater and has a large cost relative to the operating fund or department budget from which the asset is being purchased or constructed. Estimated cost would be between \$200,000 and up. Generally, the asset would require the issuance of debt. Examples are: New construction of buildings, major replacement of roofs, certain road improvements. Highway and Education thresholds are larger due to the size of the operating funds. See Attachment A

Roane County shall pay for the purchase or construction of capital asset(s) either in an operating fund (101-149), a capital outlay fund (171-179), or an enterprise fund (201-209).

Minor capital assets shall be purchased from their respective operating funds.

Medium capital assets shall generally be purchased out of a capital project fund but if the capital asset is classified as a replacement scheduled asset the asset could be purchased from operating fund (example would be vehicles).

Major capital assets shall generally be purchased out of a capital project fund but in very limited cases could be charged to an operating fund.

Scheduled Replacement Assets- Discussion of scheduled replacement assets can be found in the Attachment B –Replacement Asset Position Statement.

2. Transparency

Capital budgets shall be adopted by project(s) and if annual revenue supports the projects(s) then annual budget adoption is required.

Capital budgets remain authorized until the project(s) are completed or closed.

Capital Plan responsibilities (Excluding Highways and Education)

Responsibilities for capital plans and reporting shall be assigned as follows:

Director of Accounts and Budgets (DoAB) shall:

- Have an understanding of the accounting Fixed Asset Policy (Resolution #10-99-05)
- Develop a capital asset request form which shall capture data as follows:

- Asset name and type
- Department assets to be placed
- Estimated year needed- minor asset 1-3 years- medium asset 1-12 years- major asset 1-20 years

- Anticipated cost
- Any dedicated revenue source which may or could support the purchase of the asset
- Whether the asset should be considered as a replacement scheduled asset
- Distributed by February 1 to Department Heads/Elected Officials the capital asset request form
- Complete the state Public Infrastructure Needs Survey and file a summary report with the county commission. This report shall include the Highway Department and the Board of Education needs.
- Review the county's Fixed Asset Report and be familiar with any replacement asset needs
- Consolidate Department Heads/Elected Officials capital asset request by category
- Annually and periodically report projects status to the county commission

Department Heads/Elected Officials shall:

- Submit to the DoAB by April 1 their respective capital asset request

County Executive shall:

- Work with the DoAB to compile capital project needs
- Development ? capital project funding plans
- Submit consolidated capital project plan/budgets to the respective committees or county commission with recommendation

County Budget Committee/respective committee(s) or ad hoc Capital Committee shall:

- Review consolidated capital project plan/budgets for consideration and recommendation to the county commission

County Commission shall:

- Consider any request for projects for approval and/or funding

Capital Plan responsibilities for Highways

Responsibilities of highway capital improvement planning shall be at the discretion of the Highway Superintendent along with the Highway Committee.

The County Executive, Budget Committee and County Commission shall recommend and/or approve any funding needed whether debt is required or not.

The county encourages the Highway Superintendent along with the Highway Committee to follow a similar capital plan as developed herein and to submit to the DoAB and County Executive annual and multi-year plans to be consolidated with the county's plan.

Capital Plan responsibilities for Education

Responsibilities of education capital improvement planning shall be at the discretion of the Director of Schools and Board of Education.

The County Executive, Budget Committee and County Commission shall recommend and/or approve any funding which requires debt issuance.

The county encourages the Director of Schools and Board of Education to follow a similar capital plan as developed herein and to submit to the DoAB and County Executive annual and multi-year plans to be consolidated with the county's plan.

3. Medium for long term planning for new and replacement assets

During February and March of each year the Director of Accounts and Budgets (DoAB) shall request from each elected/appointed official and department head a listing of future capital projects. The DoAB shall compile a list of all projects and consolidate the new request with existing projects and establish additional listing within established sub funds or recommend the creation of new sub funds.

A consolidated budget shall be submitted to the county executive for recommendation to the budget committee. The budget committee shall submit a recommendation to the county legislative body at any time or during the annual adoption of the county budget.

Periodic reports shall be filed with the county commission for public records reflecting:

- Project name
- Accounting entity sub fund or project fund reflecting
 - Balance Sheet
 - Project Budget Remaining
 - Statement of Revenues and Expenditure against remaining project budget
 - Statement of Revenue and Expenditures for the entire project
- Time calendar or Gantt chart for project scheduling

Projects shall be placed in an established sub fund or a new sub fund shall be established to account for the projects.

4. Revenue Streams to support capital projects

Various revenues can be used or assigned to help support capital projects. The following revenues have been identified and shall be considered for capital projects, further certain revenues shall be noted in the annual appropriation resolution:

- Two (2) cents of Property Tax previously assigned to the County General Fund 101. Transferred in the 2011 budget with a related transfer of Sheriff's vehicles purchases. (Appropriation resolution #08-10-01) subject to annual change
- Two cents of Property Tax previously assigned to the General Debt Service Fund 151 to assist in the establishment of the capital project fund. (Appropriation resolution #08-10-01) subject to annual change
- TVA Swan Pond purchased property impact funds from the TVA foundation. These funds are available under contract for the period of 2009, 2010, and 2011 tax years. Resolution #02-11-16
- State Sharing TVA impact construction funds. These funds fluctuate over time as they are earned due to construction work and workers who live in Roane County but work either at the TVA Kingston Steam Plant or Rhea County Watts Bar Nuclear Plant.
- Recreation Fee from the Caney Creek Marina and Campground to be used for recreation related capital asset activities and matching capital assets grants.
- Certain capital assets will have respective grant revenues
- Debt issued
- Excess fund balance of other funds which may accumulated over time
- Any other revenue which may be identified at any point in time

5. Accounting plan establishing and maintaining creditability for capital management

Roane County shall establish a permanent General Capital Project Fund 171 in order to account and plan for the procurement and/or construction of medium and large Capital assets. General Capital Project Fund 171 shall be divided into sub funds in order to maintain accounting integrity and assist in scheduling and planning capital projects.

The initial project shall be classified and defined as follows: (note resolution approval)

CF	Cash Flow Fund	08-10-01
B11	Fiscal 2011 Budget	08-10-01
TEQ	TVA Equipment for Office of Emergency Serv	11-10-07

Roane County Capital Projects Policy 1-20-11 (Rev. 2-13-11)
Established with the adoption of Resolution #03-11-22

HET	Heritage Commission Old Courthouse Constr	11-10-07
HOM	Home Improvement Grant	11-10-07
WBU	Watts Bar Utility CDBG grant	12-10-07
HSG	Homeland Security Grant	12-10-18
VEH	Vehicles of the General Fund	12-10-19
REC	Roane County Park Improvements	12-10-20
CCC	Convenience Center Improve't (Fund 116)	12-10-20
RCY	Recycling Improvements (Fund 123)	12-10-20

Additional resolutions shall be anticipated, add to, adjust, and/or close respective sub funds and the capital project fund in general.

Attachment A

Highway and Education Thresholds for Capital Planning

Highway Capital Threshold and Discussion

The Highway Fund as of January 2011 has an approximately \$3.3 million operating budget. Capital items in the Highway Fund consist mainly of vehicles, equipment, and road improvements (hot mix asphalt and bridges). Vehicles and equipment fall under the guidelines of replacement scheduled asset and thus would be procured out of the operating fund. Roane County has over 99.6% of all roads paved which would mean that most road improvements would fall under maintenance or scheduled replacement assets (Attachment B) in the operating fund.

Since Roane County receives monthly state gas and motor fuel taxes along with a large local contribution, it would not be anticipated that any significant capital needs would exist in highway operations which would not be funded from the operating budget. However, on occasion funds could be applied specifically to capital projects with special revenues allotted or by way of issuance of debt. In the event of special revenue allotments or debt issuance the Highway Capital Project Fund 176 shall account for the revenue and capital expenditures.

Any future local revenue contribution for highways should be allocated to the Highway Capital Project Fund 176; thereby, prohibiting future required maintenance of effort (TCA 67-3-901).

Education Capital Threshold and Discussion

The General Purpose School Fund 141 as of January 2011 has an approximately \$50.6 million dollar budget. Many capital items in the education department are considered replacement scheduled assets (Attachment B) such as (vehicles, computer, furniture and equipment); further, the Basic Education Program (BEP) funding formula earns approximately \$5,000,000 as noted in Attachment C for the 2011 budget and a relative similar amount each year. The earnings by the formula come from both state and local revenue. These earnings are generated for the estimated construction cost of new facilities and a related estimated debt repayment schedule associated with the new facilities. Roane County has not requested the schools to pay for their own debt thereby freeing these funds up for other use.

The county would anticipate the Board of Education would have a capital program which would fund all capital needs outside of new school construction. The Board of Education should set aside a percentage of their BEP capital earnings for replacement of HVAC, roofs and similar type of large ticket expenditures; thereby, not requesting the county to fund these expenditures with debt.

Attachment B

Date: November 2010

Position Statement: Purchase of Replacement Scheduled Capital Assets:

Goal: To continue the process of migrating into a Capital Projects and Debt Management Plan/Policy by beginning to purchase certain replacement scheduled capital assets without borrowing.

Objective: To purchase replacement scheduled assets such as computers, vehicles and certain capital assets that are not large ticket items without borrowing

Our office is in the process of developing a Capital Projects Plan/Policy and Debt Management Plan/Policy, but in the interim we must start the process by focusing on immediate issues that eventually will be encompassed in the overall program under development. As we formulate our Capital Projects and Debt Management Plans/Policies, we are taking a position on the county purchase of scheduled and replacement assets.

Items that would be considered scheduled replacement assets:

1. Computers
2. Radios
3. Sheriff's Patrol Cars
4. Ambulances
5. School Buses

Background:

- **Computers/Radios:** Roane County had historically purchased computers/radios from operations but within the last number of years began the program of issuing capital outlay notes for these assets. Some of these notes appear to be re-funded with longer term notes and as such, it is speculated that some debt could now exceed the asset's useful life. Our position is to no longer issue debt on computer and radio replacements and never issue debt for longer than an asset's useful life.
- **Sheriff's patrol cars:** The Sheriff's patrol cars have been purchased from operations, capital outlay notes, and in more recent years, on lease agreements. Our position is that lease agreements to purchase scheduled replacement assets should never be used and in reviewing the Roane County audit over a number of years, the imputed interest rates on leases have always exceeded the going interest rates on traditional loans available to county governments. Further, since a set number of Sheriff's patrol cars are replaced each year, the county should develop a financial position and policy that these assets are purchased either from operations or a capital fund and no debt be issued to purchase these assets.

- **Ambulances:** Ambulances have been purchased from both operations and capital outlay notes in the past. Since ambulance costs and service rates are set as a part of the Ambulance Operations Budget, sufficient funds should be available to purchase ambulances from operations.
- **School Buses:** School Buses have been purchased using three-year capital outlay notes since at least in the early 80's. This practice was due to: (1) the county operated a transportation system for both the Roane County Schools and the Harriman City Schools, and (2) the county could issue capital outlay notes and have a county-wide property tax to repay this indebtedness, but proceeds of the original debt issuance did not have to be shared with the Oak Ridge City School System.

Changes to this practice of operating and financing school buses changed the reasoning, logic, and the need to purchase school buses by capital outlay notes. What changed was: (1) Harriman City School System became a part of the Roane County School System, and (2) a local Chancellor ruled that future issues of capital outlay note proceeds would have to be shared with a city school system. The financial and operational reasoning for capital outlay notes issued now does not exist.

Positions:

First: The least expensive of the above listed assets are computers and radios. Our position is that these replacement assets should be purchased from general operations without debt obligation.

Second: Scheduled vehicles that are purchased infrequently should have money set aside allowing the vehicles to be purchased without debt obligation either in the normal operating budget or in a capital budget.

Third: Large dollar amount purchased assets such as any group of Sheriff's patrol cars, ambulances, and school buses should have a replacement schedule and either be purchased from operating budgets or capital budgets. The revenue and expenses should be scheduled, thus no debt is issued for these assets.

Fourth: Our position is that any debt should not exceed an asset's useful life.

Fifth: Our position is that lease agreements for the purchase of assets should not be used.

Sixth: Our position is that we should work to stop the practice of "rolling debt".

The Problem – "Rolling Debt":

Roane County has been in the practice for a number of years of issuing debt for replacement scheduled assets. The County has been able to continue this practice by the informal practice of what I would refer

to as “rolling debt”. As debt is paid off more debt is issued for the same type or similar assets. Our position is that Roane County should take needed steps to stop the practice of “rolling debt”.

The Solution:

The issue is how and when do we solve the “rolling debt” problem?

First, Sheriff’s patrol cars will not be leased. Our office will propose the establishment of a capital projects sub-fund in December of 2010 or January of 2011 on vehicles. The county should use the property tax assigned to the General Capital Fund 171 (original tax in Fund 101) to purchase these vehicles. Our position is that no debt will be used to purchase/lease the Sheriff’s patrol cars. Our ultimate goal over the next number of years is to transfer the vehicle purchase back to the General Fund 101.

Second, we will ask the school administration and board to begin the process of purchasing school buses from operations or from school capital projects funds. Since the school system has a sufficient fund balance and has a low capital request need for the 2010-11 budget, we are asking the schools to assist in our long term debt management/capital plan by purchasing school buses in 2010-11 similar to the county which will be purchased out of our current operations or our fund balances. The schools have a fund balance that not only exceeds a much talked about 3% balance but exceeds 10% of operations. The school fund balance generally, as the county develops a fund balance policy, would run about one month of salaries which is between 7 % and 10% of the school general purpose budget. Since the school fund balance exceeds a typical fund balance requirement and since school buses were originally projected at \$305,000, of which it has been determined that approximately half is for a special education bus which historically has not been on the debt schedule but purchased with special education funds, thus the need for the 2010-2011 year is approximately \$150,000. \$150,000 is only a very small percentage of the school budget and of their respective fund balance. Further, the county would have to borrow more than just the county’s portion since the proceeds would have to be shared with the Oak Ridge City School System. The schools are in a substantially better financial position than the County General Fund which continues to struggle for operations money but have and will take a financial position in managing proactively our capital debt operations. Further the administration of borrowing only \$150,000 is cost prohibitive. We are looking at the potential adoption of a 20-page resolution, receiving approval from the Comptroller’s Office setting up a note and amortization schedules for the future payments.

With approval of the Budget Committee, we respectfully request the Roane County Board of Education and administration to consider amending the transportation and/or general purpose school budget or capital budget to pay for the school buses for the 2010-11 year out of the current operations and/or fund balance. **Budget Committee did not approve asking the Roane County School Board for any assistance (see Budget Committee Minutes of 11-4-10).**

Summary of Positions:

1. Replacement of computers and radios should be out of general operations and no debt issued.
2. Vehicles that are purchased infrequently should have money set aside for those purchases and no debt issued.
3. Sheriff's patrol cars, ambulances, and school buses should have replacement schedules and planned purchases out of operating or capital fund without debt issued.
4. Any debt should not exceed an asset's useful life.
5. Lease agreements for the purchase of assets should not be used.
6. The practice of "rolling debt" should be stopped.

Attachment C 1/2

Roane County		2010-2011 BEP July Final	
Non-classroom Components (Cont'd)			
Other Non-classroom Allocations			
Non-instructional Equipment			
Total ADM	7,284	x	\$18.75 = \$136,574.31
			-----> 136,574
Pupil Transportation			
			2,185,116
Maintenance & Operations			
calculated sq. footage	817,405.93	x	\$3.00 = 2,452,217.79
			from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel			
45% of Pupil Transportation			5983,302.29
80% of M&O			1,471,330.67
Total Allocation for Trans & M&O Personnel Salaries			\$2,454,632.96
County CDF Adjustment		x	0.00%
			-----> 2,454,633
CDF Allocation for Trans & M&O Salaries			
			\$0.00
			-----> 0
Total Allocation for Trans & M&O Salaries w/CDF			
			\$2,454,632.96
Combined Social Security & Retirement Rates		x	18.17%
			-----> 446,007
Ret/FICA Allocation for Trans & M&O Personnel			
			\$446,006.81
			-----> 446,007
Total Allocation for Trans & M&O Salaries w/CDF			
			\$2,454,632.96
Non-classroom ins. Prem. % of salary		x	17.51%
			-----> 429,894
Insurance Allocation for Trans & M&O Personnel			
			\$429,894.46
			-----> 429,894
Other Transportation and M&O			
55% of Pupil Transportation			\$1,201,813.91
40% of M&O			980,887.12
Total Allocation for Other Trans & M&O			\$2,182,701.02
			-----> 2,182,701
Capital Outlay			
(see Work Sheet #2)			4,986,687.63
			-----> 4,986,688
Total Other Non-classroom Allocations			
			\$10,616,487
			-----> 10,616,487
Total All Non-classroom Allocations			
			\$13,012,853
State Percent for Non-classroom Components			
			52.79%
Total State Non-classroom Allocation			
			\$6,969,321
Total State Allocation			
			\$28,571,280

Attachment C

2/2

Roane County

2010-2011 BEP July Final

Work Sheet #1: Career Technical Education Center Transportation

FTEADM transported				
Average one-way miles to center			x	
Unit Cost			x	\$23.65
Total Career Technical Education Center Transportation				\$23.65

Work Sheet #2: Capital Outlay

		ADMs					
Square Footage Requirement							
k-4	2,819	x	100	=	281,972.43		
5-8	2,247	x	110	=	247,211.58		
9-12	2,218	x	130	=	288,321.64		
Total Square Footage Requirement					817,405.63		
Estimated Cost of Construction							
k-4 sq. footage	281,972	x	\$121.00	=	34,106,554.18		
5-8 sq. footage	247,212	x	\$125.00	=	30,901,448.04		
9-12 sq. footage	288,322	x	\$123.00	=	35,463,598.42		
Subtotal Estimated Cost of Construction					100,471,607.64	\$100,471,608	
Equipment Allocation Rate		x	10.0%		10,047,160.76	10,047,161	
Subtotal Estimated Cost of Construction					100,471,607.64		
Architect's Fees		x	5.0%		5,023,580.38	5,023,580	
Total Estimated Cost of Construction					105,495,188.02	\$115,542,349	
Estimated Annual Cost of Construction							
Debt Service Period						20 years	
Debt Service Rate						6.00% interest	
Amortization Cost						\$198,867,608	
Life Expectancy						40 years	
Grand Total Capital Outlay Funding						\$198,867,608	



SECTION 2

INFRASTRUCTURE NEEDS SURVEY

The following table is a summary of the Infrastructure Needs Survey. (Annual filing with the East Tennessee Development District TCA 4-10-109)

This summary reflects large capital assets that generally would require debt financing.

Infrastructure Needs Survey

<u>Project Name/ Description</u>	<u>Reason</u>	<u>Cost</u>	<u>Additional Funds Needed</u>	<u>Start Date</u>	<u>End Date</u>	<u>Stage of Project</u>
Roane Regional & Tech Park * Infrastructure for Industrial Park/ In Phase 2	Economic Development	900,000	-	2002	2015	Planning & Design
ENH-Pedestrian and Bicycling Facilities *Roane Co Visitor Center and Transportation Museum- Phase two	Economic Development Community Enhancement	350,800	-	2007	2011	Construction
Industrial Park *Plateau Partners Industrial Park Airport exit 340 - a corridor along I-40	Economic Development	7,000,000	6,150,000	2007	2017	Construction
Roane Co/Red Diamond/ Cool Energy FIDP Grant * Utility Lines relocation to serve two new industries	Economic Development	1,014,033	-	2009	2012	Planning & Design
New Elementary School * Construction of a new elementary school between Harriman and Oliver Springs	Population Growth	6,000,000	-	2011	2013	Construction
Midtown Sewer * Extend sewer lines along Hwy 70 corridor in Midtown and subdivisions of Dodson and College Grove.	Economic Development Community Enhancement Population Growth Public Health & Safety	6,500,000	-	2011	2013	Construction
Renovation & repair of abandoned jail	Community Enhancement	500,000	500,000	2011	2013	Conceptual - not yet in planning/design
Recycling Center Expansion * Expand and upgrade recycling facilities	Community Enhancement Population Growth Public Health/Safety	250,000	-	2012	2014	Conceptual - not yet in planning/design
Roane Co Landfill Reuse -Midtown * Reuse of closed landfill for law enforcement training facility, and/or EMS office	Community Enhancement	500,000	500,000	2012	2015	Conceptual - not yet in planning/design

Infrastructure Needs Survey

<u>Project Name/ Description</u>	<u>Reason</u>	<u>Cost</u>	<u>Additional Funds Needed</u>	<u>Start Date</u>	<u>End Date</u>	<u>Stage of Project</u>
Swan Pond Recreation Facility * Construct ball fields and public use areas at ash spill site	Community Enhancement	10,000,000	10,000,000	2012	2016	Conceptual - not yet in planning/design
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground	Community Enhancement	1,500,000	750,000	2014	2018	Conceptual - not yet in planning/design
Joint Public Service Building * Construction to house : Mid-East, United Way, Special Services, etc.	Public Health & Safety	20,000,000	20,000,000	2015	2017	Conceptual - not yet in planning/design
Central Service Building * Construct a new building to house Hwy Dept. & Emergency Medical Service	Public Health & Safety	3,000,000	3,000,000	2015	2020	Conceptual - not yet in planning/design

SECTION 3

CAPITAL REQUESTS

The following is a table of the capital requests submitted by each general county department, which includes: asset descriptions and amounts of what was requested for Fiscal Year 2012.

The table breaks down the requests in three categories: minor asset (\$1,000 to \$20,000), medium (\$20,000 to \$400,000) and major (\$400,000 and up). Minor assets are budgeted in the operational budget, medium assets will be budgeted in either their operational or capital fund 171, and most all major assets will be budgeted in the capital fund 171.

The table also includes the totals for each capital accounting line item and what fund the asset will be budgeted in.

The last page is a summary of department capital requests for FY12 through FY20.

**FY 2012
Roane County Government
Capital Requests
Departments of General Fund 101**

	<u>51500</u>	<u>51600</u>	<u>51750</u>	<u>51800</u>	<u>51900</u>
	<u>Election</u>	<u>Reg of Deeds</u>	<u>Codes Compliance</u>	<u>County Buildings</u>	<u>Other General Administration</u>
Minor (\$1,000-\$20,000)					
709 - Data Processing Equip't	8,000	1,000	3,000		
711 - Furniture & Fixtures		2,000			
716-Law Enfor. Equipment					
718-Motor Vehicles					
719 - Office Equipment			1,000		
790 - Other Equipment	3,000				
799 Other Capital Outlay					
Subtotal	11,000	3,000	4,000	0	0
Description:	*Replace Computers and E-scan Printer	*Replace Comp. *Replace furniture	*Replace 2 Computers *Replace office equip.		
	*Security Fence/cameras				
Medium (\$20,000-\$400,000)					
707- Building Improvements				380,000	
709- Data Processing Equip't			30,000		20,000
715- Land				80,000	
718- Motor Vehicles					
724- Site Development					
732- Building Purchases					
790- Other Equipment					
791- Other Construction					
Subtotal	0	0	30,000	80,000	20,000
Grand Total	11,000	0	34,000	80,000	20,000
Description:			*New tracking software	* Purchase Land *OLD JAIL Wall Demolition Jail Roof&Wood Cleaning Outside *COURTHOUSE Plumbing Security *PAVING PROJECTS Paving Codes Enforcement Paving Tower Lot	*Server, Computer Replacement *ImageEASE Scanning System

FY 2012
Roane County Government
Capital Requests
Departments of General Fund 101

	<u>52100</u>	<u>52400</u>	<u>52500</u>	<u>53300</u>	<u>53400</u>	<u>53500</u>
	<u>Acct/Budgeting</u>	<u>Trustee</u>	<u>Co Clerk</u>	<u>Gen. Sessions</u>	<u>Chancery Court</u>	<u>Juvenile</u>
Minor (\$1,000-\$20,000)						
709 - Data Processing Equip't		1,000	2,000	2,000	4,000	
711 - Furniture & Fixtures	1,000					
716-Law Enfor. Equipment						
718-Motor Vehicles						
719 - Office Equipment			4,000			
790 - Other Equipment						
799 Other Capital Outlay						
Subtotal	1,000	1,000	6,000	2,000	4,000	0
Description:	*Replace office furniture	*Data Equip.	*Replace computers *Replace office equip.	*Replace computers	*Replace comp. printers, desks, file cabinets	
Medium (\$20,000-\$400,000)						
707- Building Improvements						
709- Data Processing Equip't						25,000
715- Land						
718- Motor Vehicles						33,000
724- Site Development						
732- Building Purchases						
790- Other Equipment						
791- Other Construction						
Subtotal		0			0	58,000
Grand Total		1,000			4,000	58,000
Description:						*Software, Equip upgrades *Replace vehicles

FY 2012
Roane County Government
Capital Requests
Departments of General Fund 101

	<u>54110</u>	<u>54210</u>	<u>54410</u>	<u>54420</u>	<u>55110</u>	<u>56700</u>
	<u>Sheriff's Office</u>	<u>Jail</u>	<u>Civil Defense</u>	<u>Rescue Squad</u>	<u>Health</u>	<u>Park</u>
Minor (\$1,000-\$20,000)						
709 - Data Processing Equip't						
711 - Furniture & Fixtures						
716-Law Enfor. Equipment	2,636					
718-Motor Vehicles						9,000
719 - Office Equipment						
790 - Other Equipment						
799 Other Capital Outlay				16,000		5,000
Subtotal	0	0	0	0	0	14,000
Description:	*Replace equip.			*Replace vehicles		*Mule(ATV) *mowers
Medium (\$20,000-\$400,000)						
707- Building Improvements					200,000	
709- Data Processing Equip't						
715- Land						
718- Motor Vehicles	210,000	45,000				
724- Site Development						100,000
732- Building Purchases			30,000			
790- Other Equipment			52,700			21,000
791- Other Construction					50,000	
Subtotal			82,700		50,000	121,000
Grand Total			82,700		50,000	135,000
Description:	*Replace vehicles	*Replace vehicles	*New Building *Replace Hydraulic Rescue Tools		*new roof *seal/strip parking lot *additional parking	*scoreboard *playground

Total Budget 2012

Fund 101

Minor (\$1,000-\$20,000)

709- Data Processing Equip't	21,000 Fund 101
711- Furniture & Fixtures	3,000 Fund 101
716- Law Enfor. Equipment	2,636 Fund 101
718- Motor Vehicles	9,000 171- REC
719- Office Equipment	5,000 Fund 101
790- Other Equipment	3,000 Fund 101
799- Other Capital Outlay	16,000 Fund 101
799- Other Capital Outlay	<u>5,000</u> 171-REC

Total 64,636

Medium (\$20,000-\$400,000)

707- Building Improvements	430,000 171-CHJ
707- Building Improvements	200,000 171-OFI
709- Data Processing Equip't	75,000 171-BAL
715- Land	80,000 171-LND
718- Motor Vehicles	33,000 *not currently budgeted
718- Motor Vehicles	255,000 171-VEH
724- Site Development	100,000 171-REC
732- Building Purchases	30,000 171-OFI
790- Other Equipment	52,700 Fund 101
790- Other Equipment	21,000 171-REC
791- Other Construction	<u>50,000</u> 171-OFI

Total 1,326,700

Fund 111
FY 2012
Roane County Government
Capital Requests

	<u>54310</u>	<u>55120</u>	<u>Budgeted In</u>
	<u>Urban Services</u>	<u>Animal Control</u>	
Minor (\$1,000-\$20,000)			
718- Motor Vehicles		12,000	171-VEH
Subtotal	<u>0</u>	<u>12,000</u>	

Description: *Animal Control Vehicle

Medium (\$20,000-\$400,000)			
790- Other Equipment	72,000		Fund 111
799- Other Capital Outlay	80,000		Fund 111
Subtotal	<u>152,000</u>	<u>0</u>	
Grand Total	<u>152,000</u>	<u>0</u>	

Description: *Install 20 Fire
 Hydrants annually
 *16,000 per fire department
 First,Second, Third, Fourth,West

Fund 116
FY 2012
Roane County Government
Capital Requests

	<u>55732</u>	
	<u>Solid Waste/ Sanitation</u>	<u>Budgeted In</u>
Medium (\$20,000-\$400,000)		
724- Site Development	50,000	171-CCC
732- Building Purchases	20,000	*not currently budgeted
733- Solid Waste Equipment	50,000	171-CCC
799- Other Capital Outlay	6,500	*not currently budgeted
Subtotal	126,500	

- Description:** *Buy Land for Conv.Center Sites
 *New buildings for Conv Centers
 *Compactor for Convenience Center
 *Concrete, sheds, roofs for Conv Center lots

Fund 118
FY 2012
Roane County Government
Capital Requests

55130
Ambulance Service **Budgeted In**

Minor (\$1,000-\$20,000)

719- Office Equipment	3,000	Fund 118
735- Health Equipment	3,000	Fund 118
Subtotal	6,000	

Description: *Replace office equip.
 * Replace ambulance equip.

Medium (\$20,000-\$400,000)

718- Motor Vehicles	160,000	Fund 118
Subtotal	160,000	

Description: *Replacement ambulances-3 yr-300,000 mile warranty

Grand Total 166,000

Fund 123
FY 2012
Roane County Government
Capital Requests

	<u>55751</u> <u>Recycling</u>	<u>55770</u> <u>Landfill Postclosure</u>	<u>Budgeted In</u>
Medium (\$20,000-\$400,000)			
791- Other Construction	190,000	10,000	171-RCY
Subtotal	190,000	10,000	

Description:

- *Back hoe
- *New Baler
- *Large Compactor
- *Site Prep for new
Recycle Center Bldg
- *Work on Landfill Road

**Capitla Requests Summary
FY 2012 - FY 2021**

	<u>2012</u>		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Minor (\$1,000-\$20,000)	Proposed	Actual									
709- Data Processing Equip't	21,000	19,500	18,100	32,000	4,000	10,500	25,000	22,000	20,500	10,000	10,500
711- Furniture & Fixtures	3,000	5,000	1,000	2,500	21,000					1,000	
718- Motor Vehicles			12,000	10,000					15,000		
719- Office Equipment	8,000	12,000	5,000	20,000							
735- Health Equipment	3,000	3,000		20,000		27,000		20,000		20,000	
790- Other Equipment	3,000	5,000	28,500	30,500		20,000				7,000	
799- Other Capital Outlay	21,000	21,000									
Subtotal	59,000	65,500	64,600	115,000	25,000	57,500	25,000	42,000	35,500	38,000	10,500
Medium (\$20,000-\$400,000)											
705- Bridge Construction						300,000				25,000	
707- Building Improvements	630,000	630,000									
709- Data Processing Equip't	75,000	68,000	48,000								
715- Land Purchases	80,000	80,000	50,000								
718- Motor Vehicles	469,000	427,000	160,000	235,000	210,000	441,000	160,000	320,000	160,000	160,000	160,000
724- Site Development	180,000	180,000	100,000	200,000	100,000						
732- Building Purchases	20,000										
733- Solid Waste Equip	50,000	50,000									
735- Health Equipment			45,000		45,000		45,000		45,000		45,000
790- Other Equipment	145,700	213,372	75,000		370,000		75,000	95,000			
791- Other Construction	250,000	250,000	338,300	280,000	340,000	100,000				60,000	
799- Other Capital Outlay	86,500	86,500		85,000	250,000						
Subtotal	1,986,200	1,984,872	816,300	800,000	1,315,000	841,000	280,000	415,000	205,000	245,000	205,000
Major (\$400,000 +)											
706- Building Construction			550,000								
718- Motor Vehicles						800,000					
724- Site Development								500,000	400,000		
732- Building Purchases			1,400,000								
Subtotal	-	-	1,950,000	-	-	800,000	-	500,000	400,000	-	-
Grand Total	<u>2,045,200</u>	<u>2,050,372</u>	<u>2,830,900</u>	<u>915,000</u>	<u>1,340,000</u>	<u>1,698,500</u>	<u>305,000</u>	<u>957,000</u>	<u>640,500</u>	<u>283,000</u>	<u>215,500</u>

SECTION 4

Summary of Subfunds in General Capital Projects Fund 171 and summary of Balance Sheets for FY2011 & FY2012

This table is the summary page for the General Capital Projects Fund 171 subfunds.

**General Capital
Projects Fund 171
New and Existing Subfunds
with changes**

	Total	BAL	CCC	CHJ	LND	OFI	RCY	REC	VEH
Revenues		Property Tax 360,000 Trustee Collections 36,000 Payments in Lieu 50,000 Transfer to Trustee Comm 10,000	Transfer In from 116 100,000				Transfer In from 123 180,000	Match Grant TVA site Set aside 75,000	
7/1/2011 Beginning Fund Balance	475,929	0	15,337	400,000	-	-	44,339	8,359	7,894
Estimated Revenues	500,000	446,000						54,000	
Transfers In Other Funds	280,000		100,000				180,000		
Transfers In	1,039,143	337,143			80,000	280,000		75,000	267,000
Accounts Receivable	149,612	129,600						20,012	
Total Available Funds	<u>2,444,684</u>	<u>912,743</u>	<u>115,337</u>	<u>400,000</u>	<u>80,000</u>	<u>280,000</u>	<u>224,339</u>	<u>157,371</u>	<u>274,894</u>
Transfers Out	(702,000)	(702,000)							
Appropriations	(1,520,000)	(78,000)	(100,000)	(380,000)	(80,000)	(280,000)	(200,000)	(135,000)	(267,000)
		Computers 68,000 Other Subfunds 702,000	Site Impr 50,000 Solid Waste Equip't New compactor 50,000	Old Jail FY12 new roof 150,000 Courthouse plumbing HVAC 200,000 Security 30,000	Land 80,000	Health Dpt roof mold paving 200,000 Parking lot seal/paving 50,000 Purchase OES Building 30,000	Other Constr. back hoe new Baler compactor 35,000 Site Prep new bldg 155,000 Landfill road work 10,000	Vehicle mule 9,000 Oth Equip mowers scoreboard playground 26,000 TVA site match money *Caney Creek bridge -100,000	Sheriff Veh 210,000 Jail Veh 45,000 Animal Ctr Veh 12,000
6/30/2012 Ending fund balance	<u>222,684</u>	<u>132,743</u>	<u>15,337</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>24,339</u>	<u>22,371</u>	<u>7,894</u>

**General Capital
Projects Fund 171
Existing Subfunds
no changes**

		Total	CHJ	HET	HOM	HSG	REC	TEQ	WBU
Revenues				Grant Money Heritage Commission Match Money	Grant Money	Grant Money		Grant Money	Grant Money
7/1/2011	Beginning Fund Balance	14,141	500,000	(26,761)	3,902	-	37,000	-	-
	Estimated Revenues	704,557		105,480	158,644	125,332		17,662	297,439
	Transfers In Other Funds								
	Transfers In								
	Accounts Receivable	23,742							23,742
	Total Available Funds	<u>742,440</u>	<u>500,000</u>	<u>78,719</u>	<u>162,546</u>	<u>125,332</u>	<u>37,000</u>	<u>17,662</u>	<u>321,181</u>
	Transfers Out								
	Appropriations	(742,440)	(100,000)	(78,719)	(162,546)	(125,332)	(37,000)	(17,662)	(321,181)
			Old Jail FY11 renovations 100,000	Renovations to old courthouse	Improve low income housing	Communication for Fire Depts	Docks- Caney Creek	Purchase emergency equip.	Install water lines
6/30/2012	Ending fund balance	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SECTION 5

Summary of Subfunds for FY2011 and FY2012

Reflecting: Beginning Balance, Estimated Revenue, Appropriation and
Non-Programmed

Description of individual subfund, purpose and accounting/budgeting
for FY2011 and FY2012.

General Capital Projects

FUND 171

FY 2010-2011

	FY2011								
	Beginning	Estimate		Approved			Estimated		
	Balance	FY 10-11	Accounts	Cash	Total	Prior Year	FY10-11	Accounts	
<u>Subfund</u>	<u>7/1/2010</u>	<u>Revenue</u>	<u>Receivable</u>	<u>Amendments</u>	<u>Available</u>	<u>Encumbrances</u>	<u>Appropriations</u>	<u>Payable</u>	<u>Non Programmed</u>
	175,924	116	-	-	176,041	122,013	11,859	-	42,169
BAL	-	-	-	-	-	-	-	-	-
B11	-	327,143	-	-	327,143	-	-	-	327,143
CCC	-	96,434	-	-	96,434	-	81,097	-	15,337
CHJ	-	500,000	-	-	500,000	-	100,000	-	400,000
HET	-	245,320	52,670	-	245,320	-	272,081	-	(26,761)
HOM	-	59,652	-	-	59,652	-	55,750	-	3,902
HSG	-	125,332	-	-	125,332	-	125,332	-	-
LND	-	-	-	-	-	-	-	-	-
OFI	-	-	-	-	-	-	-	-	-
RCY	-	44,339	-	-	44,339	-	-	-	44,339
REC	-	45,359	20,012	-	45,359	-	-	-	45,359
TEQ	-	7,338	-	-	7,338	-	7,338	-	-
VEH	-	200,000	-	-	200,000	-	192,106	-	7,894
WBU	-	178,767	23,742	-	178,767	-	178,819	(52)	-

B11	Available for FY10-11 Projects	327,143
Funds that were non-programmed in FY2011 were transferred to the BAL account.		

	42,169
Non-subfunded funds that were non-programmed in FY11 were transferred to the BAL account.	

**General Capital Projects
FUND 171
FY 2011-2012**

	Beginning	Estimate		Approved			Estimated	
	Balance	FY 11-12	Transfers	Cash	Total	Transfers	FY11-12	
<u>Subfund</u>	<u>7/1/2011</u>	<u>Revenue</u>	<u>In</u>	<u>Amendments</u>	<u>Available</u>	<u>Out</u>	<u>Appropriations</u>	<u>Non Programmed</u>
	42,169	-	-	-	42,169	42,169	-	-
BAL	-	446,000	337,143	-	783,143	702,000	78,000	3,143
B11	327,143	-	-	-	327,143	327,143	-	-
CCC	15,337	-	100,000	-	115,337	-	100,000	15,337
CHJ	400,000	-	-	-	400,000	-	380,000	20,000
HET	(26,761)	105,480	-	-	78,719	-	78,719	-
HOM	3,902	158,644	-	-	162,546	-	162,546	-
HSG	-	125,332	-	-	125,332	-	125,332	-
LND	-	-	80,000	-	80,000	-	80,000	-
OFI	-	-	280,000	-	280,000	-	280,000	-
RCY	44,339	-	180,000	-	224,339	-	200,000	24,339
REC	65,371	54,000	75,000	-	194,371	-	172,000	22,371
TEQ	-	17,662	-	-	17,662	-	17,662	-
VEH	7,894	-	267,000	-	274,894	-	267,000	7,894
WBU	-	321,233	-	-	321,233	-	321,233	-

BAL	Available for FY11-12 Projects	3,143
	Non-programmed during adoption of FY2012 Budget.	

GENERAL CAPITAL PROJECT

SUBFUND: BAL-Balance

This subfund is used as a repository for local revenue to be used for capital projects. As new projects are approved the funds will be moved to the appropriate subfund.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	-
Transfers from other funds	-
Accounts Receivable	(129,600)
Appropriations	-
Ending Cash Balance 6/30/11	(129,600)

Fiscal Year 2012

This subfund was opened with the adoption of the 2012 budget and the assignment of local property tax revenue for 2012, the transferred balance of B11 subfund monies and left over money from the new jail construction account.

Transfers out of BAL into other capital subfunds in 2012 were as follows:

LND-Land	80,000
OFI-Other Facility Improv.	280,000
REC- Recreation	75,000
VEH-Vehicles	267,000

Appropriated in BAL subfund for 2012 was \$78,000 for the following:

Computers	68,000
Trustee Commission	10,000

PROJECT SUMMARY
SUBFUND: BAL

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	-		
<u>Appropriations</u>	-	-	
<u>Accounts Receivable</u>		(129,600)	
Cash with Trustee			-
Budget Undesignated Fund Balance	-		
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	-
Revenue:	
<u>40110</u>	360,000
Current Property Tax	
<u>40120</u>	18,000
Trustee-Prior Collections	
<u>40125</u>	15,000
Trustee Collections-Bankruptcy	
<u>40140</u>	3,000
Interest and Penalties	
<u>40161-FY12</u>	50,000
Payments in Lieu of Taxes -T.V.A.	
Transfers In (from B11 & un-subfunded)	337,143
Accounts Receivable	129,600
Total Available	912,743
Transfers Out - to subfund other projects	(702,000)
Appropriations	
* Computers	(68,000)
* Trustee Comm.	(10,000)
Unassigned	132,743

GENERAL CAPITAL PROJECT

SUBFUND: B11

This is a holding subfund for FY 2011 projects supported by Property Tax.

This fund was established for the acquisition of various minor assets, and as a repository for funds to be transferred to open a new project or related sub fund, especially in cases where the project could exceed one year or is anticipated to be a larger project.

At the end of 2011 Fiscal Year any non assigned project funds were transferred into the BAL sub fund.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	182,552
Transfers from other funds	144,591
Appropriations	-
Ending Cash Balance 6/30/11	327,143

Fiscal Year 2012

This subfund was closed with the adoption of the 2012 Budget.

All funds were transferred to the BAL subfund totaling \$ 327,143.

PROJECT SUMMARY

SUBFUND: B11

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	462,191		
<u>40110</u>			
Current Property Tax	188,000	181,890	97%
<u>40140-B11</u>			
Interest and Penalty	-	562	0%
<u>40150-B11</u>			
Pick-up Taxes	-	100	0%
<u>40161-B11-FY10</u>			
Payments in Lieu of Taxes -T.V.A.	64,900	-	0%
<u>40161-B11-FY11</u>			
Payments in Lieu of Taxes -T.V.A.	64,700	-	0%
<u>49800--B11</u>			
Transfers In	144,591	144,591	100%
<u>Appropriations</u>	-	-	0%
Cash With Trustee		327,143	
Est. Budget Undesignated Fund Balance	462,191	↓	
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	327,143
Revenue	-
Transfers In	-
Total Available	327,143
Transfer to subfund BAL	327,143
Appropriations	-
Unassigned	(0)

**Closed B11 subfund as of 6/30/11 falls into BAL subfund 7/1/11

GENERAL CAPITAL PROJECT

SUBFUND: CCC- Capital for Convenience Centers

Funded by a transfer from 116 Solid Waste Fund, it is to be used for the purchase of capital items to be used by County Solid Waste Operations.

When the sub fund is closed out any remaining cash will be returned to the 116 fund.

Revenue in this sub fund is restricted to operations outside of all cities.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	-
Transfers from other funds	96,434
Appropriations	<u>(81,097)</u>
Ending Cash Balance 6/30/11	<u>15,337</u>

Fiscal Year 2012

This subfund has an estimated beginning balance for 2012 of \$15,537. \$100,000 is transferred in from Fund 116. These funds are programmed to improve efficiency at the Convenience Sites by the purchase of compactors and configuration of the individual sites.

PROJECT SUMMARY
SUBFUND: CCC

	<u>Budget</u>	Actual Fiscal Year <u>2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	96,434		
<u>49800--CCC</u>			
Transfers In	96,434	96,434	100%
<u>Appropriations</u>	(96,434)	(81,097)	84%
Cash with Trustee		15,337	
Budget Undesignated Fund Balance	-		
			
		As of 6/30/11	

	<u>FY 2011-12</u> <u>Budget</u>
Est. Beginning Balance	15,337
Revenue	
<u>49800--CCC</u>	-
Transfers In (From Fund 116)	100,000
Total Available	115,337
Appropriations	
*Purchase land for Conv Center sites	(50,000)
*Compactor,concrete,sheds,roofs for Conv Centers	(50,000)
Unassigned	15,337

GENERAL CAPITAL PROJECT

SUBFUND: CHJ- Courthouse & Jail Maintenance

Funded by, Litigation Tax that is received monthly. Which is a \$50 fee that is taxed to all court cases. This funding is available for Courthouse, or Jail Construction Maintenance and Repairs. Funds are collected as Revenue into the General Fund 101 and then reserved. Periodically transfers are made from the General Fund reserve account into this subfund CHJ.

	Fiscal Year	
	<u>2010-11</u>	
Beginning Cash Balance 7/1/10	-	
Revenue	-	
Transfers from other funds	500,000	
Appropriations	<u>(100,000)</u>	
Ending Cash Balance 6/30/11	<u>400,000</u>	

Fiscal Year 2012

\$100,000 was programmed for the reroofing of the old jail in FY11. An estimated \$400,000 was not programmed. No new revenue or transfers were made with the 2012 budget adoption. In 2012 the plan is to continue the rework and remodeling of the old jail. Total estimated cost to put the old jail into reuse is not known at this time, however, could be in excess of \$1,000,000. Purpose of the old jail reuse is not known, but could be storage, offices or jail space. The county will be trying to work in phases to prohibit the borrowing of funds. \$30,000 is appropriated for added courthouse security and \$200,000 is appropriated for courthouse plumbing and HVAC.

PROJECT SUMMARY
SUBFUND: CHJ

	<u>Budget</u>	Actual Fiscal Year <u>2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	500,000		
<u>49800--CHJ-101</u>			
Transfers In	500,000	500,000	100%
<u>Appropriations</u>	(100,000)	-	0%
Cash with Trustee		500,000	
Budget Undesignated Fund Balance	400,000		
			
		As of 6/30/11	

	<u>FY 2011-12</u> <u>Budget</u>
Est. Beginning Balance	500,000
Revenue	
<u>49800--CHJ-101</u>	-
Transfers In	
Total Available	500,000
Appropriations	
*Old jail renovations	(100,000)
*Old jail roof	(150,000)
*Courthouse plumbing,HVAC	(200,000)
*Courthouse security	(30,000)
Unassigned	20,000

GENERAL CAPITAL PROJECT

SUBFUND: HET- Heritage Grant

This sub fund was established to track the TDOT grant and match money provided by the Heritage Commission. This grant is to be used to renovate the old Roane County Courthouse into a Visitor Center and Transportation Museum.

Renovation includes; installation of an elevator, build-out of accessible toilets, interior reconstruction of archive room, the second floor museum, and a welcome desk.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	297,990
Transfers from other funds	-
Accounts Receivable	(52,670)
Appropriations	<u>(272,081)</u>
Ending Cash Balance 6/30/11	<u>(26,761)</u>

Fiscal Year 2012

This subfund is grant funds and any match money contributed which may be required from the Roane County Heritage Commission.

No county funds support this project. Total project is \$350,800.

This subfund began the year with negative cash balance due to the timing of the pay requests.

PROJECT SUMMARY
SUBFUND:HET

	<u>Budget</u>	Actual Fiscal Year <u>2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	350,800		
<u>44570-HET</u>			
Transfers I Contribution & Gifts	70,160	50,000	71%
<u>46980-HET</u>			
Other State Grants	280,640	247,990	88%
Accounts Receivable		(52,670)	
<u>Appropriations</u>	(350,800)	(272,081)	78%
Cash with Trustee		(26,761)	
Budget Undesignated Fund Balance	-		
			
		As of 6/30/11	

	<u>FY 2011-12</u> <u>Budget</u>
Est. Beginning Balance	(26,761)
Revenue	
<u>44570-HET</u>	20,160
Transfers In	
<u>46980-HET</u>	32,650
Other State Grants	
A/R	52,670
Transfers In	-
Total Available	78,719
Appropriations	
*Renovations to Old Courthouse	(78,719)
install elevator, accessible toilets, reconst of archive room, second fl museum, welcome desk	
Unassigned	(0)

GENERAL CAPITAL PROJECT

SUBFUND: HOM- Home Repair Grant

This sub fund is set up to administer a grant to improve housing and housing conditions for low income persons.

The Home Repair Grant is provided through THDA and an Administration Grant through ETHRA. This is a Reimbursement Grant, and no local funds are involved.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	59,652
Transfers from other funds	-
Appropriations	<u>(55,750)</u>
Ending Cash Balance 6/30/11	<u>3,902</u>

Fiscal Year 2012

No county funds support this subfund. This project totals \$218,296. The remaining \$162,546 is estimated to be spent in 2012.

PROJECT SUMMARY
SUBFUND: HOM

	<u>Budget</u>	Actual Fiscal Year <u>2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	218,296		
<u>46980--HOM</u>			
Other State Grants	218,296	59,652	27%
<u>Appropriations</u>	(218,296)	(55,750)	26%
<u>Cash with Trustee</u>		3,902	
Budget Undesignated Fund Balance	-		
		↓	
		As of 6/30/11	

	<u>FY 2011-12</u> <u>Budget</u>
Est. Beginning Balance	3,902
Revenue	
<u>46980--HOM</u>	158,644
Other State Grants	
Transfers In	-
Total Available	162,546
Appropriations	
* low income housing/repair	(162,546)
Unassigned	-

GENERAL CAPITAL PROJECT

SUBFUND: HSG- Homeland Security Grant

This sub fund is established to administer and track to provide funds used to protect citizens from the threat of terrorism through detection, prevention and response to terrorists acts. This grant will be used to provide funds for communication for the (RCSO) Law Enforcement, Harriman, Kingston, and Rockwood Fire Departments. Also, to buy Hazmat Equipment and fund Community Education. This is a leave in Grant. No money has been received or expected as of this report.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	-
Transfers from other funds	-
Appropriations	-
Ending Cash Balance 6/30/11	-

Fiscal Year 2012

No county funds support this project, no money has been received or expended as of this report
The project totals \$ 125,332.

PROJECT SUMMARY
SUBFUND: HSG

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	125,332		
<u>46980--HSG</u>			
Other State Grants	125,332	-	0%
<u>Appropriations</u>	(125,332)	-	0%
Cash with Trustee		-	
Budget Undesignated Fund Balance	-		
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	-
Revenue	
<u>46980--HSG</u>	125,332
Other State Grants	
Transfers In	-
Total Available	125,332
Appropriations	
*Hazmat Equipment	(125,332)
*Community Education	
*Communication for Law Enforcement	
Unassigned	-

GENERAL CAPITAL PROJECT

SUBFUND: LND- Land

This subfund has been established for the acquisition of land in and around Roane County for building expansion, parking, recreation or other County needs.

	Fiscal Year
Beginning Cash Balance 7/1/10	<u>2010-11</u>
Revenue	-
Transfers from other funds	-
Appropriations	-
Ending Cash Balance 6/30/11	<hr style="border: none; border-top: 1px solid black;"/>

Fiscal Year 2012

This subfund was established with the adoption of the 2012 budget, with a transfer of \$80,000 from the BAL subfund.

The \$80,000 has been programmed to purchase property near the new jail. A corner lot has been identified and upon approval of purchase by the commission in a separate resolution can be acquired.

PROJECT SUMMARY
SUBFUND: LND

	<u>Budget</u>	<u>Actual</u> <u>Fiscal Year</u> <u>2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	-		
<u>Appropriations</u>	-		-
Cash with Trustee			-
Budget Undesignated Fund Balance	-		
			
		As of 6/30/11	

	<u>FY 2011-12</u> <u>Budget</u>
Est. Beginning Balance	-
Revenue	-
Transfers In (from subfund BAL)	80,000
Total Available	80,000
Appropriations	
*Purchase land	(80,000)
Unassigned	-

GENERAL CAPITAL PROJECT

SUBFUND: OFI- Other Facility Improvements

This subfund was established to provide funding for building improvements to properties owned by the county that are not specifically covered by revenues.
Such as: Health Dept. roof, seal/strip parking lot, paving Codes Enforcement parking lot and paving tower lot.

	Fiscal Year
Beginning Cash Balance 7/1/10	<u>2010-11</u>
Revenue	-
Transfers from other funds	-
Appropriations	-
Ending Cash Balance 6/30/11	<hr style="border: 0.5px solid black;"/> -

Fiscal Year 2012

This subfund was established with 2012 budget adoption. \$280,000 was transferred from the BAL subfund.
\$200,000 has been approved for the Health Department reroofing, mold remediation and to pave the parking lot.
\$50,000 has been approved for additional parking at and around the new jail and the building and codes office.
\$30,000 has been approved for engineering site work and plans for an OES storage facility on property to be leased from TVA on Swan Pond Road. Estimated cost of total project could be \$250,000-\$400,000. These funds are for initial planning.

PROJECT SUMMARY
SUBFUND: OFI

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	-		
<u>Appropriations</u>	-	-	
Cash with Trustee	-	-	
Budget Undesignated Fund Balance	-	-	
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	-
Revenue	-
Transfers In (from subfund BAL)	280,000
Total Available	280,000
Appropriations	
*Health Dept- roof,mold,paving	(200,000)
*Parking	(50,000)
*OES Building	(30,000)
Unassigned	-

GENERAL CAPITAL PROJECT

SUBFUND: RCY- Recycling

This sub fund is to provide funding for capital improvements to the Recycling Center as well as improvement related to the closed landfill.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	-
Transfers from other Funds	44,339
Appropriations	-
Ending Cash Balance 6/30/11	<u>44,339</u>

Fiscal Year 2012

This subfund has an estimated beginning balance for 2012 of \$44,339. An additional \$180,000 was transferred from Fund 123.

Programmed for 2012 is reworking the recycling center located at the landfill by re-working the landfill road, site preparation for a new recycling facility, reworking existing facility and compacting equipment.

An estimated \$24,339 has not been programmed.

PROJECT SUMMARY
SUBFUND: RCY

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	69,339		
<u>46980--RCY</u>			
Other State Grants	25,000	-	0%
<u>49800--RCY</u>			
Transfers In	44,339	44,339	100%
<u>Appropriations</u>	(69,339)	-	0%
Cash with Trustee		44,339	
Budget Undesignated Fund Balance	-		
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	44,339
Revenue	
<u>46980--RCY</u>	-
Other State Grants	
<u>49800--RCY</u>	-
Transfers In	
Transfers In (from Fund 123)	180,000
Total Available	224,339
Appropriations	
*Back hoe,new baler, large compactor	(35,000)
*work on landfill rd	(10,000)
*Site prep for new building	(155,000)
Unassigned	24,339

GENERAL CAPITAL PROJECT

SUBFUND: REC- Recreation

This subfund is for the Roane County Recreation program including the Park, Riley Creek and future locations. That is to help fund the following areas: campgrounds, gardens, playgrounds and shelters Revenue is received from the RV Park and Marina. See Resolution: Lease Agreement for the RV Park and Marina, and transferred from the BAL subfund.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	65,371
Transfers from other Funds	-
Accounts Receivable	(20,012)
Appropriations	-
Ending Cash Balance 6/30/11	45,360

Fiscal Year 2012

This subfund has an estimated beginning balance for 2012 of \$45,360. An additional \$75,000 was transferred from the BAL subfund.

\$21,000 is for the purchase of mowers. \$ 5,000 is for the purchase of a scoreboard at the softball field and new playground equipment at Roane County Park.

\$9,000 is to purchase an ATV- for the park and recreation areas.

The remaining \$59,371 is not programmed.

PROJECT SUMMARY
SUBFUND: REC

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	74,000		
<u>43340--REC CANEY</u> Recreation Fees	26,000	33,013	127%
<u>43340--REC-RV</u> Recreation Fees	28,000	32,358	116%
<u>46980--REC-TWRA</u> Other State Grants	20,000	-	0%
Accounts Receivable	-	(20,012)	
<u>Total Appropriations</u>	(37,000)	-	0%
Cash with Trustee		45,359	
Budget Undesignated Fund Balance	37,000		
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	45,359
Revenue	
<u>43340--REC CANEY</u> Recreation Fees	26,000
<u>43340--REC-RV</u> Recreation Fees	28,000
<u>46980--REC-TWRA</u> Other State Grants	-
Transfers In (from subfund BAL)	75,000
Accounts Receivable	20,012
Total Available	194,371
Appropriations	
*Purchase a vehicle-mule truck	(9,000)
* Mowers	(21,000)
*Scoreboard, playground	(5,000)
*TVA Site-set aside Match money (Caney Creek bridge)	(100,000)
Unassigned	59,371

GENERAL CAPITAL PROJECT

SUBFUND: TEQ- TVA Equipment Grant

This subfund has been established to administer a grant from TVA. This grant is to fund the Emergency Preparedness Program. This program is for Emergency Equipment and services to adequately support the fixed Nuclear Facility Program.

Items which could be purchased include but not limited to: Portal monitors, decontamination kits, cots and blankets. This is a Reimbursement Grant. No county funds are used in this subfund.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	7,338
Transfers from other funds	-
Appropriations	<u>(7,338)</u>
Ending Cash Balance 6/30/11	<u>0</u>

Fiscal Year 2012

Total for the project is \$25,000. The purpose of the grant is to help buy emergency equipment as needed.

The remaining \$15,837 is estimated to be spent in 2012.

PROJECT SUMMARY
SUBFUND: TEQ

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	25,000		
<u>47990--TEQ</u>			
Other Direct Federal Revenue	25,000	7,338	29%
<u>Appropriations</u>	(25,000)	(7,338)	29%
Cash with Trustee	_____	_____	
Budget Undesignated Fund Balance	_____	_____	
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	-
Revenue	
<u>47990--TEQ</u>	17,662
Other Direct Federal Revenue	
Transfers In	-
Total Available	17,662
Appropriations	
* Emergency Equip	(17,662)
Portal monitors, decontamination kits, cots and blankets.	
Unassigned	-

GENERAL CAPITAL PROJECT

SUBFUND: VEH-Vehicles

This sub fund was established to administer funding for departmental vehicles. Such as, police cruisers, animal control trucks and administration vehicles.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	200,000
Transfers from other funds	-
Appropriations	<u>(192,106)</u>
Ending Cash Balance 6/30/11	<u>7,894</u>

Fiscal Year 2012

This subfund has an estimated beginning balance for 2012 of \$7894. \$200,000 has been transferred in from subfund BAL.

These funds are programmed to purchase vehicles for the following departments: \$210,000 for the Sheriff's Office, \$45,000 for the Jail and \$12,000 for Animal Control. The remaining \$7,894 has not been programmed.

PROJECT SUMMARY

SUBFUND: VEH

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	200,000		
<u>40110--VEH</u>			
Current Property Tax	200,000	200,000	100%
<u>Appropriations</u>	(200,000)	(192,106)	96%
Cash with Trustee		7,894	
Budget Undesignated Fund Balance	-		
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	7,894
Revenue	-
Transfers In (from subfund BAL) (Motion 2)	267,000
Total Available	274,894
<u>Appropriations</u>	
<u>VEHICLES</u>	
*Sheriff	(210,000)
*Jail	(45,000)
*Animal Control	(12,000)
Unassigned	7,894

GENERAL CAPITAL PROJECT

SUBFUND: WBU- Watts Bar Utility CDBG Grant

This subfund was established to provide funding for installation of waterlines to 187 homes along Roane County, Cedar Grove and McMinn County roads.

Roane County will be a party to only the CDBG(Community Dev Block Grant) portion and will serve as a pass through agency.

Watts Bar Utility District will pay all costs over the \$500,000 grant amount.

This grant is in combination with Watts Bar Utility and a Rural Development Loan/Grant.

This is a Reimbursement Grant. No local funds required or local money provided outside agency.

	Fiscal Year <u>2010-11</u>
Beginning Cash Balance 7/1/10	-
Revenue	202,509
Transfers from other funds	-
Accounts Receivable	(23,742)
Appropriations	(178,819)
Accounts Payable	52
Ending Cash Balance 6/30/11	<u>-</u>

Fiscal Year 2012

No county funds support this project. Total for the project is \$500,000. The remaining \$329,448 is estimated to be spent on the installation of water lines in 2012.

PROJECT SUMMARY
SUBFUND: WBU

	<u>Budget</u>	<u>Actual Fiscal Year 2010-2011</u>	<u>% Realized</u>
Estimated Revenue for FY10-11	500,000		
<u>46980--WBU</u>	500,000	202,509	41%
Other State Grants			
Accounts Receivable		(23,742)	
<u>Appropriations</u>	(500,000)	(178,819)	36%
<u>Accounts Payable</u>		52	
Cash with Trustee	_____	_____	
Budget Undesignated Fund Balance	_____	_____	
			
		As of 6/30/11	

	<u>FY 2011-12 Budget</u>
Est. Beginning Balance	-
Revenue	
<u>46980--WBU</u>	297,439
Other State Grants	
Transfers In	-
Accounts Receivable	23,742
Total Available	321,181
Appropriations	
*Installation of waterlines	321,181
Unassigned	-