

# Roane County 2014 Capital Outlay Implementation

As of July 1, 2013

# Major Operations-Three (3)

- General Operations- In this Executive Summary
  - 101 General Fund
  - 116-123 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 and certain special revenue funds
- This presentation only reflects capital which was approved

# 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, doors, paving)
  - New assets (land)
- Major Assets-
  - No new major assets planned during 2014

# 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 projects
- 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
- **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
- **TEQ- TVA Equipment grant-** grant with no match to provide equipment for hazmat situations
- **VEH- Vehicles-** revenue from 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

# BAL – Balance Account

Established 2012 with closing of B11 (Budget 2011)

|                                  |                  |
|----------------------------------|------------------|
| • Unappropriated funds from FY13 | \$191,231        |
| • Remaining Funds from FY13      | <u>\$100,761</u> |
| • Beginning Balance FY14         | \$291,992        |
| • Annual Revenue Property Tax    | <u>\$19,000</u>  |
| • Total Available                | \$310,992        |

## Planned Expenditures

|                        |                   |
|------------------------|-------------------|
| • Computers            | (\$32,000)        |
| • Sheriff-Range        | (\$11,000)        |
| • Sheriff- Server      | (\$50,000)        |
| • Trustee's Commission | <u>(\$20,000)</u> |
| • Total Appropriation  | (\$113,000)       |
| • Transfer Out         | (\$90,000)        |
| • Not programmed       | <u>\$107,992</u>  |

# CCC- Convenience Center Capital

Established 2011

|                                  |                   |
|----------------------------------|-------------------|
| • Unappropriated funds from FY13 | \$15,337          |
| • Remaining funds from FY13      | <u>\$6,427</u>    |
| • Beginning Balance FY14         | \$21,764          |
| • Transfers in from Fund 116     | <u>\$100,000</u>  |
| • Total Available                | \$121,764         |
| Planned Expenditures             |                   |
| • Site development               | (\$25,000)        |
| • Compactors                     | <u>(\$75,000)</u> |
| • Total Appropriation            | (\$100,000)       |
| • Not programmed                 | <u>\$21,764</u>   |

# CHJ- Courthouse and Jail

Established in 2011 with \$500,000 transfer

|                                  |                  |
|----------------------------------|------------------|
| • Unappropriated funds from FY13 | \$5,000          |
| • Remaining funds from FY13      | <u>\$260,049</u> |
| • Beginning Balance FY14         | \$265,049        |
| • Property Tax                   | \$25,000         |
| • Transfer In from BAL           | \$50,000         |
| • Transfer In from 101           | <u>\$300,000</u> |
| • Total Available                | \$640,049        |

# CHJ- Courthouse and Jail con't

## Planned Expenditures

- Courthouse- HVAC (\$240,000)
- Courthouse renovations ( painting, doors, compressor) (\$55,000)
- Purchase land (\$50,000)
- Jail Cameras (\$60,000)
- Juvenile- fire alarm system (\$15,000)
- Total Appropriation (\$420,000)

## PY Expenditures

- Land- around courthouse/jail (\$100,000)
- Retina Scanner-Jail (\$60,000)
- Keys- Jail/Courthouse (\$30,000)
  
- Not programmed \$30,049

# HOM – Home Grant

Grant Received in 2011

County receives 5% for  
administration expenses

- Not Programmed \$6,300

# IND – Industrial Development

Subfund established during the 2013 fiscal year

Revenue came from a property tax shift from debt to capital due to the receipt of money from the sale of property within the RRBTP.

- Not Programmed

\$480,000

# OFI – Other Facility Improvements

## Established in FY12

|                                  |                  |
|----------------------------------|------------------|
| • Unappropriated funds from FY13 | \$418            |
| • Remaining funds from FY13      | <u>\$147,150</u> |
| • Beginning Balance FY14         | \$147,568        |
| • Transfer In BAL                | \$40,000         |
| • Transfer In fund 101           | <u>\$14,000</u>  |
| • Total Available                | \$201,568        |

## Planned Expenditures

|                                |                   |
|--------------------------------|-------------------|
| • Ag. Extension remodeling     | (\$137,500)       |
| • Health Dept. Security System | (\$7,000)         |
| • Ambulance HVAC               | <u>(\$15,000)</u> |
| • Total Appropriation          | (159,500)         |

## PY Expenditures

|                     |                 |
|---------------------|-----------------|
| • Health Dept. Roof | (\$15,716)      |
| • Not programmed    | <u>\$26,352</u> |

# RCY- Recycling

Established in 2011

|                                  |                  |
|----------------------------------|------------------|
| • Unappropriated funds from FY13 | \$24,339         |
| • Remaining funds from FY13      | <u>\$285,394</u> |
| • Beginning Balance FY14         | \$309,733        |
| • Transfer in from Fund 116      | \$75,000         |
| • Transfer in from Fund 123      | <u>\$50,000</u>  |
| • Total Available                | \$434,733        |

## Planned Expenditures

|                               |                    |
|-------------------------------|--------------------|
| • New Baler                   | (\$120,000)        |
| • Phase 3 at Recycling Center | <u>(\$270,000)</u> |
| • Total Appropriation         | (\$390,000)        |
| • Not programmed              | <u>\$44,733</u>    |

# REC- Recreation

Established in 2011

|  |                  |
|--|------------------|
| • Unappropriated fund from FY13        | \$124,327        |
| • Remaining funds from FY13            | <u>\$149,788</u> |
| • Beginning Balance FY14               | \$274,115        |
| • Revenue from Caney Creek Marina & RV | <u>\$72,000</u>  |
| • Total Available                      | \$346,115        |

## Planned Expenditures

|                        |                   |
|------------------------|-------------------|
| • Playground           | (\$70,000)        |
| • Cottage/Shelter 1    | (\$60,000)        |
| • Splash Pad/shoreline | <u>(\$55,000)</u> |
| • Total Appropriation  | (\$185,000)       |
| • Not programmed       | <u>\$161,115*</u> |

\*\$100,000 is allotted match money to replace bridge

# 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 6/30/13   | \$771,816          |
| • Remaining funds from FY13         | \$229,875          |
| • Remaining County Match            | \$12,342           |
| • Remaining Appropriation from FY13 | <u>(\$242,217)</u> |
| • Not programmed                    | <u>\$0</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 6/30/13    |               | \$22,056           |
| • Remaining Grant money              |               | \$265,837          |
| • Remaining County Match             |               | \$157,779          |
| • Remaining Appropriations from FY13 |               | <u>(\$423,616)</u> |
| • Not programmed                     |               | <u>\$0</u>         |

# SPC- Swan Pond Complex

Established in 2012

|                          |                         |
|--------------------------|-------------------------|
| • Beginning balance 2014 | \$551,572               |
| • Property Tax           | <u>\$50,000</u>         |
| • Total Available        | \$601,572               |
| • Not Programmed         | <u><u>\$601,572</u></u> |

# TEQ- TVA Equipment Grant

|                             |                   |
|-----------------------------|-------------------|
| Established in 2011         | \$25,000          |
| • Project Already completed | \$12,106          |
| • Remaining Grant Revenue   | \$17,662          |
| • Remaining Appropriation   | <u>(\$12,894)</u> |
| • Not programmed            | <u>\$0</u>        |

# VEH- Vehicles

Established in 2011

|                             |                  |
|-----------------------------|------------------|
| • Unappropriated funds FY13 | \$22,814         |
| • Remaining funds from FY13 | <u>\$24,989</u>  |
| • Beginning Balance FY14    | \$47,803         |
| • Property Tax              | <u>\$296,000</u> |
| • Total Available           | \$343,803        |

## Planned Expenditures

|                           |                   |
|---------------------------|-------------------|
| • Sheriff Patrol Vehicles | (\$210,000)       |
| • Jail                    | (\$65,000)        |
| • Juvenile                | (\$16,500)        |
| • Codes                   | (\$25,000)        |
| • Animal Control          | (\$10,000)        |
| • Maintenance Truck       | <u>(\$12,000)</u> |
| • Total Appropriation     | (\$338,500)       |
| • Not Programmed          | <u>\$5,303</u>    |

# 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 6/30/13   |               | \$2,048,382        |
| • Remaining Grant Revenue           |               | \$139,307          |
| • Remaining Appropriation from FY13 |               | <u>(\$209,418)</u> |
| • Not programmed                    |               | <u>\$0</u>         |

# 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 6/30/13   |               | \$120,000          |
| • Remaining Grant Revenue           |               | \$921,945          |
| • Remaining Appropriation from FY13 |               | <u>(\$861,945)</u> |
| • Not programmed                    |               | <u>\$0</u>         |

# Summary of Sub Funds

|                                    | BAL            | CCC            | CHJ              | HOM          | IND            | OFI             | RCY            |
|------------------------------------|----------------|----------------|------------------|--------------|----------------|-----------------|----------------|
| Unappropriated Funds from FY13     | 191,231        | 15,337         | 5,000            | -            | 480,000        | 418             | 24,339         |
| Remaining Funds from FY13          | <u>100,761</u> | <u>6,427</u>   | <u>260,049</u>   | <u>6,300</u> | <u>-</u>       | <u>147,150</u>  | <u>285,394</u> |
|                                    | 291,992        | 21,764         | 265,049          | 6,300        | 480,000        | 147,568         | 309,733        |
| Revenue for FY14                   | <u>19,000</u>  | <u>100,000</u> | <u>375,000</u>   | <u>-</u>     | <u>-</u>       | <u>54,000</u>   | <u>125,000</u> |
| Total Available for FY14           | 310,992        | 121,764        | 640,049          | 6,300        | 480,000        | 201,568         | 434,733        |
| Planned Expenditures FY14          | (113,000)      | (100,000)      | (420,000)        | -            | -              | (159,500)       | (390,000)      |
| Prior Year Expenditures            |                |                | <u>(190,000)</u> |              |                | <u>(15,716)</u> |                |
| Total Appropriation                | (113,000)      | (100,000)      | (610,000)        | -            | -              | (175,216)       | (390,000)      |
| Transfer Out                       | (90,000)       |                |                  |              |                |                 |                |
| Not Programmed - Remaining Balance | <u>107,992</u> | <u>21,764</u>  | <u>30,049</u>    | <u>6,300</u> | <u>480,000</u> | <u>26,352</u>   | <u>44,733</u>  |

# Summary of Sub Funds con't

|                                    | REC            | RED            | SIA            | SPC           | TEQ           | VEH            | VWL            | VWR            | TOTAL            |
|------------------------------------|----------------|----------------|----------------|---------------|---------------|----------------|----------------|----------------|------------------|
| Unappropriated Funds from FY13     | 124,327        | -              | -              | 551,572       |               | 22,814         | -              | -              | 1,415,038        |
| <b>Remaining Funds from FY13</b>   | <b>149,788</b> | <b>242,217</b> | <b>423,616</b> | <b>-</b>      | <b>12,894</b> | <b>24,989</b>  | <b>209,418</b> | <b>861,945</b> | <b>2,730,948</b> |
|                                    | 274,115        | 242,217        | 423,616        | 551,572       | 12,894        | 47,803         | 209,418        | 861,945        | 4,145,985        |
| Revenue for FY14                   | <u>72,000</u>  | -              | -              | <u>50,000</u> | -             | <u>296,000</u> | -              | -              |                  |
| Total Available for FY14           | 346,115        | 242,217        | 423,616        | 601,572       | 12,894        | 343,803        | 209,418        | 861,945        | 5,236,985        |
| Planned Expenditures FY14          | (185,000)      |                |                |               |               | (338,500)      |                |                |                  |
| Total Appropriation                | (185,000)      | (242,217)      | (423,616)      | -             | (12,894)      | (338,500)      | (209,418)      | (861,945)      | (3,661,805)      |
| Total Transfers Out                |                |                |                |               |               |                |                |                | (90,000)         |
| Not Programmed - Remaining Balance | 161,115        | -              | -              | 601,572       | -             | 5,303          | -              | -              | 1,485,180        |

# Closed Sub funds

- **B11- Fiscal 2011 Budget-** remaining funds moved to BAL sub fund
- **CF- Cash Flow-** remaining funds moved to BAL sub fund
- **H12- Homeland Security Grant-** Aid in protection of citizens through terrorist acts – Grant completed FY13
- **HSG- Homeland Security Grant-** Aid in protection of citizens through terrorist acts – Grant completed FY13
- **HET- Heritage Grant-** Renovations to old courthouse- completed FY12
- **LND- Land-** Purchase land in county- funds moved to OFI sub fund
- **WBU- Watts Bar Utility Grant-** Installation of water lines- completed FY12