

Roane County 2015 Capital Outlay Implementation

Executive Summary # 16c

Major Operations-Three (3)

- General Operations- In this Executive Summary
 - 101 General Fund
 - 121-123 Special Revenue Funds
 - 171 General Capital Projects Fund (by subfund)
- Highway – plan submitted, not included in FY15 report
- 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,Site Development)
 - New assets (land)
- Major Assets-
 - No new major assets planned during 2015

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

- **AMB- Ambulance Service**-Receives property taxes to pay a portion of Ambulances that will be replaced
- **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
- **GWT- God We Trust**- donations for the In God We Trust sign for courthouse
- **HSG- Homeland Security Grant** – grant with no match to provide communication equipment
- **HUB- Hub and Spoke Grant** – grant with no match money to purchase baler and paving at Recycling Center
- **IND- Industrial Development** - property tax to provide future grant match money for industrial recruitment
- **OES- Office of Emergency Services**- property tax for building located at Swan Pond.

Sub Fund Purpose and Revenue Sources

- **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
- **REC- Recreation Improvements** – Revenue from RV & Marina along with property tax to provide playgrounds and other improvements within the county park system
- **RED- Red Diamond & FIDP**- transfer in from subfund IND for sewer lines at 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- property tax to purchase vehicles for the Sheriff and other county departments
- **VOT- Voting Machines**- property tax to purchase voting machines for Election

AMB – Ambulances

• Beginning Balance FY15	\$0
• Annual Revenue Property Tax	<u>120,000</u>
• Total Available	120,000

Planned Expenditures

• Ambulance Remounts	(\$120,000)
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Not programmed- Remaining Balance	<u>\$0</u>
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BAL – Balance Account

• Established 2012 with closing of B11 (Budget 2011)	
• Unappropriated funds from FY14	\$7,992
• Remaining Funds from FY14	<u>\$64,412</u>
• Beginning Balance FY15	\$72,404
• Annual Revenue Property Tax	<u>60,000</u>
• Total Available	132,404
Planned Expenditures	
• OES- Server	(\$20,000)
• Printers	(\$12,500)
• Park-Office Equipment	(\$10,000)
• Sheriff-Computers	(\$15,000)
• Accounting-GL/Payroll Software	(\$20,000)
• Trustee Commission	<u>(\$20,000)</u>
• Total Appropriation	(\$97,500)
Not programmed- Remaining Balance	<u>34,904</u>

CCC- Convenience Center Capital

• Established 2011	
• Unappropriated funds from FY14	\$0
• Remaining funds from FY14	<u>\$15,479</u>
• Beginning Balance FY15	\$15,479
• Transfers in from Fund 116	<u>\$270,000</u>
• Total Available	\$285,479
Planned Expenditures	
• Site development	(\$60,000)
• Compactor & Chute	(\$40,000)
• Roll-off Truck	(150,000)
• Maintenance Truck	(20,000)
• Total Appropriation	<u>(\$270,000)</u>
• Not programmed- Remaining Balance	<u><u>\$15,479</u></u>

CHJ- Courthouse and Jail

- Established in 2011 with \$500,000 transfer
- Unappropriated funds from FY14 \$105
- Remaining funds from FY14 \$375,235
- Beginning Balance FY15 \$375,340
- Transfer In from 101 \$150,000
- Total Available \$525,340

CHJ- Courthouse and Jail con't

Planned Expenditures

• Courthouse- HVAC, plumbing	\$(265,750)
• Courthouse- painting courtrooms	(\$33,000)
• Courthouse- painting courthouse	(\$50,000)
• Courthouse- replace gutters	(\$21,000)
• Courthouse- cupola	(\$30,000)
• County Clerk- Windows	(\$20,000)
• Sheriff- fencing around jail	(\$50,000)
• Land	<u>(\$50,000)</u>
• Total Appropriation	(\$519,750)
• Not programmed- Remaining Balance	<u>\$5,590</u>

HOM – Home Grant

- Grant Received in 2011
- County receives 5% for administration expenses
- Unassigned Fund Balance \$6,300

HSG- Homeland Security Grant

- Grant awarded in 2014
- No match funds are required
- Requested Grant Revenue \$15,250
- Planned Expenditures
- Radios (\$15,250)

HUB- Hub & Spoke Grant

- Grant awarded in 2014
- No match funds are required
- Requested Grant Revenue \$265,000
- Planned Expenditures
- Baler (\$185,000)
- Paving at Recycling Center (\$85,000)

IND – Industrial Development

• Subfund established during the 2013 fiscal year	
• Beginning Balance FY15	\$660,650
• Transfer In from VWL & VWR	<u>\$10,493</u>
• Total Available	\$671,143
• Transfers out to RED	<u>(100,000)</u>
• Not Programmed – Remaining Balance	<u>\$571,143</u>

OFI – Other Facility Improvements

Established in FY12

• Unappropriated funds from FY14	\$3,852
• Remaining funds from FY14	<u>\$238,246</u>
• Beginning Balance FY15	\$242,098
• Transfer In from 101	\$3,000
• Total Available	<u>\$245,098</u>
• Planned Expenditures	
• Health Dept-HVAC	(\$12,500)
• Health Dept- Kitchen Relocation	(\$6,000)
• Remaining from FY14	
• Ag Extension- site development	<u>(\$191,645)</u>
• Total Appropriation	(\$210,145)
• Not programmed- Remaining Balance	<u>34,953</u>

RCY- Recycling

• Established in 2011	
• Unappropriated funds from FY14	\$40,463
• Remaining funds from FY14	<u>\$294,111</u>
• Beginning Balance FY15	\$334,574
• Total Available	334,574
Planned Expenditures	
• Building Expansion	(\$130,000)
• Sorting Equipment	(\$70,000)
• Baler	(\$28,500)
• Prior Year-Boxes for cities	(100,000)
• Total Appropriation	(\$328,500)
• Not programmed – Remaining Balance	<u>\$6,074</u>

REC- Recreation

- Established in 2011
- Beginning Balance FY15 \$188,583
- Revenue from Caney Creek Marina & RV \$60,000
- Grant- Playground 50,000
- Total Available \$298,583
- Planned Expenditures
- Mowers (\$20,000)
- Picnic Tables (\$15,000)
- Truck & Trailer (\$30,000)
- Shoreline (\$30,000)
- Caney Creek Bridge (\$200,000)
- Total Appropriation (\$295,000)
- Not programmed- Remaining Balance \$3,583

RED- FIDP Grant

• Grant Awarded 2009 Total Project	
• FIDP Grant	
• Beginning Balance FY15	\$12,342
• Transfer In from IND	<u>\$100,000</u>
• Total Available	\$112,342

Planned Expenditures

• Sewer Lines	(\$100,000)
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Not programmed- Remaining Balance	\$12,342
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SPC- Swan Pond Complex

- Established in 2012
- Estimated beginning balance 2015 \$601,572
- Total Available \$601,572
- Planned Expenditures
- Site Construction (\$100,000)
- Not Programmed \$501,572

VEH- Vehicles

- Established in 2011
- Estimated beginning balance 2015 \$70,798
- Property Tax \$250,000
- Total Available \$320,798

Planned Expenditures

- Sheriff Patrol Vehicles (\$210,000)
- OES (\$45,000)
- Codes (\$27,000)
- Animal Control (\$20,000)
- Maintenance Truck (\$15,000)
- Total Appropriation (\$317,000)

Not Programmed \$3,798

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 6/30/14		\$2,252,275
• Remaining Revenue		
• Transfer Out to IND subfund		(\$5,525)

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 6/30/14		\$976,977
• Remaining Grant Revenue		
• Transfer Out to IND subfund		\$4,968

Summary of Sub Funds

	AMB	BAL	CCC	CHJ	GWT	HOM	HSG	HUB	IND	OES	OFI
Unappropriated Funds from FY14	-	7,992	-	105	-	6,300	-	-	660,650	-	3,852
Remaining Funds from FY14	<u>-</u>	<u>64,412</u>	<u>15,479</u>	<u>375,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,246</u>
	-	72,404	-	375,340	-	6,300	-	-	660,650	-	242,098
Transfer In		-	270,000	150,000	-	-	-	-	10,493	-	3,000
Revenue for FY15	<u>120,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>15,250</u>	<u>265,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Total Available for FY15	120,000	132,404	285,479	525,340	5,000	6,300	15,250	265,000	671,143	30,000	245,098
Planned Expenditures FY15	(120,000)	(97,500)	(270,000)	(519,750)	(5,000)	-	-	-	(100,000)	(30,000)	(18,500)
Remaining Appropriation from FY14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,250)</u>	<u>(265,000)</u>	<u>-</u>	<u>-</u>	<u>(191,645)</u>
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
Total Appropriation	(120,000)	(97,500)	(270,000)	(519,750)	(5,000)	-	(15,250)	(265,000)	(100,000)	(30,000)	(210,145)
Not Programmed - Remaining Balance	<u>-</u>	<u>34,904</u>	<u>15,479</u>	<u>5,590</u>	<u>-</u>	<u>6,300</u>	<u>-</u>	<u>-</u>	<u>571,143</u>	<u>3</u>	<u>34,953</u>

Summary of Sub Funds con't

	RCY	REC	RED	SPC	VEH	VOT	VWL	VWR	TOTAL
Unappropriated Funds from FY14	40,463	188,583	-	601,572	5,304	-	5,525	4,968	1,525,314
Remaining Funds from FY14	294,111	-	12,342	-	65,494	-	-	-	1,065,319
	334,574	188,583	-	601,572	70,798	-	5,525	4,968	
Transfer In	-	-	100,000	-	-	-	-	-	533,493
Revenue for FY15	-	110,000	-	-	250,000	50,000	-	-	1,025,250
Total Available for FY15	334,574	298,583	112,342	601,572	320,798	50,000	5,525	4,968	4,149,374
Planned Expenditures FY15	(300,000)	(295,000)	(100,000)	(100,000)	(317,000)	-	-	-	(2,172,750)
Remaining Appropriation from FY14	(28,500)	-	-	-	-	-	-	-	(500,395)
Transfer Out	-	-	-	-	-	-	(5,525)	(4,968)	(110,493)
Total Appropriation	(328,500)	(295,000)	(100,000)	(100,000)	(317,000)	-	(5,525)	(4,968)	(2,778,638)
Not Programmed - Remaining Balance	6,074	3,583	12,342	501,572	3,798	50,000	-	-	1,365,737

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
- **H12- Homeland Security Grant FY12** – grant with no match to provide communication equipment- completed FY14
- **RED- FIDP Grant-** county match money from property tax to provide site development in the RRBTP- Stop work order
- **VWL- Volkswagen Land-** FIDP Grant, county match money to provide site development within the RRBTP- moved to IND
- **VWR- Volkswagen Road-** FIDP Grant, county match money to provide a road in the RRBTP-moved IND
- **WBU- Watts Bar Utility Grant-** Installation of water lines- completed FY12