

General Capital Plans & Current Capital Projects

As of November 7, 2016



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Office of the County Executive Roane County Courthouse

November 7, 2016

To our Stakeholders:

Subject: Capital Projects

The Roane County Executive and Accounting Department are pleased to provide the following report to our stakeholders. This report is an attempt at compiling a comprehensive capital plan and we anticipate it will evolve in the coming years.

Our goal 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. A policy change was adopted August 2012, 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. To develop 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.
4. To use the fixed assets and capital requests to assist the departments in identifying needs.

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 Infrastructure Needs 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 will be required annually to complete a Capital Request Form which will contain at a minimum, 10 years of estimated capital needs 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 and revenue should be budgeted.
3. The Accounting 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.
5. Determination will be made by staff, Budget Committee and County Commission on which projects will be approved either on an annual basis or will have funds set aside to accumulate for future years.
6. Capital items in the operating budget will be considered during the annual budget adoption. Capital assets which will be in the Capital Fund (171) will either be budgeted during consideration of the operating budgets, in the fall of the year after the adoption of the annual budgets, or at the beginning of a new project.
7. Capital items not funded during the annual budget cycle either from operations or capital budgets shall be classified as:
 - a) Denied- Departments should request again in the future if still needed.
 - b) Postponed- If only on the infrastructure needs survey.
8. Departments are notified in the event programs are not funded.

SECTION 1

ROANE COUNTY

Capital Projects Policy

Policy 1-20-11

Established with adoption Resolution # 03-11-22

Amended with Adoption Resolution # 09-12-26

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, the School Funds (141,142,143,144,146), Education Capital Projects Fund 177, and Wastewater Fund 204.

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 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) types of categories:

- **Minor capital asset** is considered an asset which has a life expectancy from 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).

- Shall be purchased from their respective operating funds.

- **Medium capital asset** is considered an asset which has life expectancy from three (3) to 12 years, has a cost between \$20,000 and \$400,000. 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)
 - 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 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)
 - Shall generally be purchased out of a capital project fund but in very limited cases could be charged to an operating fund.

Roane County could 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).

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 replaced
 - 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 a 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:

- Recreation Fee from the Caney Creek Marina and Riley Creek Campground to be used for recreation related capital asset activities and matching capital assets grants.
- Certain capital assets will have respective grant revenues
- Proceeds from 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.

- 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

- Balancing the debt and capital revenue with one another. This allows the tax rates to be more constant in comparing Debt Tax and Capital Tax. Example would be General Debt Tax of \$0.14 and Capital Tax of \$0.03 equaling a total of \$0.17. The debt could be reduced \$.04 increasing the Capital fund by \$.04. Total taxes for Debt and Capital would remain the same at \$0.17. (must still comply with debt policy)
- 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.

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

SECTION 2

INFRASTRUCTURE NEEDS SURVEY

FY 2012, 2013, 2014

2015, 2016 & 2017

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

FY 2012

<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>
New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2014	2016	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
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
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
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground	Community Enhancement	1,000,000	900,000	2014	2018	Conceptual - not yet in planning/design
Recycling Center Expansion * Expand and upgrade recycling facilities	Community Enhancement Population Growth Public Health/Safety	500,000	-	2012	2015	Conceptual - not yet in planning/design
Roane Regional & Tech Park * Infrastructure for Industrial Park/ In Phase 2	Economic Development	3,000,000	3,000,000	2002	2015	Planning & Design
New Elementary School * Construction of a new elementary school between Harriman and Oliver Springs	Population Growth * consolidation of schools Dyllis-Oliver Springs Elem	10,000,000	-	2009	2012	Construction
Industrial Park *Plateau Partners Industrial Park Airport exit 340 - a corridor along I-40	Economic Development	7,000,000	7,000,000	2007	2017	Construction
Public Utility Sewer- sewer lines extensions * 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	5,585,000	-	2011	2013	Construction

Infrastructure Needs Survey

FY 2013

<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>
New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2014	2016	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
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
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
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground * Chamerlain Trail	Community Enhancement	1,500,000	1,500,000	2014	2018	Planning/design
Storage Training Office Facility -OES	Community Enhancement	1,000,000	1,000,000	2012	2015	Planning/design
Roane Regional & Tech Park * Infrastructure for Industrial Park/ In Phase 2	Economic Development	900,000	-	2002	2015	Planning & Design
New Elementary School Oliver Springs Elementary	Economic Development Community Enhancement	14,000,000	-	2009	2013	Construction
Industrial Park *Plateau Partners Industrial Park Airport exit 340 - a corridor along I-40	Economic Development	7,000,000	6,150,000	2012	2017	Construction
Recycling Center Expansion * Expand and upgrade recycling facilities Phase I	Community Enhancement Population Growth Public Health/Safety	500,000	-	2012	2015	Construction
Public Utility Sewer- sewer lines extensions * 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	5,585,000	-	2011	2013	Construction

Infrastructure Needs Survey

FY 2014

<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>
New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2014	2016	Conceptual- not yet in planning/design
Caney Creek Bridge- Road bridge	Public Health & Safety	8,000,000	-	2017	2020	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	2016	2020	Conceptual - not yet in planning/design
Swan Pond Recreation Facility * Construct ball fields and public use areas at ash spill site	Community Enhancement	3,500,000	500,000	2012	2020	Planning/design
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground	Community Enhancement	600,000	600,000	2014	2018	Planning/design
Storage Training Office Facility -OES	Community Enhancement	1,000,000	900,000	2012	2015	Planning/design
Roane Regional & Tech Park * Infrastructure for Industrial Park/ In Phase 3	Economic Development	900,000	900,000	2002	2015	Planning & Design
Industrial Park *Plateau Partners Industrial Park Airport exit 340 - a corridor along I-40	Economic Development	10,000,000	7,750,000	2012	2020	Construction
Recycling Center Expansion * Expand and upgrade recycling facilities * Phase I & II	Community Enhancement Population Growth Public Health/Safety	500,000	-	2012	2015	Construction
Public Utility Sewer- sewer lines extensions * Extend sewer lines along Hwy 70 corridor	Economic Development Community Enhancement	5,585,000	-	2011	2014	Construction

in Midtown and subdivisions of Dodson and
College Grove.

Population Growth
Public Health & Safety

Infrastructure Needs Survey

FY 2015

<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>
New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2014	2016	Conceptual- not yet in planning/design
Caney Creek Bridge- Road bridge	Public Health & Safety	8,000,000	-	2017	2020	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	2016	2020	Conceptual - not yet in planning/design
Riley Creek Campground * camping, trails, swimming	Community Enhancement	200,000	200,000	2015	2016	Conceptual - not yet in planning/design
New High School *Combine (3) High Schools	Poplulation Growth	50,000,000	50,000,000	2016	2017	Conceptual - not yet in planning/design
Swan Pond Recreation Facility * Construct ball fields and public use areas at ash spill site	Community Enhancement	3,500,000	500,000	2012	2020	Planning/design
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground	Community Enhancement	600,000	600,000	2014	2018	Planning/design
Storage Training Office Facility -OES	Community Enhancement	1,000,000	900,000	2012	2015	Planning/design

Roane Regional & Tech Park * Infrastructure for Industrial Park/ In Phase 3	Economic Development	900,000	900,000	2002	2015 Planning & Design
Industrial Park *Plateau Partners Industrial Park Airport exit 340 - a corridor along I-40	Economic Development	10,000,000	7,750,000	2012	2017 Construction
Recycling Center Expansion * Expand and upgrade recycling facilities * Phase III	Community Enhancement Population Growth Public Health/Safety	500,000	-	2012	2015 Construction
Public Utility Sewer- sewer lines extensions * 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	5,585,000	-	2011	2014 Construction

Infrastructure Needs Survey						
FY 2016						
<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>
New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2014	2016	Conceptual- not yet in planning/design
Caney Creek Bridge- Road bridge	Public Health & Safety	8,000,000	-	2017	2020	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	2016	2020	Conceptual - not yet in planning/design
Riley Creek Campground * camping, trails, swimming	Community Enhancement	200,000	200,000	2015	2016	Conceptual - not yet in planning/design
New High School *Combine (3) High Schools	Population Growth	50,000,000	50,000,000	2016	2017	Conceptual - not yet in planning/design
Swan Pond Recreation Facility * Construct ball fields and public use areas at ash spill site	Community Enhancement	3,500,000	500,000	2012	2020	Planning/design
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground *Construction,trails,pavilion,playgrounds	Community Enhancement	1,500,000	1,500,000	2014	2018	Planning/design
Storage Training Office Facility -OES	Community Enhancement	1,000,000	900,000	2012	2015	Planning/design

Roane Regional & Tech Park	Economic Development	900,000	900,000	2002	2015	Construction
* Infrastructure for Industrial Park/ In Phase 3						
Industrial Park	Economic Development	7,000,000	6,150,000	2007	2017	Construction
*Plateau Partners Industrial Park						
Airport exit 340 - a corridor along I-40						
Recycling Center Expansion	Community Enhancement	300,000	-	2013	2020	Construction
* Expand and upgrade recycling facilities	Population Growth					
* Phase III	Public Health/Safety					
Public Utility Sewer- sewer lines extensions	Economic Development	5,585,000	-	2011	2016	Construction
* Extend sewer lines along Hwy 70 corridor	Community Enhancement					
in Midtown and subdivisions of Dodson and	Population Growth					
College Grove.	Public Health & Safety					

Infrastructure Needs Survey

FY 2017

<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>
New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2017	2019	Conceptual- not yet in planning/design
Caney Creek Bridge- Road bridge	Public Health & Safety	8,000,000	-	2017	2020	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	2016	2020	Conceptual - not yet in planning/design
New High School *Combine (3) High Schools	Population Growth	50,000,000	50,000,000	2018	2019	Conceptual - not yet in planning/design
Swan Pond Recreation Facility * Construct ball fields and public use areas at ash spill site	Community Enhancement	10,000,000	10,000,000	2016	2018	Conceptual- not yet in planning/design
Swan Pond Sports Complex- SPC Recreation	Community Enhancement	500,000	500,000	2017	2019	Conceptual- not yet in planning/design
Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground *Construction,trails,pavilion,playgrounds	Community Enhancement	1,500,000	1,500,000	2017	2018	Planning/design
Storage Training Office Facility -OES	Community Enhancement	1,000,000	900,000	2016	2019	Planning/design

Riley Creek Campground * camping, trails, swimming	Community Enhancement	200,000	200,000	2016	2017 Construction
Industrial Park *Plateau Partners Industrial Park Airport exit 340 - a corridor along I-40	Economic Development	7,000,000	6,150,000	2014	2020 Construction
Recycling Center Expansion * Expand and upgrade recycling facilities * Phase III	Community Enhancement Population Growth Public Health/Safety	300,000	-	2013	2020 Construction
Public Utility Sewer- sewer lines extensions * 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	5,585,000	-	2011	2017 Construction

SECTION 3

CAPITAL REQUESTS

The following is a table of the capital requests submitted by each general county department, which includes asset descriptions and dollar amounts requested for Fiscal Year 2017.

The table breaks down the requests in three categories: minor (\$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 either operational or capital fund (171) or 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 FY17 through FY26.

FY 2017						
Roane County Government						
Capital Requests						
Departments of General Fund 101						
	51100	51300	51720	51750	51800	51910
	Commission	County Executive	Zoning	Codes Compliance	County Buildings	Perservation of Records
Minor (\$1,000-\$20,000)						
706- Building Construction						
709 - Data Processing Equip't		1,500	8,000	3,000		
711 - Furniture & Fixtures	2,000			6,000		
719 - Office Equipment						
790 - Other Equipment						
799- Other Capital Outlay						13,000
Subtotal	2,000	1,500	8,000	9,000	0	13,000
Description:	Chairs	Replace computers	Replace plotter	Replace computers Replace desk		Microfilm Scanner
Medium (\$20,000-\$400,000)						
705- Bridge Construction						
706- Building Construction						
709- Data Processing Equip't						
711- Furniture & Fixtures						
718- Motor Vehicles					40,000	
790- Other Equipment				30,000		
799- Other Capital Outlay	20,000				250,000	
Subtotal	20,000	-	-	30,000	290,000	-
Description:	Roll call system			Replace vehicle	Cameras(CH) Air Cooled Chiller	
Major (400,000+)						
715- Land	1,000,000					
Subtotal	1,000,000	-	-	-	-	-
GRAND TOTAL	1,022,000	1,500	8,000	39,000	290,000	13,000

FY 2017					
Roane County Government					
Capital Requests					
Departments of General Fund 101					
	<u>52200</u>	<u>52400</u>	<u>52500</u>	<u>54110</u>	<u>54210</u>
	<u>Purchasing</u>	<u>Trustee</u>	<u>Co Clerk</u>	<u>Sheriff's Office</u>	<u>Jail</u>
Minor (\$1,000-\$20,000)					
706- Building Construction					
709 - Data Processing Equip't	2,800	10,000	15,000	4,000	15,000
711 - Furniture & Fixtures			1,000	5,000	5,000
719 - Office Equipment			8,000	5,000	5,000
790 - Other Equipment			1,000		12,000
799- Other Capital Outlay					
Subtotal	2,800		25,000	14,000	37,000
Description:	Replace Printers	Replace computers, printers	(3) replace workstations	Replace computers	Office area/bondsman
	Replace workstations		replaces desks, chairs	Replace chairs/desks	Replace computers
				Replace printers	Replace chairs/desks
					Replace printers
					Portable radios
Medium (\$20,000-\$400,000)					
705- Bridge Construction					
706- Building Construction					
709- Data Processing Equip't					
711- Furniture & Fixtures					
718- Motor Vehicles			20,000		65,000
790- Other Equipment				217,200	36,000
799- Other Capital Outlay				35,000	55,000
Subtotal			20,000	252,200	156,000
Description:			replace front counter windows	Replace vehicles	Biometric/Fingerprint equip
				Card Access system	Replace vehicles
				Project Life Saver	Camera conversion
				Portable Radios	
Major (400,000+)					
715- Land					
Subtotal					
GRAND TOTAL	2,800	0	45,000	266,200	193,000

FY 2017		
Roane County Government		
Capital Requests		
Departments of General Fund 101		
	54410	56700
	Civil Defense	Park
Minor (\$1,000-\$20,000)		
706- Building Construction		
709 - Data Processing Equip't	4,000	1,000
711 - Furniture & Fixtures		5,000
719 - Office Equipment		5,000
790 - Other Equipment	18,000	20,000
799- Other Capital Outlay		10,000
Subtotal	22,000	41,000
Description:	Replace computers	Replace computers
	Rescue Tools	Chairs,desks(SPSC)
		Office at SPSC
		Mowers
		Cottage improvements
Medium (\$20,000-\$400,000)		
705- Bridge Construction		175,000
706- Building Construction		250,000
709- Data Processing Equip't	20,000	
711- Furniture & Fixtures		
718- Motor Vehicles	35,000	15,000
790- Other Equipment		220,000
799- Other Capital Outlay		
Subtotal	55,000	660,000
Description:	Server/backup	Caney Creek bridge
	Replace vehicles	SPSC construction
		Replace vehicles
		Repaving RCP
Major (400,000+)		
715- Land		
Subtotal	-	-
GRAND TOTAL	77,000	701,000

Fund 101			
Total Budget 2017			
Minor (\$1,000-\$20,000)			Budgeted In
706- Building Construction	Jail- office area/bondsman	15,000	not currently budgeted
709 - Data Processing Equip't	Replace computer, printers	54,300	Fund 101
711 - Furniture & Fixtures	Replace desks, chairs	24,000	Fund 101
719 - Office Equipment	Replace desks, chairs	30,000	Fund 101
790 - Other Equipment	microfilm scanner	52,000	Fund 101
799 - Other Capital Outlay	Cottage improvements	<u>10,000</u>	Fund 171-REC
	Total	185,300	
Medium (\$20,000-\$400,000)			
705- Bridge Construction	Caney creek bridge	175,000	Fund 171-REC
706- Building Construction	Sports complex	250,000	Fund 171-SPC
709 -Data Processing Equip't	Fingerprint/biometric/server	85,000	Fund 171-CHJ & 171-BAL
711- Furniture & Fixtures	Cameras/Jail/CH	40,000	Fund 171- CHJ
711- Furniture & Fixtures	Co Clerk-replace window	20,000	not currently budgeted
718- Motor Vehicles	Codes, Sheriff, Jail	298,200	Fund 171-VEH
718- Motor Vehicles	Civil Defense	35,000	not currently budgeted
790- Other Equipment	Air cooled chiller/jaws of life	560,000	not currently budgeted
799- Other Capital Outlay	roll call system	20,000	Fund 171-BAL
	Total	1,483,200	
Major (400,000+)			
715- Land	Dollar General building	1,000,000	not currently budgeted
	Total Requests	2,668,500	

Fund 122
FY 2017
Roane County Government
Capital Requests

54210
Sheriff Drug Fund **Budgeted In**

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

709- Data Processing Equip't	6,000	Fund 122
711- Furniture & Fixtures	1,000	Fund 122
719- Office Equipment	1,000	Fund 122
790- Other Equipment	10,000	Fund 122
Subtotal	18,000	

Description: Computers
 Chairs, desks
 Printers,scanners
 Covert equipment

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

718- Motor Vehicles	40,000	Fund 122
Subtotal	40,000	

Description: Replace vehicle

Total	58,000	
--------------	--------	--

Fund 116
FY 2017
Roane County Government
Capital Requests

55732
Solid Waste/ Sanitation **Budgeted In**

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

724- Site Development	120,000	Fund 171-CCC
790- Other Equipment	20,000	Fund 171-CCC
Subtotal	140,000	

Description: *Site development
 Blue Springs/Gallaher 60,000
 Glen Alice/Pumphouse 60,000
 *Cameras

Fund 118
 FY 2017
 Roane County Government
 Capital Requests

55130
Ambulance Service Budgeted In

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

709- Data Processing Equipment	1,200	Fund 118
711- Furniture & Fixtures	2,500	Fund 118
735- Health Equipment	11,500	Fund 118
	<hr/>	
	15,200	
	<hr/> <hr/>	

Description: *Replace computer/printers
 *Recliners for each station

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

718- Motor Vehicles	125,000	Fund 171-AMB
735- Health Equipment	72,000	Fund 171-AMB
	<hr/>	
Subtotal	197,000	
	<hr/> <hr/>	

Description: *Truck (\$20,000)
 * Ambulances (\$105,000)
 *Cardiac Monitor (\$36,000)
 *Power Load Cots x2(\$20,000)
 * Durable medical equip(\$16,000)

Total

212,200

Fund 123
FY 2017
Roane County Government
Capital Requests

55751
Recycling **Budgeted In**

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

790- Other Equipment	10,000	Fund 171-RCY
Subtotal	10,000	

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

724- Site Development	70,000	Fund 171-RCY
733- Solid Waste Equipment	20,000	Fund 171-RCY
Subtotal	90,000	

Description:

- * Paving at RCRC
- * Hydro fluid filler system
- * RCRC equipment

Capitla Requests Summary										
FY 2016 - FY 2025										
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Minor (\$1,000-\$20,000)										
706- Building Construction	15,000									
707- Building Improvements	12,000									
709- Data Processing Equip't	61,500	22,000	40,500	10,000	10,500	23,000	7,000	36,300	30,800	10,000
711- Furniture & Fixtures	27,500	5,000		1,000		1,500		10,000	5,000	
718- Motor Vehicles	-	10,000	25,000	10,000	10,000	10,000	10,000			
719- Office Equipment	31,000	4,000	9,000	4,000	9,000	4,000	9,000	15,000		
735- Health Equipment	25,000	20,000		20,000		18,000		6,500	7,000	
790- Other Equipment	72,000			7,000		20,000		75,500	58,000	
791- Other Construction	-							20,000	20,000	
799- Other Capital Outlay	10,000									
Subtotal	254,000	61,000	74,500	52,000	29,500	76,500	26,000	163,300	130,800	-
Medium (\$20,000-\$400,000)										
705- Bridge Construction	175,000			25,000						
706- Building Construction	250,000									
709- Data Processing Equip't	85,000		25,000							
711- Furniture & Fixtures	60,000									
714- Hwy Equipment	-						100,000			
718- Motor Vehicles	533,200	563,000	450,000	520,000	450,000	450,000	450,000	555,000	600,000	
724- Site Development	190,000							100,000		
733- Solid Waste Equipment	20,000								150,000	
735- Health Equipment	72,000		45,000		45,000					
790- Other Equipment	625,000	95,000						50,000	420,000	
791- Other Construction				60,000				140,000	40,000	
799- Other Capital Outlay	20,000					100,000		35,000		
Subtotal	2,030,200	658,000	520,000	605,000	495,000	550,000	550,000	880,000	1,210,000	-
Major (\$400,000 +)										
718- Motor Vehicles										
724- Site Development		500,000	400,000					400,000		
732- Building Purchases	1,000,000									
Subtotal	1,000,000	500,000	400,000	-	-	-	-	400,000	-	-
Grand Total	3,284,200	1,219,000	994,500	657,000	524,500	626,500	576,000	1,443,300	1,340,800	0

SECTION 4

Summary of Subfunds in
General Capital Projects Fund 171
and summary of Balance Sheets for
FY11, 12, 13,
14, 15, 16 & 17

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

	I	J	K	M	N	O	P
1							
12							
13							
14	HOM	HSG	IND	NRT	OES	OPI	RCY
15							
16	5,994	-	162,560	-	40,897	84,024	54,477
17							
18							
19							
20					30,000		
21							
22							
23				10,000			
24			498,667				
25	250,000	16,095	380,000	180,000			
26				100,000			
27							
28						19,000	
29							
30	250,000	16,095	878,667	290,000	30,000	19,000	70,000
31							70,000
32	255,994	16,095	1,041,227	290,000	70,897	103,024	124,477
33							
34	(249,694)	(16,095)	(930,028)	(290,000)	(42,000)	(22,222)	(100,000)
35							
36	6,300	-	111,199	-	28,897	80,802	24,477
37							
38		Grant	Jones Rd- Site Dev	Site Development	SCBA	roof animal	Pave
39		16,095	880,000	290,000	18,000	shelter	70,000
40							
41							
42							
43						6,000	
44					Server/Comps		Hydro Fluid
45					24,000	fencing dog	filter system
46						socialization	20,000
47						area	
48						6,000	Equip
49							10,000
50					* applying for		
51					a grant to		
52					purchase		
53					Fire Truck		
54					(match to		
55					come from the		
56						maintenance	repave rcp
57						building	220,000
58						600,000	
59	Prior Year Grant		Prior Year			Prior Year	
60	Building Improv		site development			health	
61	249,694		50,028			10,222	
62							
63							
64		** Total Grant \$296,230	** Transfer from SF REC			** 19,000 from	
65			100,000			Ag Extention	
66		**Kingston Rev 10,000				Excess	
67							
68							
69							
70							
71							
72							
73							
74							
75							

	Q	R	S	T	U
1					
12					
13					
14	REC	RED	SPC	VEH	VOT
15					
16	<u>261,299</u>	<u>98,423</u>	<u>483,437</u>	<u>77,451</u>	<u>100,000</u>
17					
18					
19	30,000	-	126,000	286,000	50,000
20					
21					
22					
23					
24	60,000				
25					
26					
27					
28					
29	-	-	-	-	-
30	90,000	-	126,000	286,000	50,000
31					
32	<u>351,299</u>	<u>98,423</u>	<u>609,437</u>	<u>363,451</u>	<u>150,000</u>
33	(100,000)				
34	(235,000)	(86,081)	(606,303)	(316,200)	
35					
36	<u>16,299</u>	<u>12,342</u>	<u>3,134</u>	<u>47,251</u>	<u>150,000</u>
37					
38	mowers		phase 2	Sheriff	
39	10,000		250,000	217,200	
40					
41					
42					
43	cottage			Animal	
44	10,000		phase 1 & 2	36,000	
45			contingency	35,000	
46			26,000		
47	park truck			Codes	
48	15,000			30,000	
49				28,000	
50	Bridge			Jail	
51				36,000	
52	200,000				
53					
54					
55		build		voting	
56		out		machines	
57		\$7M		\$500K	
58					
59		Prior Year	Prior Year		
60		site dev	site dev		
61		86,081	330,303		
62					
63					
64					
65	**Transfer out				
66	to SF NRT				
67	100,000				
68					
69					
70					
71					
72					
73					
74					
75					

SECTION 5

Summary of Subfunds for FY 2017

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

Description of individual subfund, purpose and accounting/budgeting for
FY2011 through FY2017.

General Capital Projects

Fund 171

FY 2011

	FY2011					
	Beginning	Actual			Actual	Ending
	Fund Balance	FY 10-11	Total	Prior Year	FY10-11	Fund Balance
<u>Subfund</u>	<u>7/1/2010</u>	<u>Revenue</u>	<u>Available</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>6/30/2011</u>
	175,521	116	175,637	122,013	11,456	42,169
B11	-	327,143	327,143	-	-	327,143
BAL		129,600	129,600			129,600
CCC	-	96,434	96,434	-	81,097	15,337
CHJ	-	500,000	500,000	-	-	500,000
HET	-	297,990	297,990	-	272,081	25,909
HOM	-	59,652	59,652	-	55,750	3,902
HSG	-	-	-	-	-	-
RCY	-	44,339	44,339	-	-	44,339
REC	-	65,371	65,371	-	-	65,371
TEQ	-	7,338	7,338	-	7,338	-
VEH	-	200,000	200,000	-	192,106	7,894
WBU	-	202,509	202,509	-	178,819	23,690
Total	175,521	1,930,492	2,106,013	122,013	798,647	1,185,353

General Capital Projects

Fund 171

FY 2012

	Beginning	Actual				Actual	Mid	Ending
	Fund Balance	FY 11-12	Transfers	Total	Transfers	FY11-12	Year Entry	Fund Balance
Subfund	<u>7/1/2011</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Out</u>	<u>Expenditures</u>	<u>To Fund Bal</u>	<u>6/30/2012</u>
-	42,169	-	-	42,169	42,169	-		(0)
BAL	129,600	555,250	369,312	1,054,162	702,000	13,473	(47,660)	291,029
B11	327,143	-	-	327,143	327,143	-		-
CCC	15,337	100,000	-	115,337	-	74,309		41,028
CHJ	500,000	80,000	-	580,000	-	262,998		317,002
HET	25,909	48,562	-	74,471	-	54,295	(20,175)	1
HOM	3,902	141,154	-	145,056	-	140,312		4,744
H12	-	-	-	-	-	-		-
HSG	-	89,967	-	89,967	-	89,967		-
LND	-	-	80,000	80,000	80,000	-		-
OFI	-	-	360,000	360,000	-	220,871		139,129
RCY	44,339	180,000	-	224,339	-	31,004		193,335
REC	65,371	85,684	75,000	226,055	-	70,729		155,326
RED		438,035	-	438,035	-	660,010	238,568	16,593
SIA		-	-	-	-	22,039	179,835	157,796
SPC	-	501,572	-	501,572	-	-		501,572
TEQ	-	-	-	-	-	-		-
VEH	7,894		281,507	289,401	-	254,587		34,814
VWL		-	-	-	-	1,615,488	375,000	(1,240,488)
VWR		-	-	-	-	53,409	60,000	6,591
WBU	23,690	297,491	-	321,181	-	321,181		-
Total	1,185,353	2,517,715	1,165,819	4,868,887	1,151,312	3,884,672		618,471

moved SIA, RED, VWL and VWR from 119 to 171. FB shown in 119 as of 7/1/11

closed B11 and unsub and moved to BAL 369,311

**General Capital Projects
Fund 171
FY 2013**

	Beginning	Actual			Actual		Ending
	Balance	FY 12-13	Transfers	Total	FY12-13	Mid Year	Fund Balance
<u>Subfund</u>	<u>7/1/2012</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Expenditures</u>	<u>Entry to Fund Bal</u>	<u>6/30/2013</u>
BAL	291,029	49,639	-	340,668	48,676		291,992
CCC	41,028	100,000	-	141,028	119,264		21,764
CHJ	317,002	506,942	-	823,944	495,102	(63,793)	265,049
H12	-	38,244	-	38,244	38,244		-
HOM	4,744	14,958		19,702	13,402		6,300
HSG	-	35,196	-	35,196	35,196		-
IND	-	480,000	-	480,000	-		480,000
OFI	139,129	41,418	-	180,547	32,979		147,568
RCY	193,335	300,000	-	493,335	183,602		309,733
REC	155,326	132,575	-	287,901	13,786		274,115
RED	16,593	-	-	16,593	4,250		12,343
SIA	157,796	-		157,796	17		157,779
SPC	501,572	50,000	-	551,572	-		551,572
TEQ	-	-	-	-	4,768		(4,768)
VEH	34,814	230,032	-	264,846	217,043		47,803
VWL	(1,240,488)	1,743,492	-	503,004	20,712	(412,181)	70,111
VWR	6,591	-	-	6,591	66,591		(60,000)
Total	618,470	3,722,496	-	4,340,966	1,293,632		2,571,360

VWL had payment from August adjusted by audit to prior year, but it is reflected here

General Capital Projects

Fund 171

FY 2014

	Estimated							
	Beginning	Actual				Actual		
	Balance	FY 13-14	Transfer	Total	Transfers	FY13-14	Mid Year	
Subfund	7/1/2013	Revenue	In	Available	Out	Expenditures	Entry to Fund Bal	Non Programmed
BAL	291,992	36,472		328,464	190,000	66,060		72,404
CCC	21,764	100,000		121,764	-	106,285		15,479
CHJ	265,049	25,000	300,000	590,049	25,056	239,765	25,056	375,340
HOM	6,300	-		6,300	-	-		6,300
HSG	-	-		-	-	-		-
HUB	-	-		-	-	-		-
IND	480,000	180,650		660,650	-	-		660,650
OFI	147,568	203,026		350,594	-	70,155		280,439
RCY	309,733	125,000		434,733	-	100,159		334,574
REC	274,115	65,105		339,220	-	150,637		188,583
RED	12,343	-		12,343	-	-		12,343
SIA	157,779	-		157,779	157,779	-		-
SPC	551,572	50,000		601,572	-	-		601,572
TEQ	(4,768)	7,300		2,532	-	2,532		-
VEH	47,803	333,244		381,047	-	310,250		70,797
VWL	70,111	139,307		209,418	22,870	181,023		5,525
VWR	(60,000)	316,832		256,832	-	251,864		4,968
Total	2,571,360	1,581,936		4,453,297	395,705	1,478,731		2,628,973

General Capital Projects

Fund 171

FY 2015

	Beginning	Actual				Actual	
	Balance	FY 14-15	Transfers	Total	Transfers	FY 14-15	
Subfund	<u>7/1/2014</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Out</u>	<u>Expenditures</u>	<u>Non Programmed</u>
AMB	-	120,000	-	120,000	-	82,644	37,356
BAL	72,404	59,220	-	131,624	34,000	27,272	70,351
CCC	15,479	270,000	-	285,479	-	1,251	284,228
CHJ	375,340	157,300	-	532,640	-	95,386	437,254
GWT	-	4,331	-	4,331	-	3,200	1,131
HOM	6,300	-	-	6,300	-	-	6,300
HSG	-	-	-	-	-	3,283	(3,283)
HUB	-	265,000	-	265,000	-	265,000	-
IND	660,650	-	10,493	671,143	100,000	-	571,143
OES	-	30,000	-	30,000	-	800	29,200
OFI	280,439	7,970	34,000	322,409	-	253,360	69,049
RCY	334,574	32,000	-	366,574	-	262,755	103,819
REC	188,583	120,665	-	309,248	-	57,038	252,210
RED	12,343	-	100,000	112,343	-	-	112,343
SPC	601,572	-	-	601,572	-	-	601,572
TEQ	-	-	-	-	-	-	-
VEH	70,797	259,281	-	330,078	-	278,331	51,747
VOT	-	50,000	-	50,000	-	-	50,000
VWL	5,525	-	-	5,525	5,525	-	-
VWR	4,968	-	-	4,968	4,968	-	-
Total	2,628,973	1,375,767	144,493	4,149,233	144,493	1,330,320	2,674,419

General Capital Projects

Fund 171

FY2016

	Beginning	Actual		Actual		
	Balance	FY 15-16	Total	FY 15-16	Mid Year	
Subfund	<u>7/1/2015</u>	<u>Revenue</u>	<u>Available</u>	<u>Expenditures</u>	<u>Entry to Fund Bal</u>	<u>Non Programmed</u>
AMB	37,356	241,600	278,956	750	-	278,206
BAL	70,351	8,914	79,265	63,004	364	15,897
CCC	284,228	-	284,228	277,688	-	6,540
CHJ	437,254	100,000	537,254	208,019	-	329,235
GWT	1,131	-	1,131	-	-	1,131
HOM	6,300	-	6,300	306	-	5,994
HSG	(3,283)	15,077	11,794	12,146		(352)
IND	571,143	257,478	828,621	666,061	-	162,560
OES	29,200	50,000	79,200	38,303	-	40,897
OFI	69,049	34,000	103,049	19,025	-	84,024
RCY	103,819	-	103,819	49,342	-	54,477
REC	252,210	69,058	321,268	59,969	-	261,299
RED	112,343	-	112,343	13,920	-	98,423
SPC	601,572	1,563	603,135	119,698	-	483,437
VEH	51,747	287,100	338,847	261,396	-	77,451
VOT	50,000	50,000	100,000	-	-	100,000
Total	2,674,419	1,114,790	3,789,210	1,789,627	364	1,999,219

General Capital Projects

Fund 171

FY 2017

	Estimated							
	Beginning		Budget			Budget		
	Balance	Prior Year	FY 16-17	Total	Prior Year	FY 16-17		
<u>Subfund</u>	<u>7/1/2016</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Available</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Adjustments</u>	<u>Non Programmed</u>
AMB	278,206		56,103	334,309	124,206	210,103		-
BAL	15,897		75,000	90,897		90,000	352	545
CCC	6,540		50,000	56,540		50,000		6,540
CHJ	329,235		100,000	429,235	39,500	379,000		10,735
GWT	1,131		-	1,131				1,131
HOM	5,994	250,000	-	255,994	249,694			6,300
HSG	(352)		16,095	15,743		16,095	(352)	-
IND	162,560		878,667	1,041,227	50,028	880,000		111,199
NRT	-	-	290,000	290,000		290,000		-
OES	40,897		30,000	70,897		42,000		28,897
OFI	84,024		19,000	103,024	10,222	12,000		80,802
RCY	54,477		70,000	124,477		100,000		24,477
REC	261,299		90,000	351,299		335,000		16,299
RED	98,423		-	98,423	86,081	-		12,342
SPC	483,437		126,000	609,437	330,303	276,000		3,134
VEH	77,451		286,000	363,451		316,200		47,251
VOT	100,000		50,000	150,000		-		150,000
Total	1,999,219	250,000	2,136,865	4,386,083	890,034	2,996,398		499,651

** An adjustment was made in sub fund HSG to clear an expense that was not covered by the grant. Moved the expense to sub fund BAL.

GENERAL CAPITAL PROJECT

SUBFUND: AMB- Ambulances

This subfund is used to fund the purchase or remount of (2) ambulances per fiscal year.

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	37,356	278,206
Revenue	120,000	241,600	56,103
Prior Year Encumbrances	-	-	(124,206)
Expenditures	(82,644)	(750)	(210,103)
Ending Fund Balance	<u>37,356</u>	<u>278,206</u>	-

Fiscal Year 2017

This subfund will receive (2) cents of property tax from the BAL subfund. There is a grant applied for to purchase (3) Ambulances for FY17.

Equipment/ projects budgeted:

Cardiac Monitor	72,000
Truck	38,103
Ambulances	<u>100,000</u>
	210,103

Prior year projects:

Building improvements	30,000
Ambulances	120,000

PROJECT SUMMARY
SUBFUND: AMB

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beg. Balance	278,206
Revenue:	
Property Tax	43,000
Local	13,103
Total Available	<u>334,309</u>
Expenditures	
PY building improvements	(124,206)
Cardiac Monitors	(72,000)
Truck	(38,103)
Ambulances	<u>(100,000)</u>
	<u>(334,309)</u>
Not programmed	-

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.

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>
Beginning Fund Balance	-	129,600	291,029	291,992	72,404	70,351
Revenue	129,600	555,250	49,639	36,472	59,220	8,914
Transfers In	-	369,312	-	-	-	-
Expenditures	-	(13,473)	(48,676)	(66,060)	(27,272)	(63,004)
Transfers Out	-	(702,000)	-	(190,000)	(34,000)	-
Mid Year Entry to Fund Bal	-	(47,660)	-	-	-	(364)
Ending Fund Balance	129,600	291,029	291,992	72,404	70,351	15,897

	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	15,897
Adjustment from HSG	(352) *
Revenue	75,000
Expenditures	(90,000)
Ending Fund Balance	545

Fiscal Year 2017

This subfund will receive 5 pennies of property tax and prior year collections which will aid other subfunds in (171) Fund for projects. In addition 25,000 has been appropriated for Sheriff's office server and 15,000 Trustee Commission as well as 50,000 for new accounting software.

Subfunds to receive property tax:

Trustee Commission	15,000
Sheriff Server	25,000
Accounting software	<u>50,000</u>
	90,000

*A transfer from sub fund HSG of \$352 was made for expenses not covered by prior year grant.

PROJECT SUMMARY
SUBFUND: BAL

	<u>FY2016-17</u>
	<u>Budget</u>
Est. Beg. Balance	15,897
Revenue:	
Trustee Collections	75,000
Total Available	<u>90,897</u>
Appropriations	
Trustee Commission	(15,000)
Sheriff server	(25,000)
Accounting software	<u>(50,000)</u>
	<u>(90,000)</u>
Adjustment from HSG	<u>(352)</u>
Not programmed	545

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.

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	15,337	41,028	21,764	15,479	284,228	6,540
Revenue	96,434	100,000	100,000	100,000	270,000	-	50,000
Expenditures	(81,097)	(74,309)	(119,264)	(106,285)	(1,251)	(277,688)	(50,000)
Ending Fund Balance	15,337	41,028	21,764	15,479	284,228	6,540	6,540

Fiscal Year 2017

These funds are programmed to improve efficiency at Convenience sites with the purchase of new equipment and configuration of the individual sites. There are several projects appropriated this fiscal year.

Projects for this fiscal year are as follows:

Cameras	20,000
Glen Alice/Pumphouse- site dev	30,000
	<u>50,000</u>

PROJECT SUMMARY
SUBFUND: CCC

	<u>FY2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	6,540
Revenue	
Transfer In fund 116	50,000
Total Available	<u>56,540</u>
Expenditures	
Cameras	(20,000)
Glen Alice/Pumphouse-site de	<u>(30,000)</u>
	(50,000)
Not programmed	6,540

GENERAL CAPITAL PROJECT

SUBFUND: CHJ- Courthouse & Jail Maintenance

Funded by litigation tax collected by the court clerks for all cases, received as revenue from clerks on a monthly basis. 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 sub fund CHJ.

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>
Beginning Fund Balance	-	500,000	317,002	265,049	375,340	437,254
Revenues	500,000	80,000	506,942	325,000	157,300	100,000
Expenditures	-	(262,998)	(495,102)	(214,709)	(95,386)	(208,019)
Mid Year Entry to Fund Bal	-	-	(63,793)	-	-	-
Ending Fund Balance	500,000	317,002	265,049	375,340	437,254	329,235

	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	329,235
Revenues	100,000
Prior year encumbrances	(39,500)
Expenditures	(379,000)
Ending Fund Balance	10,735

Fiscal Year 2017

This sub fund has a beginning balance of \$329,235. In addition, 100,000 will be a transfer in from fund 101. Several projects have been appropriated. Projects from last fiscal year should be finished up this year.

Projects for this fiscal year are as follows:

Courthouse- cameras	40,000
Courthouse-camera conversion	18,000
Courtroom- roll call system	20,000
Courthouse-boiler	125,000
Courthouse-painting	50,000
Jail- video system	6,000
Jail- cameras	55,000
Jail-biometric screening	65,000
	<u>379,000</u>

Prior Year projects:

Cupola	17,500
Paving	7,000
Jail building	15,000
	<u>39,500</u>

PROJECT SUMMARY
SUBFUND: CHJ

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	329,235
Revenue	100,000
Total Available	<u>429,235</u>
Expenditures	
PY- paving	(7,000)
PY- jail building	(15,000)
PY- cupola	(17,500)
Courthouse- cameras	(40,000)
Courthouse-camera conversion	(18,000)
Courtroom- roll call system	(20,000)
Courthouse- painting	(50,000)
Courthouse-boiler	(125,000)
Jail-video system	(6,000)
Jail- cameras	(55,000)
Jail-biometric screening	(65,000)
	<u>(418,500)</u>
Not programmed	10,735

GENERAL CAPITAL PROJECT

SUBFUND: GWT- In God We Trust(sign)

This subfund was established for the purchase of the sign In God We Trust.

	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Beginning Fund Balance	-	1,131	1,131
Revenue	4,331	-	-
Expenditures	(3,200)	-	-
Ending Fund Balance	<u>1,131</u>	<u>1,131</u>	<u>1,131</u>

Fiscal Year 2017

project finished

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.

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>
Beginning Fund Balance	-	3,902	4,744	6,300	6,300	6,300
Revenue	59,652	141,154	14,958	-	-	-
Expenditures	(55,750)	(140,312)	(13,402)	-	-	(306)
Ending Fund Balance	3,902	4,744	6,300	6,300	6,300	5,994

Fiscal Year 2017

This subfund has a prior year grant of 250,000 which has not been received for building improvements. The payment for services provided by the county for grant administration will remain in this subfund to be used on the next home repair grant.

GENERAL CAPITAL PROJECT

SUBFUND: HSG- Homeland Security Grant

The purpose of this grant is for the implementation of state Homeland Security Strategies to address the identified planning, organization, equipment, training and exercise needs to prevent and protect against and recover from acts of terrorism and other catastrophic events. Projects are appropriated once, however remaining amounts will span fiscal years.

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	(3,283)	(352)
Revenue	15,250	15,077	16,095
Expenditures	(18,533)	(12,146)	(16,095)
Adjustments	-		352 *
Ending Fund Balance	<u>(3,283)</u>	<u>(352)</u>	-

Fiscal Year 2017

No county funds support this project.

*An adjustment of \$352 was transferred to sub fund BAL for expenses not covered by the prior year grant.

GENERAL CAPITAL PROJECT

SUBFUND: IND- Industrial Development

The tax money that was used to start this subfund was shifted from (151) General Debt Fund upon the sale of some industrial property to Volkswagen. Per the bond documents the proceeds from this sale must go toward paying the debt on the property. Since the county has 30 year debt budgets set the additional revenue of approximately \$500,000 was unanticipated. To keep the fund within fund balance policy/debt compliance the tax rate was shifted to the capital fund and this industrial related subfund was established.

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	480,000	660,650	571,143	162,560
Revenue	480,000	-		257,478	878,667
Transfers from other funds	-	180,650	10,493	-	-
Expenditures	-	-		(666,061)	(880,000)
Transfers Out	-	-	(100,000)	-	-
Prior Year Encumbrances	-	-	-	-	(50,028)
Ending Fund Balance	480,000	660,650	571,143	162,560	111,199

Fiscal Year 2017

This subfund has prior year revenue that has been requested from Industrial Development Board and TVA totalling \$186,822.

Project of 880,000 for site work will occur this fiscal year with grant money from the state and match money from the City of Kingston and Roane County.

GENERAL CAPITAL PROJECT

SUBFUND:NRT- Natural Resource Trust

This subfund was established for the purpose to have walking trails and horse trails around the caney creek area.

	<u>Budget</u>
	<u>2016-17</u>
Beginning Fund Balance	-
Revenue	290,000
Expenditures	<u>(290,000)</u>
Ending Fund Balance	<u>-</u>

Fiscal 2017

This subfund will receive a transfer from sub fund REC of \$100,000 as well as local revenue of \$10,000 and grant funding of \$180,000.

GENERAL CAPITAL PROJECT

SUBFUND: OES- Office of Emergency Services

This subfund was established for the purpose to have an OES building in the Swan Pond area.

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	29,200	40,897
Revenue	30,000	50,000	30,000
Expenditures	(800)	(38,303)	(42,000)
Ending Fund Balance	<u>29,200</u>	<u>40,897</u>	<u>28,897</u>

Fiscal 2017

This subfund will receive property tax from the BAL subfund. A grant has been applied for purchase a fire truck with match money from the General and Fire Control funds.

Projects/equipment for this fiscal year are as follows:

Breathing Aparatus (SCBA)	18,000
Servers/Computers	<u>24,000</u>
	42,000

PROJECT SUMMARY
SUBFUND: OES

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	40,897
Revenue	30,000
Total Available	<u>70,897</u>
Expenditures	
Breathing Aparatus (SCBA)	(18,000)
Servers/Computers	<u>(24,000)</u>
	<u>(42,000)</u>
Not programmed	28,897

GENERAL CAPITAL PROJECT

SUBFUND: OFI- Other Facility Improvements

This subfund was established in 2012 to provide funding for building improvements to properties owned by the county that are not specifically covered by revenues.

This subfund includes repairs, additions or creations of buildings not related to the Courthouse or Jail such as; Animal Shelter, Health Department, Office of Emergency Services, Codes and Soil Conservation.

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	139,129	147,568	280,439	69,049	84,024
Revenues	-	41,418	203,026	7,970	34,000	19,000
Transfers from other funds	360,000	-	-	34,000	-	-
Prior year encumbrances	-	-	-	-	-	(10,222)
Expenditures	(220,871)	(32,979)	(70,155)	(253,360)	(19,025)	(12,000)
Ending Fund Balance	139,129	147,568	280,439	69,049	84,024	80,802

Fiscal 2017

This sub fund has a beginning balance of \$84,024. In addition \$ 19,000 will be transferred in from Fund 101 to assist in current projects.

Projects for this fiscal year are as follows:

Animal Shelter- roof	6,000
Animal Shelter- fencing dog socialization area	6,000
	<u>12,000</u>

Prior year projects:

Health- building improvements	10,222
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PROJECT SUMMARY
SUBFUND: OFI

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	84,024
Revenue	19,000
Total Available	<u>103,024</u>
Expenditures	
PY- Health- building imprv	(10,222)
Animal shelter- roof	(6,000)
Animal shelter- fencing	(6,000)
	<u>(22,222)</u>
Not programmed	80,802

GENERAL CAPITAL PROJECT

SUBFUND: RCY- Recycling

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

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	44,339	193,335	309,733	334,574	103,819	54,477
Revenue	44,339	180,000	300,000	125,000	32,000	-	70,000
Expenditures	-	(31,004)	(183,602)	(100,159)	(262,755)	(49,342)	(100,000)
Ending Fund Balance	44,339	193,335	309,733	334,574	103,819	54,477	24,477

Fiscal Year 2017

This sub fund has a beginning balance of \$54,477. A transfer of \$70,000 from 123 fund will help support projects approved for this year.

Projects/equipment for this fiscal year are as follows:

Track hoe/excavator	10,000
Hydro fluid filler system	20,000
Paving	70,000
	<u>100,000</u>

PROJECT SUMMARY
SUBFUND: RCY

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	54,477
Revenue	70,000
Total Available	<u>124,477</u>
Expenditures	
Track hoe/excavator	(10,000)
Hydro fluid filler system	(20,000)
Paving	<u>(70,000)</u>
	(100,000)
Not programmed	24,477

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.

	<u>Actual</u> 2010-11	<u>Actual</u> 2011-12	<u>Actual</u> 2012-13	<u>Actual</u> 2013-14	<u>Actual</u> 2014-15	<u>Actual</u> 2015-16
Beginning Fund Balance	-	65,371	155,326	274,115	188,583	252,210
Revenue	65,371	85,684	132,575	65,105	120,665	69,058
Transfers In	-	75,000	-	-	-	-
Expenditures	-	(70,729)	(13,786)	(150,637)	(57,038)	(59,969)
Ending Fund Balance	65,371	155,326	274,115	188,583	252,210	261,299

Fiscal Year 2017

This subfund has a beginning balance of \$261,299 which is non programmed. Budgeted to receive \$30,000 in property taxes and an estimated \$60,000 in recreation fees. \$100,000 has been moved to sub fund N for the National Resource Trust grant.

Projects/equipment for this fiscal year are as follows:

Mowers	10,000
Cottage improvements	10,000
Truck	15,000
Caney Creek bridge work	200,000
NRT transfer	100,000
	<hr/>
	335,000

PROJECT SUMMARY
SUBFUND: REC

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	261,299
Revenue	
Recreation Fees- Caney Creek	30,000
Recreation Fees- RV	30,000
<u>Property Tax</u>	30,000
Total Available	<u>351,299</u>
Expenditures	
Mowers	(10,000)
Cottage improvements	(10,000)
Truck	(15,000)
Caney Creek bridge work	(200,000)
Transfer to NRT	<u>(100,000)</u>
	<u>(335,000)</u>
Not programmed	16,299

Industrial Economic Development

SUBFUND: RED- Red Diamond & FIDP

This sub fund was established to administer a Cool Energy FIDP Grant in FY2009. Total project is \$750,000, with match money from county funds of \$264,033.

The purpose of this grant is to fund the installation of utility lines to serve two new industries at the Industrial Park.

Projects that are budgeted will only be appropriated once, however remaining amounts will span fiscal years.

	<u>Total Project</u> <u>Amount</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>
Beginning Fund Balance	264,033	264,033	230,035	-
Revenue	750,000	63,397	18,693	438,035
Expenditures	(1,014,033)	(97,395)	(10,161)	(660,010)
Mid Year Entry to Fund Bal	-	-	-	238,568
Ending Fund Balance	-	230,035	238,567	16,593

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	16,593	12,343	12,343	112,343	98,423
Revenue	-	-	100,000	-	-
Prior year encumbrances	-	-	-	-	(86,081)
Expenditures	(4,250)	-	-	(13,920)	-
Ending Fund Balance	12,343	12,343	112,343	98,423	12,342

Fiscal Year 2017

No projects

GENERAL CAPITAL PROJECT

SUBFUND: SPC- Swan Pond Complex

This subfund was established for the Swan Pond Recreation Complex, which is located in the Swan Pond area. The purpose is to help fund the following areas: ball fields, fishing areas, walking trails, soccer fields.

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Fund Balance	-	501,572	551,572	601,572	601,572	483,437
Revenue	501,572	50,000	50,000	-	1,563	126,000
Prior Year encumbrances	-	-	0	-	-	(330,303)
Expenditures	-	-	-	-	(119,698)	(276,000)
Ending Fund Balance	501,572	551,572	601,572	601,572	483,437	3,134

Fiscal Year 2017

This subfund has a beginning balance of . Property tax will be added to the subfund this year. \$276,000 has been appropriated to complete phase I and phase II of the sports complex.

Projects for this fiscal year are as follows:

Phase I & II contingency	26,000
Phase II	250,000
	<u>276,000</u>

Prior Year projects:

Site Development	330,303
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PROJECT SUMMARY
SUBFUND: SPC

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	483,437
Revenue	126,000
Total Available	<u>609,437</u>
Expenditures	
PY- site development	(330,303)
Phase I & II contingency	(26,000)
Phase II	<u>(250,000)</u>
	(606,303)
Not programmed	3,134

GENERAL CAPITAL PROJECT

SUBFUND: VEH-Vehicles

This sub fund was established to administer funding for departmental vehicles. Which include but not limited to: police cruisers, animal control trucks and administration vehicles.

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>
Beginning Fund Balance	-	7,894	34,814	47,803	70,797
Revenue	200,000	-	230,032	280,803	259,281
Transfers from other funds	-	281,507	-	52,441	-
Expenditures	(192,106)	(254,587)	(217,043)	(310,250)	(278,331)
Ending Fund Balance	<u>7,894</u>	<u>34,814</u>	<u>47,803</u>	<u>70,797</u>	<u>51,747</u>

Fiscal Year 2017

This subfund has a beginning balance of \$77,451. \$280,000 has been budgeted which will be funded by property tax. \$320,000 has been appropriated for replacement vehicles.

Appropriated funds for the following:

Codes	28,000
Animal Control	35,000
Jail	36,000
Sheriff	<u>217,200</u>
	316,200

PROJECT SUMMARY
SUBFUND: VEH

	<u>FY 2016-17</u>
	<u>Budget</u>
Est. Beginning Balance	77,451
Revenue	
Property Tax	286,000
Total Available	<u>363,451</u>
Appropriations	
Codes	(28,000)
Animal Control	(35,000)
Jail	(36,000)
Sheriff	(217,200)
	<u>(316,200)</u>
Unassigned	47,251

GENERAL CAPITAL PROJECT

SUBFUND: VOT- Voting Machines

This subfund was established specifically for the purchase of voting machines for the Election Commission Office.

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>
Beginning Cash Balance	-	50,000	100,000
Revenue	50,000	50,000	50,000
Appropriations	-	-	-
Ending Cash Balance	<u>50,000</u>	<u>100,000</u>	<u>150,000</u>

Fiscal 2017

No projects

PROJECT SUMMARY
SUBFUND: VOT

	<u>FY 2016-17</u>
Est. Beginning Balance	<u>Budget</u> 100,000
Revenue	
Total Available	<u>100,000</u>
Appropriations	-
Not programmed	100,000