

# Roane County 2017 Capital Outlay Implementation

Executive Summary # 16e

# 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 – plan submitted, not included in FY17 report
- Schools- No plan submitted
- Wastewater – Enterprise Fund is excluded from this report
- Implementation will be for the 101 and certain special revenue funds, and the General Capital Projects Fund
- 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 2017

# 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**-property tax for building improvements, Ambulances , medical equipment
- **Bal- Balance Account**- Receives property taxes and other revenues and then funds are distributed to subfunds
- **CCC- Convenience Center Capital** - transfers from Fund 116 to provide cameras 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
- **HOM- Home Repair Grant**- grant to improve housing conditions for low income persons
- **HSG- Homeland Security Grant** – grant with no match money
- **IND- Industrial Development** - property tax to provide future grant match money for industrial recruitment
- **NRT- Natural Resource Trust**- transfer in from sub fund REC, grant money-site development
- **OES- Office of Emergency Services**- property tax equipment and vehicles

# 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 grant match, RV & Marina along with property tax to provide mowers, cottage improvements
- **RED- Red Diamond**-sewer lines Industrial Board
- **SPC- Swan Pond Complex** –TVA Foundation money along with property tax to provide site development for a sports complex
- **VEH- Vehicles**- revenue- property tax to purchase vehicles for the Sheriff and other county departments
- **VOT- Voting Machines**- property tax to purchase voting machines for Election

# AMB – Ambulances

Beginning Balance FY17	278,206
• Property Tax	43,000
• Local Revenue	<u>13,103</u>
Total Available	334,309

Planned Expenditures	
• Building Improvements	(30,000)
• Medical Equipment	(72,000)
• Purchase Ambulance (2)	<u>(232,309)</u>
Total Expenditures	(334,309)

Not programmed- Remaining Balance	<u>0</u>
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# BAL – Balance Account

Established 2012 with closing of B11 (Budget 2011)

Beginning Balance FY17	15,545
• Property Tax	<u>75,000</u>
Total Available	90,545

Planned Expenditures	
• Accounting software	(50,000)
• Sheriff-Server	(25,000)
• Trustee Commission	<u>(15,000)</u>
Total Expenditures	(90,000)

Not programmed- Remaining Balance	<u>545</u>
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# CCC- Convenience Center Capital

Established 2011

Beginning Balance FY17	6,540
• Transfer In- Fund 116	<u>50,000</u>
Total Available	56,540

Planned Expenditures	
• Site Dev at Glen Alice/Pumphouse	(30,000)
• Camera	<u>(20,000)</u>
Total Expenditures	(50,000)

Not programmed- Remaining Balance	<u>6,540</u>
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# CHJ- Courthouse and Jail

Established in 2011 with \$500,000 transfer

Beginning Balance FY17	329,235
• Transfer In from 101	<u>100,000</u>
Total Available	429,235

# CHJ- Courthouse and Jail con't

## Planned Expenditures

• Courthouse- Roll Call System	(20,000)
• Courthouse- camera	(40,000)
• Courthouse-camera conversion	(15,000)
• Courthouse- boiler & other proj.	(160,500)
• Courthouse- painting	(50,000)
• Courthouse- paving	(7,000)
• Jail- camera conversion	(55,000)
• Jail- biometric machine	(65,000)
• Jail- video system	<u>(6,000)</u>
Total Expenditures	(418,500)

Not programmed- Remaining Balance

10,735

# GWT – In God We Trust

- Beginning Balance • 1,131
- Revenues • -0-
- Expenditures • -0-
- Ending Balance • 1,131

# HOM – Home Grant

Beginning balance FY17	5,994
• Revenues	<u>250,000</u>
Total Available	255,994
• Planned Expenditures	<u>(249,694)</u>
Not programmed- Remaining balance	<u><u>\$6,300</u></u>

# HSG- Homeland Security Grant

No match funds are required

Beginning Balance FY17	0
• Requested Grant	<u>16,095</u>
Total Available	16,095
• Planned Expenditures	<u>(16,095)</u>
Not programmed- Remaining balance	<u><u>0</u></u>

# IND – Industrial Development

Sub fund established during the 2013 fiscal year

Beginning Balance FY17	162,560
• IDB- TVA contributions	498,667
• Grant	<u>380,000</u>
Total Available	1,041,227
Planned Expenditures	
• Site Development	(50,028)
• Jones Rd-site development	<u>(880,000)</u>
Total Expenditures	930,028
Not Programmed-Remaining balance	<u><u>111,199</u></u>

# NRT- Natural Resource Trust

Beginning balance	0
• Local Revenue	10,000
• Grant	180,000
• Transfers In-Sub fund REC	<u>100,000</u>
Total Available	290,000
Planned Expenditures	
• Site Development	(290,000)
Not programmed-Remaining Balance	<u><u>0</u></u>

# OES- Office of Emergency Services

Beginning Balance FY17	40,897
• Property Tax	<u>30,000</u>
Total Available	70,897
Planned Expenditures	
• Servers/computers	(24,000)
• SCBA	<u>(18,000)</u>
Total Expenditures	<u>(42,000)</u>
Not Programmed- Remaining balance	<u>28,897</u>

# OFI – Other Facility Improvements

Established in FY12

Beginning Balance FY17	84,024
• Transfers In –Fund 101	<u>19,000</u>
Total Available	103,024
Planned Expenditures	
• Animal Control- roof	(6,000)
• Animal Control- fencing for animals	(6,000)
• Building Improv.- Door security	<u>(10,220)</u>
Total Expenditures	<u>(22,222)</u>
Not programmed- Remaining Balance	<u>80,802</u>

# RCY- Recycling

Established in 2011

Beginning Balance FY17	54,447
• Transfers In- Fund 123	<u>70,000</u>
Total Available	124,447
Planned Expenditures	
• Hydro fluid filter system	(20,000)
• Recycling equipment	(10,000)
• Paving	<u>(70,000)</u>
Total Expenditures	<u>(100,000)</u>
Not programmed – Remaining Balance	<u>24,477</u>

# REC- Recreation

Established in 2011

Beginning Balance FY17	261,299
• Property Tax	30,000
• Caney Creek Marina & RV	<u>60,000</u>
Total Available	351,299
Planned Expenditures	
• Cottage Improvements	(10,000)
• Truck for park	(15,000)
• Finish Mower	(10,000)
• Caney Creek Bridge	<u>(200,000)</u>
Total Expenditures	(235,000)
Transfer Out-sub fund NRT	<u>(100,000)</u>
Not programmed- Remaining Balance	<u>16,299</u>

# RED- FIDP Grant

## Grant Awarded 2009 FIDP Grant

Beginning Balance FY17	98,423
• Planned Expenditures	(86,081)
Not programmed- Remaining Balance	<u>12,342</u>

# SPC- Swan Pond Complex

Established in 2012

Beginning balance FY17	483,437
• Property Tax	<u>126,000</u>
Total Available	609,437
Planned Expenditures	
• Site Development	(606,303)
Not Programmed-Remaining balance	<u>3,134</u>

# VEH- Vehicles

Established in 2011

Beginning balance FY17	77,451
• Property Tax	<u>286,000</u>
Total Available	363,451
Planned Expenditures	
• Sheriff patrol vehicles	(217,200)
• Jail vehicles	(36,000)
• Codes	(28,000)
• Animal Control	<u>(35,000)</u>
Total Expenditures	(316,200)
Not programmed- Remaining Balance	<u>47,251</u>

# VOT-Voting Machines

Established in 2015

Beginning balance FY17	100,000
• Property Tax	<u>50,000</u>
• Total Available	150,000

Planned Expenditures

- No projects

Not Programmed-Remaining balance	150,000
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# Summary of Sub Funds

	AMB	BAL	CCC	CHJ	GWT	HOM	HSG	IND	NRT	OES	OFI
Beginning Balance FY17	278,206	15,545	6,540	329,235	1,131	5,994	-	162,560	-	40,897	84,024
Transfer In	-	-	-	-	-	-	-	-	100,000	-	-
Revenue	56,103	75,000	50,000	100,000	-	250,000	16,095	878,667	190,000	30,000	19,000
Total Available	334,309	90,897	56,540	429,235	1,131	255,994	16,095	1,041,227	290,000	70,897	103,024
Planned Expenditures	(334,310)	(90,000)	(50,000)	(418,500)	-	(249,694)	(16,095)	(930,028)	(290,000)	(42,000)	(22,222)
Prior Year Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-	-	-
Total Appropriation	(334,310)	(90,000)	(50,000)	(418,500)	-	(249,694)	(16,095)	(930,028)	(290,000)	(42,000)	(22,222)
Not Programmed - Remaining Balance	-	545	6,540	10,735	1,131	6,300	-	111,199	-	28,897	80,802

# Summary of Sub Funds con't

	RCY	REC	RED	SPC	VEH	VOT	TOTAL
Beginning Balance FY17	54,477	261,299	98,423	483,437	77,451	100,000	1,999,219
Transfer In	-	-	-	-	-	-	100,000
Revenue	<u>70,000</u>	<u>90,000</u>	<u>-</u>	<u>126,000</u>	<u>286,000</u>	<u>50,000</u>	<u>2,286,865</u>
Total Available	124,477	351,299	98,423	609,437	363,451	150,000	4,386,435
Planned Expenditures	(100,000)	(235,000)	(86,081)	(606,303)	(316,200)	-	(3,786,432)
Prior Year Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out	-	(100,000)	-	-	-	-	(100,000)
Total Appropriation	(100,000)	(335,000)	(86,081)	(606,303)	(316,200)	-	(3,886,432)
Not Programmed - Remaining Balance	<u>24,477</u>	<u>16,299</u>	<u>12,342</u>	<u>3,134</u>	<u>47,251</u>	<u>150,000</u>	<u>499,651</u>

# 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
- **HUB- Hub and Spoke Grant** – grant with no match money to purchase baler and paving at Recycling Center
- **TEQ- TVA Equipment grant-** grant with no match to provide equipment for hazmat situations
- **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