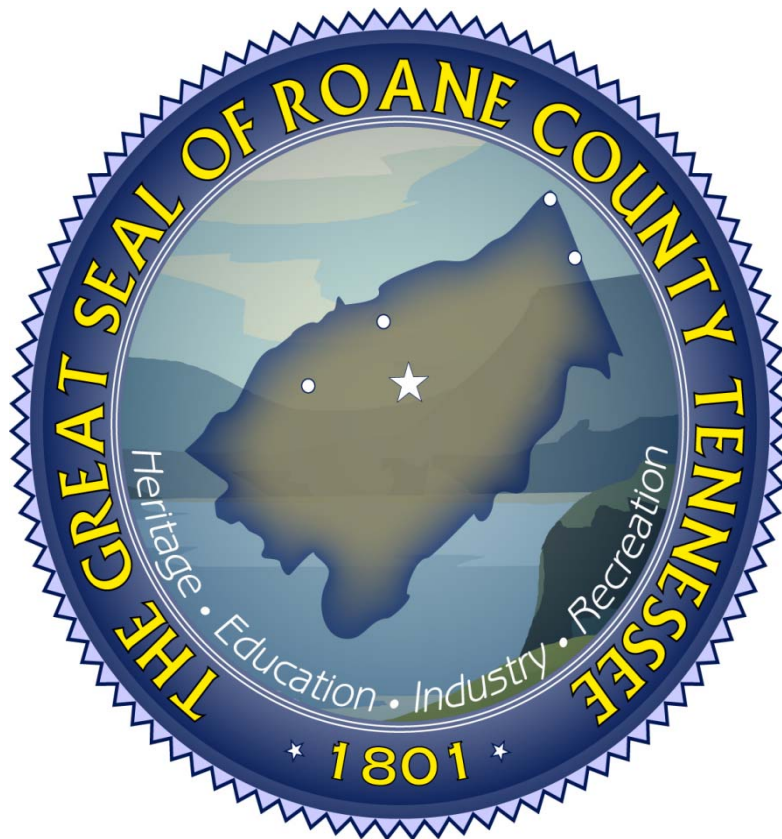


General Capital Plans & Current Capital Projects

As of July 1, 2013



Ron Woody, CPA, CGFM, CSBA, Roane County Executive

Kaley Walker, MBA, Director of Accounts and Budgets

Jennifer Evans, Capital Projects Clerk

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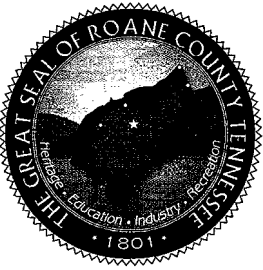
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Office of the County Executive Roane County Courthouse

August 12, 2013

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 report and we anticipate the report 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 is 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 run about one month of salaries which is between 7 % and 10% of the school general purpose budget. Since the school fund balance exceeds a typical fund balance requirement and since school buses were originally projected at \$305,000, of which it has been determined that approximately half is for a special education bus which historically has not been on the debt schedule but purchased with special education funds, thus the need for the 2010-2011 year is approximately \$150,000. \$150,000 is only a very small percentage of the school budget and of their respective fund balance. Further, the county would have to borrow more than just the county's portion since the proceeds would have to be shared with the Oak Ridge City School System. The schools are in a substantially better financial position than the County General Fund which continues to struggle for operations money but have and will take a financial position in managing proactively our capital debt operations. Further the administration of borrowing only \$150,000 is cost prohibitive. We are looking at the potential adoption of a 20-page resolution, receiving approval from the Comptroller's Office setting up a note and amortization schedules for the future payments.

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

Summary of Positions:

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

SECTION 2

INFRASTRUCTURE NEEDS SURVEY

FY 2012, 2013 & 2014

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
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 in Midtown and subdivisions of Dodson and College Grove.	Economic Development Community Enhancement Population Growth Public Health & Safety	5,585,000	-	2011	2014	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 2014.

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 FY14 through FY23.

FY 2014							
Roane County Government							
Capital Requests							
Departments of General Fund 101							
	51500	51720	51750	51800	51920	52100	52200
	Election	Planning	Codes Compliance	County Buildings	Risk Management	Accounting	Purchasing
Minor (\$1,000-\$20,000)							
707- Building Improvements	1,000						
709 - Data Processing Equip't	1,000	1,500	3,000	1,500	1,500		7,000
711 - Furniture & Fixtures							
718-Motor Vehicles				12,000			
719 - Office Equipment							
790 - Other Equipment		6,000					
791- Other Construction							
Subtotal	2,000	7,500	3,000	13,500	1,500	-	7,000
Description:	*Storage on 3rd fl	*Replace computers, printer, desk, chair	*Replace 2 Computers desk,chairs	* Replace work station	*Computer		*Replace (4) work stations
	* Replace computers printers	* Replace copier		* Replace GMC-Maint.			
Medium (\$20,000-\$400,000)							
709- Data Processing Equip't	24,000					20,000	
718- Motor Vehicles			27,000				
735- Health Equipment							
791- Other Construction				295,000			
Subtotal	24,000	-	27,000	295,000	-	20,000	-
Description:	* Electronic poll books		*Replace inspectors vehicles	*Phase 3 HVAC		* G/L software	
				* Replace compressor-Maint			
				* Paint courthouse			
				* Replace doors			
Major (400,000 +)							
732- Building Purchase				1,000,000			
				1,000,000			
	-	-	-				-
				*Purchase Dollar General Building			

FY 2014						
Roane County Government						
Capital Requests						
Departments of General Fund 101						
	52300	52400	52500	53100	53400	53500
	Prop Assessor	Trustee	Co Clerk	Circuit	Chancery Court	Juvenile
Minor (\$1,000-\$20,000)						
707- Building Improvements						
709 - Data Processing Equip't	4,000		2,000	1,000	2,000	12,000
711 - Furniture & Fixtures				2,000		5,000
718-Motor Vehicles						
719 - Office Equipment	1,900	5,000	4,000			
790 - Other Equipment						
791- Other Construction						15,000
Subtotal	5,900	5,000	6,000	3,000	2,000	32,000
Description:	*Replace computers, chairs, desks	* Replace copier, printers	*Replace computers, chairs desks	*Replace computers, chairs desks	* Replace computers, printers, scanners	*Imaging upgrade *replace desks, chairs *fire alarms systems
Medium (\$20,000-\$400,000)						
709- Data Processing Equip't						12,000
718- Motor Vehicles						33,000
735- Health Equipment						
791- Other Construction						
Subtotal	-	-	-	-	-	45,000
Description:						* Upgrade Computers *Replace vehicles every 2 yrs
Major (400,000 +)						
732- Building Purchase						

FY 2014					
Roane County Government					
Capital Requests					
Departments of General Fund 101					
	54110	54210	54410	55110	56700
	Sheriff's Office	Jail	Civil Defense	Health	Park
Minor (\$1,000-\$20,000)					
707- Building Improvements					
709 - Data Processing Equip't	10,000	10,000	20,000	7,000	
711 - Furniture & Fixtures					
718-Motor Vehicles					
719 - Office Equipment					
790 - Other Equipment					
791- Other Construction					
Subtotal	10,000	10,000	20,000	7,000	-
Description:	* Replace computers	* Replace computers	* Replace server/back-up	*Security Sys	
Medium (\$20,000-\$400,000)					
709- Data Processing Equip't	50,000	60,000			
718- Motor Vehicles	210,000	65,000			
735- Health Equipment			45,000		
791- Other Construction					185,000
Subtotal	260,000	125,000	45,000	-	185,000
Description:	* Upgrade server	*Jail Cameras	* SCBA x3, Rescue tools		* Playground
	* Replace vehicles	*Replace vehicles			*Cottage/Shltr #1
		*Jail over crowding			*Splash Pad/shoreline
Major (400,000 +)					
732- Building Purchase					

Fund 101
Total Budget 2013

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

		Budgeted In
707- Building Improvements	Election Storage	1,000 Fund 101
709 - Data Processing Equip't	Computers, Printers	76,500 Fund 101
709 - Data Processing Equip't	Health Dept- Security System	7,000 Fund 171-OFI
711 - Furniture & Fixtures	Desks, Chairs	7,000 Fund 101
718 - Motor Vehicles	Maintenance Truck	12,000 Fund 171-VEH
719 - Office Equipment	Desks, Chairs	10,900 Fund 101
790 - Other Equipment	Copier (Zoning)	6,000 Fund 101
791 - Other Construction	Fire Alarm System (Juvenile)	15,000 Fund 171-BAL
Total		135,400

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

709 -Data Processing Equip't	Election poll books	24,000 Fund 101
709- Data Processing Equip't	Sheriff server, Acct G/L, Juvenile Comp	82,000 Fund 171-BAL
709- Data Processing Equip't	Jail Cameras	60,000 Fund 171- CHJ
718- Motor Vehicles	Sheriff,Jail,Juvenile,Codes, Animal Control	335,000 Fund 171-VEH
735- Health Equipment	SCBA and Rescue tools	45,000 Fund 101
791- Other Construction	HVAC and courthouse renovations	295,000 Fund 171-CHJ
791- Other Construction	Park- playground,splash pad/shoreline, cottage &	185,000 Fund 171-REC
Total		1,026,000

Major (400,000 +)

732- Building Purchase	Dollar General Building	1,000,000	not currently budgeted
Total		1,000,000	

Total Requests	<u>2,161,400</u>
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Fund 121
FY 2014
Roane County Government
Capital Requests

	<u>54310</u> <u>Fire Control</u>	<u>55120</u> <u>Animal Control</u>	<u>Budgeted In</u>
Minor (\$1,000-\$20,000)			
718- Motor Vehicles		10,000	171-VEH
735- Health Equipment	5,000		Fund 121
735- Health Equipment	6,000		Fund 121
790- Other Equipment		4,000	Fund 121
Subtotal	11,000	14,000	

Description: *Structural Firefighting *Replace dog truck
 Protection Equip x4 *Horse Trailer
 *SCBA- 1 per yr for firefighters

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

791- Other Construction		20,000	Fund 121
Subtotal	-	20,000	

Description: *Add'l dog kennels
 *Addition to bldg.

Major (400,000 +)

718- Motor Vehicles	435,000		not currently budgeted
Subtotal	435,000	-	

Description: * New Fire Truck

Total	446,000	34,000	
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Fund 116
FY 2014
Roane County Government
Capital Requests

55732

Solid Waste/ Sanitation

Budgeted In

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

790- Other Equip	5,500	not currently budgeted
Subtotal	<u>5,500</u>	

Description: * New Hydraulic System

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

715- Land	25,000	not currently budgeted
718- Motor Vehicle	20,000	not currently budgeted
724- Site Development	25,000	171-CCC
790- Other Equip	75,000	171-CCC
Subtotal	<u>145,000</u>	

Description: * Purchase land for C.C. Sites
 * Service Truck
 * Conv. Center work
 * 3 and 5 yard Compactors

Total 150,500

Fund 118
FY 2014
Roane County Government
Capital Requests

55130
Ambulance Service **Budgeted In**

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

707-Building Improvements	15,000	Fund 171-BAL
735- Health Equipment	13,780	Fund 118
790- Other Equipment	15,400	Fund 118
	<u>44,180</u>	

Description: * Replace AC
 *Replace cardiac monitor
 battery charger, batteries,
 Stryker Stair Chair, Spine board
 *Extrication PPE4 sets coats/pants,
 Helmets 4x, portable radios, computers

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

718- Motor Vehicles	175,000	Fund 118
735- Health Equipment	32,000	Fund 118
Subtotal	<u>207,000</u>	

Description: * Remount 2 Ambulances
 * Power load cots 2x

Total 251,180

Fund 123
FY 2013
Roane County Government
Capital Requests

	<u>55751</u> <u>Recycling</u>	<u>55770</u> <u>Landfill Postclosure</u>	<u>Budgeted In</u>
Medium (\$20,000-\$400,000)			
790- Other Equipment	120,000		171-RCY
791- Other Construction	195,000	75,000	171-RCY
Subtotal	315,000	75,000	

Description:

* Replace Baler

* Pave landfill rd.

* Ph 3 @ Recycling Ctr

Fund 131
FY 2014
Roane County Government
Capital Requests

68000
Highway Budgeted In

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

709- Data Processing Equip't	1,200	Fund 131
711- Furniture & Fixtures	1,200	Fund 131
790- Other Equipment	12,600	Fund 131
Subtotal	15,000	

- Description:** * Replace computers
 *Replaces tables in kitchen
 *Replace desks
 *garage equip
 * Replace bay door

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

718- Motor Vehicles	85,000	Fund 131
Subtotal	85,000	

- Description:** * Replace pickup truck
 * Replace tandem dump truck

Total 100,000

Captial Requests Summary	Funds 101, 116, 118, 121, 123 & 131									
FY 2013 - FY 2022										
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Minor (\$1,000-\$20,000)										
707- Building Improvements	16,000									
709- Data Processing Equip't	84,700	4,000	20,500	45,000	22,000	40,500	10,000	10,500	23,000	7,000
711- Furniture & Fixtures	8,200	26,000	10,000	5,000	5,000		1,000		1,500	
718- Motor Vehicles	22,000		2,000	10,000	10,000	25,000	10,000	10,000	10,000	10,000
719- Office Equipment	10,900	4,000	9,000	4,000	4,000	9,000	4,000	9,000	4,000	9,000
735- Health Equipment	24,780	18,000	27,000	5,000	20,000		20,000		18,000	
790- Other Equipment	43,500		20,000				7,000		20,000	
791- Other Construction	15,000									
Subtotal	225,080	52,000	88,500	69,000	61,000	74,500	52,000	29,500	76,500	26,000
Medium (\$20,000-\$400,000)										
705- Bridge Construction			300,000				25,000			
709- Data Processing Equip't	166,000	21,000				25,000				
714- Hwy Equipment										100,000
715- Land Purchases	25,000									
718- Motor Vehicles	615,000	210,000	474,000	435,000	563,000	450,000	520,000	450,000	450,000	450,000
724- Site Development	25,000	100,000								
735- Health Equipment	77,000	45,000		45,000		45,000		45,000		
790- Other Equipment	195,000	370,000		75,000	95,000					
791- Other Construction	700,000	340,000	100,000				60,000			
799- Other Capital Outlay		250,000							100,000	
Subtotal	1,803,000	1,336,000	874,000	555,000	658,000	520,000	605,000	495,000	550,000	550,000
Major (\$400,000 +)										
706- Building Construction										
718- Motor Vehicles	435,000		800,000							
724- Site Development					500,000	400,000				
732- Building Purchases	1,000,000									
Subtotal	1,435,000	-	800,000	-	500,000	400,000	-	-	-	-
Grand Total	<u>3,463,080</u>	<u>1,388,000</u>	<u>1,762,500</u>	<u>624,000</u>	<u>1,219,000</u>	<u>994,500</u>	<u>657,000</u>	<u>524,500</u>	<u>626,500</u>	

SECTION 4

Summary of Subfunds in
General Capital Projects Fund 171
and summary of Balance Sheets for
FY2011,2012,2013 & 2014

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

Subfunds

As of 6/30/13

Active Subfunds

<u>171</u>	<u>Subfunds</u>	<u>Description</u>	<u>Opening Resolution #</u>	<u>Non-Programmed</u>	<u>Closing Resolution #</u>
	BAL	Balance	7-11-10	107,992	-
	CCC	Convenience Center	12-10-20	21,764	-
	CHJ	Courthouse/Jail Maintenance	4-11-28	30,049	-
	IND	Industrial Development	-	480,000	-
	OFI	Other Facility Improvements	7-11-10	26,352	-
	RCY	Recycling	12-10-20	44,733	-
	REC	Recreation	12-10-20	161,115	-
	RED	Red Diamond FIDP		-	-
	SIA	State Industrial Access Road		-	-
	SPC	Swan Pond Complex		601,572	-
	TEQ	TVA Equipment	11-10-07	-	-
	VEH	Vehicles	12-10-19	5,303	-
	VWL	Volkswagen Land		-	-
	VWR	Volkswagen Road		-	-

Prior Subfunds

	B11	Fiscal 2011 Budget	08-10-01	-	7-11-10
	CF	Cash Flow	08-10-01	-	04-11-28
	LND	Land	7-11-10	-	01-12-21
	H12	Homeland Security Grant	3-12-23	-	-
	HET	Heritage Grant	11-10-07	-	-
	HOM	Home Improvements Grant	11-10-07	6,300	-
	HSG	Homeland Security Grant	12-10-18	-	-
	WBU	Watts Bar Utility Grant	12-10-07	-	-

* HOM- Project is complete with a remaining balance of \$6,300 that was not expended.

General Capital Projects

Fund 171

FY 2011

	Beginning	Actual				Remaining	Actual	
	Balance	FY 10-11	Transfers	Total	Transfers	FY09-10	FY10-11	Not
<u>Subfund</u>	<u>7/1/2010</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Out</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Programmed</u>
	175,924	116	-	176,041	-	122,013	11,859	42,168
B11	-	327,143	-	327,143	-		-	327,143
CCC	-	96,434	-	96,434	-		81,097	15,337
CHJ	-	500,000	-	500,000	-		-	500,000
HET	-	350,660	-	350,660	-		324,752	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	-	178,767	-	178,767	-	(52)	178,819	-
Total	175,924	1,829,820	-	2,005,744	-	121,961	851,721	1,032,063

General Capital Projects

Fund 171

FY 2012

	Beginning	Actual				Remaining	Actual	
	Balance	FY 11-12	Transfers	Total	Transfers	FY10-11	FY11-12	
<u>Subfund</u>	<u>7/1/2011</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Out</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Non Programmed</u>
-	42,169	-	-	42,169	42,169	-	-	-
BAL	81,948	555,250	369,312	1,006,510	702,000	-	13,481	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	-	100,000	162,998	317,002
HET	25,909	52,810	-	78,719	-	78,719	-	(0)
HOM	3,902	141,154	-	145,056	-	-	140,312	4,744
H12	-	38,388	-	38,388	-	-	38,388	-
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	-	37,000	33,729	155,326
RED	238,567	438,035	-	676,602	-	-	660,010	16,592
SIA	179,835	-	-	179,835	-	-	22,039	157,796
SPC	-	501,572	-	501,572	-	-	-	501,572
TEQ	-	-	-	-	-	-	-	-
VEH	7,894	-	281,507	289,401	-	-	254,587	34,814
VWL	375,000	-	-	375,000	-	-	2,027,669	(1,652,669)
VWR	60,000	-	-	60,000	-	-	53,409	6,591
WBU	-	321,188	-	321,188	-	321,188	-	-
Total	1,967,413	2,224,048	1,525,819	5,717,280	1,151,312	626,874	3,732,806	206,288

**General Capital Projects
Fund 171
FY 2013**

	Beginning	Actual			Actual	
	Balance	FY 12-13	Transfers	Total	FY12-13	
<u>Subfund</u>	<u>7/1/2012</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Appropriations</u>	<u>Not Programmed</u>
BAL	291,029	49,639	-	340,668	48,676	291,992
CCC	41,028	-	100,000	141,028	119,264	21,764
CHJ	253,209	106,942	400,000	760,151	495,102	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	16,592	-	-	16,592	4,250	12,342
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	226,666	3,366	264,846	217,043	47,803
VWL	(1,652,669)	1,743,492	-	90,823	20,712	70,111
VWR	6,591	-	-	6,591	66,591	(60,000)
Total	142,496	2,877,712	844,784	3,864,992	1,293,632	2,571,360

CHJ had an audit adjustment of (63,793)

General Capital Projects

Fund 171

FY 2014

	Estimated							
	Beginning	Remaining	Estimated				Estimated	
	Balance	Revenue	FY 13-14	Transfers	Total	Remaining PY	FY13-14	
<u>Subfund</u>	<u>7/1/2013</u>	<u>PY Projects</u>	<u>Revenue</u>	<u>In</u>	<u>Available</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Non Programmed</u>
BAL	291,992	-	19,000	-	310,992	-	113,000	107,992
CCC	21,764	-	-	100,000	121,764	-	100,000	21,764
CHJ	265,049	-	25,000	350,000	640,049	190,000	420,000	30,049
HOM	6,300	-	-	-	6,300	-	-	6,300
IND	480,000	-	-	-	480,000	-	-	480,000
OFI	147,568	-	-	54,000	201,568	15,716	159,500	26,352
RCY	309,733	-	-	125,000	434,733	-	390,000	44,733
REC	274,115	-	72,000	-	346,115	-	185,000	161,115
RED	12,342	229,874	-	-	242,216	242,216	-	-
SIA	157,779	265,837	-	-	423,616	423,616	-	-
SPC	551,572	-	50,000	-	601,572	-	-	601,572
TEQ	(4,768)	17,662	-	-	12,894	12,894	-	-
VEH	47,803	-	296,000	-	343,803	-	338,500	5,303
VWL	70,111	139,307	-	-	209,418	209,418	-	-
VWR	(60,000)	921,945	-	-	861,945	861,945	-	-
Total	2,571,360	1,574,625	462,000	629,000	5,236,985	1,955,805	1,706,000	1,575,180

SECTION 5

Summary of Subfunds for FY2014

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

Description of individual subfund, purpose and accounting/budgeting
for FY2011 through FY2014.

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>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	291,029	291,992
Revenue	637,198	49,639	19,000
Transfers In	369,312	-	-
Appropriations	(13,481)	(48,676)	(113,000)
Transfers Out	(702,000)		(90,000)
Ending Cash Balance	<u>291,029</u>	<u>291,992</u>	<u>107,992</u>

Fiscal Year 2014

This subfund will receive 3 pennies of property tax and prior year collections which will aid other subfunds in the (171) Fund for projects. Transfer out of \$90,000 will be done but will not be an actual revenue or expenditure as the expenditure will show in the appropriation of the receiving subfund.

Subfunds to receive property tax:

BAL- Balance	\$ 19,000
CHJ- Courthouse-Jail Sec./Maint.	\$25,000
VEH- Vehicles	\$296,000
SPC- Swan Pond Complex	<u>\$50,000</u>
	\$390,000

Appropriated in BAL subfund for 2014 is \$113,000 for the following:

Computers	\$82,000
Sheriff- Range	\$11,000
Trustee Commission	<u>\$20,000</u>
	\$113,000

Transferred Out

CHJ	\$50,000
OFI	<u>\$40,000</u>
	\$90,000

PROJECT SUMMARY
SUBFUND: BAL

	<u>FY2013-14</u> <u>Budget</u>
Est. Beginning Balance	291,992
Revenue:	
Property Tax	19,000
Total Available	310,992
Transfers Out to other subfunds	
CHJ	(50,000)
OFI	(40,000)
Appropriations	
*Computers	(82,000)
*Sheriff- Range	(11,000)
* Trustee Comm.	(20,000)
Not programmed	107,992

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>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	15,337	41,028	21,764
Transfers from other funds	96,434	100,000	100,000	100,000
Appropriations	(81,097)	(74,309)	(119,264)	(100,000)
Ending Cash Balance	<u>15,337</u>	<u>41,028</u>	<u>21,764</u>	<u>21,764</u>

Fiscal Year 2014

This subfund has an estimated beginning balance for 2014 of \$21,764. \$15,337 of non programmed money and \$6,427 unspent from prior projects. \$100,000 is transferred in from Fund 116. These funds are programmed to improve efficiency at Convenience sites with the purchase of a new compactor and configuration of the individual sites.

PROJECT SUMMARY
SUBFUND: CCC

	<u>FY2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	21,764
Revenue	
Transfers In Fund 116	100,000
Total Available	121,764
Appropriations	
*Site improvements	(25,000)
*New compactor	(75,000)
Not programmed	21,764

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>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	500,000	317,002	265,049
Audit adjustments			(63,793)	
Revenues	-		106,942	25,000
Transfers from other funds	500,000	80,000	400,000	350,000
Appropriations		(250,453)	(486,162)	(420,000)
PY Appropriations				(190,000)
Accounts Payable		(12,545)	(8,940)	
Ending Cash Balance	<u>500,000</u>	<u>317,002</u>	<u>265,049</u>	<u>30,049</u>

Fiscal Year 2014

This sub fund has an estimated beginning balance of \$265,049. \$5,000 of non programmed money and \$260,049 is unspent from prior projects. In addition \$300,000 will be transferred in from a reserve in Fund 101 and \$50,000 will be transferred from the BAL subfund.

Projects for this fiscal year are as follows:

Courthouse plumbing/HVAC	\$240,000
Courthouse renovations	
doors, painting, compressor	\$55,000
Jail Cameras	\$60,000
Juvenile fire alarm system	\$15,000
Land- around jail or courthouse	\$50,000
	<u>\$420,000</u>

Prior year appropriations are as follows:

Sheriff- Retina Scanner	\$60,000
Keys- Jail/ Courthouse	\$30,000
Land- around jail or courthouse	\$100,000
	<u>\$190,000</u>

PROJECT SUMMARY
SUBFUND: CHJ

	<u>FY 2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	265,049
Revenue	
Property Tax	25,000
Transfers in Fund 101	300,000
Transfers In BAL	50,000
Total Available	640,049
Appropriations	
Courthouse plumbing/HVAC	(240,000)
Courthouse Renovations	(55,000)
Jail Cameras	(60,000)
Juvenile fire alarm system	(15,000)
Land- around jail or courthouse	(50,000)
PY Appropriations	
Sheriff-Retina Scanner	(60,000)
Land- around jail or courthouse	(100,000)
Keys- Jail/Courthouse	(30,000)
Not programmed	30,049

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>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	3,902	4,744	6,300
Revenue	59,652	141,154	14,958	-
Transfers from other funds		-	-	-
Appropriations	(55,750)	(140,312)	(13,402)	-
Ending Cash Balance	<u>3,902</u>	<u>4,744</u>	<u>6,300</u>	<u>6,300</u>

Fiscal Year 2014

No county funds support this subfund. This project totals \$218,296. This grant is complete. 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: IND- Industrial Development

This subfund was established with 4 cents of Property Tax in 2013, which will be used as grant match money for Industrial projects.

	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	480,000
Revenue	480,000	-
Transfers from other funds	-	-
Appropriations	-	-
Ending Cash Balance	<u>480,000</u>	<u>480,000</u>

Fiscal Year 2014

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 an industrial related subfund was established.

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>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	139,129	147,568
Transfers from other funds	360,000	41,418	54,000
Appropriations	(217,685)	(32,973)	(159,500)
PY Appropriations			(15,716)
Accounts Payable	(3,186)	(6)	
Ending Cash Balance	<u>139,129</u>	<u>147,568</u>	<u>26,352</u>

Fiscal 2014

This sub fund has an estimated beginning balance of \$148,568. \$418 of non programmed money and \$147,150 is unspent from prior year projects. In addition \$ 14,000 will be transferred in from Fund 101 and \$40,000 from the BAL sub fund.

Projects for this fiscal year are as follows:

Renovations to Ag Extension	137,500
Health Department- Security System	7,000
Ambulance- A/C unit	<u>15,000</u>
	159,500

Prior year appropriations are as follows:

Health Department -roof	15,716
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PROJECT SUMMARY
SUBFUND: OFI

	<u>FY 2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	147,568
Revenue	
Transfers In 101	14,000
Transfers In BAL	40,000
Total Available	201,568
Appropriations	
Ag Extension	(137,500)
Health Dep Security Sys	(7,000)
Ambulance AC	(15,000)
PY Appropriations	
Health Dept- Roof	(15,716)
Not programmed	26,352

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>Budget</u> <u>2013-14</u>
Beginning Cash Balance	-	44,339	193,335	309,733
Revenue	-	-		
Transfers from other Funds	44,339	180,000	300,000	125,000
Appropriations	-	(31,004)	(183,602)	(390,000)
Ending Cash Balance	<u>44,339</u>	<u>193,335</u>	<u>309,733</u>	<u>44,733</u>

Fiscal Year 2014

This sub fund has an estimated beginning balance of \$309,733. \$24,339 of non programmed money and \$285,394 is unspent from prior year projects. In addition there will be a transfer in of \$75,000 from Fund 116 and \$50,000 from Fund 123.

Projects for this fiscal year are as follows:

Phase 3 at Recycling Ctr	\$270,000
New Baler	<u>\$120,000</u>
	\$390,000

PROJECT SUMMARY
SUBFUND: RCY

	<u>FY 2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	309,733
Revenue	
Transfers In	
116	75,000
123	50,000
Total Available	434,733
Appropriations	
Phase 3 at Recycling Ctr	(270,000)
New baler	(120,000)
Not programmed	44,733

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>Budget</u> 2013-14
Beginning Cash Balance	-	65,371	155,326	274,115
Revenue	65,371	160,684	132,575	72,000
Appropriations	-	(70,729)	(13,786)	(185,000)
Ending Cash Balance	<u>65,371</u>	<u>155,326</u>	<u>274,115</u>	<u>161,115</u>

Fiscal Year 2014

This subfund has an estimated beginning balance of \$274,115. \$124,327 is non programmed and \$149,788 is unspent money from prior projects.

Projects for 2014 are as follows:

Replace playground at Shelter #1	\$70,000
Shelter #1- Replace roof	\$30,000
Cottage- landscaping, remodeling	\$30,000
Splash pad- landscaping, new additions	\$35,000
Shoreline- rock for erosion control	<u>\$20,000</u>
	\$185,000

PROJECT SUMMARY
SUBFUND: REC

	<u>FY 2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	274,115
Revenue	
Recreation Fees- Caney Creek	40,000
Recreation Fees- RV	32,000
Total Available	346,115
Appropriations	
Replace playground at Shelter #1	(70,000)
Shelter #1- Replace roof	(30,000)
Cottage- landscaping, remodeling	(30,000)
Splash pad- landscaping, new additions	(35,000)
Shoreline- rock for erosion control	(20,000)
Not programmed	161,115

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 Cash Balance	264,033	264,033	230,035	238,567
Revenue	750,000	63,397	18,693	438,035
Appropriations	(1,014,033)	(97,395)	(10,161)	(660,010)
Ending Cash Balance	-	230,035	238,567	16,592

	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>
Beginning Cash Balance	16,592	12,342
Revenue	-	229,874
Appropriations	(4,250)	(242,216)
Ending Cash Balance	12,342	-

Fiscal Year 2014

Once this subfund moved into the (171) Fund the project was appropriated on a project basis and will not have to be reappropriated each fiscal year.

Industrial Economic Development

SUBFUND: SIA- State Industrial Access Road Grant

This sub fund was first established in FY 2008 to administer an Industrial Road Grant. There has not been any activity until FY 2012. The total for this project is \$265,837 with match money from county funds of \$ 179,835. The purpose of this grant is to fund access roads for the Industrial Park. Projects that are budgeted will only be appropriated once, however remaining amounts will span fiscal years.

	Total Project Amount	<u>Actual</u> 2011-12	<u>Actual</u> 2012-13	<u>Budget</u> 2013-14
Beginning Cash Balance	179,835	179,835	157,796	157,779
Revenue	265,837	-	-	265,837
Appropriations	(445,672)	(22,039)	(17)	(423,616)
Ending Cash Balance	-	157,796	157,779	-

Fiscal Year 2014

Once this subfund moved into the (171) Fund the project was appropriated on a project basis and will not have to be reappropriated each fiscal year.

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>Budget</u>	<u>Budget</u>	<u>Actual</u>
	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Beginning Cash Balance	-	501,572	551,572
Revenue	501,572	50,000	50,000
Ending Cash Balance	<u>501,572</u>	<u>551,572</u>	<u>601,572</u>

Fiscal Year 2014

This subfund has an estimated beginning balance of \$551,572. An additional \$50,000 has been budgeted which will be funded by property tax.

PROJECT SUMMARY

SUBFUND: SPC

	<u>FY 2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	551,572
Revenue	
Property Tax	50,000
Total Available	601,572

GENERAL CAPITAL PROJECT

SUBFUND: TEQ- TVA Equipment Grant

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

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

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

	Total Project <u>Amount</u>	<u>Actual</u> 2010-11	<u>Actual</u> 2011-12	Actual 2012-13	Budget 2013-14
Beginning Cash Balance	-	-	-	-	(4,768)
Revenue	25,000	7,338	-	-	17,662
Transfers from other funds	-	-	-	-	-
Appropriations	(25,000)	(7,338)	-	(4,768)	(12,894)
Ending Cash Balance	-	-	-	(4,768)	-

Fiscal Year 2014

Total for this project is \$25,000. The purpose of the grant is to purchase emergency equipment as needed. No county funds are used for this project.

GENERAL CAPITAL PROJECT

SUBFUND: VEH-Vehicles

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

	<u>Actual</u> 2010-11	<u>Actual</u> 2011-12	<u>Actual</u> 2012-13	<u>Budget</u> 2013-14
Beginning Cash Balance	-	7,894	34,814	47,803
Revenue	200,000	-	226,666	296,000
Transfers from other funds	-	281,507	3,366	(338,500)
Appropriations	(192,106)	(254,587)	(217,043)	
Ending Cash Balance	<u>7,894</u>	<u>34,814</u>	<u>47,803</u>	<u>5,303</u>

Fiscal Year 2014

This subfund has an estimated beginning balance of \$47,803. \$296,000 has been budgeted which will be funded by property tax.

Appropriated in VEH subfund for 2014 is \$ 338,500 for the following:

Sheriff patrol vehicles	\$210,000
Jail	\$65,000
Juvenile	\$16,500
Codes	\$25,000
Animal Control	\$10,000
Maintenance Truck	<u>\$12,000</u>
	338,500

PROJECT SUMMARY
SUBFUND: VEH

	<u>FY 2013-14</u>
	<u>Budget</u>
Est. Beginning Balance	47,803
Revenue	
Property Tax	296,000
Total Available	343,803
Appropriations	
Sheriff patrol vehicles	(210,000)
Jail	(65,000)
Juvenile	(16,500)
Codes	(25,000)
Animal Control	(10,000)
Maintenance Truck	(12,000)
Unassigned	5,303

Industrial Economic Development

SUBFUND: VWL- Volkswagen Land

This sub fund was established in FY12 for FIDP grant to prepare land for building including providing infrastructure needs. The total grant is \$1,500,000 with county funds of \$375,000 in match money. 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>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>
Beginning Cash Balance	375,000	375,000	(652,669)	70,111
Revenue	1,882,800		1,743,492	139,307
Borrowed from Fund 151		1,000,000	800,000	
Appropriations	(2,257,800)	(2,027,669)	(20,712)	(209,418)
Repay Interfund loan			(1,800,000)	
Ending Cash Balance	-	(652,669)	70,111	-

Fiscal Year 2014

Roane County had an interfund loan of \$1.8M to cash flow this grant \$1M was borrowed in FY12 and the other \$800,000 in FY13. Reimbursements were received from the State of TN and Volkswagen Group in FY13. The \$1.8M loan was repaid in May 2013.

Industrial Economic Development

SUBFUND: VWR- Volkswagen Road

This sub fund was established in FY12. The purpose of this project is to fund an industrial road for the new Volkswagen location.

The total for this project is \$ 921,945 with match money from county funds of \$60,000 to cover engineering services that is not paid by this grant.

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

	<u>Total Project</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
	<u>Amount</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Beginning Cash Balance	60,000	60,000	6,591	(60,000)
Revenue	921,945	-	-	921,945
Appropriations	(981,945)	(52,729)	(18,850)	(861,945)
Accounts Payable		(680)	(47,741)	
Ending Cash Balance	-	6,591	(60,000)	-

Fiscal Year 2014

Blackburn Road upgrade started in November 2011. This road will be used as an access road for the new Volkswagen facility.