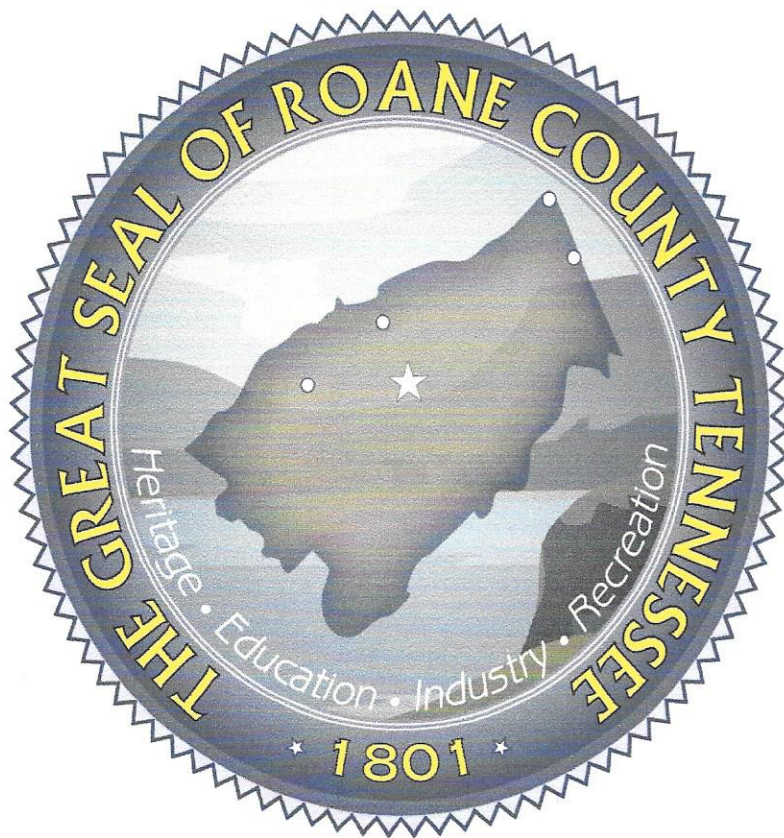


General Capital Plans & Current Capital Projects

As of September 24, 2014



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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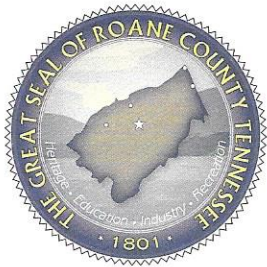
Letter to Stakeholders

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16. OFI (Other Facility Improvements)
17. RCY (Recycling)
18. REC (Recreation)
19. RED (Red Diamond and FIDP)
20. SIA (State Industrial Access Road)
21. SPC (Swan Pond Complex)
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23. VEH (Vehicles)
24. VWL (Volkswagen Land)
25. VWR (Volkswagen Road)



Office of the County Executive Roane County Courthouse

September 24, 2014

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

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 a medium in which 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) type/categories:

- **Minor capital asset** is considered an asset which has a life expectancy
 - between 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
- **Medium capital asset** is considered an asset which has life expectancy between three (3) to 12 years, has a cost between \$20,000 and \$400,000 and 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

- **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

Roane County shall 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).

Minor capital assets shall be purchased from their respective operating funds.

Medium capital assets 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 assets shall generally be purchased out of a capital project fund but in very limited cases could be charged to an operating fund.

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 placed
- 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 ? 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:

- 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
- TVA Swan Pond purchased property impact funds from the TVA foundation. These funds are available under contract for the period of 2009, 2010, and 2011 tax years. Resolution #02-11-16
- 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.
- Recreation Fee from the Caney Creek Marina and Campground to be used for recreation related capital asset activities and matching capital assets grants.
- Certain capital assets will have respective grant revenues
- 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.

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

CF	Cash Flow Fund	08-10-01
B11	Fiscal 2011 Budget	08-10-01
TEQ	TVA Equipment for Office of Emergency Serv	11-10-07

Roane County Capital Projects Policy 1-20-11 (Rev. 2-13-11)
Established with the adoption of Resolution #03-11-22

HET	Heritage Commission Old Courthouse Constr	11-10-07
HOM	Home Improvement Grant	11-10-07
WBU	Watts Bar Utility CDBG grant	12-10-07
HSG	Homeland Security Grant	12-10-18
VEH	Vehicles of the General Fund	12-10-19
REC	Roane County Park Improvements	12-10-20
CCC	Convenience Center Improve't (Fund 116)	12-10-20
RCY	Recycling Improvements (Fund 123)	12-10-20

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 respectively 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.

Attachment C 1/2

Roane County		2010-2011 BEP July Final					
Non-Classroom Components (Cont'd)							
Other Non-classroom Allocations							
Non-Instructional Equipment							
Total ADM	1,234	X	\$16.75	=	\$20,674.50	→	100,574
Pupil Transportation							
Maintenance & Operations							
Allocates to, for legs	\$10,905.33	X	25.01	=	2,723,217.73	from Work Sheet #1	
COF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation					\$965,352.69		
50% of M&O					1,471,530.87		
Total Allocation for Trans & M&O Personnel Salaries					\$2,436,883.56	→	2,434,592
County COF Adjustment		X	0.00%		60.00	→	0
COF Allocation for Trans & M&O Salaries							
Total Allocation for Trans & M&O Salaries w/COF					\$2,436,883.56		
Completed Social Security & Retirement Payers		X	18.17%		442,000.01	→	440,007
Res/FICA Allocation for Trans & M&O Personnel							
Total Allocation for Trans & M&O Salaries w/COF					\$2,436,883.56		
Non-classroom ins. from 75% of Salary		X	17.51%		426,594.48	→	429,694
Insurance Allocation for Trans & M&O Personnel							
Other Transportation and M&O							
55% of Pupil Transportation					\$1,201,518.91		
45% of M&O					\$90,697.12		
Total Allocation for Other Trans & M&O					\$1,292,216.03	→	2,192,701
Capital Outlay							
from Work Sheet #2					4,356,667.80	→	4,356,668
Total Other Non-classroom Allocations							
					\$10,018,487	X	10,518,487
Total All Non-classroom Allocations							
State Percent for Non-classroom Components					\$10,018,487	X	52.79%
Total State Non-classroom Allocation							
					\$10,018,487		\$10,018,487
Total State Allocation							
					\$10,018,487		\$10,018,487



Work Sheet #31: Career Technical Education Center Transportation

PTCADM transported					
Average one-way miles to center					
Unit Cost			x		
Total Career Technical Education Center Transportation			x		<u>328.68</u>

Work Sheet #4: Capital Outlay

	ADMs					
Square Footage Requirement						
K-4	2,815	x	100	=	281,572.43	
5-8	2,247	x	125	=	280,891.50	
9-12	2,215	x	130	=	287,951.54	
Total Square Footage Requirement					<u>850,415.47</u>	
Estimated Cost of Construction						
1-4 sq. footage	281,572	x	\$121.00	=	34,168,254.18	
5-8 sq. footage	287,952	x	\$125.00	=	35,994,000.00	
9-12 sq. footage	285,305	x	\$123.00	=	35,189,520.45	
Subtotal Estimated Cost of Construction					<u>105,351,774.63</u>	\$105,351,774.63
Equipment Allocation Rate					10.0%	
					10,535,177.46	10,535,177.46
Subtotal Estimated Cost of Construction					<u>115,886,952.09</u>	
Architects Fees				x	8.0%	
					9,270,951.62	9,270,951.62
Total Estimated Cost of Construction					<u>125,157,903.71</u>	\$125,157,903.71
Estimated Annual Cost of Construction						
Debt Service Period					20 years	
Debt Service Rate					8.00% interest	
Amortization Cost					\$10,000,000	
Life Saverpay					40 years	
Grand Total Capital Outlay Funding					<u>\$10,000,000</u>	



SECTION 2

INFRASTRUCTURE NEEDS
SURVEY

FY 2012, 2013,
2014 & 2015

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

**Additional
Funds
Needed**

Stage of Project

End Date

Start Date

Cost

Reason

Project Name/ Description

Project Name/ Description	Reason	Cost	Additional Funds Needed	Start Date	End Date	Stage of Project
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

Additional Funds Needed

Stage of Project

End Date

Start Date

Cost

Reason

Project Name/ Description

<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 * Chamlerlain 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

**Additional
Funds
Needed**

Stage of Project

End Date

Start Date

Cost

Reason

Project Name/ Description

Project Name/ Description	Reason	Cost	Additional Funds Needed	Start Date	End Date	Stage of Project
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 Middtown 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 2015**

**Additional
Funds
Needed**

Project Name/ Description

Reason

Cost

Start Date

End Date

Stage of Project

New Jail Expansion	Community Enhancement	4,000,000	4,000,000	2014	2016	Conceptual- not yet in planning/design
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Caney Creek Bridge- Road bridge	Public Health & Safety	8,000,000	-	2017	2020	Conceptual- not yet in planning /design
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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
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Riley Creek Campground * camping, trails, swimming	Community Enhancement	200,000	200,000	2015	2016	Conceptual - not yet in planning/design
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New High School *Combine (3) High Schools	Population Growth	50,000,000	50,000,000	2016	2017	Conceptual - not yet in planning/design
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Swan Pond Recreation Facility * Construct ball fields and public use areas at ash spill site	Community Enhancement	3,500,000	3,000,000	2012	2020	Planning/design
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Roane Co Park Renovations/Expansions * Replace bridge to Caney Creek Campground	Community Enhancement	600,000	600,000	2014	2018	Planning/design
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Storage Training Office Facility -OES	Community Enhancement	1,000,000	900,000	2012	2015	Planning/design
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Roane Regional & Tech Park * Infrastructure for Industrial Park/ in Phase 3	Economic Development	900,000	900,000	2002	2015 Planning & Design
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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
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Recycling Center Expansion * Expand and upgrade recycling facilities * Phase III	Community Enhancement Population Growth Public Health/Safety	500,000	-	2012	2015 Construction
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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
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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 2015.

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 FY15 through FY24.

FY 2015	Roane County Government								
Capital Requests									
Departments of General Fund 101									
		51750	51800	52300	52500	53310			
		Codes Compliance	County Buildings	Prop Assessor	Co Clerk	Sessions-Judges			
		3,000							
	Minor (\$1,000-\$20,000)								
	709 - Data Processing Equip't	3,000		6,200	4,000	5,000			
	711 - Furniture & Fixtures				1,000				
	718- Motor Vehicles		15,000						
	719 - Office Equipment			3,100	2,000				
	790 - Other Equipment				1,000				
	791- Other Construction								
	799- Other Capital Outlay								
	Subtotal	3,000	15,000	9,300	8,000	5,000			
	Description:	*Replace 2 computers per year	*Maintenance Truck	*New tablets for appraisers	*Replace scanners, printers,compt	*Replace computers,printers			
				*replace furniture,desks, chairs					
				*new plotter for mapping office	*Calculators				
					*File cabinets				
	Medium (\$20,000-\$400,000)								
	709- Data Processing Equip't								
	711- Furniture & Fixtures				20,000				
	718- Motor Vehicles	27,000							
	719- Office Equipment								
	724- Site Development								
	790- Other Equipment								
	791- Other Construction		249,750						
	799- Other Capital Outlay								
	Subtotal	27,000	249,750	-	20,000				
	Description:	*Replace Inspectors vehicle	*Cuppola Repairs-30,000		*Replace front windows				
			*Paint Courtrooms-33,000						
			*Plumbing upgrades-165,750						
			*Gutter system-21,000						
	Major (400,000 +)								
	732- Building Purchase		1,000,000						
			1,000,000						
			*Purchase Dollar General Building						

FY 2015						
Roane County Government						
Capital Requests						
Departments of General Fund 101						
	53400	53500	54110	54210	54410	
	Chancery Court	Juvenile	Sheriff's Office	Jail	Civil Defense	
Minor (\$1,000-\$20,000)						
709 - Data Processing Equip't	2,500					
711 - Furniture & Fixtures		5,000				
718- Motor Vehicles						
719 - Office Equipment				4,000		
790 - Other Equipment				5,000		
791- Other Construction						
799- Other Capital Outlay	2,500	5,000	0	9,000		
Subtotal						
Description:	*Replace computers, printers	*Replace desks, chairs		*Scissor lift for jail		
				*Storage bldg		
Medium (\$20,000-\$400,000)						
709- Data Processing Equip't						20,000
711- Furniture & Fixtures						
718- Motor Vehicles			210,000			45,000
719- Office Equipment	20,000					
724- Site Development						30,000
790- Other Equipment						45,000
791- Other Construction				50,000		
799- Other Capital Outlay	20,000	0	80,000			
Subtotal			210,000	50,000		140,000
Description:	*Replace copier		*Vehicle replacement	*Fencing/barrier	*Replace server, backup	
			*New software		*Rescue Truck	
					*Sports Complex	
					*SCBAX3, rescue tools	
Major (400,000 +)						
732- Building Purchase						

FY 2015			
Roane County Government			
Capital Requests			
Departments of General Fund 101			
		55110	56700
		Health	Park
Minor (\$1,000-\$20,000)			
709 - Data Processing Equip't			1,000
711 - Furniture & Fixtures		6,000	
718- Motor Vehicles			15,000
719 - Office Equipment		12,500	4,000
790 - Other Equipment			10,000
791- Other Construction			30,000
799- Other Capital Outlay		18,500	
Subtotal			
	Description:	*Relocation kitchen	*Replace computers, printers
		*Replace lawn equipment	*SPSC furniture
			*Mower
Medium (\$20,000-\$400,000)			
709- Data Processing Equip't			
711- Furniture & Fixtures			25,000
718- Motor Vehicles			
719- Office Equipment			
724- Site Development			
790- Other Equipment			30,000
791- Other Construction			
799- Other Capital Outlay			55,000
Subtotal			
	Description:		*SPSC Vehicle
			*SPSC building
			*SPSC site development
Major (400,000 +)			
732- Building Purchase			

Fund 101				
Total Budget 2015				Budgeted In
Minor (\$1,000-\$20,000)				
709 - Data Processing Equip't	Computers, Printers	21,700	Fund 101	
711 - Furniture & Fixtures	Desks, Chairs	12,000	Fund 101	
718- Motor Vehicles	Maintenance Truck	15,000	Fund 171	
719 - Office Equipment	Desks, Chairs	20,100	Fund 101	
790 - Other Equipment	Scissor lift(Shf), Office equip(Park),Reloc kitchen(Health)	21,500	Fund 171	
791 - Other Construction	Storage building(Jail)	5,000	Fund 101	
799- Other Capital Outlay	Park construction	10,000	Fund 171	
	Total	105,300		
Medium (\$20,000-\$400,000)				
709 -Data Processing Equip't	Server(OES)	20,000	Fund 171	
711- Furniture & Fixtures	Replace front windows(Co Clerk)	20,000	Fund 171	
718- Motor Vehicles	Codes,Sheriff,OES,Park	307,000	Fund 171	
719- Office Equipment	Replace copier(Chancery)	20,000	Fund 101	
724- Site Development	Building @ Sports Complex	30,000	Fund 171	
790- Other Equipment	Rescue Tools(OES)	45,000	Fund 101	
791 - Other Construction	Fencing(Shf),Sports Complex	329,750	Fund 171	
799- Other Capital Outlay	Software(Shf)	80,000	Fund 101	
	Total	851,750		
Major (400,000 +)				
732- Building Purchase	Dollar General Building	1,000,000	not currently budgeted	
	Total	1,000,000		

Fund 116
FY 2015
Roane County Government
Capital Requests

	<u>55732</u>	
	<u>Solid Waste/ Sanitation</u>	<u>Budgeted In</u>
Medium (\$20,000-\$400,000)		
718- Motor Vehicle	170,000	Fund 171
790- Other Equipment	40,000	Fund 171
791- Other Construction	60,000	Fund 171
Subtotal	270,000	

- Description:** *Maint Truck
 *Roll off Truck
 *Chute
 *Site Development

Fund 118
FY 2015
Roane County Government
Capital Requests

	<u>55130</u> <u>Ambulance Service</u>	<u>Budgeted In</u>
Minor (\$1,000-\$20,000)		
707-Building Improvements	15,000	
*Replace A/C		Fund 171
735- Health Equipment	18,480	
*Ventilators		Fund 118
*Cardiac Monitor Batt Chrgr x2		Fund 118
*Cardiac Monitor Batteries x6		Fund 118
* Stair Chair		Fund 118
*Long Spine Boards		Fund 118
*Extrication PPEx4 sets coat and pants		Fund 118
*Helmets for EMS crewx4		Fund 118
790- Other Equipment	15,400	
*2 portable radios		Fund 118
*2 computers		Fund 118
	48,880	
	48,880	

Description:

**see above

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

718- Motor Vehicles	120,000	Fund 171
*Remount (2) Ambulances	80,000	Fund 118
735- Health Equipment	67,000	Fund 118
*Cardiac Monitor		
*Power Load Cots x2		
Subtotal	267,000	
	267,000	

Description:

Total 315,880

Fund 121
FY 2015
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)			
709- Data Processing Equipment		1,500	Fund 121
718- Motor Vehicles		20,000	Fund 171
735- Health Equipment	5,000		Fund 121
735- Health Equipment	6,000		Fund 121
Subtotal	11,000	21,500	

Description: *Per Protection equip *Replace computers
 *SCBA *Replace vehicle

Fund 123
FY 2015
Roane County Government
Capital Requests

	<u>55751</u> <u>Recycling</u>	<u>Budgeted In</u>
Medium (\$20,000-\$400,000)		
724- Site Development	130,000	Fund 171
790- Other Equipment	170,000	Fund 171
Subtotal	300,000	

- Description:**
- *Building expansion
 - *Sorting Equipment,
bagging machine/mulch
 - *Scales
 - * Baler (cover overage)

Fund 176
FY 2015
Roane County Government
Capital Requests

Highway Budgeted In

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

714- Highway Equipment	120,000	Fund 176
718- Motor Vehicles	150,000	Fund 176
799- Other Capital Outlay	50,000	Fund 176
Subtotal	<u>320,000</u>	

Description: *Replace Tractor
 *Replace (2) Trucks
 *Building for Tractors

Major (400,000 +)

705- Bridge Construction	800,000	Fund 176
Subtotal	<u>800,000</u>	

Description: *Bridge Repair

Total 1,120,000

Capital Requests Summary											
FY 2013 - FY 2022											
	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Minor (\$1,000-\$20,000)											
707- Building Improvements	15,000										
709- Data Processing Equip't	23,200	20,500	45,000	22,000	40,500	10,000	10,500	23,000	7,000		
711- Furniture & Fixtures	12,000	10,000	5,000	5,000		1,000		1,500			
718- Motor Vehicles	35,000	2,000	10,000	10,000	25,000	10,000	10,000	10,000	10,000		
719- Office Equipment	20,100	9,000	4,000	4,000	9,000	4,000	9,000	4,000	9,000		
735- Health Equipment	29,480	27,000	5,000	20,000		20,000		18,000			
790- Other Equipment	36,900	20,000				7,000		20,000			
791- Other Construction	5,000										
799- Other Capital Outlay	10,000										
Subtotal	186,680	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	20,000										
711- Furniture & Fixtures	20,000				25,000						
714- Hwy Equipment	120,000										100,000
718- Motor Vehicles	827,000	474,000	435,000	563,000	450,000	520,000	450,000	450,000	450,000		450,000
719- Office Equipment	20,000										
724- Site Development	160,000										
735- Health Equipment	67,000		45,000		45,000						
790- Other Equipment	155,000		75,000	95,000							
791- Other Construction	389,750	100,000				60,000					
799- Other Capital Outlay	130,000									100,000	
Subtotal	1,908,750	874,000	555,000	658,000	520,000	605,000	495,000	550,000	550,000		
Major (\$400,000 +)											
705- Bridge Construction	800,000										
706- Building Construction											
718- Motor Vehicles											
724- Site Development				500,000	400,000						
732- Building Purchases	1,000,000										
Subtotal	1,800,000	-	-	500,000	400,000	-	-	-	-		
Grand Total	3,895,430	962,500	624,000	1,219,000	994,500	657,000	524,500	626,500	626,500		

SECTION 4

Summary of Subfunds in
General Capital Projects Fund 171
and summary of Balance Sheets for
FY2011, 2012, 2013
2014 & 2015

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

General Capital Projects

Fund 171

FY 2011

Subfund	FY2011 Beginning Balance 7/1/2010	Actual FY 10-11 Revenue	Total Available	Prior Year Encumbrances	Actual FY10-11 Appropriations	Accounts Payable	Not Programmed
	175,924	116	176,041	122,013	11,859	-	42,169
B11	-	327,143	327,143	-	-	-	327,143
CCC	-	96,434	96,434	-	81,097	-	15,337
CHJ	-	500,000	500,000	-	-	-	500,000
HET	-	297,990	297,990	-	324,752	-	(26,761)
HOM	-	59,652	59,652	-	55,750	-	3,902
HSG	-	125,332	125,332	-	125,332	-	-
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	-	178,819	(52)	-
Total	175,924	1,902,482	2,078,406	122,013	977,053	(52)	979,393

**General Capital Projects
Fund 171
FY 2012**

Subfund	Beginning Balance 7/1/2011	Remaining Revenue PY Projects	Actual FY 11-12 Revenue	Transfers		Total Available	Transfers Out	Remaining FY10-11 Appropriations	Actual FY11-12 Appropriations	Non Programmed
				In	Out					
-	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	-	-	-	-
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	(26,761)	52,670	52,810	-	-	78,719	-	78,719	-	-
HOM	3,902	-	141,154	-	-	145,056	-	-	140,312	4,744
H12	-	-	38,388	-	-	38,388	-	-	38,388	-
HSG	-	125,332	-	-	-	125,332	-	125,332	-	-
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	-	-	1,000,000	-	1,375,000	-	-	2,027,669	(652,669)
VWR	60,000	-	-	-	-	60,000	-	-	53,409	6,591
WBU	-	321,188	-	-	-	321,188	-	321,188	-	-
Total	1,832,796	581,138	1,812,893	2,525,819	2,525,819	6,752,645	1,151,312	662,239	3,732,806	1,206,289

**General Capital Projects
Fund 171
FY 2013**

Subfund	Beginning Balance 7/1/2012	Audit Adjustment	Actual FY 12-13 Revenue	Transfers In	Total Available	Actual FY12-13 Appropriations	Not Programmed
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	(63,793)	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
S/A	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	(652,669)		1,743,492	-	1,090,823	1,020,712	70,111
VWR	6,591		-	-	6,591	66,591	(60,000)
Total	1,206,289		2,877,712	844,784	4,864,992	2,293,632	2,571,360

**General Capital Projects
Fund 171
FY 2014**

Subfund	Estimated Beginning Balance 7/1/2013	Revenue PY Projects	Actual FY 13-14 Revenue	Transfers In	Total Available	Transfers Out	Remaining PY Appropriations	Actual FY13-14 Appropriations	Non Programmed
BAL	291,992	-	36,472	-	328,464	190,000	-	66,061	72,403
CCC	21,764	-	-	100,000	121,764	-	-	106,285	15,479
CHJ	265,049	-	25,000	300,000	590,049	-	-	214,709	375,340
HOM	6,300	-	-	-	6,300	-	-	-	6,300
IND	480,000	-	-	180,650	660,650	-	-	-	660,650
OFI	147,568	-	-	154,000	301,568	-	-	59,470	242,098
RCY	309,733	-	-	125,000	434,733	-	4,270	95,889	334,574
REC	274,115	-	65,105	-	339,220	-	-	150,637	188,583
RED	12,342	-	-	-	12,342	-	-	-	12,342
SIA	157,779	265,837	-	-	423,616	-	423,616	-	-
SPC	551,572	-	50,000	-	601,572	-	-	-	601,572
TEQ	(4,768)	7,300	-	-	2,532	-	2,532	-	-
VEH	47,803	-	280,803	52,441	381,047	-	-	310,250	70,798
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	412,444	774,212	912,091	4,670,107	212,870	682,282	1,184,324	2,590,631

**General Capital Projects
Fund 171
FY 2015**

Subfund	Estimated Beginning Balance 7/1/2014	Revenue PY Projects	Estimated FY 13-14 Revenue	Transfers		Total Available	Transfers		Remaining PY Appropriations	Estimated FY 14-15 Appropriations	Non Programmed
				In	Out		In	Out			
AMB	-	-	120,000	-	-	120,000	-	-	-	120,000	-
BAL	72,403	-	180,000	-	-	252,403	-	-	-	97,500	154,903
CCC	15,479	-	270,000	-	-	285,479	-	-	-	270,000	15,479
CHJ	375,340	-	-	150,000	-	525,340	-	-	-	519,750	5,590
GWT	-	-	5,000	-	-	5,000	-	-	-	5,000	-
HOM	6,300	-	-	-	-	6,300	-	-	-	-	6,300
HSG	-	-	15,250	-	-	15,250	-	15,250	-	-	-
HUB	-	-	265,000	-	-	265,000	-	265,000	-	-	-
IND	660,650	-	-	10,493	100,000	671,143	100,000	-	-	-	571,143
OES	-	-	30,000	-	-	30,000	-	-	-	30,000	-
OFI	242,098	-	-	3,000	-	245,098	-	191,645	-	18,500	34,953
RCY	334,574	-	-	-	-	334,574	-	28,500	-	300,000	6,074
REC	188,583	-	110,000	-	-	298,583	-	-	-	295,000	3,583
RED	12,342	-	-	100,000	-	112,342	-	-	-	100,000	12,342
SPC	601,572	-	-	-	-	601,572	-	-	-	100,000	501,572
TEQ	-	-	-	-	-	-	-	-	-	-	-
VEH	70,798	-	250,000	-	-	320,798	-	-	-	317,000	3,798
VOT	-	-	50,000	-	-	50,000	-	-	-	-	50,000
VWL	5,525	-	-	-	-	5,525	5,525	-	-	-	-
VWR	4,968	-	-	-	-	4,968	4,968	-	-	-	-
Total	2,590,631	-	1,295,250	263,493	110,493	4,149,374	110,493	500,395	2,172,750	1,365,737	

SECTION 5

Summary of Subfunds for FY 2015

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

Description of individual subfund, purpose and accounting/budgeting
for FY2011 through FY2015.

General Capital Projects Fund 171

A	B	C	D	E	F	G	H	I	J	K	L	M
	Total	AMB	BAL	CCC	CHJ	GWT	HSG	HUB	OES	OFI	RCY	REC
11												
12	7/1/2014											
13	Beginning Fund Balance											
14	(not programmed)		7,992		105					3,852	40,463	188,583
15	unspent from prior projects		64,412	15,479	375,235					238,246	294,111	-
16	Available Fund Balance		72,404	15,479	375,340					242,098	334,574	188,583
17												
18	Revenues											
19	Property Tax	120,000	180,000						30,000			
20	Donations					5,000						
21	Fees											
22	Transfers In											
23					150,000					3,000		
24	101			270,000								
25	116											
26												
27	Total Revenue	120,000	180,000	270,000	150,000	5,000			30,000	3,000		110,000
28												
29												
30												
31												
32	Total Available Funds	120,000	252,404	285,479	525,340	5,000			30,000	245,098	334,574	298,583
33	Transfer Out											
34	Appropriations	(120,000)	(97,500)	(270,000)	(519,750)	(5,000)			(30,000)	(18,500)	(300,000)	(295,000)
35												
36												
37												
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53												
54												
55												
56												
57												
58												
59												
60	Rollover Projects	(220,145)										
61	Ending fund balance	1,365,737	154,904	15,479	5,590					(191,645)	(28,500)	-
62	(not programmed)									34,953	6,074	3,583
63												
64	Total Project Cost				\$1.5M				\$1M			

A	N	O	P	Q	R	S	T	U	V	W
	RED	SPC	VEH	VOT	IND	VWR	VWL	TEQ	HOM	JAL
11										
12	7/1/2014									
13	Beginning Fund Balance									
14	(not programmed)	12,342	601,572	5,304	660,650	4,968	5,525	-	6,300	
15	unspent from prior projects	-	65,494	-	-	-	-	-	-	-
16	Available Fund Balance	12,342	601,572	70,798	660,650	4,968	5,525	-	6,300	
17										
18	Revenues									
19	Property Tax		250,000	50,000						
20	Donations									
21	Fees									
23	Transfers In	100,000			10,493	(4,968)	(5,525)			
24	101									
25	116									
27										
28	Total Revenue	100,000	250,000	50,000	10,493	(4,968)	(5,525)	-	-	
29										
30										
31										
32	Total Available Funds	112,342	601,572	320,798	671,143	-	-	-	6,300	
33	Transfer Out	(100,000)	(100,000)	(317,000)	(100,000)					0
34	Appropriations									
35										
36										
37										
38										
39										
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54										
55										
56										
57										
58										
59										
60	Rollover Projects									
61	Ending fund balance	12,342	501,572	3,798	571,143	-	-	-	6,300	
62	(not programmed)									
63										
64	Total Project Cost		\$7M	\$500K						\$5M

GENERAL CAPITAL PROJECT

SUBFUND: AMB- Ambulances

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

	<u>Budgeted</u> <u>2014-15</u>
Beginning Cash Balance	-
Revenue	120,000
Appropriations	<u>(120,000)</u>
Ending Cash Balance	<u>-</u>

Fiscal Year 2015

This subfund will receive property tax from the BAL subfund which will fund a portion of the remounts for FY 2015.

PROJECT SUMMARY
SUBFUND: AMB

	<u>FY2014-15</u> <u>Budget</u>
Est. Beg. Balance	-
Revenue:	
Property Tax	120,000
Total Available	120,000
Appropriations	
(2) Ambulance remounts	(120,000)
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>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>
Beginning Cash Balance	-	291,029	291,992	72,404
Revenue	637,198	49,639	36,472	60,000
Transfers In	369,312	-	-	
Appropriations	(13,481)	(48,676)	(66,060)	(97,500)
Transfers Out	(702,000)		(190,000)	
Ending Cash Balance	<u>291,029</u>	<u>291,992</u>	<u>72,404</u>	<u>34,904</u>

Fiscal Year 2015

This subfund will receive 4 pennies of property tax and prior year collections which will aid other subfunds in the (171) Fund for projects. In addition 97,500 has been appropriated for this subfund for various types of office equipment and Trustee Commission.

Subfunds to receive property tax:

AMB	120,000
BAL	60,000
VEH	250,000
OES	30,000
VOT	<u>50,000</u>
	510,000

PROJECT SUMMARY
SUBFUND: BAL

	<u>FY2014-15</u>
	<u>Budget</u>
Est. Beg. Balance	72,404
Revenue:	
Property Tax	60,000
Total Available	132,404
Appropriations	
OES- Server	20,000
Co. Clerk- Printers	10,000
Acct.- Printers	2,500
Park- Office Equip	10,000
Sheriff- Computers	15,000
Acct- G/L-Payroll Software	20,000
Trustee Comm.	<u>20,000</u>
	97,500
Not programmed	34,904

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>Budgeted</u> <u>2014-15</u>
Beginning Cash Balance	-	15,337	41,028	21,764	15,479
Transfers from other funds	96,434	100,000	100,000	100,000	270,000
Appropriations	(81,097)	(74,309)	(119,264)	(106,285)	(270,000)
Ending Cash Balance	15,337	41,028	21,764	15,479	15,479

Fiscal Year 2015

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

Projects for this fiscal year are as follows:

Maintenance Truck	\$	20,000
Rolloff Truck	\$	150,000
Site Development	\$	60,000
Chute	\$	<u>40,000</u>
	\$	270,000

PROJECT SUMMARY
SUBFUND: CCC

	<u>FY2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	15,479
Revenue	270,000
Total Available	285,479
Appropriations	
Maint Truck	20,000
Roll-off Truck	150,000
Site Development	60,000
Chute	40,000
	<hr/> 270,000
Not programmed	15,479

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	500,000	317,002	265,049	375,340
Audit adjustments	-	-	(63,793)	-	-
Revenues	-	-	106,942	25,000	-
Transfers from other funds	500,000	80,000	400,000	300,000	150,000
Appropriations	-	(250,453)	(486,162)	(214,709)	(519,750)
Accounts Payable	-	(12,545)	(8,940)	-	-
Ending Cash Balance	500,000	317,002	265,049	375,340	5,590

Fiscal Year 2015

This sub fund has an estimated beginning balance of \$375,340. In addition \$150,000 will be transferred in from Fund 101. Several projects have been appropriated this fiscal year.

Projects for this fiscal year are as follows:

Jail-Fencing-prevent jumping	\$	50,000
Cuppola	\$	30,000
Court rooms-Paint	\$	33,000
Courthouse-HVAC-Plumbing	\$	265,750
Courthouse-Gutters	\$	21,000
Courthouse-Exterior Paint	\$	50,000
Co Clerk- Windows	\$	20,000
Land	\$	50,000
		<u>519,750</u>

PROJECT SUMMARY
SUBFUND: CHJ

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	375,340
Revenue	
Transfer In	150,000
Total Available	525,340
Appropriations	
Jail-Fencing-prevent jumping	50,000
Cuppola	30,000
Court rooms-Paint	33,000
Courthouse-HVAC-Plumbing	265,750
Courthouse-Gutters	21,000
Courthouse-Exterior Paint	50,000
Co Clerk- Windows	20,000
Land	50,000
	<u>519,750</u>
Not programmed	5,590

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>Budgeted</u>
	<u>2014-15</u>
Beginning Cash Balance	-
Revenue	5,000
Appropriations	<u>(5,000)</u>
Ending Cash Balance	<u>-</u>

Fiscal Year 2015

Donations that are made will fund the sign that will be displayed at Roane County Courthouse.

PROJECT SUMMARY
SUBFUND: GWT

	<u>FY2014-15</u> <u>Budget</u>
Est. Beg. Balance	-
Revenue:	
Donations	5,000
Total Available	5,000
Appropriations	
Sign	(5,000)
Not programmed	-

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	3,902	4,744	6,300	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>	<u>6,300</u>

Fiscal Year 2015

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: 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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-
Revenue	15,250
Appropriations	<u>(15,250)</u>
Ending Cash Balance	<u>-</u>

Fiscal Year 2015

No county funds support this project. \$15,250 of grant money was appropriated in FY 14 but no funds have been expended as of this report.

Equipment budgeted:

Radio in a box	\$ 6,000
Mobile base radio	\$ 4,000
Decon Equipment	\$ 1,200
Gas Alert Micro XT	\$ 2,250
Personal Protective Equipment	<u>\$ 1,800</u>
	\$ 15,250

PROJECT SUMMARY
SUBFUND: HSG

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	2014-15
Revenue	15,250
Total Available	15,250
Appropriations	
Radio in a box	(6,000)
Mobile base radio	(4,000)
Decon Equipment	(1,200)
Gas Alert Micro XT	(2,250)
Personal Protective Equip	<u>(1,800)</u>
	(15,250)
Not programmed	-

GENERAL CAPITAL PROJECT

SUBFUND: HUB- Hub & Spoke Grant

The purpose of this grant is to extend recycling efforts to our cities and adjoining counties. This grant will allow Roane County to partner with Loudon County to assist them in recycling plastics. Roane County Recycling Center will serve as the Hub and the cities will be the spokes in the wheel. The county will provide containers and trailers at drop off points. When containers are filled they will be transported to the Recycling Center. From there they will be sorted, baled and sold.

	<u>Budget</u>
	<u>2014-15</u>
Beginning Cash Balance	-
Revenue	265,000
Transfers from other funds	-
Appropriations	<u>(265,000)</u>
Ending Cash Balance	<u>-</u>

Fiscal Year 2015

\$265,000 has been budgeted for the Recycling Center to purchase a new baler and for paving to ease access to store/drop off recycleables. This project is set to begin Fall of 2014.

PROJECT SUMMARY
SUBFUND: HUB

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	-
Revenue	265,000
Total Available	265,000
Appropriations	
Baler	(185,000)
Paving	(80,000)
	<u>(265,000)</u>
Not programmed	-

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	480,000	660,650
Revenue	480,000	-	-
Transfers from other funds	-	180,650	10,493
Appropriations	-	-	-
Transfers Out			(100,000)
Ending Cash Balance	<u>480,000</u>	<u>660,650</u>	<u>571,143</u>

Fiscal Year 2015

\$100,000 will be transferred from this subfund to RED subfund for additional funding.

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-
Revenue	30,000
Appropriations	<u>(30,000)</u>
Ending Cash Balance	<u>-</u>

Fiscal 2015

Engineering and surveying for an OES building is set to begin this fiscal year. This building will be located in Swan Pond on property donated from TVA. The project cost is estimated to be \$1,000,000. \$30,000 of Property Tax has been appropriated to aid in the funding of this project.

PROJECT SUMMARY
SUBFUND: OES

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	-
Revenue	30,000
Total Available	30,000
Appropriations	
OES building	(30,000)
Not programmed	-

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	139,129	147,568	242,098
Revenues	-	-	-	-
Transfers from other funds	360,000	41,418	154,000	3,000
Appropriations	(217,685)	(32,973)	(59,470)	(18,500)
Accounts Payable	(3,186)	(6)	-	-
PY Appropriations	-	-	-	(191,645)
Ending Cash Balance	<u>139,129</u>	<u>147,568</u>	<u>242,098</u>	<u>34,953</u>

Fiscal 2015

This sub fund has an estimated beginning balance of \$242,098. \$3,852 of non programmed money and \$238,246 is unspent from prior year projects. In addition \$ 3,000 will be transferred in from Fund 101 to assist in current projects.

Projects for this fiscal year are as follows:

Health Department- HVAC
Health Department- Kitchen relocation

Prior year appropriations are as follows:

Renovations to Ag Extension

PROJECT SUMMARY
SUBFUND: OFI

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	242,098
Revenue	3,000
Total Available	245,098
Appropriations	
Health Dept HVAC	(12,500)
Health Dept Kitchen Reloc.	(6,000)
Pr Yr- Ag Extension	<u>(191,645)</u>
	(210,145)
Not programmed	34,953

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	44,339	193,335	309,733	334,574
Revenue	-	-	-	-	-
Transfers from other Funds	44,339	180,000	300,000	125,000	-
Appropriations	-	(31,004)	(183,602)	(95,889)	(300,000)
PY Appropriations				(4,270)	(28,500)
Ending Cash Balance	44,339	193,335	309,733	334,574	6,074

Fiscal Year 2015

This sub fund has an estimated beginning balance of \$334,574. \$40,463 of non programmed money and \$294,111 is unspent from prior year projects.

Projects for this fiscal year are as follows:

Building Expansion	130,000
Sorting Equipment	70,000
Addition cost for baler not covered by grant	100,000

Prior year appropriations are as follows:

Boxes for Cities	20,000
Engineering	8,500

PROJECT SUMMARY
SUBFUND: RCY

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	334,574
Revenue	-
Total Available	334,574
Appropriations	
Building Expansion	(130,000)
Sorting Equipment	(70,000)
Add'l baler cost	(100,000)
PY- Boxes/Engineering	<u>(28,500)</u>
	(328,500)
Not programmed	6,074

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> <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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	65,371	155,326	274,115	188,583
Revenue	65,371	160,684	132,575	65,105	110,000
Appropriations	-	(70,729)	(13,786)	(150,637)	(295,000)
Ending Cash Balance	<u>65,371</u>	<u>155,326</u>	<u>274,115</u>	<u>188,583</u>	<u>3,583</u>

Fiscal Year 2015

This subfund has an estimated beginning balance of \$172,963. \$196,115 is non programmed and \$23,152 is unspent money from prior projects. The following are projects set for this fiscal year.

Projects for 2014 are as follows:

Truck & Trailer	\$	30,000
Shoreline	\$	30,000
Mowers	\$	20,000
Caney Bridge	\$	200,000
Picnic Tables		<u>15,000</u>
	\$	295,000

PROJECT SUMMARY
SUBFUND: REC

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	188,583
Revenue	
Recreation Fees- Caney Creek	30,000
Recreation Fees- RV	30,000
<u>State Grant- Playground</u>	50,000
Total Available	298,583
Appropriations	
Truck & Trailer	(30,000)
Shoreline	(30,000)
Mowers	(20,000)
Caney Bridge	(200,000)
Picnic Table	(15,000)
	(295,000)
Not programmed	3,583

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>Actual</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>
Beginning Cash Balance	16,592	12,342	12,342
Revenue	-	-	-
Transfer In			100,000
Appropriations	(4,250)	-	(100,000)
Ending Cash Balance	12,342	12,342	12,342

Fiscal Year 2015

A transfer in of \$100,000 from subfund IND will be used for sewer lines completion at the Roane Regional Business and Technology Park.

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	501,572	551,572	601,572
Revenue	501,572	50,000	50,000	-
Appropriations	-	-	-	(100,000)
Ending Cash Balance	<u>501,572</u>	<u>551,572</u>	<u>601,572</u>	<u>501,572</u>

Fiscal Year 2015

This subfund has a beginning balance of \$601,572. No revenue will be added to the subfund this year. \$100,000 has been appropriated to begin construction for the sports complex.

PROJECT SUMMARY
SUBFUND: SPC

	<u>FY 2014-15</u> <u>Budget</u>
Est. Beginning Balance	601,572
Revenue	-
Total Available	601,572
Appropriations	
Site Construction	(100,000)
Not programmed	501,572

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 are 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 years.

	<u>Total Project</u> <u>Amount</u>	<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>
Beginning Cash Balance	-	-	-	-	(4,768)
Revenue	25,000	7,338	-	-	7,300
Transfers from other funds	-	-	-	-	-
PY Appropriations	(25,000)	(7,338)	-	(4,768)	(2,532)
Ending Cash Balance	-	-	-	(4,768)	-

Fiscal Year 2015
Project has ended

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>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-	7,894	34,814	47,803	70,798
Revenue	200,000	-	226,666	280,803	250,000
Transfers from other funds	-	281,507	3,366	52,441	-
Appropriations	(192,106)	(254,587)	(217,043)	(310,250)	(317,000)
Ending Cash Balance	<u>7,894</u>	<u>34,814</u>	<u>47,803</u>	<u>70,798</u>	<u>3,798</u>

Fiscal Year 2015

This subfund has an estimated beginning balance of \$70,798. \$250,000 has been budgeted which will be funded by property tax.

Appropriated in VEH subfund for 2014 is \$ 317,000 for the following:

Sheriff patrol vehicles	\$210,000
OES	\$45,000
Codes	\$27,000
Animal Control	\$20,000
Maintenance Truck	<u>\$15,000</u>
	\$ 317,000

PROJECT SUMMARY
SUBFUND: VEH

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	70,798
Revenue	
Property Tax	250,000
Total Available	320,798
Appropriations	
Sheriff patrol vehicles	(210,000)
OES	(45,000)
Codes	(27,000)
Animal Control	(20,000)
Maintenance Truck	<u>(15,000)</u>
	(317,000)
Unassigned	3,798

GENERAL CAPITAL PROJECT

SUBFUND: VOT- Voting Machines

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

	<u>Budget</u> <u>2014-15</u>
Beginning Cash Balance	-
Revenue	50,000
Appropriations	
Ending Cash Balance	<u>50,000</u>

Fiscal 2015

\$50,000 has been budgeted this fiscal year which will be funded by Property Tax to buy voting machines. Total cost is estimated to be \$500,000 with the state giving a grant of \$100,000. No funds have been appropriated as of this report.

PROJECT SUMMARY
SUBFUND: VOT

	<u>FY 2014-15</u>
	<u>Budget</u>
Est. Beginning Balance	-
Revenue	50,000
Total Available	50,000
Appropriations	-
Not programmed	50,000

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>Actual</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>
Beginning Cash Balance	375,000	375,000	(652,669)	70,111	5,525
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)	(181,023)	-
Transfer Out				(22,870)	(5,525)
Repay Interfund loan			(1,800,000)	-	-
Ending Cash Balance	-	(652,669)	70,111	5,525	-

Fiscal Year 2015

The remaining \$5,525 will be transferred to Subfund IND.

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>Actual</u>	<u>Budget</u>
	<u>Amount</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Beginning Cash Balance	60,000	60,000	6,591	(60,000)	4,968
Revenue	921,945	-	-	316,832	-
Appropriations	(981,945)	(52,729)	(18,850)	(251,864)	-
Accounts Payable		(680)	(47,741)	-	-
Transfers Out					(4,968)
Ending Cash Balance	-	6,591	(60,000)	4,968	-

Fiscal Year 2015

The remaining \$4,968 will be transferred to subfund IND.