

County of Dare, NC
Adopted Fiscal Year 2018 through Fiscal Year 2022 Capital
Improvements Plan

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 - The Water CIP will be adopted at a later date

County of Dare
Capital Improvements Plan and Capital Reserve Fund
Fiscal Years 2018-2022

Unaudited

	Actual					Actual	Adopted				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Beginning fund balance	\$ 766,453	\$ 467,821	\$ 73	\$ 236,334	\$ 800,190	\$ 696,681	\$ 648,736	\$ 653,215	\$ 836,880	\$ 1,053,186	\$ 1,473,607
Sources of Funds:											
Net land transfer tax collections	\$ 4,690,292	\$ 4,625,259	\$ 5,052,745	\$ 6,208,881	\$ 6,310,197	\$ 6,571,356	\$ 6,633,596	\$ 6,699,932	\$ 6,766,931	\$ 6,834,600	\$ 6,902,946
LT tax to County @ 65%	\$ 3,048,690	\$ 3,006,418	\$ 3,284,284	\$ 3,990,322	\$ 4,101,628	\$ 4,271,381	\$ 4,311,837	\$ 4,354,956	\$ 4,398,505	\$ 4,442,490	\$ 4,486,915
Interest income	5,524	(363)	1,867	7,422	8,467	8,268	8,109	16,330	25,106	31,596	44,208
Other sources - E911 fund balance	619,172										
General Fund operating budget			179,402								
Other sources unused funds from prior projects/land sale	467,632				457,205						
Total sources	\$ 4,141,018	\$ 3,006,055	\$ 3,465,553	\$ 3,997,744	\$ 4,567,300	\$ 4,279,649	\$ 4,319,946	\$ 4,371,286	\$ 4,423,612	\$ 4,474,086	\$ 4,531,123
Uses of Funds:											
<i>From actions outside the CIP:</i>											
ABC land swap - S2006 GO bond payment	40,000	-	-	-	-	-	-	-	-	-	-
RECC/EOC Project					810,205						
<i>From prior capital improvement plans</i>											
2000 - debt service for S1993 & S2003 GO bonds (Schools)	175,000	-	-	-	-	-	-	-	-	-	-
2000 - debt service for S1998 COPs (Health & DSS)	100,000	100,000	-	-	-	-	-	-	-	-	-
2002 - debt service for S2002 COPs (Schools & SWTS)	300,000	195,300	225,000	206,500	225,000	252,961	-	-	-	-	-
2007 - debt service for S2007 COPs (Admin, HSO & KH land)	875,000	875,000	800,000	668,500	593,500	518,500	500,000	475,000	450,000	425,000	425,000
2008 - debt service for S2008 IF (COA, RISC & land)	949,000	945,000	875,000	825,000	800,000	775,000	750,000	700,000	650,000	625,000	625,000
2012 - paygo cash projects	2,000,650										
2013 - CIP - paygo cash projects		1,358,503									
2013 - CIP - debt service for S2013C LOBs (helicopter & EMS)			300,000	275,000	250,000	200,000	200,000	150,000	125,000	100,000	100,000
2014 - CIP - debt service for various equipment			56,770								
2014 - CIP - paygo cash projects			972,522								
2015 - CIP - paygo cash projects				1,458,888							
2016 - CIP - paygo cash projects					1,992,104						
2016 - CIP - debt service for RECC/EOC, over planned FY17						100,000	103,000	93,000	80,000	67,000	67,000
2016 - CIP - debt service for CHSS HVAC Chiller						99,159	110,174	108,844	107,384	105,764	105,764
2017-CIP- debt service for equipment financing						40,915	74,707	74,707	74,707	56,031	-
2017-CIP- debt service for courthouse HVAC						24,125	218,478	218,478	218,478	218,478	109,239
2017- CIP - paygo cash projects						2,316,935					
2018 - adopted (2018 CIP Net)							2,359,108	2,367,592	2,501,737	2,456,392	3,069,392
Total uses	\$ 4,439,650	\$ 3,473,803	\$ 3,229,292	\$ 3,433,888	\$ 4,670,809	\$ 4,327,595	\$ 4,315,467	\$ 4,187,621	\$ 4,207,306	\$ 4,053,665	\$ 4,501,395
Net increase/(decrease) for the year	(298,632)	(467,748)	236,261	563,856	(103,509)	(47,946)	4,479	183,665	216,306	420,421	29,728
Ending fund balance	\$467,821	\$73	\$236,334	\$800,190	\$696,681	\$648,736	\$653,215	\$836,880	\$1,053,186	\$1,473,607	\$1,503,335

County of Dare, NC
Adopted Projects for Capital Improvements Plan 2018 - 2022

#	Description	Source	Gross Project Amount		Projects - Gross Project Amounts					Comments
					2018	2019	2020	2021	2022	
1	Jail HVAC Rooftop Units #1	Detention Center	\$187,500	Approved in prior CIP	\$ 107,000	\$ 80,500				\$123,000 funded in FY2017
2	Voting Equipment	Elections	\$233,460	Approved in prior CIP	\$ 233,460					State mandated
3	Local Capital Outlay	Dare County Schools	\$3,360,000	Approved in prior CIP	\$ 807,000	\$ 746,000	\$ 715,000	\$ 542,000	\$ 550,000	\$1,450,000 from General Fund
4	DCS Capital Improvements Plan	Dare County Schools	\$6,080,000	Approved in prior CIP	\$ 950,000	\$ 1,215,000	\$ 1,250,000	\$ 1,015,000	\$ 1,650,000	At requested in total
5	Jail HVAC Rooftop Units #2	Detention Center	\$78,000	Approved in prior CIP			\$ 78,000			Units 1 & 11
6	C&D Landfill Cell #6	Public Works	\$300,000	Approved in prior CIP					\$ 300,000	Fund permit & design from C&D Fund
7	EMS Portable Radios	EMS	\$112,404	Approved in prior CIP		\$ 112,404				\$101,530 in 2017; 2019 planned as debt
8	EMS Suction & Infusion Pumps	EMS	\$54,000	Approved in prior CIP	\$ 54,000					\$54,000 funded in 2017
9	COA Renovations	COA	\$192,500	Approved in prior CIP	\$ 96,250	\$ 96,250				\$96,250 funded in 2017
10	LE & EM Portable Radios	Sheriff & EM	\$717,267	Approved in prior CIP		\$ 717,267				Planned as debt
11	Roanoke Island Fiber	Information Technology	\$0	New request	\$ -					Not recommended - \$700,000
12	Oblique Aerial Photography	Revaluation	\$170,094	New request	\$ 52,898	\$ 62,298	\$ 54,898			More costs in 2023 of \$176,734
13	B&G Facilities Improvements	Building & Grounds	\$188,950	New request	\$ 63,000	\$ 63,000	\$ 62,950			Spread over 3 years
14	Backhoe Loader	Recycling	\$82,872	New request			\$ 82,872			Fund in 2020
15	Skid Mounted Knucklebooms (2)	Public Works/Sant	\$157,000	Requested trucks in prior year	\$ 78,500	\$ 78,500				Spread over 2 years
16	COA Campus Consolidation	COA	\$7,500,000	Requested in prior year	\$ 35,000	\$ 75,000	\$ 3,790,000	\$ 3,600,000		\$1,500,000 from NC bond funds
16a	COA Consolidation - R Twiford site	CIPC	\$1,000,000	CIPC added				\$ 1,000,000		For County work at Russell Twiford site
17	EMS Facilities	CIPC	\$167,000	CIPC added	\$ 167,000					Immediate building needs
4a	DCS CIP - Manteo HS	CIPC	\$590,000	Approved in prior CIP	\$ 590,000					PY approved @ \$350,000; planned as debt
Total and totals by fiscal year			\$21,171,047		\$3,234,108	\$3,246,219	\$6,033,720	\$6,157,000	\$2,500,000	
	#3 Less amount from General Fund		-\$1,450,000							
	#6 Less amount from C&D Fund		-\$300,000							
	#7 & #10 Less amount financed		-\$829,671							
	#7 & #10 Add debt service		\$878,970							
	#16 Less from State bond funds		-\$1,500,000							
	#16 & 16a Less amount financed		-\$7,000,000							
	#16 & 16a Add debt service		\$1,808,875							
	#4a Less amount financed		-\$590,000							
	#4a Add debt service		\$565,000							
			\$12,754,221	Amount per "Net" page						

County of Dare, NC
 Adopted Projects for Capital Improvements Plan 2018 - 2022

Cells that differ from Gross Project Schedule

Cells for debt issuance and debt service

#	Description	Source	Gross Project Amount		Projects - Net Project Amounts					Comments
					2018	2019	2020	2021	2022	
1	Jail HVAC Rooftop Units #1	Detention Center	\$ 187,500	Approved in prior CIP	\$ 107,000	\$ 80,500	\$ -	\$ -	\$ -	\$123,000 funded in FY2017
2	Voting Equipment	Elections	\$ 233,460	Approved in prior CIP	\$ 233,460	\$ -	\$ -	\$ -	\$ -	State mandated
3	Local Capital Outlay	Dare County Schools	\$ 1,910,000	Approved in prior CIP	\$ 557,000	\$ 446,000	\$ 415,000	\$ 242,000	\$ 250,000	\$1,450,000 from General Fund
4	DCS Capital Improvements Plan	Dare County Schools	\$ 6,080,000	Approved in prior CIP	\$ 950,000	\$ 1,215,000	\$ 1,250,000	\$ 1,015,000	\$ 1,650,000	See 4a.
5	Jail HVAC Rooftop Units #2	Detention Center	\$ 78,000	Approved in prior CIP	\$ -	\$ -	\$ 78,000	\$ -	\$ -	Units 1 & 11
6	C&D Landfill Cell #6	Public Works	\$ -	Approved in prior CIP	\$ -	\$ -	\$ -	\$ -	\$ -	Fund permit & design from C&D Fund
7	EMS Portable Radios	EMS	\$ -	Approved in prior CIP	\$ -	\$ -	\$ -	\$ -	\$ -	Debt with #10
8	EMS Suction & Infusion Pumps	EMS	\$ 54,000	Approved in prior CIP	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$54,000 funded in 2017
9	COA Renovations	COA	\$ 192,500	Approved in prior CIP	\$ 96,250	\$ 96,250	\$ -	\$ -	\$ -	\$96,250 funded in 2017
10	LE & EM Portable Radios	Sheriff & EM	\$ 878,970	Approved in prior CIP	\$ -	\$ 175,794	\$ 234,392	\$ 234,392	\$ 234,392	Debt with #7 - 4 years
11	Roanoke Island Fiber	Information Technology	\$ -	New request	\$ -	\$ -	\$ -	\$ -	\$ -	Not recommended - \$700,000
12	Oblique Aerial Photography	Revaluation	\$ 170,094	New request	\$ 52,898	\$ 62,298	\$ 54,898	\$ -	\$ -	More costs in 2023 of \$176,734
13	B&G Facilities Improvement	Building & Grounds	\$ 188,950	New request	\$ 63,000	\$ 63,000	\$ 62,950	\$ -	\$ -	Spread over 3 years
14	Backhoe Loader	Recycling	\$ 82,872	New request	\$ -	\$ -	\$ 82,872	\$ -	\$ -	Fund in 2020
15	Skid Mounted Knucklebooms (2)	Public Works/Sant	\$ 157,000	Requested trucks in prior year	\$ 78,500	\$ 78,500	\$ -	\$ -	\$ -	Spread over 2 years
16	COA Campus Consolidation	COA	\$ 1,808,875	Requested in prior year	\$ -	\$ -	\$ 179,375	\$ 826,750	\$ 802,750	\$7.175m debt 15 years. 9/1/2019 closing
16a	COA Consolidation - R Twiford site	CIPC	\$ -	CIPC added	\$ -	\$ -	\$ -	\$ -	\$ -	Debt with #16
17	EMS Facilities	CIPC	\$ 167,000	CIPC added	\$ 167,000	\$ -	\$ -	\$ -	\$ -	Immediate building needs
4a	DCS CIP - Manteo HS	CIPC	\$ 565,000	Approved in prior CIP	\$ -	\$ 150,250	\$ 144,250	\$ 138,250	\$ 132,250	\$590,000 debt 5 years
Total and totals by fiscal year			\$12,754,221		\$2,359,108	\$2,367,592	\$2,501,737	\$2,456,392	\$3,069,392	

County of Dare, NC

Adopted Fiscal Year 2018 through Fiscal Year 2022 Capital Improvements Plan

Planned Debt Issuances

Debt Issuance (amounts include estimated costs of issuance):

- \$845,000 for #7 & #10 portable radios with issue date of ~9/1/2018 and first debt service in FY19 over a 4 year term.
- \$605,000 for #4a Manteo High School roof, siding and fuel oil tanks with issue date of April to June of 2018 with first debt service in FY19 over a 5 year term with level principal. To be done in conjunction with County debt for the Nags Head beach nourishment maintenance project in order to provide collateral.
- \$7,175,000 for #16 & #16a COA campus consolidation - \$7.5m for COA new construction, less \$1.5m COA state bond funds, plus \$1m for Russel Twiford campus demolition and renovation. Issue date to be ~9/1/2019 with first interest in FY20 and first principal in FY21 over a 15 year term with level principal.

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3	Local Capital Outlay	Dare County Schools	\$3,360,000	Approved in prior CIP					
4	DCS Capital Improvements Plan	Dare County Schools	\$6,080,000	Approved in prior CIP					
5	Jail HVAC Rooftop Units #2	Detention Center	\$78,000	Approved in prior CIP					
6	C&D Landfill Cell #6	Public Works	\$300,000	Approved in prior CIP					
7	EMS Portable Radios	EMS	\$112,404	Approved in prior CIP					
8	EMS Suction & Infusion Pumps	EMS	\$54,000	Approved in prior CIP					
9	COA Renovations	COA	\$192,500	Approved in prior CIP					
10	LE & EM Portable Radios	Sheriff & EM	\$717,267	Approved in prior CIP					
11	Roanoke Island Fiber	Information Technology	\$0	New request		-\$40,000	-\$40,000	-\$40,000	-\$40,000
12	Oblique Aerial Photography	Revaluation	\$170,094	New request					
13	B&G Facilities Improvements	Building & Grounds	\$188,950	New request					
14	Backhoe Loader	Recycling	\$82,872	New request					
15	Skid Mounted Knucklebooms (2)	Public Works/Sant	\$157,000	Requested trucks in prior year					
16	COA Campus Consolidation	COA	\$7,500,000	Requested in prior year					-\$65,000
16a	COA Consolidation - R Twiford site	CIPC	\$1,000,000	CIPC added					
17	EMS Facilities	CIPC	\$167,000	CIPC added					
4a	DCS CIP - Manteo HS	CIPC	\$590,000	Approved in prior CIP					
					\$0	(\$40,000)	(\$40,000)	(\$40,000)	(\$105,000)
Totals by fiscal year			\$21,171,047						

Not approved