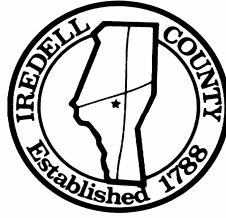


IREDELL COUNTY
Statesville, North Carolina



2005-2006

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Sara Haire Tice, Chairman

R. Godfrey Williams
Vice-Chairman

Stephen D. Johnson

Marvin Norman

Kenneth M. Robertson, Jr.

County Manager - Joel R. Mashburn

Finance Director - Susan Blumenstein

2005-2006

Ad Valorem Tax Rate	43.5¢ per \$100
Estimated Valuation	\$14,229,150,000
Estimated Collection Rate	96.17%
1¢ of tax equivalent	\$1,368,417
Last Year of Revaluation	2003
Next Revaluation Due	2007
Population (State Planning-7/1/2004 Projection)	136,808
Land Area - square miles	598
No. of Land Parcels	84,232
Full-Time County Employees	805

GENERAL INFORMATION

2005-2006 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	59,526,140
Ad Valorem Taxes-delinquent		1,783,600
Tax Penalties & Interest		468,500
Sales Taxes		32,408,120
DSS Grants & Reimbursements		12,410,215
Health Dept. Grants & Fees		3,299,475
Planning & Enforcement Fees		3,238,200
Reg of Deeds- Stamps & Fees		2,722,200
Investment Earnings		800,000
Ambulance Fees		1,600,000
Sheriff's Dept & Jail Fees & Grants		1,038,665
Special Appro-Pass thru grants		361,575
CATV Facility Tax		435,000
Library Grants & Fees		235,680
Recreation Fees		267,620
Other Revenues		3,170,575
Appropriated Fund Balance		2,617,350
		<u>\$ 126,382,915</u>

SOURCES OF GENERAL FUND REVENUE

2005-2006 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 855,255
Cooperative Extension	383,595
County Commissioners	131,260
County Manager's Office	278,820
CJPP	121,930
Courts	640,250
Crossroads BHC	479,810
Debt Service (other than for schools)	929,390
Economic Development	1,832,205
Elections	402,680
Emergency Medical Services	4,537,160
Emergency Comm., Oper. & Mgmt	1,293,385
Emergency Management	246,040
Facility Services	1,294,475
Finance	696,260
Fire Marshal	379,055
General Government	1,381,970
Health Department	6,421,785
Human Services Building	348,945
Human Resources	372,640

GENERAL FUND EXPENDITURES

Information Systems Managemen	751,240
Iredell County Gov Center-Sout	687,190
Legal	106,000
Library	3,307,955
Meeting St. Center	91,530
Parks & Recreation	984,670
Planning & Code Enforcemen	2,527,910
Register of Deeds	1,044,990
Schools	48,920,545
Sheriff-Enforcement	9,110,505
Sheriff-Jail	5,309,210
Social Services	24,599,505
Special Appropriation:	1,598,980
Tax Administration & Land Record:	2,478,945
Transfers to Other Funds	1,500,000
Vehicle Services	237,675
Veterans Service	99,155
	<hr/>
Total General Fund	<u><u>\$ 126,382,915</u></u>

GENERAL FUND EXPENDITURES **\$ 126,382,915**

Animal Control **\$ 855,255**

This department is responsible for enforcing the County's Animal Control Ordinance, Animal Shelter operations, and population control of stray and abandoned animals. Full-time staff of 15.

Cooperative Extension **\$ 383,595**

Co-sponsored by NC State Univ, and the County, CES provides a wide range of educational programs for the benefit of the citizens of Iredell County. Staff of 9.

County Commissioners **\$ 131,260**

Provides for the payment of fees to the governing board, salary of the Clerk, and operating expenses.

County Manager's Office **\$ 278,820**

Serves as the chief administrative officer of Iredell County. Duties include serving as budget officer, directing administration of offices, departments, boards & agencies subject to the general direction & control of the Board. Attends board meetings and makes recommendations to the Board, and is responsible for appointing and removing officers and employees as provided by law.

GENERAL FUND DEPARTMENTAL BUDGETS

CJPP **\$ 121,930**

Pass-through grant for Day Treatment Center

Courts **\$ 640,250**

The county must provide adequate furnished space for those functions of the court system that are carried out at the local level including space for probation and parole offices. Includes costs at Hall of Justice & ICGC-South

Crossroads Behavioral Health Care **\$ 479,810**

Annual appropriation to area mental health authority

Debt Service **\$ 929,390**

This cost center accounts for debt service payments to Bank of America for the ICGC-South Building purchase including renovations to the 1st floor. Also includes payments on the DSS facility financing and conduit debt for the Iredell County Rescue Squad.

Economic Development **\$ 1,832,205**

Professional Services	15,000
Statesville Airport	676,425
Mrsvl. Chamber of Commerce	102,000
Greater Stsvl. Dev Corp	127,000
Industrial Incentives	836,800
Carolinas Partnership	25,850
Lake Norman RPO	6,110
Centralina Council of Governments	6,000
Mooresville Rail Project	30,500
Future Forward	6,520

Elections **\$ 402,680**

Under the supervision of the State Board of Elections, responsible for voter registration, one-stop voting, and conducting elections. 3 full-time positions.

Emergency Medical Services **\$ 4,537,160**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 59 full-time positions supplemented with part-time.

Emergency Management **\$246,040**

Three employees responsible for fixed nuclear facility training, emergency response and administration of Homeland Security Grants (if available).

Emergency Communications **\$ 1,293,385**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 19 full-time positions w/part-time as needed.

Facility Services **\$ 1,294,475**

This department provides ongoing building & grounds maintenance to more than 36 locations of county owned & occupied property. This staff assists other departments & agencies whenever needed. Full-time staff of 15.

Finance **\$ 696,260**

Maintains accounting records, invests surplus funds, monitors annual budget, grant and risk management, and payroll processing. Purchasing function is in this dept, and all debt issuances are handled by Director. 9 full-time positions.

Fire Marshal **\$ 379,055**

Fire Marshal and assistants organize County fire service including training, suppression, prevention, education, and inspections. They work closely with VFD's to develop the best service for the County. 5 full-time employees.

General Governmental **\$ 1,381,970**

This is the cost center for expenses that are not specific to one particular department. \$250,000 is included as contingency for unexpected costs arising during the year.

Health **\$ 6,421,785**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 111 full-time employees.

Human Services Building **\$ 348,945**

This is the cost center established for the operating costs of the building on Hwy. 21 North which houses Health, several divisions of DSS, and CrossRoads Behavioral Healthcare.

Human Resources **\$ 372,640**

The Personnel Director, assisted by 3 employees, is responsible for administering personnel policy, employee benefits and maintaining employee master files. The Safety Officer administers the safety policy, investigates accidents, reviews safety standards, and assists other departments in maintaining a safe work environment.

Information Systems Management **\$ 751,240**

Support of mainframe computer, program development & system implementation, establishes PC environments, & network systems analysis. Manages intra/internet. Full-time staff of 4.

Iredell County Government Center-South **\$ 687,190**

Estimated cost for utilities, grounds maintenance, and other costs.

Legal **\$ 106,000**

This cost center appropriates for contracted legal counsel to the Board & all other departments except DSS.

Library **\$ 3,307,955**

The local library operates both the Main and Harmony branch and Outreach & bookmobile services. \$1,178,595 for the Mooresville Public Library is included in this budget. Full-time staff of 29, various part-time positions

Meeting Street Service Center **\$ 91,530**

This budget accounts for the facilities cost of the Meeting St. building which houses EMS, the Vehicle Service Center, and in a short time, Maintenance & Support Services

Parks & Recreation **\$ 984,670**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. Full-time staff of 8.

Planning & Enforcement **\$ 2,527,910**

The Inspections division, consisting of 27 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code. The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 11 staff members.

Register of Deeds **\$ 1,044,990**

The Register of Deeds is the major custodian of county records including birth & death certificates, military discharges, deeds, and others. The position is elected and is assisted by 15 full-time employees & additional part-time help.

Schools **\$ 48,920,545**

This budget includes appropriations to the Iredell-Statesville Schools, the Mooresville Graded School District, & Mitchell Community College. (See additional information under **EDUCATION**)

Sheriff-Enforcement **\$ 9,110,505**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 116 full-time positions

Sheriff-Jail **\$ 5,309,210**

Responsible for holding arrestees awaiting trial, or prisoners sentenced to 6 months or less. 78 full-time positions

Social Services **\$ 24,599,505**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$12,189,290 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$136,000,000. There are 196 budgeted positions in this department.

Special Appropriations **\$ 1,598,980**

5th Street Ministries	15,000
Appropriate Punishment	1,430
Barium Springs Home for Children	38,915
Big Brothers	5,000
Carolina Land & Lakes	2,000
Centralina COG	30,654
Children's Homes of Iredell, Inc	165,250
Children's Museum	6,000
Council on Aging	49,250
Counseling Center of Iredell	26,885
Domiciliary Board Expenses	600
Forestry Service	42,150
Fort Dobbs Alliance	5,000
Government Crime Commission	64,500
Historical Society	3,000
Institute of Government	11,000
Iredell Arts Council	6,000
Iredell County Rescue Squad	151,745
Iredell Soil & Water	126,640
Sheltered Workshop	27,310
Juvenile Crime Prevention Council	297,075
Lake Norman Marine Commission	21,000
Meck-Neck Transfer Reimbursement	166,000
Mooresville Rescue Squad	109,140
NCACC	15,276
NACO	2,100
National Guard-Mooresville	1,250

Special Appropriations - Continued

National Guard-Statesville	1,250
NRCS - Soils Survey	12,900
North Iredell Rescue	82,255
SCAN	3,390
School Resource Officers	13,500
Third Creek Watershed	12,000
Troutman Rescue Squad	53,015
United Way Information & Referral	28,000
Vance House Restoration	2,500

Tax Admin & Land Records **\$ 2,478,945**

This includes the operations of the Tax Assessor, Tax Collector and Mapping divisions. 34 employees in the department.

Tax Collector - Included above

The tax collector, appointed by the Board, is charged with collecting all ad valorem taxes, Schedule B, and Beer & Wine permit fees, and all other collections as determined by the Board.

Transfer to Other Funds **\$ 1,500,000**

This represents an appropriation for a transfer to the Capital Reserve Special Revenue Fund.

Vehicle Services **\$ 237,675**

The Vehicle Services Supervisor and three mechanics are responsible for maintaining and repairing an on-road fleet of more than 270 vehicles.

Veterans Service **\$ 99,155**

Assists veterans & their families with obtaining financial aid, medical care, & other benefits provided by the Federal Gov. NC provides a \$2,000 grant for officer salary. 2 full-time employees.

Total General Fund **\$ 126,382,915**

DEBT SERVICE

The General Fund department includes debt service for the ICGC-South and on the new DSS facility being constructed on Eastside Drive.

The amount necessary to pay one year's debt service on the 2003 COPs, 2002 COPs (Refinanced 1992), 2000 COPs, the 2001 note for Third Creek, and the '97 GO Bonds is included in the General Fund department, **SCHOOLS**. All debt Service associated with the Solid Waste Facility is funded through the enterprise fund.

Revenues of the Solid Waste Enterprise Fund are obligated for the payment of debt issued by the Fund. Ad valorem taxes are not pledged to retire these debts.

See 2005-2006 Debt Service Payments on the next page

DEBT SERVICE

2005-2006 Debt Service Payments
--

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 139,926
DSS Building	238,253	243,427
Rescue Squad	46,667	27,113
General-Schools		
COPs-Middle Schools	1,100,000	63,698
General-Schools		
G.O. Bonds	1,200,000	654,550
General - Schools		
Lake Norman High, etc.	2,350,000	1,376,995
General - Schools		
3rd Creek Elementary	360,000	95,256
General-2003 Cops	1,930,000	1,374,998
Solid Waste Enterprise		
1999-refunded 92 SOB's	400,461	127,908
2001 bonds-Cell III	97,780	23,716
Total	<u>\$ 7,957,161</u>	<u>\$ 4,127,587</u>

Total Debt Service Per Capita = \$89.00

DEBT SERVICE (Continued)

Fund/Dept.	Balance @ 6/30/2005
General-Debt Service	
ICGC-South	\$ 3,042,000
DSS Building	6,671,075
Rescue Squac	661,111
General-Schools	
1992 Middle School Pro	R 2,235,000
2000 Lakeshore, Lake Norman High, & Mooresville High	R 33,105,000
2003 COPs - Harmony, Scotts Woodland Heights Elem, E. Moors Middle, Mitchel	35,545,000
General-Schools	
G.O. Bonds	13,780,000
General - Schools	
2001 Third Creek Elerr	2,160,000
Solid Waste Enterprise	
1999-refunded 92 SOB's	2,681,503
2001 bonds-Cell II	586,667
 Total	 \$ 100,467,356

R = Refunded (refinanced) in 2002-03

Total Debt per Capita = \$734.38

EDUCATION

Total Educational Funding \$48,920,545
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The major area of expenditure of county funds is in the area of public education. The State assumes primary responsibility for providing funds to meet minimum salary schedules for the employees who operate & teach in the public school systems. The county is responsible for building and maintaining school buildings

Public Schools

There are two school administrative units in the county responsible for the education of students in Grades K-12, and for the construction & maintenance of buildings within their geographic areas, as follows:

Administrative Unit	Number of Students
Iredell-Statesville School:	20,398
Mooresville Graded School:	4,613
Total	<u>25,011</u>

Appropriations are made in two areas: (1) **Current Expense**, providing for daily operations; and (2) **Capital Outlay**, which deals with construction of new buildings, additions to old buildings, and purchases of land and equipment.

CURRENT EXPENSE = \$1,263 per student

EDUCATION

2005-2006

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 25,762,674	\$ 3,737,047
Ired-Stat 2002 COPs pmt.		1,163,698
Ired-Stat G.O. pmt.		1,508,122
Ired-Stat 2000 COPs pmt		3,310,354
Ired-Stat 2001 COPs pmt		455,256
Ired-Stat 2003 COPs pmt		2,107,338
Mooresville Schools	5,826,219	518,028
Mooresville G. O. pmt.		346,430
Mooresville 2000 COPs pmt		549,196
Mooresville 2003 COPs pmt		1,066,185
Totals	\$ 31,588,893	\$ 14,761,654

Capital outlay consists of restricted sales tax and 7.5 ¢ ad valorem taxes.

	Sources of Capital Outlay	
	Ad Valorem Taxes	Sales Taxes
Iredell-Stat	\$ 8,612,817	\$ 3,668,996
Mooresville	1,650,311	829,528
	\$ 10,263,128	\$ 4,498,524

(continued)

Public School Building Capital Funds

State funding from the Public School Building Capital Fund passes through the County to the school systems and is included in the data on the prior page. As projects are adopted by the school systems, the pass-through grant will be recognized.

Iredell-Statesville	\$	-
Mooreville Graded	\$	-

Mitchell Community College

As part of the State community college system, Mitchell receives the majority of its funding from the state. County appropriations to the college are as follows:

Current Expense	\$	1,889,638
Capital Outlay	\$	548,887
COPs-2003 P&I	\$	131,475
	\$	2,570,000

911 Emergency Telephone Services

Revenues of this special revenue fund are provided by a fee added each month to the telephone bills of all county residents to support the operation of the emergency telephone system.

Another source of revenue is the State Wireless Fund. This fund consists of payments received from Wireless phone carriers within the State. The fund is distributed to counties based on the number of wireless accounts based in the County.

2005-2006 per line fee = 43¢

The estimated revenues and expenditures for fiscal year 2005-2006 are expected to be \$638,155. Full-time staff of 1.

911 EMERGENCY TELEPHONE SERVICES

2005-2006 Fire Tax Districts

The tax rates for the fire districts are as follow:

County-wide distric	5.00¢ per \$100
E. Alexander distric	5.00¢ per \$100
Mt. Mourné distric	3.50¢ per \$100
Shepherds distric	5.00¢ per \$100

The property valuation of each district is as follow:

County-wide distric	\$	6,581,300,000
E. Alexander distric	\$	92,285,000
Mt. Mourné distric	\$	875,490,000
Shepherds distric	\$	944,170,000

2005-2006 appropriations to the districts

County-wide distric	\$	3,290,110
E. Alexander distric	\$	45,170
Mt. Mourné distric	\$	306,305
Shepherds distric	\$	467,580

FIRE DISTRICT FUNDS

Transportation

This fund was established as of July 1, 2003, to account for the grants and other special revenue received for the operation of Iredell County Area Transit System - ICATS. The amounts budgeted for revenues and expenditures for fiscal year 2005-06 are as follows:

Revenue	
ROAP Grants	\$ 169,990
Transportation Fees	660,000
Rural General Public Passenger Fares	35,000
NCDOT Community Transportation Grant	550,940
Sale of Vehicles	12,000
Investment Earnings	2,000
Vehicle Advertisements	15,000
Other Financing Sources	37,815
	<u><u>\$ 1,482,745</u></u>

Expenditures	
Iredell County Transportation Service	\$ 889,170
Iredell Community Transportation	593,575
	<u><u>\$ 1,482,745</u></u>

ICATS

Parks Special Revenue Fund

This project was established as a special revenue fund for the accumulation of funds for the development of land, construction of parks, and purchase of equipment. Funds are provided by operating transfers from the General Fund, contributions, interest, and unspent funds from Recreation Dept. budgets. Operating transfers are subject to annual appropriation by the Board, however, no transfer is budgeted for 2005-06.

North Iredell Park Project

This project was established in December, 2004 with an appropriation of \$310,000 for the purchase of land. This was funded by an appropriation of fund balance. In budget year 2005-2006 an additional appropriation of \$45,000 was approved for professional services to have a park master plan prepared. This will also be funded by an appropriation of fund balance.

PARKS SPECIAL REVENUE FUND

Capital Reserve Fund

This fund is established to accumulate funds for the purchase of land, water & sewer line construction; purchase, construction, or renovation of buildings; purchase of furniture and equipment for newly constructed, purchased or renovated facilities; renovation and construction of school facilities, or annual debt service on those items listed.

Funds are provided by operating transfers from the General Fund, unspent Capital Project Funds, and interest on investments. Operating transfers are subject to annual appropriation by the Board of Commissioners. There is an appropriated transfer of \$1,500,000 in the FY 05-06 budget.

The board of commissioners approved a five-year capital project plan to improve existing county-owned facilities and construct new facilities. A summary of the projects follows:

5-Year Capital Plan

DSS Construction	\$ 6,676,000
Renovate existing Libran	1,335,000
Renovate existing DSS	925,000
New EMS-South Main Base	1,000,000
New EMS-Satellite Base - South	500,000
ICGC-South - Phase II	250,000
	<u>\$ 10,686,000</u>

Funds Estimated to be Provided By:

Capital Reserve Fund	\$ 4,010,000
Borrowed Funds	6,676,000
	<u>\$ 10,686,000</u>

CAPITAL RESERVE FUND

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2005.
--

Non-residential solid waste	
baled in lined landfill	\$33 per Ton
Shingles	\$33 per Ton
Wood, brush, const & demo	\$22 per Ton
Non-friable asbestos	\$33 per Ton
Friable asbestos	\$110 per Ton
Household waste fee	\$26 per Year
HH fee with exemption	\$13 per Year
Transport Fee	\$5 per Ton
Transfer station-demo/comm	\$6 per Pick Up Load
	\$3 Per 1/2 Pick Up Load
Household tire fees*	\$3 per Passenger Tire
*(no charge for 1st 5 tires)	\$6 per Large Tractor Tire

The following revenues are estimated for the operation of the Solid Waste Disposal Facility for FY 2005-2006.

Tipping fees	\$	3,669,440
Household Disposal		1,522,260
Recycling & White Goods		243,920
State Grants & Other Reimbursements		255,300
Investment Earnings		85,800
Town of Mooresville		323,075
Other Revenues		95,000
	\$	6,194,795

Expenditures of the Solid Waste Fund for 2005-2006 are as follows:

Administration & Operations	\$	3,895,920
Debt Service		649,875
Capital Outlay		1,649,000
	\$	6,194,795

SOLID WASTE ENTERPRISE FUND

2005-2006 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted Taxes / Fees	State & Fed Grants	Total Budget
Animal Control	\$762,335	92,920		\$855,255
Coop Ext	383,595			383,595
Commissioners	131,260			131,260
County Manager	278,820			278,820
Courts	313,250	327,000		640,250
Crossroads	449,810	30,000		479,810
Debt Service	929,390	-		929,390
Econ Dev	1,832,205	-		1,832,205
Elections	384,055	18625		402,680
Emer Mgmt	190,810		55,230	246,040
EMS	2,753,160	1,784,000		4,537,160
ECOM	1,293,385			1,293,385
Finance	696,260			696,260
Fire Marshal	347,910	31,145		379,055
Gen Gov	1,381,970			1,381,970
CJPP	-		121,930	121,930
Health	3,122,310	2,271,135	1,028,340	6,421,785
Human Serv Bldg.	274,945	74,000		348,945
Human Resources	372,640			372,640
ICGC-South	457,940	229,250		687,190
Infor Sys Mgmt	751,240			751,240
Legal	106,000			106,000
Library	3,072,275	82,500	153,180	3,307,955
Facility Services	1,294,475			1,294,475
Meeting St. Center	91,530			91,530
Planning & Enf	(710,290)	3,238,200		2,527,910
Parks & Rec	717,050	267,620		984,670
Register of Deeds	(1,677,210)	2,722,200		1,044,990
Schools	44,422,021	4,498,524		48,920,545
Sheriff's Dept-Enf	8,421,415	526,840	162,250	9,110,505
Sheriff's Dept-Jail	4,959,635	349,575		5,309,210
Social Services	12,189,290		12,410,215	24,599,505
Spec Appro	1,237,405		361,575	1,598,980
Tax Admin	2,025,440	453,505		2,478,945
Vehicle Services	210,175	27,500		237,675
Veterans Service	97,155		2,000	99,155
Capital Reserve	1,500,000			1,500,000
	\$95,063,656	\$17,024,539	\$14,294,720	\$126,382,915
FY 2004-05	\$83,064,088	\$16,266,648	\$13,642,204	\$112,972,940
% Increase	14.45%	4.66%	4.78%	11.87%

COUNTY FUNDS BY DEPARTMENT