

IREDELL COUNTY
Statesville, North Carolina



2007-2008

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Marvin Norman, Chairman

**Sara Haire Tice
Vice-Chairman**

Stephen D. Johnson

R. Godfrey Williams

Kenneth M. Robertson, Jr.

County Manager - Joel R. Mashburn

Finance Director - Susan G. Blumenstein

2007-2008

Ad Valorem Tax Rate	44.5¢ per \$100
Estimated Valuation	\$18,694,000,000
Estimated Collection Rate	96.85%
1¢ of tax equivalent	\$1,810,514
Revenue Neutral Tax Rate	40.6¢ per \$100
Last Year of Revaluation	2007
Next Revaluation Due	2011
Population (NC Office State Budget Management)	139,727
Land Area - square miles	592
No. of Land Parcels	88,168
Full-Time County Employees	925

GENERAL INFORMATION

2007-2008 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	80,567,920
Ad Valorem Taxes-delinquent		1,800,000
Tax Penalties & Interest		494,400
Sales Taxes		38,072,400
DSS Grants & Reimbursements		14,293,310
Health Dept. Grants & Fees		4,226,815
Planning & Development Fees		231,450
Inspection Fees		3,445,000
Reg of Deeds- Stamps & Fees		3,101,000
Investment Earnings		2,700,000
Ambulance Fees		2,500,000
Sheriff's Dept & Jail Fees & Grants		1,588,300
CATV Facility Tax		471,500
Library Grants & Fees		283,480
Recreation Fees		328,280
Other Revenues		3,333,110
Appropriated Fund Balance		<u>828,895</u>
		<u><u>\$ 158,265,860</u></u>

SOURCES OF GENERAL FUND REVENUE

2007-2008 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 1,048,847
Building Standards Center	113,850
Cooperative Extension	461,553
County Commissioners	152,510
County Manager's Office	447,498
CJPP	127,625
Courts	828,479
Crossroads BHC	515,354
Debt Service (other than for schools)	1,111,975
Economic Development	1,452,320
Elections	748,192
Emergency Medical Services	5,015,361
Emergency Comm., Oper. & Mgmt	1,164,263
Emergency Management	171,024
Facility Services	1,530,190
Finance	950,785
Fire Marshal	475,240
General Government	1,818,685
Health Department	8,017,459
Human Services Building	777,700
Human Resources	468,420

GENERAL FUND EXPENDITURES

Information Systems Managemen	774,741
Inspections	2,308,301
Iredell County Gov Center-Sout	345,255
Legal	115,500
Library	3,945,175
Meeting St. Center	42,480
Parks & Recreation	1,318,980
Planning & Developmen	1,140,710
Register of Deeds	1,174,547
Schools	66,149,615
Sheriff-Enforcement	11,546,950
Sheriff-Jail	7,255,093
Social Services	27,617,295
Special Appropriation:	532,445
Special Appropriations - Public Safet	746,300
Tax Administration & Land Record:	3,362,560
Transfers to Other Funds	2,094,550
Vehicle Services	265,192
Veterans Service	132,841
	<hr/>
Total General Fund	<u><u>\$ 158,265,860</u></u>

GENERAL FUND EXPENDITURES **\$ 158,265,860**

Animal Control **\$ 1,048,847**

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.

Building Standards Center **\$ 113,850**

This is the cost center established for the operating costs of the building on North Center Street. This building houses the Inspections, Planning, Erosion Control and the Fire Marshal offices.

Cooperative Extension **\$ 461,553**

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 **\$ 152,510**

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

County Manager's Office **\$ 447,498**

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

appointing and removing officers and employees as provided by law.

GENERAL FUND DEPARTMENTAL BUDGETS

CJPP **\$ 127,625**

Pass-through grant for Day Treatment Center

Courts **\$ 828,479**

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 **\$ 515,354**

Annual appropriation to area mental health authority

Debt Service **\$ 1,111,975**

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 Iredeil County Rescue Squad.

Economic Development **\$ 1,452,320**

Professional Services	30,000
Statesville Airport	413,265
Mrsvl. Chamber of Commerce	117,280
Greater Stsvl. Dev Corp	117,280
Industrial Incentives	418,225
Carolinas Partnership	27,380
Lake Norman RPO	6,370
Centralina Council of Governments	6,000
Future Forward	6,520
Meck-Neck Reimbursement	310,000

Elections **\$ 748,192**

Under the supervision of the State Board of Elections, responsible for voter registration, one-stop voting, and conducting elections. 4 full-time positions.

Emergency Medical Services **\$ 5,015,361**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 62 full-time positions supplemented with part-time.

Emergency Management **\$171,024**

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

Emergency Communications **\$ 1,164,263**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 21 full-time positions w/part-time as needed.

Facility Services **\$ 1,530,190**

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 **\$ 950,785**

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. 12 full-time positions.

Fire Marshal **\$ 475,240**

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. 7 full-time employees.

General Governmental **\$ 1,818,685**

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 **\$ 8,017,459**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 121 full-time employees.

Human Services Building **\$ 777,700**

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

Human Resources **\$ 468,420**

The Personnel Director, assisted by 4 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 **\$ 774,741**

Support of mainframe computer, program development & system implementation, establishes PC environments, & network systems analysis. Manages intra/internet. Full-time staff of 5.

Inspections **\$ 2,308,301**

The Inspections division, consisting of 33 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code.

Iredell County Government Center-South **\$ 345,255**

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

Legal **\$ 115,500**

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

Library **\$ 3,945,175**

The local library operates both the Main and Harmony branch and Outreach & bookmobile services. \$1,419,242 for the Mooresville Public Library is included in this budget. Full-time staff of 29, various part-time positions

Meeting Street Service Center **\$ 42,480**

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

Parks & Recreation **\$ 1,318,980**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. Full-time staff of 11.

Planning & Development **\$ 1,140,710**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 13 staff members. The Erosion Control Division is also in this cost center. The Erosion Control division has 3 staff members.

Register of Deeds **\$ 1,174,547**

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 14 full-time employees & additional part-time help.

Rescue Squad Contracts **\$ 746,300**

Iredell County	289,314
Mooresville	140,014
North Iredell	105,530
Troutman	68,002
Rescue Squad Reserve	143,440

Schools **\$ 66,149,615**

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

Sheriff-Enforcement **\$ 11,546,950**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 133 full-time positions

Sheriff-Jail **\$ 7,255,093**

Responsible for holding arrestees awaiting trial, or prisoners sentenced to 6 months or less. 83 full-time positions

Social Services **\$ 27,617,295**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$13,321,985 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$152,000,000. There are 218 budgeted positions in this department.

<i>Special Appropriations</i>	\$	<i>532,445</i>
5th Street Ministries		15,000
Appropriate Punishment		15,000
Big Brothers/Big Sisters (New Provider)		5,000
Carolina Land & Lakes		3,000
Centralina COG		33,535
Children's Museum		7,500
Civil Air Patrol		7,500
Council on Aging		51,255
Counseling Center of Iredell		26,885
Domiciliary Board Expenses		800
Forestry Service		52,855
Fort Dobbs Alliance		20,000
Historical Society		3,300
Institute of Government		15,000
Iredell Arts Council		6,000
Iredell Soil & Water		136,095
Lake Norman Marine Commission		21,000
Marine Corp League Parade		7,500
Mooresville South Iredell Health Assis		15,000
NCACC		15,900
NACO		2,170
National Guard-Mooresville		1,375

Special Appropriations - Continued

National Guard-Statesville	1,375
NRCS - Soils Survey	12,900
SCAN	5,000
Third Creek Watershed	20,000
United Way Information & Referral	29,000
Vance House Restoration	2,500

Tax Admin & Land Records **\$ 3,362,560**

This includes the operations of the Tax Assessor, Tax Collector, Reappraisal and Mapping divisions. 38 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 **\$ 2,094,550**

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

Vehicle Services

The Vehicle Services Supervisor and three mechanics are maintaining and repairing an on-road fleet of more than 34

Veterans Service

Assists veterans & their families with obtaining financial other benefits provided by the Federal Gov. NC provide officer salary. 2 full-time employees.

Total General Fund

\$ 265,192

responsible for
43 vehicles

\$ 132,841

aid, medical care, &
as a \$2,000 grant for

\$ 158,265,860

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 2006 COPs, 2006 GO, 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 2007-2008 Debt Service Payments on the next page

DEBT SERVICE

2007-2008 Debt Service Payments
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<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 117,977
DSS Building	476,506	213,606
Rescue Squad	46,667	23,220
General-Schools		
G.O. Bonds	1,200,000	540,550
General - Schools		
Lake Norman High, etc.	2,355,000	2,114,953
General - Schools		
3rd Creek Elementary	360,000	63,504
General - Schools		
2003 Cops	1,925,000	1,286,866
General - Schools		
2006 G.O. Bonds	1,750,000	1,873,875
General - Schools		
2006 Cops	2,235,000	2,085,856
Solid Waste Enterprise		
1999-refunded 92 SOB's	441,213	88,718
2001 bonds-Cell III	97,778	15,092
Total	<u><u>\$ 11,121,164</u></u>	<u><u>\$ 8,424,217</u></u>

Total Debt Service Per Capita = \$139.88

DEBT SERVICE (Continued)

Fund/Dept.	Balance @ 6/30/2007
General-Debt Service	
ICGC-South	\$ 2,574,000
DSS Building	5,956,316
Rescue Squac	567,777
General-Schools	
2000 Lakeshore, Lake Norman High, & Mooresville High	R 30,235,000
2003 COPs - Harmony, Scotts Woodland Heights Elem, E. Moors Middle, Mitchel	31,685,000
2006 COPs - North Iredell High West Iredell High, Statesville High, Sharon Elementary Mooresville Intermediat	44,765,000
General-Schools	
1997 G.O. Bonds	11,380,000
2006 G.O. Bonds	43,580,000
General - Schools	
2001 Third Creek Elerr	1,440,000
Solid Waste Enterprise	
1999-refunded 92 SOB's	1,859,917
2001 bonds-Cell II	391,111
 Total	 \$ 174,434,121

R = Refunded (refinanced) in 2002-03

Total Debt per Capita = \$1,248.39

EDUCATION

Total Educational Funding \$66,149,615
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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:

<u>Administrative Unit</u>	<u>Number of Students</u>
Iredell-Statesville School:	22,011
Mooreville Graded School:	5,638
Total	<u>27,649</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 = \$1,360 per student

EDUCATION

2007-2008

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 29,934,960	\$ 5,380,040
Ired-Stat G.O. pmt.		1,415,415
Ired-Stat 2000 COPs pmt		3,197,069
Ired-Stat 2001 COPs pmt		423,504
Ired-Stat 2003 COPs pmt		2,050,869
Ired-Stat 2006 G.O. pmt		2,806,250
Ired-Stat 2006 COPs pmt		3,538,071
Ired-Stat Project Reserve		1,365,886
Ired-Stat Financing Fees		70,000
Mooresville Schools	7,667,680	704,928
Mooresville G. O. pmt.		325,135
Mooresville 2000 COPs pmt		530,731
Mooresville 2003 COPs pmt		1,034,116
Mooresville 2006 G.O. pmt		753,534
Mooresville 2006 COPs pmt		782,786
Mooresville Project Reserve		316,075
Mooresville Financing Fees		12,000
Totals	\$ 37,602,640	\$ 24,706,409

Capital outlay consists of restricted sales tax and 10.2 ¢ ad valorem taxes.

Sources of Capital Outlay

	Ad Valorem Taxes	Sales Taxes
Iredell-Stat	\$ 15,304,240	\$ 4,942,864
Mooresville	3,163,013	1,296,292
	\$ 18,467,253	\$ 6,239,156

(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	\$	-
Mooresville 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	\$	2,392,160
Capital Outlay		778,375
COPs-2003 P&I		126,881
G.O. - 2006 P&I		64,091
G.O. - 2007 (estimate)		250,000
Project Reserve		229,060
	\$	3,840,567

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.

2007-2008 per line fee = 43¢

The estimated revenues and expenditures for fiscal year 2007-2008 are expected to be \$653,020. Full-time staff of 1.

911 EMERGENCY TELEPHONE SERVICES

2007-2008 Fire Tax Districts

The tax rates for the fire districts are as follow:

County-wide distric	6.00¢ per \$100
E. Alexander distric	5.00¢ per \$100
Mt. Mourné distric	3.50¢ per \$100
Shepherds distric	6.50¢ per \$100

The property valuation of each district is as follow:

County-wide distric	\$	8,574,600,000
E. Alexander distric	\$	97,984,000
Mt. Mourné distric	\$	1,271,790,000
Shepherds distric	\$	1,285,241,000

2007-2008 appropriations to the districts

County-wide distric	\$	5,200,700
E. Alexander distric	\$	50,100
Mt. Mourné distric	\$	447,110
Shepherds distric	\$	827,700

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 2007-08 are as follows:

Revenue	
ROAP Grants	\$ 170,164
Transportation Fees	700,000
Rural General Public Passenger Fares	43,000
NCDOT Community Transportation Grant	389,005
JARC Grant	50,000
JARC Passenger Fares	25,000
Investment Earnings	7,750
Other Financing Sources	153,156
	<u>\$ 1,538,075</u>

Expenditures	
Iredell County Transportation Service	\$ 1,032,110
Iredell Community Transportation	505,965
	<u>\$ 1,538,075</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, and a transfer in the amount of \$90,000 is budgeted for 2007-08.

North Iredell Park Project

Established in December, 2004 this capital project accounts for the purchase of land and park development.

Estimated balance of funds availabl	<u>\$</u>	<u>51,585</u>
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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 \$2,000,000 in the FY 07-08 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	
EMS Improvements - Main Base	\$ 225,000
ICGS-South 2nd Floor Renovator	115,000
ICGS-South Repair Stucco & Pain	150,000
Animal Control Improvement:	235,000
Government Center - Generato	68,000
Emergency Shelter (SIHS)- Generato	165,000
New Jail Facility	10,537,500
	\$ 11,495,500

Funds Estimated to be Provided By:	
Capital Reserve Func	\$ 11,495,500
	\$ 11,495,500

CAPITAL RESERVE FUND

Solid Waste Disposal Enterprise

The following rate schedule is effective

Non-residential solid waste	
baled in lined landfill	\$35
Shingles	\$35
Wood, brush, const & demo	\$30
Non-friable asbestos	\$35
Friable asbestos	\$110
Household waste fee	\$35
HH fee with exemption	\$17.50
Transport Fee	\$8
Transfer station-demo/comm	\$8
	\$4
Household tire fees*	\$3
*(no charge for 1st 5 tires)	\$6

The following revenues are estimated for the Waste Disposal Facility for FY 2007-2008.

Tipping fees
Household Disposal
Recycling & White Goods
State Grants & Other Reimbursements
Investment Earnings
Town of Mooresville
Other Revenues

Expenditures of the Solid Waste Fund for 2007 as follows:

Administration & Operations
Debt Service
Capital Outlay

SOLID WASTE ENTERPRISE

rise Func

ive July 1, 200i

per Ton
per Ton
per Ton
per Ton
per Ton
per Year
per Year
per Ton
per Pick Up Load
Per 1/2 Pick Up Load
per Passenger Tire
per Large Tractor Tire

e operation of the Solid

\$	5,460,430
	2,194,745
	329,200
	197,200
	94,000
	305,870
	47,000
\$	8,628,445

7-2008 are

\$	6,736,150
	961,570
	930,725
\$	8,628,445

FUND

2007-2008 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted Taxes / Fees	State & Fed Grants	Total Budget
Animal Control	\$865,067	183,780		\$1,048,847
Building Standards	113,850			113,850
Coop Ext	461,553			461,553
Commissioners	152,510			152,510
County Manager	447,498			447,498
Courts	468,479	360,000		828,479
Crossroads	479,354	36,000		515,354
Debt Service	1,111,975	-		1,111,975
Econ Dev	1,449,320	-		1,449,320
Elections	711,442	36,750		748,192
Emer Mgmt	110,869		60,155	171,024
EMS	2,370,361	2,645,000		5,015,361
ECOM	1,164,263			1,164,263
Facility Services	1,533,190	(3,000)		1,530,190
Finance	950,785			950,785
Fire Marshal	439,415	38,825		478,240
Gen Gov	1,818,685			1,818,685
CJPP	-		127,625	127,625
Health	3,900,274	2,740,720	1,376,465	8,017,459
Human Serv Bldg.	566,200	211,500		777,700
Human Resources	468,420			468,420
Inspections	(1,146,699)	3,455,000		2,308,301
ICGC-South	113,950	231,305		345,255
Infor Sys Mgmt	774,741			774,741
Legal	115,500			115,500
Library	3,661,695	110,000	173,480	3,945,175
Meeting St. Center	42,480			42,480
Planning & Enf	909,260	231,450		1,140,710
Parks & Rec	990,700	328,280		1,318,980
Register of Deeds	(1,926,453)	3,101,000		1,174,547
Schools	59,910,459	6,239,156		66,149,615
Sheriff's Dept-Enf	10,638,450	783,500	125,000	11,546,950
Sheriff's Dept-Jail	6,575,293	679,800		7,255,093
Social Services	13,323,985		14,293,310	27,617,295
Spec Appro	1,278,745			1,278,745
Tax Admin	2,801,560	561,000		3,362,560
Vehicle Services	256,192	9,000		265,192
Veterans Service	130,841		2,000	132,841
Capital Reserve	2,094,550			2,094,550
	\$120,128,759	\$21,979,066	\$16,158,035	\$158,265,860
FY 2006-07	\$106,986,472	\$20,047,342	\$15,770,786	\$142,804,600
% Increase	12.28%	9.64%	2.46%	10.83%

COUNTY FUNDS BY DEPARTMENT