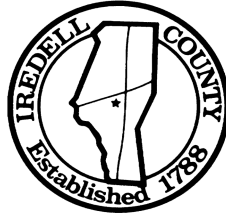


IREDELL COUNTY
Statesville, North Carolina



2008-2009

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Marvin Norman, Chairman

**Sara Haire Tice
Vice-Chairman**

Stephen D. Johnson

R. Godfrey Williams

Kenneth M. Robertson, J

County Manager - Joel R. Mashburn

Finance Director - Susan G. Blumenstein

2008-2009

Ad Valorem Tax Rate	44.5¢ per \$100
Estimated Valuation	\$19,750,300,000
Estimated Collection Rate	96.80%
1¢ of tax equivalent	\$1,911,829
Last Year of Revaluation	2007
Next Revaluation Due	2011
Population (NC Office State Budget Management)	145,234
Land Area - square miles	592
No. of Land Parcels	90,770
Full-Time County Employees	938

GENERAL INFORMATION

2008-2009 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	85,076,435
Ad Valorem Taxes-delinquent		2,100,000
Tax Penalties & Interest		604,000
Sales Taxes		34,037,655
DSS Grants & Reimbursements		15,956,305
Health Dept. Grants & Fees		4,509,640
Planning & Development Fees		182,300
Inspection Fees		3,332,000
Reg of Deeds- Stamps & Fees		2,835,000
Investment Earnings		2,500,000
Ambulance Fees		3,320,000
Sheriff's Dept & Jail Fees & Grants		1,697,340
CATV Facility Tax		471,500
Library Grants & Fees		267,980
Recreation Fees		306,210
Other Revenues		6,789,590
Appropriated Fund Balance		<u>4,605,895</u>
		<u>\$ 168,591,850</u>

SOURCES OF GENERAL FUND REVENUE

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 2008-09 are as follows:

Revenue	
ROAP Grants	\$ 286,042
Transportation Fees	750,000
Rural General Public Passenger Fares	45,000
Rural General Public Lifespan Fares	8,000
NCDOT Community Transportation Grant	496,864
JARC Grant	40,000
JARC Passenger Fares	25,000
EDTAP Fares	5,000
Other Financing Sources	173,154
	<u><u>\$ 1,829,060</u></u>

Expenditures	
Iredell County Transportation Service	\$ 1,224,078
Iredell Community Transportation	604,982
	<u><u>\$ 1,829,060</u></u>

ICATS

DEBT SERVICE (Continued)

Fund/Dept.		Balance @ 6/30/2008
General-Debt Service		
ICGC-South	\$	2,340,000
DSS Building		5,479,810
Rescue Squad		521,110
General-Schools		
2000 Installment Payment		
Revenue Bonds	R	27,880,000
2003 COPs		29,760,000
2006 COPs		42,530,000
2008 COPs		106,630,000
General-Schools		
1997 G.O. Bonds		10,180,000
2006 G.O. Bonds		41,830,000
2008 G.O. Bonds		5,300,000
General - Schools		
2001 Third Creek Elem		1,080,000
Solid Waste Enterprise		
1999-refunded 92 SOB's		1,418,704
2001 bonds-Cell III		293,333
2007 SOB's		4,050,000
2008 COPs		4,745,000
Total		
	\$	284,037,957

R = Refunded (refinanced) in 2002-03

Total Debt per Capita = \$1,956

EDUCATION

Total Educational Funding \$74,059,583

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 Schools	22,458
Mooreville Graded Schools	5,646
Total	28,104

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 = \$1,466 per student

EDUCATION

2008-2009

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 32,923,428	\$ 5,391,833
Ired-Stat G.O. pmt.		1,369,065
Ired-Stat 2000 COPs pmt		3,103,329
Ired-Stat 2001 COPs pmt		407,630
Ired-Stat 2003 COPs pmt		2,020,745
Ired-Stat 2006 G.O. pmt		2,754,250
Ired-Stat 2006 COPs pmt		3,464,782
Ired-Stat 2008 COPs pmt		4,676,215
Ired-Stat Financing Fees		70,000
Mooresville Schools	8,277,036	500,000
Mooresville G. O. pmt.		314,485
Mooresville 2000 COPs pmt		515,471
Mooresville 2003 COPs pmt		1,023,672
Mooresville 2006 G.O. pmt		736,945
Mooresville 2006 COPs pmt		766,590
Mooresville 2008 COPs pmt		1,499,401
Mooresville Financing Fees		15,000
Totals	\$ 41,200,464	\$ 28,629,413

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

Sources of Capital Outlay

	Ad Valorem Taxes	Sales Taxes
Iredell-Stat	\$ 16,144,392	\$ 4,778,673
Mooresville	3,356,274	1,201,371
	\$ 19,500,666	\$ 5,980,044

(continued)

**Public School Building Capital Funds
And Lottery Proceeds**

State funding from the Public School Building Capital Fund and Lottery Proceeds 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	\$	650,000
Mooreville Graded	\$	500,000

Project Reserve

In previous years money has been set aside entitled project reserve. The purpose of these monies was to be used on future capital projects. The following amounts are appropriated in this budget.

Iredell-Statesville	\$	1,684,783
Mooreville Graded	\$	313,920

(continued)

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	\$	2,606,500
Capital Outlay		831,655
COPs-2003 P&I		124,260
G.O. - 2006 P&I		62,685
G.O. - 2008 P&I		486,695
Project Reserve		24,169
	\$	4,135,964

911 Emergency Telephone Services

Effective January 1, 2008, all revenues of the 911 Emergency Telephone Services Fund are provided by allocations of service fees from the NC 911 Fund.

The estimated revenues and expenditures for fiscal year 2008-2009 are expected to be \$576,205. Full-time staff of 1.

911 EMERGENCY TELEPHONE SERVICES

2008-2009 Fire Tax Districts

The tax rates for the fire districts are as follows:

County-wide district	6.00¢ per \$100
E. Alexander district	5.00¢ per \$100
Mt. Mourne district	3.25¢ per \$100
Shepherds district	6.50¢ per \$100
Troutman district	5.00¢ per \$100

The property valuation of each district is as follows:

County-wide district	\$	7,594,250,000
E. Alexander district	\$	107,580,000
Mt. Mourne district	\$	1,326,424,000
Shepherds district	\$	1,320,380,000
Troutman district	\$	1,812,400,000

2008-2009 appropriations to the districts:

County-wide district	\$	5,443,920
E. Alexander district	\$	55,250
Mt. Mourne district	\$	432,210
Shepherds district	\$	870,525
Troutman district	\$	874,665

FIRE DISTRICT FUNDS

2008-2009 Debt Service Payments
--

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 107,002
DSS Building	476,506	195,646
Rescue Squad	46,667	21,180
General-Schools		
G.O. Bonds	1,200,000	483,550
General - Schools		
Lake Norman High, etc.	2,365,000	1,998,112
General - Schools		
3rd Creek Elementary	360,000	47,628
General - Schools		
2003 Cops	1,930,000	1,238,673
General - Schools		
2006 G.O. Bonds	1,750,000	1,803,875
General - Schools		
2006 Cops	2,235,000	1,996,456
General - Schools		
2008 Cops	-	6,175,616
General - MCC		
2008 G.O. Bonds	250,000	236,693
Solid Waste Enterprise		
1999-refunded 92 SOB's	460,697	67,672
2001 bonds-Cell III	97,778	10,780
2007 SOB's	900,000	136,553
2007 COP's	-	272,443
Total	<u><u>\$ 12,305,648</u></u>	<u><u>\$ 14,791,879</u></u>

Total Debt Service Per Capita = \$187

CJPP **\$ 127,625**

Pass-through grant for Day Treatment Center

Courts **\$ 743,943**

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 **\$ 558,698**

Annual appropriation to area mental health authority

Debt Service **\$ 1,081,000**

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 **\$ 1,291,180**

Statesville Airport	250,500
Mrsvl. Chamber of Commerce	119,050
Greater Stsvl. Dev Corp	119,050
Industrial Incentives	752,930
Carolinas Partnership	27,750
Lake Norman RPO	5,020
Centralina Council of Governments	10,360
Future Forward	6,520

Elections **\$ 537,687**

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 **\$ 5,369,811**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 64 full-time positions supplemented with part-time.

Emergency Management **\$191,750**

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

Emergency Communications **\$ 1,277,289**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 22 full-time positions w/part-time as needed.

Facility Services **\$ 1,372,445**

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 13.

Finance **\$ 999,094**

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 **\$ 505,760**

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 **\$ 2,137,931**

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 **\$ 8,411,423**

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 **\$ 463,809**

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 **\$ 480,990**

The Personnel Director, assisted by 5 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 **\$ 759,465**

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

Inspections **\$ 2,469,775**

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 **\$ 216,300**

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 **\$ 4,266,286**

The local library operates both the Main and Harmony branch and Outreach & bookmobile services. \$1,493,706 for the Mooresville Public Library and \$160,000 for the Troutman Library is included in this budget. Full-time staff of 29, various part-time positions

Meeting Street Service Center **\$ 35,999**

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 **\$ 1,513,531**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. Full-time staff of 12.

Planning & Development **\$ 1,134,969**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 12 staff members. The Erosion Control Division is also in this cost center. The Erosion Control division has 3 staff members.

Register of Deeds **\$ 1,205,181**

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 **\$ 678,430**

Iredell County	233,015
Mooresville	145,615
North Iredell	109,750
Troutman	70,725
Rescue Squad Reserve	119,325

Schools **\$ 74,059,583**

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

Sheriff-Enforcement **\$ 12,298,421**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 136 full-time positions

Sheriff-Jail **\$ 7,567,571**

Responsible for holding arrestees awaiting trial, or prisoners sentenced to 6 months or less. 84 full-time positions

Social Services **\$ 27,639,495**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$11,937,537 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$162,500,000. There are 219 budgeted positions in this department.

<i>Special Appropriations</i>	\$	<i>534,040</i>
5th Street Ministries		15,000
Appropriate Punishment		15,000
Barium Springs Home for Children		11,385
Carolina Land & Lakes		3,000
Centralina COG		36,310
Children's Museum		7,500
Civil Air Patrol		7,500
Council on Aging		53,775
Domiciliary Board Expenses		800
Forestry Service		58,365
Fort Dobbs Alliance		20,000
Historical Society		3,300
Institute of Government		15,600
Iredell Arts Council		6,000
Iredell Soil & Water		136,095
Lake Norman Marine Commission		25,500
Marine Corp League Parade		7,500
Mooresville South Iredell Health Assist		15,000
NCACC		16,750
NACO		2,260
National Guard-Mooresville		1,500

Special Appropriations - Continued

National Guard-Statesville	1,500
NRCS - Soils Survey	12,900
SCAN	5,000
Third Creek Watershed	25,000
United Way Information & Referral	29,000
Vance House Restoration	2,500

Tax Admin & Land Records **\$ 3,590,141**

This includes the operations of the Tax Assessor, Tax Collector, Reappraisal and Mapping divisions. 39 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 **\$ 2,110,050**

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

Vehicle Services **\$ 304,349**

The Vehicle Services Supervisor and three mechanics are responsible for maintaining and repairing an on-road fleet of more than 343 vehicles.

Veterans Service **\$ 148,423**

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 **\$ 168,591,850**

DEBT SERVICE

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

The amount necessary to pay one year's debt service on the 2008 COPS, 2008 GO, 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 2008-2009 Debt Service Payments on the next page

DEBT SERVICE

GENERAL FUND EXPENDITURES **\$ 168,591,850**

Animal Control **\$ 1,186,455**

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 16.

Building Standards Center **\$ 110,419**

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 **\$ 467,935**

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 **\$ 156,919**

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

County Manager's Office **\$ 472,178**

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

2008-2009 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 1,186,455
Building Standards Center	110,419
Cooperative Extension	467,935
County Commissioners	156,919
County Manager's Office	472,178
CJPP	127,625
Courts	743,943
Crossroads BHC	558,698
Debt Service (other than for schools)	1,081,000
Economic Development	1,291,180
Elections	537,687
Emergency Medical Services	5,369,811
Emergency Comm., Oper, & Mgmt.	1,277,289
Emergency Management	191,750
Facility Services	1,372,445
Finance	999,094
Fire Marshal	505,760
General Governmental	2,137,931
Health Department	8,411,423
Human Services Building	463,809
Human Resources	480,990

GENERAL FUND EXPENDITURES

Information Systems Management	759,465
Inspections	2,469,775
Iredell County Gov Center-South	216,300
Legal	115,500
Library	4,266,286
Meeting St. Center	35,999
Parks & Recreation	1,513,531
Planning & Development	1,134,969
Register of Deeds	1,205,181
Schools	74,059,583
Sheriff-Enforcement	12,298,421
Sheriff-Jail	7,567,571
Social Services	27,639,495
Special Appropriations	534,040
Special Appropriations - Public Safety	678,430
Tax Administration & Land Records	3,590,141
Transfers to Other Funds	2,110,050
Vehicle Services	304,349
Veterans Service	148,423
	<hr/>
Total General Fund	<u><u>\$ 168,591,850</u></u>

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 \$230,000 is budgeted for 2008-09.

North Iredell Park Project

Established in December, 2004 this capital project accounts for the purchase of land and park development. Site Solutions is currently under contract to create blueprints for the new park.

Estimated balance of funds available	\$	<u>89,440</u>
--------------------------------------	-----------	----------------------

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 08-09 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	
New Animal Control Shelter	\$ 2,765,000
Courts - Land Purchases	550,000
New Jail Facility	9,973,975
	<u>\$ 13,288,975</u>
Funds Estimated to be Provided By:	
Capital Reserve Fund	\$ 13,288,975
	<u>\$ 13,288,975</u>

CAPITAL RESERVE FUND

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2008.

Non-residential solid waste	
baled in lined landfill	\$35 per Ton
Shingles	\$35 per Ton
Wood, brush, const & demo	\$35 per Ton
Non-friable asbestos	\$35 per Ton
Friable asbestos	\$110 per Ton
Household waste fee	\$40.50 per Year
HH fee with exemption	\$20.25 per Year
Transport Fee	\$12 per Ton
Transfer station-demo/comm	\$8 per Pick Up Load
	\$4 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 2008-2009.

Tipping fees	\$	4,613,185
Household Disposal		2,906,075
Recycling & White Goods		341,200
State Grants & Other Reimbursements		376,000
Investment Earnings		110,000
Transportation Fees		140,200
Town of Mooresville		329,000
Other Revenues		83,500
	\$	8,899,160

Expenditures of the Solid Waste Fund for 2008-2009 are as follows:

Administration & Operations	\$	6,053,680
Debt Service		1,945,930
Capital Outlay		899,550
	\$	8,899,160

SOLID WASTE ENTERPRISE FUND

2008-2009 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted		Total Budget
		Grants Taxes / Fees	Fees Rents/Reim	
Animal Control	\$1,188,550			\$1,188,550
Building Standards	111,539			111,539
Coop Ext	468,650			468,650
Commissioners	155,957			155,957
County Manager	284,664		187,630	472,294
Courts	284,820		462,000	746,820
Crossroads	524,698	34,000		558,698
Debt Service	1,081,000	-		1,081,000
Econ Dev	1,291,180	-		1,291,180
Elections	481,261	56,000	750	538,011
Emer Mgmt	131,773	60,155		191,928
EMS	2,055,343		3,320,000	5,375,343
ECOM	1,278,666			1,278,666
Facility Services	1,370,270		4,000	1,374,270
Finance	999,626			999,626
Fire Marshal	474,077		51,000	525,077
Gen Gov	1,902,131			1,902,131
CJPP	-	127,625		127,625
Health	4,033,377	1,197,865	3,216,775	8,448,017
Human Serv Bldg.	371,359		95,000	466,359
Human Resources	481,066			481,066
Inspections	(835,576)		3,332,000	2,496,424
ICGC-South	(28,012)		248,880	220,868
Infor Sys Mgmt	759,686			759,686
Legal	115,500			115,500
Library	4,008,227	167,980	100,000	4,276,207
Meeting St. Center	36,948			36,948
Planning & Enf	973,856	41,000	141,300	1,156,156
Parks & Rec	1,208,987		306,210	1,515,197
Public Safety OA	678,430			678,430
Register of Deeds	(1,669,077)	40,000	2,835,000	1,205,923
Schools	64,924,784	9,134,799		74,059,583
Sheriff's Dept-Enf	12,355,504	120,000		12,475,504
Sheriff's Dept-Jail	6,874,161		702,000	7,576,161
Social Services	11,937,537	16,582,770		28,520,307
Spec Appro	560,955			560,955
Tax Admin	2,964,676		647,800	3,612,476
Vehicle Services	294,927		9,800	304,727
Veterans Service	146,511	2,000		148,511
Transfers	2,110,050			2,110,050
	\$126,388,081	\$27,564,194	\$15,660,145	\$169,612,420

COUNTY FUNDS BY DEPARTMENT