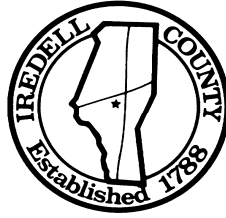


IREDELL COUNTY
Statesville, North Carolina



2011-2012

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Stephen D. Johnson, Chairman

**Marvin Norman
Vice-Chairman**

W. Frank Mitchell

Kenneth M. Robertson, Jr.

Renee C. Griffith

County Manager - Joel R. Mashburn

Finance Director - Susan G. Blumenstein

2011-2012

Ad Valorem Tax Rate	48.5¢ per \$100
Estimated Valuation	\$20,209,093,820
Estimated Collection Rate	96.77%
1¢ of tax equivalent	\$1,955,634
Last Year of Revaluation	2011
Next Revaluation Due	2015
Population (NC Office State Budget Management)	157,013
Land Area - square miles	592
No. of Land Parcels	92,777
Full-Time County Employees	903

GENERAL INFORMATION

2011-2012 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	94,848,300
Ad Valorem Taxes-delinquent		2,300,000
Tax Penalties & Interest		590,000
Sales Taxes		23,765,265
DSS Grants & Reimbursements		15,367,520
Health Dept. Grants & Fees		4,082,295
Planning & Development Fees		199,550
Inspection Fees		1,759,246
Reg of Deeds- Stamps & Fees		1,635,500
Investment Earnings		280,000
Ambulance Fees		3,380,000
Sheriff's Dept & Jail Fees & Grants		1,397,728
CATV Facility Tax		487,050
Library Grants & Fees		244,639
Recreation Fees		309,225
Other Revenues		3,690,482
Appropriated Fund Balance		<u>300,000</u>
		<u>\$ 154,636,800</u>

SOURCES OF GENERAL FUND REVENUE

2011-2012 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 1,084,637
Building Standards Center	83,551
Cooperative Extension	380,515
County Commissioners	197,094
County Manager's Office	379,968
CJPP	121,430
Courts	731,640
Crossroads BHC	525,680
Debt Service (other than for schools)	990,415
Economic Development	2,872,725
Elections	414,252
Emergency Medical Services	6,416,778
Emergency Comm., Oper, & Mgmt.	1,405,066
Emergency Management	249,357
Facility Services	1,144,073
Finance	961,873
Fire Marshal	428,735
Fund Balance	453,915
General Governmental	1,583,015
Health Department	7,600,675
Human Services Building	440,465
Human Resources	352,797

GENERAL FUND EXPENDITURES

Information Systems Management	958,640
Inspections	1,871,741
Iredell County Gov Center-South	182,190
Legal	96,500
Library	3,427,775
Meeting St. Center	34,830
Parks & Recreation	1,442,660
Planning & Development	711,548
Register of Deeds	732,529
Schools	68,185,530
Sheriff-Enforcement	11,731,273
Sheriff-Jail	7,582,530
Social Services	24,470,550
Special Appropriations	433,262
Special Appropriations - Public Safety	518,900
Tax Administration & Land Records	3,003,660
Transfers to Other Funds	30,050
Vehicle Services	280,166
Veterans Service	123,810
	<hr/>
Total General Fund	<u><u>\$ 154,636,800</u></u>

GENERAL FUND EXPENDITURES **\$ 154,636,800**

Animal Control **\$ 1,084,637**

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 **\$ 83,551**

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

Cooperative Extension **\$ 380,515**

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 1.

County Commissioners **\$ 197,094**

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

County Manager's Office **\$ 379,968**

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. Staff of 3.

GENERAL FUND DEPARTMENTAL BUDGETS

CJPP **\$ 121,430**

Pass-through grant for Day Treatment Center

Courts **\$ 731,640**

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 **\$ 525,680**

Annual appropriation to area mental health authority

Debt Service **\$ 990,415**

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 **\$ 2,872,725**

Statesville Airport	295,010
Mrsvl. Chamber of Commerce	115,480
Greater Stsvl. Dev Corp	115,480
Industrial Incentives	2,308,815
Carolinas Partnership	27,750
Lake Norman RPO	4,370
Centralina Council of Governments	5,820

Elections **\$ 414,252**

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 **\$ 6,416,778**

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 **\$249,357**

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

Emergency Communications **\$ 1,405,066**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 24 full-time positions w/part-time as needed.

Facility Services **\$ 1,144,073**

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 12.

Finance **\$ 961,873**

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 **\$ 428,735**

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. 6 full-time employees.

General Governmental **\$ 1,583,015**

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 **\$ 7,600,675**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 107 full-time employees.

Human Services Building **\$ 440,465**

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 **\$ 352,797**

The Personnel Director, assisted by 5 employees, is responsible for administering personnel policy, employee benefits and maintaining employee master files.

Information Technology Services **\$ 958,640**

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

Inspections **\$ 1,871,741**

The Inspections division, consisting of 25 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code.

Iredell County Government Center-South **\$ 182,190**

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

Legal **\$ 96,500**

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

Library **\$ 3,427,775**

The local library operates the Main, Troutman and Harmony branch. \$1,215,015 for the Mooresville Public Library is included in this budget. Full-time staff of 29.

Meeting Street Service Center **\$ 34,830**

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 **\$ 1,442,660**

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

Planning & Erosion Control **\$ 711,548**

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.

Register of Deeds **\$ 732,529**

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

Rescue Squad Contracts **\$ 518,900**

Iredell County	218,410
Mooresville	134,183
North Iredell	101,137
Troutman	65,170

Schools **\$ 68,185,530**

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

Sheriff-Enforcement **\$ 11,731,273**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 142 full-time positions

Sheriff-Jail **\$ 7,582,530**

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

Social Services **\$ 24,470,550**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$9,386,862 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$50,250,000. There are 224 budgeted positions in this department.

<i>Special Appropriations</i>	\$ 433,262
5th Street Ministries	14,550
Appropriate Punishment	14,550
Centralina COG	37,605
Council on Aging	52,160
Domiciliary Board Expenses	1,200
Forestry Service	70,570
Historical Society	1,490
Institute of Government	15,772
Iredell Soil & Water	136,265
Lake Norman Marine Commission	23,500
Mooresville South Iredell Health Assist	14,550
NCACC	15,050
NACO	2,240
National Guard-Mooresville	1,455
National Guard-Statesville	1,455
Nursing Home Residents	1,000
SCAN	4,850
Third Creek Watershed	25,000

Tax Admin & Land Records **\$ 3,003,660**

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 **\$ 30,050**

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

Vehicle Services **\$ 280,166**

The Vehicle Services Supervisor and three mechanics are

Veterans Service **\$ 123,810**

Assists veterans & their families with obtaining financial aid, medical

Total General Fund **\$ 154,636,800**

DEBT SERVICE

The General Fund department includes debt service for the ICGC-South, the DSS facility on Eastside Drive and conduit financing for the Iredell County Rescue Squad.

The amount necessary to pay one year's debt service on the 2009 BABS, 2008 COPS, 2008 GO, 2006 COPS, 2006 GO, 2003 COPS, 2008 Refunded 2003 IPBR, 2000 COPS, 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 2011-2012 Debt Service Payments on the next page

DEBT SERVICE

2011-2012 Debt Service Payments
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<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 74,079
DSS Building	476,506	143,865
Rescue Squad	46,667	15,287
General-Schools		
G.O. Bonds	1,200,000	312,550
General - Schools		
Lake Norman High, etc.	2,430,000	979,599
General - Schools		
2003 Cops	1,930,000	1,057,823
General - Schools		
2006 G.O. Bonds	1,750,000	1,593,875
General - Schools		
2006 Cops	2,240,000	1,693,306
General - Schools		
2008 Cops	3,300,000	4,894,288
General - MCC		
2008 G.O. Bonds	250,000	206,563
General - Schools		
2009 Babs	809,611	316,598
Solid Waste Enterprise		
2007 SOB's	900,000	40,163
2007 COP's	250,000	207,563
 Total	 <u><u>\$ 15,816,784</u></u>	 <u><u>\$ 11,535,559</u></u>

Total Debt Service Per Capita = \$175

DEBT SERVICE (Continued)

<u>Fund/Dept.</u>	<u>Balance @ 6/30/2011</u>
General-Debt Service	
ICGC-South	\$ 1,638,000
DSS Building	4,050,292
Rescue Squad	381,109
General-Schools	
2000 Installment Payment	
Revenue Bonds R	21,720,000
2003 COPs	23,970,000
2006 COPs	35,815,000
2008 COPs	100,030,000
2009 BABs	6,881,689
General-Schools	
1997 G.O. Bonds	6,580,000
2006 G.O. Bonds	36,580,000
2008 G.O. Bonds	4,550,000
Solid Waste Enterprise	
2007 SOBs	1,350,000
2008 COPs	4,245,000
 Total	 <u><u>\$ 247,791,090</u></u>

R = Refunded (refinanced) in 2008-09

Total Debt per Capita = \$1,579

EDUCATION

Total Educational Funding \$68,185,530
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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:	22,763
Mooreville Graded School:	5,620
Total	<u>28,383</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 = \$1,338 per student

EDUCATION

2011-2012

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 30,456,894	\$ 2,141,739
Ired-Stat G.O. pmt.		1,230,006
Ired-Stat 2000 COPs pmt		2,059,566
Ired-Stat 2001 COPs pmt		-
Ired-Stat 2003 COPs pmt		1,907,775
Ired-Stat 2006 G.O. pmt		2,598,250
Ired-Stat 2006 COPs pmt		3,221,731
Ired-Stat 2008 COPs pmt		6,389,888
Ired-Stat 2008 Refunding		858,881
Ired-Stat 2009 BABs pmt		718,409
Ired-Stat Financing Fees		15,000
Mooresville Schools	7,519,560	-
Mooresville G. O. pmt.		282,544
Mooresville 2000 COPs pmt		346,610
Mooresville 2003 COPs pmt		965,548
Mooresville 2006 G.O. pmt		687,178
Mooresville 2006 COPs pmt		711,575
Mooresville 2008 COPs pmt		1,804,400
Mooresville 2008 Refunding		144,544
Mooresville Financing Fees		6,000
Totals	\$ 37,976,454	\$ 26,089,644

Capital outlay consists of restricted sales tax, 10.2 ¢ ad valorem taxes and BAB Interest Rebate.

Sources of Capital Outlay

	Iredell/ Statesville	Mooresville
Ad Valorem Tax	\$ 16,550,071	\$ 3,397,395
Sales Tax	4,520,489	1,116,031
Build America Bond Interest	70,685	
	\$ 21,141,245	\$ 4,513,426

(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		
Mooresville Graded	\$	434,974

(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	\$	2,571,530
Capital Outlay		510,591
COPs-2003 P&I		114,500
G.O. - 2006 P&I		58,448
G.O. - 2008 P&I		456,563
2009 Direct Placement		407,800
	\$	<u>4,119,432</u>

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 2010-2011 are expected to be \$1,019,608.

911 EMERGENCY TELEPHONE SERVICES

2011-2012 Fire Tax Districts

The tax rates for the fire districts are as follows:

County-wide district	6.50¢ per \$100
E. Alexander district	5.00¢ per \$100
Mt. Mourne district	3.50¢ per \$100
Shepherds district	7.00¢ per \$100
Troutman district	5.00¢ per \$100

The property valuation of each district is as follows:

County-wide district	\$	7,503,030,841
E. Alexander district	\$	153,711,903
Mt. Mourne district	\$	1,313,987,703
Shepherds district	\$	1,414,358,749
Troutman district	\$	1,807,873,750

2011-2012 appropriations to the districts:

County-wide district	\$	1,963,320
E. Alexander district	\$	74,515
Mt. Mourne district	\$	460,500
Shepherds district	\$	984,905
Troutman district	\$	896,155

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 2011-12 are as follows:

Revenue	
ROAP Grants	\$ 349,534
Transportation Fees	678,321
EDTAP Grant	20,955
Rural General Public Passenger Fares	20,000
Rural General Public Lifespan Fares	1,000
NCDOT Community Transportation Grant	402,710
JARC Grant	75,000
JARC Passenger Fares	40,000
EDTAP Fares	6,000
Other Financing Sources	38,400
	<u>\$ 1,631,920</u>

Expenditures	
Iredell County Transportation Service	\$ 1,154,334
Iredell Community Transportation	477,586
	<u>\$ 1,631,920</u>

ICATS

Future Parks Projects Capital Fund

This project was established as a capital 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, with no transfer budgeted for 2011-12.

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>32,811</u>
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FUTURE PARKS PROJECTS CAPITAL FUND

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2011.
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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	\$52 per Year
HH fee with exemption	\$26 per Year
Transport Fee	\$10 per Ton
Transfer station-demo/comm	\$10 per Pick Up Load
	\$5 Per 1/2 Pick Up Load
Household tire fees*	\$4 per Passenger Tire
*(no charge for 1st 5 tires)	\$8 per Large Tractor Tire

The following revenues are estimated for the operation of the Solid Waste Disposal Facility for FY 2011-2012.

Tipping fees	\$	3,130,500
Household Disposal		3,680,000
Recycling & White Goods		490,400
State Grants & Other Reimbursements		290,500
Investment Earnings		52,000
Transportation Fees		80,000
Other Revenues		31,000
Appropriated Fund Balance		766,085
	\$	8,520,485

Expenditures of the Solid Waste Fund for 2011-2012 are as follows:

Administration & Operations	\$	3,997,460
Debt Service		1,397,725
Lines Landfill Closure Escrow		549,000
Capital Outlay		34,300
Transfer to other funds		2,542,000
	\$	8,520,485

SOLID WASTE ENTERPRISE FUND

2011-2012 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted		Total Budget
		Grants Taxes / Fees	Fees Rents/Reim	
Animal Control	\$916,412	20,000	148,225	\$1,084,637
Building Standards	83,551			83,551
Coop Ext	380,515			380,515
Commissioners	197,094			197,094
County Manager	379,968			379,968
Courts	366,640		365,000	731,640
Crossroads	488,580	37,100		525,680
Debt Service	990,415	-		990,415
Econ Dev	2,872,725	-		2,872,725
Elections	353,310	28,442	32,500	414,252
Emer Mgmt	148,141	101,216		249,357
EMS	2,663,178		3,753,600	6,416,778
ECOM	1,405,066			1,405,066
Facility Services	1,144,073			1,144,073
Finance	961,873			961,873
Fire Marshal	395,735		33,000	428,735
Gen Gov	1,583,015			1,583,015
CJPP	-	121,430		121,430
Health	3,518,380	1,345,345	2,736,950	7,600,675
Human Serv Bldg.	300,465		140,000	440,465
Human Resources	352,797			352,797
Inspections	112,495		1,759,246	1,871,741
ICGC-South	(46,015)		228,205	182,190
Infor Sys Mgmt	958,640			958,640
Legal	96,500			96,500
Library	3,183,136	144,639	100,000	3,427,775
Meeting St. Center	34,830			34,830
Planning & Enf	511,998		199,550	711,548
Parks & Rec	942,735	190,700	309,225	1,442,660
Public Safety OA	518,900			518,900
Register of Deeds	(902,971)	80,000	1,555,500	732,529
Schools	62,003,226	6,182,304		68,185,530
Sheriff's Dept-Enf	10,582,063	350,000	799,210	11,731,273
Sheriff's Dept-Jail	7,098,080		484,450	7,582,530
Social Services	9,103,030	15,367,520		24,470,550
Spec Appro	433,262			433,262
Tax Admin	2,246,660		757,000	3,003,660
Vehicle Services	269,816		10,350	280,166
Veterans Service	123,810			123,810
Fund Balance	453,915			453,915
Transfers	30,050			30,050
	\$117,256,093	\$23,968,696	\$13,412,011	\$154,636,800

COUNTY FUNDS BY DEPARTMENT