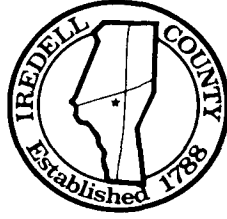


IREDELL COUNTY
Statesville, North Carolina



2012-2013

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 - Ron Smith

Finance Director - Susan G. Blumenstein

2012-2013

Ad Valorem Tax Rate	48.5¢ per \$100
Estimated Valuation	\$20,463,500,000
Estimated Collection Rate	96.95%
1¢ of tax equivalent	\$1,983,936
Last Year of Revaluation	2011
Next Revaluation Due	2015
Population (NC Office State Budget Management)	160,107
Land Area - square miles	592
No. of Land Parcels	92,777
Full-Time County Employees	926

GENERAL INFORMATION

2012-2013 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$ 96,220,915
Ad Valorem Taxes-delinquent	2,334,500
Tax Penalties & Interest	605,000
Sales Taxes	27,482,600
DSS Grants & Reimbursements	15,015,719
Health Dept. Grants & Fees	4,491,210
Planning & Development Fees	174,050
Inspection Fees	1,811,020
Reg of Deeds- Stamps & Fees	1,626,350
Investment Earnings	150,000
Ambulance Fees	3,400,000
Sheriff's Dept & Jail Fees & Grants	1,639,763
CATV Facility Tax	566,000
Library Grants & Fees	216,468
Recreation Fees	415,460
Other Revenues	4,082,275
Appropriated Fund Balance	<u>316,145</u>
	<u><u>\$ 160,547,475</u></u>

SOURCES OF GENERAL FUND REVENUE

2012-2013 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 1,192,470
Building Standards Center	85,820
Central Permitting	284,789
Cooperative Extension	390,833
County Commissioners	198,693
County Manager's Office	386,298
Courts	742,810
Crossroads BHC	565,873
Debt Service (other than for schools)	1,084,800
Economic Development	2,847,470
Elections	489,349
Emergency Medical Services	6,592,357
Emergency Comm., Oper, & Mgmt.	1,632,882
Emergency Management	249,327
Facility Services	1,306,649
Finance	978,004
Fire Marshal	434,950
General Governmental	2,133,760
Health Department	8,042,464
Human Services Building	413,875
Human Resources	359,228
Information Systems Management	953,261
Inspections	1,636,420
Iredell County Gov Center-South	190,275
Legal	96,500
Library	3,539,757
Meeting St. Center	27,520
Parks & Recreation	1,373,320
Planning & Development	741,008
Register of Deeds	639,823
Schools	71,560,000
Sheriff-Enforcement	11,727,523
Sheriff - Crime Lab	362,060
Sheriff-Jail	7,848,782
Social Services	24,685,976
Special Appropriations	428,945
Special Appropriations - Public Safety	558,359
Tax Administration & Land Records	2,991,896
Transfers to Other Funds	359,265
Vehicle Services	296,589
Veterans Service	117,495

Total General Fund \$ 160,547,475

GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES **\$ 160,547,475**

Animal Control **\$ 1,192,470**

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 **\$ 85,820**

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.

Central Permitting **\$ 284,789**

This department is responsible for issuing all permits required by the County. It is a centralized location for the public to be able to make a "one-stop" transaction. Staff of 5.

Cooperative Extension **\$ 390,833**

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 **\$ 198,693**

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

County Manager's Office **\$ 386,298**

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

Courts **\$ 742,810**

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 **\$ 565,873**

Annual appropriation to area mental health authority

Debt Service **\$ 1,084,800**

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 Iredeell County Rescue Squad.

Economic Development **\$ 2,847,470**

Statesville Airport	276,970
Mrsvl. Chamber of Commerce	119,050
Greater Stsvl. Dev Corp	119,050
Industrial Incentives	2,298,650
Carolinas Partnership	27,750
Centralina Council of Governments	6,000

Elections **\$ 489,349**

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 **\$ 6,592,357**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 75 full-time positions supplemented with part-time.

Emergency Management **\$249,327**

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

Emergency Communications **\$ 1,632,882**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 27 full-time positions w/part-time as needed.

Facility Services **\$ 1,306,649**

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 14.

Finance **\$ 978,004**

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 **\$ 434,950**

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 **\$ 2,133,760**

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 **\$ 8,042,464**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 105 full-time employees.

Human Services Building **\$ 413,875**

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 **\$ 953,261**

Support of mainframe computer, program development & system implementation, establishes PC environments, & network systems analysis. Manages intra/internet. Full-time staff of 7.

Inspections **\$ 1,636,420**

The Inspections division, consisting of 20 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code.

Iredell County Government Center-South **\$ 190,275**

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 **\$ 3,539,757**

The local library operates the Main, Troutman and Harmony branch. \$1,266,100 for the Mooresville Public Library is included in this budget. Full-time staff of 29.

Meeting Street Service Center **\$ 27,520**

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 **\$ 1,373,320**

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 **\$ 741,008**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 10 staff members.

Register of Deeds **\$ 639,823**

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

Rescue Squad Contracts **\$ 558,359**

Iredell County	236,802
Mooreville	141,245
North Iredell	109,654
Troutman	70,658

Schools **\$ 71,560,000**

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

Sheriff - Crime Lab **\$ 362,060**

This department is responsible for processing crime scene evidence. There are 2 full-time employees in this department.

Sheriff-Enforcement **\$ 11,727,523**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 143 full-time positions

Sheriff-Jail **\$ 7,848,782**

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

Social Services **\$ 24,685,976**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$9,921,781 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$190,554,380. There are 224 budgeted positions in this department.

<i>Special Appropriations</i>	\$	<i>428,945</i>
5th Street Ministries		15,000
Appropriate Punishment		14,550
Beaver Management		4,000
Centralina COG		38,261
Civil Air Patrol		2,500
Council on Aging		52,160
Domiciliary Board Expenses		1,200
Forestry Service		57,619
Historical Society		1,500
Institute of Government		17,315
Iredell Soil & Water		140,000
Lake Norman Marine Commission		23,500
Mooresville South Iredell Health Assist		14,550
NCACC		15,050
NACO		2,240
Nursing Home Residents		1,000
SCAN		7,500
Third Creek Watershed		21,000

Tax Admin & Land Records **\$ 2,991,896**

This includes the operations of the Tax Assessor, Tax Collector, Reappraisal and Mapping divisions. 36 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 **\$ 359,265**

This represents an appropriation for a transfer to the JCPC Special Revenue Fund of \$30,050 and a transfer to capital project fund of \$329,215.

Vehicle Services **\$ 296,589**

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

Veterans Service **\$ 117,495**

Assists veterans & their families with obtaining financial aid.

Total General Fund **\$ 160,547,475**

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 2012-2013 Debt Service Payments on the next page

DEBT SERVICE

2012-2013 Debt Service Payments
--

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 63,104
DSS Building	476,510	126,096
Rescue Squad	46,670	13,270
Technology Project	106,740	18,410
General-Schools		
G.O. Bonds	1,200,000	255,550
General - Schools		
Lake Norman High, etc.	2,445,000	854,299
General - Schools		
2003 Cops	1,920,000	981,885
General - Schools		
2006 G.O. Bonds	1,750,000	1,523,875
General - Schools		
2006 Cops	2,240,000	1,597,881
General - Schools		
2008 Cops	6,045,000	4,762,288
General - MCC		
2008 G.O. Bonds	250,000	197,813
General - Schools		
2009 Babs	809,611	278,223
Solid Waste Enterprise		
2007 SOB's	450,000	8,033
2007 COP's	250,000	197,563
 Total	 <u>\$ 18,223,531</u>	 <u>\$ 10,878,290</u>

Total Debt Service Per Capita = \$181

DEBT SERVICE (Continued)

<u>Fund/Dept.</u>		<u>Balance @ 6/30/2012</u>
General-Debt Service		
ICGC-South	\$	1,404,000
DSS Building		3,573,786
Rescue Squad		334,442
General-Schools		
2000 Installment Payment		
Revenue Bonds	R	19,290,000
2003 COPs		22,040,000
2006 COPs		33,575,000
2008 COPs		96,730,000
2009 BABs		6,072,078
General-Schools		
1997 G.O. Bonds		5,380,000
2006 G.O. Bonds		34,830,000
2008 G.O. Bonds		4,300,000
Solid Waste Enterprise		
2007 SOBs		450,000
2008 COPs		3,995,000
 Total		 <u>\$ 231,974,306</u>

R = Refunded (refinanced) in 2008-09

Total Debt per Capita = \$1,449

EDUCATION

Total Educational Funding \$71,560,000

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 Schools	22,681
Mooresville Graded Schools	5,824
Total	<u>28,505</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 = \$1,378 per student

EDUCATION

2012-2013

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 31,254,418	\$ 1,594,831
Ired-Stat G.O. pmt.		1,183,653
Ired-Stat 2000 COPs pmt		1,961,602
Ired-Stat 2003 COPs pmt		1,857,844
Ired-Stat 2006 G.O. pmt		2,546,250
Ired-Stat 2006 COPs pmt		3,143,556
Ired-Stat 2008 COPs pmt		8,131,888
Ired-Stat 2008 Refunding		862,433
Ired-Stat 2009 BABs pmt		693,930
Ired-Stat Financing Fees		15,000
Mooreville Schools	8,025,472	-
Mooreville G. O. pmt.		271,897
Mooreville 2000 COPs pmt		330,123
Mooreville 2003 COPs pmt		938,166
Mooreville 2006 G.O. pmt		670,589
Mooreville 2006 COPs pmt		694,325
Mooreville 2008 COPs pmt		2,675,400
Mooreville 2008 Refunding		145,141
Mooreville Financing Fees		6,000
Totals	<u>\$ 39,279,890</u>	<u>\$ 27,722,628</u>

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

	Sources of Capital Outlay	
	Iredell/ Statesville	Mooreville
Ad Valorem Tax	\$ 16,750,202	\$ 3,485,946
Sales Tax	5,178,668	1,329,772
Build America Bond Interest	62,117	
	<u>\$ 21,990,987</u>	<u>\$ 4,815,718</u>

(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		
Mooreville Graded	\$	915,923

(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	\$	2,835,071
Capital Outlay		717,782
COPs-2003 P&I		105,875
G.O. - 2006 P&I		57,036
G.O. - 2008 P&I		447,813
2009 Direct Placement		393,904
	\$	4,557,481

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 2012-2013 are expected to be \$370,467.

911 EMERGENCY TELEPHONE SERVICES

2012-2013 Fire Tax Districts

The tax rates for the fire districts are as follows:

County-wide district	6.50¢ per \$100
E. Alexander district	6.00¢ per \$100
Mt. Mourne district	4.00¢ per \$100
Shepherds district	7.00¢ per \$100
Troutman district	6.50¢ per \$100

The property valuation of each district is as follows:

County-wide district	\$	7,614,270,000
E. Alexander district	\$	159,448,800
Mt. Mourne district	\$	1,323,347,300
Shepherds district	\$	1,413,212,500
Troutman district	\$	1,829,050,000

2012-2013 appropriations to the districts:

County-wide district	\$	4,943,040
E. Alexander district	\$	92,515
Mt. Mourne district	\$	526,600
Shepherds district	\$	982,650
Troutman district	\$	1,175,125

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 2012-13 are as follows:

Revenue	
ROAP Grants	\$ 284,723
Transportation Fees	625,000
EDTAP Grant	60,000
Rural General Public Passenger Fares	15,000
Rural General Public Lifespan Fares	-
NCDOT Community Transportation Grant	459,865
JARC Grant	135,000
JARC Passenger Fares	45,000
EDTAP Fares	10,000
Other Financing Sources	22,400
Appropriated Fund Balance	37,052
	<u><u>\$ 1,694,040</u></u>

Expenditures	
Iredell County Transportation Service	\$ 1,169,559
Iredell Community Transportation	524,481
	<u><u>\$ 1,694,040</u></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 2012-13.

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 \$ 35,632

FUTURE PARKS PROJECTS CAPITAL FUND

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2012.

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 2012-2013.

Tipping fees	\$	3,326,500
Household Disposal		3,500,000
Recycling & White Goods		556,000
State Grants & Other Reimbursements		308,500
Investment Earnings		25,000
Transportation Fees		80,000
Other Revenues		70,000
Appropriated Fund Balance		69,000
	\$	7,935,000

Expenditures of the Solid Waste Fund for 2012-2013 are as follows:

Administration & Operations	\$	4,712,330
Debt Service		905,595
Lines Landfill Closure Escrow		460,000
Capital Outlay		426,175
Transfer to other funds		1,430,900
	\$	7,935,000

SOLID WASTE ENTERPRISE FUND

EMS Specialty Services

This fund was established in December, 2012 to account for the operations of convalescent transport services.

Revenue	
Convalescent Transport Fees	<u>\$ 995,000</u>

Expenditures	
Salaries and benefits	\$ 521,780
Operating costs	223,135
Vehicle and equipment reserve	110,000
Repayments to General Fund	100,000
Transfer to GF - Dispatcher	40,085
	<u>\$ 995,000</u>

EMS Specialty Services

2012-2013 General Fund Departments by Source

Schedule E

By Revenue Source

	Total Budget	Restricted		County Funds
		Grants Taxes / Fees	Fees Rents/Reim	
Administration	\$386,298			\$386,298
Animal Control	1,192,470	16,920	166,690	1,008,860
Building Standards	85,820			85,820
Central Permitting	284,789			284,789
Coop Ext	390,833			390,833
Commissioners	198,693			198,693
Courts	742,810		300,000	442,810
Crossroads	565,873	38,500		527,373
Debt Service	959,650	-		959,650
Econ Dev	2,847,470	-		2,847,470
Elections	489,349	-	1,005	488,344
Emer Mgmt	249,327	99,166		150,161
EMS	6,592,357		3,795,250	2,797,107
ECOM	1,632,882			1,632,882
Facility Services	1,306,649			1,306,649
Finance	978,004			978,004
Fire Marshal	434,950		33,000	401,950
Gen Gov	2,133,760			2,133,760
Health	8,042,464	1,450,530	3,064,680	3,527,254
Human Serv Bldg.	413,875		122,000	291,875
Human Resources	359,228			359,228
Inspections	1,636,420		1,811,020	(174,600)
ICGC-South	190,275		228,205	(37,930)
Infor Sys Mgmt	1,078,410			1,078,410
Legal	96,500			96,500
Library	3,539,757	128,468	88,000	3,323,289
Meeting St. Center	27,520			27,520
Planning & Enf	741,008		166,050	574,958
Parks & Rec	1,373,320		415,460	957,860
Public Safety OA	558,359			558,359
Register of Deeds	639,823	75,000	1,551,350	(986,527)
Schools	71,560,000	7,521,740		64,038,260
Sheriff's Dept-Enf	11,727,523	175,390	938,523	10,613,610
Sheriff's Dept-Jail	7,848,782		460,850	7,387,932
Sheriff's Dept-Lab	362,060	297,060	65,000	0
Social Services	24,685,976	15,015,719		9,670,257
Spec Appro	428,945			428,945
Tax Admin	2,991,897		755,000	2,236,897
Vehicle Services	296,589		10,700	285,889
Veterans Service	117,495			117,495
Fund Balance	0			0
Transfers	359,265			359,265
	\$160,547,475	\$24,818,493	\$13,972,783	\$121,756,199

COUNTY FUNDS BY DEPARTMENT