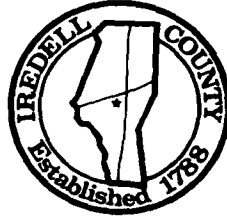


**IREDELL COUNTY  
Statesville, North Carolina**



**2013-2014**

***BUDGET HIGHLIGHTS***

**IREDELL COUNTY BOARD  
OF COMMISSIONERS**

**Stephen D. Johnson, Chairman**

**Marvin Norman  
Vice-Chairman**

**David A. Boone**

**Kenneth M. Robertson, Jr.**

**Renee C. Griffith**

**County Manager - Ron Smith**

**Finance Director - Susan G. Blumenstein**

**2013-2014**

Ad Valorem Tax Rate	48.5¢ per \$100
Estimated Valuation	\$21,106,500,000
Estimated Collection Rate	97.00%
1¢ of tax equivalent	\$2,047,331
Last Year of Revaluation	2011
Next Revaluation Due	2015
Population (NC Office State Budget Management)	161,522
Land Area - square miles	593
No. of Land Parcels	93,357
Full-Time County Employees	939

**GENERAL INFORMATION**

**2013-2014 GENERAL FUND REVENUES**

Ad Valorem Taxes-current	\$ 99,295,530
Ad Valorem Taxes-delinquent	2,625,000
Tax Penalties & Interest	656,000
Sales Taxes	26,213,000
DSS Grants & Reimbursements	15,692,245
Health Dept. Grants & Fees	4,505,427
Planning & Development Fees	164,815
Inspection Fees	2,645,525
Reg of Deeds- Stamps & Fees	1,705,370
Investment Earnings	100,000
Ambulance Fees	4,155,250
Sheriff's Dept & Jail Fees & Grants	1,394,662
CATV Facility Tax	511,000
Library Grants & Fees	213,130
Recreation Fees	391,659
Other Revenues	3,525,287
Appropriated Fund Balance	<u>314,485</u>
	<u><u>\$ 164,108,385</u></u>

**SOURCES OF GENERAL FUND REVENUE**

## 2013-2014 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 1,098,330
Central Permitting	284,630
Cooperative Extension	371,217
County Commissioners	198,895
County Manager's Office	394,665
Courts	27,900
Debt Service (other than for schools)	1,054,460
Economic Development	2,949,960
Elections	471,423
Emergency Medical Services	6,578,143
Emergency Comm., Oper, & Mgmt.	1,767,310
Emergency Management	230,290
Facility Services	3,507,863
Finance	991,880
Fire Marshal	446,368
General Governmental	2,735,675
Health Department	8,177,155
Human Services Building	331,630
Human Resources	366,028
Information Technology Services	1,154,141
Inspections	1,644,169
Legal	96,500
Library	3,303,059
Parks & Recreation	937,658
Partners Behavioral Healthcare	565,873
Planning & Development	748,073
Register of Deeds	639,175
Schools	72,141,925
Sheriff-Enforcement	11,933,314
Sheriff - Crime Lab	364,485
Sheriff-Jail	8,013,385
Sheriff - Training Academy	8,000
Social Services	25,027,123
Special Appropriations	445,640
Special Appropriations - Public Safety	560,334
Tax Administration & Land Records	2,751,358
Transfers to Other Funds	1,347,817
Vehicle Services	325,139
Veterans Service	117,395
<b>Total General Fund</b>	<b>\$ 164,108,385</b>

### GENERAL FUND EXPENDITURES

**GENERAL FUND EXPENDITURES** **\$ 164,108,385**

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**Animal Control** **\$ 1,098,330**

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.

**Central Permitting** **\$ 284,630**

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** **\$ 371,217**

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** **\$ 198,895**

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

**County Manager's Office** **\$ 394,665**

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.

**Courts** **\$ 27,900**

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.

**Debt Service** **\$ 1,054,460**

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** **\$ 2,949,960**

Statesville Airport	276,525
Mrsvl. Chamber of Commerce	119,050
Greater Stsvl. Dev Corp	119,050
Industrial Incentives	2,370,295
Carolinas Partnership	31,040
Meck Union Metro Planning	24,000
Centralina Council of Governments	6,000
Lake Norman RPO	4,000

**Elections** **\$ 471,423**

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** **\$ 6,578,143**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 78 full-time positions supplemented with part-time.

**Emergency Management** **\$230,290**

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

**Emergency Communications** **\$ 1,767,310**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 29 full-time positions w/part-time as needed.

**Facility Services** **\$ 3,507,863**

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 20.

**Finance** **\$ 991,880**

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** **\$ 446,368**

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** **\$ 2,735,675**

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** **\$ 877,155**

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

**Human Services Building** **\$ 331,630**

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

**Human Resources** **\$ 366,028**

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

**Information Technology Services** **\$ 1,154,141**

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

**Inspections** **\$ 1,644,169**

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

**Legal** **\$ 96,500**

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

**Library** **\$ 3,303,059**

The local library operates the Main, Troutman and Harmony branch. \$1,263,720 for the Mooresville Public Library is included in this budget. Full-time staff of 29.

**Parks & Recreation** **\$ 937,658**

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

**Partners Behavioral Health Care** **\$ 565,873**

Annual appropriation to area mental health authority

**Planning & Erosion Control** **\$ 748,073**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 11 staff members.

**Register of Deeds** **\$ 639,175**

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** **\$ 560,334**

Iredell County	238,777
Mooresville	141,245
North Iredell	109,654
Troutman	70,658

**Schools** **\$ 72,141,925**

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

**Sheriff - Crime Lab** **\$ 364,485**

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

**Sheriff-Enforcement** **\$ 11,933,314**

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** **\$ 8,013,385**

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

**Sheriff - Training Academy** **\$ 8,000**

Facility where training is held for law enforcement employees.

**Social Services** **\$ 25,027,123**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$9,625,063 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$192,119,114. There are 223 budgeted positions in this department.

**Special Appropriations** **\$ 445,640**

5th Street Ministries	15,000
Appropriate Punishment	14,550
Beaver Management	4,000
Centralina COG	37,468
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	17,930
Iredell Soil & Water	146,913
Lake Norman Marine Commission	23,500
Lifespan Paving Project	11,000
Mooresville South Iredell Health Assist	14,550
NCACC	14,010
NACO	2,240
Nursing Home Residents	1,000
SCAN	7,500
Third Creek Watershed	21,000

**Tax Admin & Land Records** **\$ 2,751,358**

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** **\$ 1,347,817**

This represents an appropriation for a transfer to the JCPC Special Revenue Fund of \$30,500 and a transfer to capital project funds of \$1,317,317

**Vehicle Services** **\$ 325,139**

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

**Veterans Service** **\$ 117,395**

Assists veterans & their families with obtaining financial aid, medical care, & other benefits provided by the Federal Gov. 2 full-time employees.

**Total General Fund** **\$ 164,108,385**



## 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 2013-2014 Debt Service Payments on the next page

## DEBT SERVICE

**2013-2014 Debt Service Payments**

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 52,130
DSS Building	476,510	108,710
Rescue Squad	46,670	11,295
Technology Project	109,910	15,235
General-Schools		
G.O. Bonds	1,200,000	198,550
General - Schools		
Lake Norman High, etc.	2,455,000	731,073
General - Schools		
2003 Cops	1,925,000	896,135
General - Schools		
2006 G.O. Bonds	1,750,000	1,453,876
General - Schools		
2006 Cops	2,240,000	1,508,281
General - Schools		
2008 Cops	6,045,000	4,520,488
General - MCC		
2008 G.O. Bonds	250,000	187,813
General - Schools		
2009 Babs	809,611	239,847
Solid Waste Enterprise		
2008 COP's	250,000	187,563
 Total	 <u>\$ 17,791,701</u>	 <u>\$ 10,110,996</u>

**Total Debt Service Per Capita = \$173**

<u>Fund/Dept.</u>	<u>Balance @ 6/30/2013</u>
General-Debt Service	
ICGC-South	\$ 1,170,000
DSS Building	3,097,280
Technology Project	476,461
Rescue Squad	287,775
General-Schools	
2000 Installment Payment	
Revenue Bonds R	16,845,000
2003 COPs	20,120,000
2006 COPs	31,335,000
2008 COPs	90,685,000
2009 BABs	5,262,467
General-Schools	
1997 G.O. Bonds	4,180,000
2006 G.O. Bonds	33,080,000
2008 G.O. Bonds	4,050,000
Solid Waste Enterprise	
2008 COPs	3,745,000
 Total	 <u>\$ 214,333,983</u>

R = Refunded (refinanced) in 2008-09

**Total Debt per Capita = \$1,327**

EDUCATION

**Total Educational Funding \$72,147,925**

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	22,664
Mooreville Graded Schools	6,140
Total	<u>28,804</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

2013-2014

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 31,230,992	\$ 2,398,109
Ired-Stat G.O. pmt.		1,137,301
Ired-Stat 2003 COPs pmt		1,799,900
Ired-Stat 2006 G.O. pmt		2,494,250
Ired-Stat 2006 COPs pmt		3,070,156
Ired-Stat 2008 COPs pmt		7,949,888
Ired-Stat 2008 Refunding		2,727,119
Ired-Stat 2009 BABs pmt		669,449
Ired-Stat Financing Fees		15,000
Mooresville Schools	8,460,920	-
Mooresville G. O. pmt.		261,249
Mooresville 2000 COPs pmt		-
Mooresville 2003 COPs pmt		919,235
Mooresville 2006 G.O. pmt		654,000
Mooresville 2006 COPs pmt		678,125
Mooresville 2008 COPs pmt		2,615,600
Mooresville 2008 Refunding		458,954
Mooresville Financing Fees		6,000
Totals	<u>\$ 39,691,912</u>	<u>\$ 27,854,335</u>

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	\$ 17,210,432	\$ 3,672,345
Sales Tax	4,997,190	1,353,810
Build America Bond Interest	53,550	-
	<u>\$ 22,261,172</u>	<u>\$ 5,026,155</u>

**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	\$ 567,008

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	\$ 2,935,071
Capital Outlay	685,159
COPs-2003 P&I	102,000
G.O. - 2006 P&I	55,625
G.O. - 2008 P&I	437,813
2009 Direct Placement	380,009
	<u>\$4,595,677</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 2013-2014 are expected to be \$408,310.

**911 EMERGENCY TELEPHONE SERVICES**

## 2013-2014 Fire Tax Districts

The tax rates for the fire districts are as follows:

County-wide district	7.00¢ per \$100
E. Alexander district	6.00¢ per \$100
Mt. Mourné 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	\$	7,763,640,000
E. Alexander district	\$	159,435,000
Mt. Mourné district	\$	1,349,598,500
Shepherds district	\$	1,436,065,000
Troutman district	\$	1,884,526,000

2013-2014 appropriations to the districts:

County-wide district	\$	5,426,862
E. Alexander district	\$	95,035
Mt. Mourné district	\$	538,450
Shepherds district	\$	1,020,255
Troutman district	\$	1,213,245

## 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 2013-14 are as follows:

<b>Revenue</b>	
ROAP Grants	\$ 282,755
Transportation Fees	625,000
EDTAP Grant	87,500
Rural General Public Passenger Fares	15,000
Rural General Public Lifespan Fares	-
NCDOT Community Transportation Grant	511,385
JARC Grant	137,500
JARC Passenger Fares	40,000
EDTAP Fares	10,000
Other Financing Sources	-
Appropriated Fund Balance	34,100
	<u>\$ 1,743,240</u>

<b>Expenditures</b>	
Iredell County Transportation Service	\$ 1,185,422
Iredell Community Transportation	557,818
	<u>\$ 1,743,240</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 2013-14.

**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              \$           36,668

**FUTURE PARKS PROJECTS CAPITAL FUND**



## Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2013.

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 2013-2014.

Tipping fees	\$	3,570,000
Household Disposal		3,500,000
Recycling & White Goods		660,000
State Grants & Other Reimbursements		200,100
Investment Earnings		25,000
Transportation Fees		85,000
Other Revenues		32,500
Appropriated Fund Balance		11,500
	\$	<u>8,084,100</u>

Expenditures of the Solid Waste Fund for 2013-2014 are as follows:

Administration & Operations	\$	4,822,517
Debt Service		437,563
Lines Landfill Closure Escrow		479,500
Capital Outlay		951,000
Transfer to other funds		135,065
Increase to Fund Balance		1,258,455
	\$	<u>8,084,100</u>

## SOLID WASTE ENTERPRISE FUND

### EMS Specialty Services

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

<b>Revenue</b>	
Convalescent Transport Fees	<u><u>\$ 1,368,290</u></u>

<b>Expenditures</b>	
Salaries and benefits	\$ 635,935
Operating costs	325,394
Vehicle and equipment reserve	241,938
Repayments to General Fund	125,000
Transfer to GF - Dispatcher	40,023
	<u><u>\$ 1,368,290</u></u>

### EMS Specialty Services

## 2013-2014 General Fund Departments by Source

Schedule E

## By Revenue Source

	Total Budget	Restricted		County Funds
		Grants Taxes / Fees	Fees Rents/Reim	
Administration	\$394,665			\$394,665
Animal Control	1,098,330	-	167,460	930,870
Central Permitting	284,630		11,250	273,380
Coop Ext	371,217			371,217
Commissioners	198,895			198,895
Courts	685,997		250,000	435,997
Debt Service	1,054,460	-		1,054,460
Econ Dev	2,949,960	-		2,949,960
Elections	471,423	-	27,500	443,923
Emer Mgmt	230,290	97,715		132,575
EMS	6,578,143		4,155,250	2,422,893
ECOM	1,767,310			1,767,310
Facility Services	1,461,465	-	-	1,461,465
Fac Svcs - Bldgs	1,735,831		327,845	1,407,986
Finance	991,880			991,880
Fire Marshal	446,368		18,500	427,868
Gen Gov	2,735,675			2,735,675
Health	8,177,155	1,452,082	3,053,345	3,671,728
Human Resources	366,028			366,028
Inspections	1,644,169		2,645,525	(1,001,356)
Infor Sys Mgmt	1,154,141			1,154,141
Legal	96,500			96,500
Library	3,303,059	134,430	78,700	3,089,929
Partners Behavior	565,873	40,000		525,873
Planning & Enf	748,073	40,700	164,815	542,558
Parks & Rec	937,658	7,000	384,659	545,999
Public Safety OA	560,334			560,334
Register of Deeds	639,175	75,000	1,630,370	(1,066,195)
Schools	72,141,925	7,002,652		65,139,273
Sheriff's Dept-Enf	11,933,314	50,000	810,162	11,073,152
Sheriff's Dept-Jail	7,848,385		460,850	7,387,535
Sheriff's Dept-Lab	364,485	264,485	100,000	-
Sheriff's Dept-Train	8,000	8,000		-
Social Services	25,027,123	15,692,245		9,334,878
Spec Appro	434,640	-	-	434,640
Tax Admin	2,751,358		722,500	2,028,858
Vehicle Services	325,139		9,000	316,139
Veterans Service	117,395	1,452	-	115,943
Fund Balance	-			-
Transfers	1,507,917			1,507,917
	<b>\$164,108,385</b>	<b>\$24,865,761</b>	<b>\$15,017,731</b>	<b>\$124,224,893</b>

COUNTY FUNDS BY DEPARTMENT