

BUDGET ORDINANCE 2013 - 2014

IREDELL COUNTY, NORTH CAROLINA

Be it ordained by the Board of Commissioners of Iredell County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this County:

County Commissioners	\$ 198,895
Administration	394,665
Human Resources	366,028
Elections	471,423
Finance	991,880
Tax Administration & Land Records	2,751,358
Information Technology Services	1,154,141
Register of Deeds	639,175
Facility Services	3,507,863
Vehicle Services	325,139
Courts	27,900
Legal	96,500
Economic Development	2,949,960
General Governmental	2,735,675
Special Appropriations	445,640
Sheriff's Department	11,933,314
Crime Lab	364,485
Training Academy	8,000
Jail	8,013,385
Animal Control	1,098,330
Emergency Communications	1,767,310
Emergency Medical Service	6,578,143
Fire Marshal	446,368
Emergency Management	230,290
Public Safety Outside Agencies	560,334
Inspections	1,644,169
Planning & Erosion Control	748,073
Central Permitting	284,630
Cooperative Extension Service	371,217
Health Department	8,177,155
Human Services Building	331,630
Partners Behavioral Healthcare	565,873
Social Services Administration	25,027,123

Veterans Service	117,395
Public Library	3,303,059
Recreation & Parks	937,658
School Funding	72,141,925
Debt Service	1,054,460
Transfer to JCPC	30,500
Transfer- Facilities Improvement Fund	477,417
Transfer-Future Facilities Fund	839,900
Total Expenditures - General Fund	\$ 164,108,385

Section 2. It is estimated that the following revenues will be available in the General Fund for Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

Taxes:	
Ad Valorem – Current	\$ 99,295,530
Ad Valorem – Delinquent	2,625,000
Interest on Delinquent Taxes	656,000
Local Option 1¢ Sales Tax	14,540,000
1983 Local Option 1/2¢ Sales Tax	6,736,000
1986 Local Option 1/2¢ Sales Tax	7,217,000
Municipal Hold Harmless	(2,280,000)
Interest on Investments	100,000
ABC 5¢ Bottle Tax	40,000
Cable TV Tax	511,000
Tax Collection Fees	700,000
Court Facility Fees	250,000
Register of Deeds Fees	1,705,370
Sheriff's Office and Jail Revenues	1,294,662
Crime Lab Fees	100,000
EMS (911) Fees	4,155,250
Code Enforcement	2,645,525
Planning	164,815
Health Department Revenues	4,505,427
Social Services Revenues	15,692,245
Recreation Fees	391,659
Other Financing Sources	667,473
Other Revenues	2,395,429
Total Revenues – General Fund	\$164,108,385

Section 3. There is hereby levied a tax rate of 48.50¢ per One Hundred Dollars Valuation of property listed for taxes as of January 1, 2013. Total property valuation for ad valorem tax purposes for the 2013-2014 fiscal year is estimated to be \$21,106,500,000. The tax collection rate for fiscal year 2013-2014 is estimated to be 97%.

Section 4. Schedule B taxes shall be levied in accordance with the North Carolina Revenue Act.

Section 5. All ABC – 5¢ Bottle Tax Revenues received from Code 347-01 of the 2013-2014 General Fund Revenues are hereby designated to support the County’s 2013-2014 appropriation to Partners Behavioral Healthcare designated for alcoholic rehabilitation programs.

Section 6. Capital Outlay funds are appropriated to the two school units as follows:

	Iredell-Statesville Schools	Mooresville Graded School District	Total
Restricted Sales Taxes	\$ 4,997,190	\$1,353,810	\$6,351,000
7 1/2¢ Ad Valorem Tax	12,911,037	2,443,946	15,354,983
Additional Ad Valorem Tax	4,299,395	1,228,399	5,527,794
Interest on Build America Bonds	53,550	-	53,550
Lottery Proceeds	-	567,008	567,008
Totals	\$22,261,172	\$5,593,163	\$27,854,335

Capital Outlay appropriated by the Board of Commissioners is to be expended for the following categories as contained in G.S. 115C-426(f):

- (1) Acquisition of land
- (2) Building acquisition and construction
- (3) Acquisition or replacement of furnishings and equipment
- (4) Acquisition of school buses
- (5) Acquisition of activity buses

Approved Capital Expenditures for the two school units are as follows:

Iredell-Statesville Schools	
Debt Service	
1997 General Obligation Bonds	\$ 1,137,301
2003 Certificates of Participation	1,799,900
2006 General Obligation Bonds	2,494,250
2006 Certificates of Participation	3,070,156
2008 Certificates of Participation	7,949,888
2008 Installment Financing	2,727,119
2009 Build America Bond	669,449
Debt Financing Costs	15,000
Total Debt Service	19,863,063
Capital Outlay	
General Renovations and Improvements	962,955
Lighting/Sewer/Water/Debt Service	431,254
Roofing	280,000
Paving	142,500
Furniture/Equipment/Technology	211,400
Vehicles	370,000
Total Capital Outlay	2,398,109
Total – Iredell Statesville Schools	\$22,261,172

Mooreville Graded School District	
Debt Service	
1997 General Obligation Bonds	\$ 261,249
2003 Certificates of Participation	919,235
2006 General Obligation Bonds	654,000
2006 Certificates of Participation	678,125
2008 Certificates of Participation	2,615,600
2008 Installment Financing	458,954
Debt Financing Costs	6,000
Total – Mooreville Graded School District	\$5,593,163

Deviation of more than 10% from approved Capital Expenditures will require prior approval from the Iredell County Board of Commissioners.

Section 7. Current Expense funds are appropriated to the two school units as follows:

Iredell-Statesville Schools	\$31,230,992
Mooresville Graded School District	8,460,920
Total	\$39,691,912

Section 8. Appropriations are made to Mitchell Community College in the fiscal year 2013-2014 budget as follows:

Mitchell Community College	
Current Expense	\$2,935,071
Capital Outlay	685,159
Debt Service	
2003 Certificates of Participation	102,000
2006 General Obligation Bonds	55,625
2008 General Obligation Bonds	437,813
2009 Build America Bond	380,010
Total Debt Service	975,448
Total – Mitchell Community College	\$4,595,678

Section 9. In order to carry out their duties, copies of this Budget Ordinance shall be furnished to the County Commissioners, the Finance Officer, and the Clerk to the Board.

Section 10. The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) The County Manager may transfer amounts between objects of expenditure within a department except that no transfers shall be made into or out of salaries and benefits without approval by the Board of County Commissioners.
- b) The County Manager may transfer amounts up to \$10,000 between departments of the same fund with an official report on such transfer at the next regular meeting of the Board of Commissioners.

- c) The County Manager may transfer amounts into the salary accounts of any department within the same fund to support performance increases and reclassifications from funds appropriated for that purpose by the Board of Commissioners.
- d) The County Manager may transfer amounts into the Part-time and Overtime salary accounts of any department from funds appropriated for that purpose by the Board of Commissioners.
- e) The County Manager may transfer amounts between the departments operated under the authority of the Sheriff of Iredell County.
- f) The County Manager may expend up to \$100,000 for emergency needs upon the chairman's official declaration of a state of emergency.

Section 11. Iredell County officials and employees will be reimbursed at a rate equal to the IRS mileage reimbursement rate for authorized travel on behalf of the county.

Section 12. The Board of County Commissioners hereby authorizes the Iredell County Tax Collector to collect taxes or other fees listed on the ad valorem tax bill for the City of Statesville, Town of Mooresville, Mooresville Graded School District, Town of Harmony, Town of Love Valley, Town of Troutman, Town of Davidson and any other municipality in compliance with contracts adopted by the respective governing boards. A charge of one and one-half (1½) percent of all taxes or other fees collected for the taxing districts will be payable to Iredell County for the collection services.

Section 13. The fiscal year 2013-2014 tax rates for the fire districts are levied as follows:

County-wide	7.00¢ per \$100 of valuation
East Alexander	6.00¢ per \$100 of valuation
Mt. Mourne	4.00¢ per \$100 of valuation
Shepherds	7.00¢ per \$100 of valuation
Troutman	6.50¢ per \$100 of valuation

The estimated collection rate for the four established fire districts is as follows: County-wide 96.10%; East Alexander 95%; Mt. Mourne 97.76%; Shepherds 96.29%; Troutman 96.40%.

Fiscal year 2013-2014 property valuations within the fire tax districts for ad valorem tax purposes are estimated as follows:

County-wide	\$7,763,640,000
East Alexander	159,435,000

Mt. Mourne	1,349,598,500
Shepherds	1,436,065,000
Troutman	1,884,526,000

Section 14. The following amounts are to be appropriated for the five fire districts for fiscal year beginning July 1, 2013 and ending June 30, 2014.

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

It is estimated the following revenues will be available for the five fire tax districts for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

County-wide Fire Tax District	
Current Ad Valorem Taxes	\$5,222,595
Delinquent Ad Valorem Taxes	142,000
Interest on Delinquent Taxes	32,500
Investment Earnings	1,100
Appropriated Fund Balance	28,667
Total Revenue	\$5,426,862
East Alexander Fire Tax District	
Current Ad Valorem Taxes	\$90,400
Delinquent Ad Valorem Taxes	3,700
Interest on Delinquent Taxes	900
Investment Earnings	35
Total Revenue	\$95,035
Mt. Mourne Fire Tax District	
Current Ad Valorem Taxes	\$527,750
Delinquent Ad Valorem Taxes	8,700
Interest on Delinquent Taxes	1,900
Investment Earnings	100
Total Revenue	\$538,450
Shepherds Fire Tax District	
Current Ad Valorem Taxes	\$967,950
Delinquent Ad Valorem Taxes	36,500

Interest on Delinquent Taxes	6,800
Investment Earnings	100
Appropriated Fund Balance	8,905
Total Revenue	\$1,020,255
Troutman Fire Tax District	
Current Ad Valorem Taxes	\$1,180,845
Delinquent Ad Valorem Taxes	26,000
Interest on Delinquent Taxes	6,200
Investment Earnings	200
Total Revenue	\$1,213,245

Section 15. The Board of Commissioners hereby agrees to contract with existing volunteer fire departments in Iredell County to furnish fire protection to the Shepherds, Mt. Mourne, County-wide, Troutman and East Alexander Fire Districts. The County Finance Officer is instructed not to release funds to the departments unless an executed contract is on file for each individual fire department.

Section 16. The 911 Emergency Telephone System Fund was established as a self-supporting special revenue fund on July 1, 1991. Effective January 1, 2008, all revenues of the Fund are provided by allocations of service fees from the NC 911 Fund. It is estimated the following revenues will be available for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

NC PSAP Funds	\$408,310
Investment Earnings	-
Appropriated Fund Balance	-
Total Revenue	\$408,310

Section 17. The following amount is to be appropriated in the 911 Emergency Telephone System Fund for the operation and maintenance of the 911 System for the fiscal year 2013-2014.

911 Operations	\$408,310
----------------	-----------

Section 18. The Transportation Special Revenue Fund was established on July 1, 2004 to account for the grants and other special revenue received for the operation of Iredell County

Transportation Service and Iredell Community Transportation. It is estimated that the following revenues will be available for the fiscal year 2013-2014.

Rural Operating Assistance Grants	\$282,755
NC DOT Community Transportation Grant	511,385
Job Access / Reverse Commute Grant	137,500
FTA Elderly Disabled Grant (5310)	87,500
Transportation Fees	653,000
JARC Passenger Fares	40,000
Elderly Disabled Passenger Fares (5310)	10,000
EDTAP Passenger Fares	700
Rural General Public Passenger Fares	13,000
Iredell County Kidney Dialysis Fares	5,000
ARC Passenger Fares	1,000
Other Financing Sources	1,400
Appropriated Fund Balance	-
Total Revenue	\$1,743,240

Section 19. The following amounts are to be appropriated for the fiscal year 2013-2014 in the Transportation Special Revenue Fund for the operation of the Iredell County Area Transportation Service and Iredell Community Transportation.

Iredell Area Transportation Service	\$1,185,422
Community Transportation Administration	557,818
Total Expenditures	\$1,743,240

Section 20. The JCPC Special Revenue fund is established to account for Juvenile Delinquency and Prevention Grants received from the State of North Carolina and passed through Iredell County to outside agencies.

It is estimated the following revenues will be available for pass-through grants for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Juvenile Crime Prevention Council Grant	\$405,130
Transfer from General Fund -	
Barium Springs Residential Local Match	30,500
Total Revenue	\$435,630

Appropriations of the fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are:

Grants to Outside Agencies	\$420,130
Administration	15,500
Unallocated Outside Agency Grants	-
Total Expenditures	\$435,630

Section 21. The Solid Waste Disposal Enterprise Fund was established as of July 1, 1991, for the operation of a baler facility and sanitary landfill. In accordance with G.S. 153A-292, the following rates are established for the fiscal year 2013-2014.

Non-residential solid waste	Per ton	\$ 35.00
Construction/demolition	Per ton	35.00
Electronics Fee (CRT TV's & Monitors)	Per Item	10.00
Non-friable Asbestos	Per ton	35.00
Friable Asbestos	Per ton	110.00
Brush < 8 inch diameter	No charge	No charge
Brush > 8 inch diameter	Per ton	35.00
Pallets	Per ton	35.00
Pallet Cleanup Fee	Triple Tipping Fee	
Animal carcasses	Per ton	110.00
Passenger vehicle tires @ scales	Per ton	80.00
Heavy equipment tires @ scales	Per ton	150.00
Commercial / demolition transportation fee from Mooresville Transfer Station	Per ton	10.00
Convenience Sites – Const/Demo	Per Pick Up Load	10.00
	Per ½ Pick Up Load	5.00
NC Solid Waste Tax (all items placed in the landfill)	Per ton	2.00
Special Handling	Per load	\$35.00
*Household Waste Disposal Fee	Per household	\$52.00
*Household Waste Disposal Fee (with elderly exemption)	Per household	\$26.00
Household tire fees – Convenience Sites (once a year, no charge for 5 “off the rim” tires)	Passenger tire	4.00
	Large Tractor tire	8.00
* Household Waste Disposal Fee covers all waste delivered by the homeowner except construction / demolition and tires.		

Household Waste Disposal Fees will be added on all 2013 tax bills for each residence in Iredell County. “Residence” means property used or, if vacant, designed to be used as a residential dwelling for one or more persons, whether or not the property is also used for other non-dwelling purposes excluding commercial uses. The term includes mobile homes, single family, multi-family, and other structures used or designed to be used as residential dwellings. There can be multiple residences within a single structure, such as apartments, duplexes, town houses or condominiums. The Household Waste Disposal Fee is to be collected in the same manner as property taxes in

accordance with G.S. 153A-293, and it will be collected when delinquent in the same manner as delinquent real property taxes. It is estimated the following revenues will be available for the fiscal year July 1, 2013 through June 30, 2014.

Tipping Fees	\$3,570,000
Household Waste Disposal Fees (Household Availability)	3,500,000
NC Disposal Tax	75,000
NC Electronics Management	12,000
NC Abandoned Mobile Home Grant	25,000
Electronics Management Fees	88,100
Recycling Sales	230,500
Scrap Metal Sales	158,000
White Goods Metal Sales	38,000
Tire Disposal Reimbursement & Fees	183,500
White Goods Reimbursement	50,000
Transport Fees – Mooresville Site Commercial Waste	85,000
Investment Earnings	25,000
Tire Disposal Grants	2,000
Twin Oaks Lease	24,000
Other Revenues	6,500
Appropriated Retained Earnings – White Goods	11,500
Total Revenue	\$8,084,100

Section 22. The following amounts are hereby appropriated in the Solid Waste Disposal Fund for the fiscal year July 1, 2013 – June 30, 2014.

Administration & Operations	\$4,822,517
Debt Service	437,563
Lined Landfill Closure Escrow	479,500
Capital Outlay	951,000
Transfer to General Fund	135,065
Increase Fund Balance	1,258,455
Total Expenditures	\$8,084,100

Section 23. The EMS Specialty Services Enterprise Fund was established in December, 2011 to account for the operations of a convalescent transport services. Estimated revenues for the fiscal year beginning July 1, 2013 through June 30, 2014 are estimated as follows:

Convalescent Transport Fees	\$1,368,290
-----------------------------	-------------

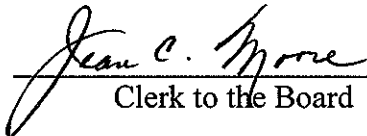
Section 24. The following amounts are hereby appropriated in the EMS Specialty Services Fund for the fiscal year July 1, 2013 – June 30, 2014.

Salaries & Benefits	\$635,935
Operating Costs	325,394
Fund Balance Assigned – Equipment/Vehicle Replacement	241,938
Repayments to General Fund	125,000
Transfer to General Fund-Dispatcher	40,023
Total	\$1,368,290

This Ordinance being duly passed and adopted this 18 day of June 2013

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board

**2013-2014
HEALTH CARE BENEFITS
FUND 066**

Section 1. It is estimated the following revenues will be available in the Health Care Benefits Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Contributions from Employer	\$6,905,670
Contributions from Employees	1,009,220
Contributions from Retirees	125,500
Stop Loss Claims Payments	1,119,360
COBRA Credits	18,500
Investment Earnings	2,000
Appropriated Fund Balance	-
Total Revenues	\$9,180,250


Section 2. It is estimated the following expenditures will be made in the Health Care Benefits Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Healthcare Benefits	
Health Claims Payments	\$5,418,465
Prescription Benefits	1,325,000
Claims Administration	585,675
Stop Loss Insurance	1,119,360
Employee Life Insurance	148,500
Employee Health Clinic	39,500
Health Savings Deposits	112,500
Professional Services	-
	8,749,000
Wellness	
Wellness Coordinator Salary & Benefits	54,335
Operating Costs	3,895
Wellness Incentives (for FY15)	250,000
Wellness – HRA, Nursing Services, etc.	115,820
Incentive prizes, Educational Materials	7,200
	431,250
Total Expenditures	\$9,180,250

Adopted this 18 day of June 2013

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board

2013-2014
PROPERTY AND LIABILITY SELF INSURANCE
FUND 067

Section 1. It is estimated the following revenues will be available in the Property and Liability Self Insurance Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Contributions from Other Funds	\$995,000
Investment Earnings	200
Appropriated Fund Balance	-
Total Revenue	\$995,200

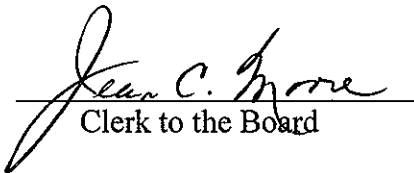
Section 2. It is estimated the following expenditures will be made in the Property and Liability Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Insurance Premium	\$835,200
Deductible Insurance Pool	150,000
Other Expenses	10,000
Total Revenue	\$995,200

Adopted this 18 day of June 2013.

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board

2013-2014
WORKERS COMPENSATION SELF INSURANCE
FUND 068

Section 1. It is estimated the following revenues will be available in the Workers Compensation Self Insurance Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Employer Contribution	\$631,735
Investment Earnings	700
Appropriated Fund Balance	59,495
Total Revenues	\$691,930

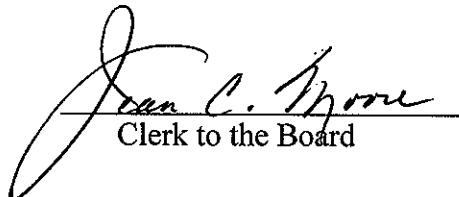
Section 2. It is estimated the following expenditures will be made in the Workers Compensation Self Insurance Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Workers Compensation Claims	\$440,000
Indemnity Payments	125,000
Stop Loss Insurance	80,000
Salaries & Benefits for unplaced Light Duty	21,530
Claims Administration	25,000
Reporting Software Subscription	400
Total Expenditures	\$691,930

Adopted this 18 day of June 2013.

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board

**Iredell County, North Carolina
Amended Capital Project Ordinance
Future Parks Projects**

Be it Ordained by the Board of Commissioners of Iredell County, North Carolina:

Section 1. Funds for this Capital Project Fund will be provided from the following sources:

	Amended 6/19/12	Amendment	Amended 6/18/13
Transfer from Parks Capital Reserve Fund	\$ 700,910	\$ -	\$ 700,910
Investment Earnings	3,200	-	3,200
Stumpy Creek Launch Fees	24,000	-	24,000
	\$ 728,110	\$ -	\$ 728,110

Section 2. The following costs shall be paid from this fund:

	Amended 6/19/12	Amendment	Amended 6/18/13
Park Development & Construction	\$ 537,410	\$(10,000)	\$ 527,410
Trans to Gen Fund-Stumpy Creek Paving	190,700	-	190,700
Trans to Gen Fund – Electronic Gates	-	10,000	10,000
	\$ 728,110	-	\$ 728,110

Section 3. This Capital Project Fund shall continue until the projects are complete.

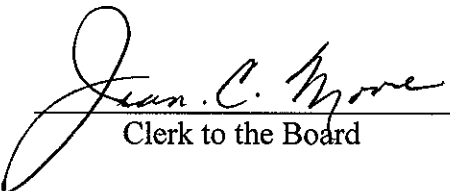
Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or his designee.

Section 5. This amended Capital Project Fund is effective upon adoption.

Adopted this 18 day of June 2013

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board

**Iredell County, North Carolina
Capital Project Ordinance
Future Facilities Capital Project Fund**

Be it Ordained by the Board of Commissioners of Iredell County, North Carolina:

Section 1. Funds for this Capital Project Fund will be provided from the following source:

	Adopted 6/19/12	Amendment	Amended 6/18/13
Transfers from General Fund in FY 13	\$ 329,215	\$839,900	\$1,169,115

Section 2. The following costs shall be paid from this Fund:

	Adopted 6/19/12	Amendment	Amended 6/18/13
Professional Services – Feasibility & Planning	\$ 329,215	\$839,900	\$1,169,115

Section 3. This Capital Project Fund shall continue until the projects are complete.

Section 4. The Iredell County Board of Commissioners shall designate the project(s) to be financed by this Fund.

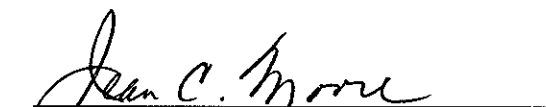
Section 5. Payments from this Capital Project Fund shall be authorized by the County Manager or his designee.

Section 6. This Capital Project Fund is effective upon adoption.

Adopted this 18 day of June 2013

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Iredell County Facilities Improvements Fund

Be it Ordained by the Board of County Commissioners of Iredell County, North Carolina:

Section 1. Funds for this Amended Capital Project Fund will be provided from the following Source:

	Adopted 3/21/2012	Amendment	Amended 6/18/2013
Transfer from General Fund	\$1,664,000	\$477,417	\$2,141,417

Section 2. The following costs shall be paid from this fund:

	Adopted 3/21/2012	Amendment	Amended 6/18/2013
Building Improvements	\$1,664,000	\$477,417	\$2,141,417

Section 3. This Capital Project Fund shall continue until the projects are complete.


Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or his designee.


Section 5. The County Manager is authorized to allocate funds between priority improvements as needed.

Section 6. This Amended project is effective upon adoption.

Adopted this 18 day of June, 2013.

IREDELL COUNTY BOARD OF COMMISSIONERS


Stephen D. Johnson, Chairman


Clerk to the Board