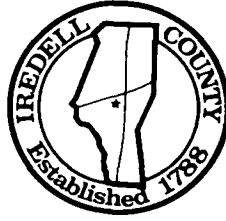


IREDELL COUNTY
Statesville, North Carolina



2014-2015

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Stephen D. Johnson, Chairman

**Marvin Norman
Vice-Chairman**

Gene Houpe

Kenneth M. Robertson, Jr.

Renee C. Griffith

County Manager - Ron Smith

Finance Director - Susan G. Robertson

2014-2015

Ad Valorem Tax Rate	48.5¢ per \$100
Estimated Valuation	\$20,946,200,000
Estimated Collection Rate	97.36%
1¢ of tax equivalent	\$2,039,325
Last Year of Revaluation	2011
Next Revaluation Due	2015
Population (NC Office State Budget Management)	163,189
Land Area - square miles	597
No. of Land Parcels	93,582
Full-Time County Employees	951

GENERAL INFORMATION

2014-2015 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$ 98,907,275
Ad Valorem Taxes-delinquent	2,625,000
Tax Penalties & Interest	680,000
Sales Taxes	29,951,670
DSS Grants & Reimbursements	15,913,123
Health Dept. Grants & Fees	4,665,525
Planning & Development Fees	238,315
Building Standards	2,704,300
Reg of Deeds- Stamps & Fees	1,890,370
Investment Earnings	50,000
Ambulance Fees	4,055,250
Sheriff's Dept & Jail Fees & Grants	848,050
Sheriff Crime Lab Fees	186,500
CATV Facility Tax	482,625
Recreation Fees	382,980
Other Revenues	3,766,797

\$ 167,347,780

SOURCES OF GENERAL FUND REVENUE

2014-2015 GENERAL FUND DEPARTMENTAL BUDGET

Animal Services	\$ 1,173,701
Building Standards	1,676,040
Central Permitting	383,116
Cooperative Extension	381,952
County Commissioners	176,741
County Manager's Office	404,024
Courts	856,263
Debt Service (other than for schools)	1,022,710
Economic Development	1,712,290
Elections	579,568
Emergency Medical Services	7,024,646
Emergency Comm., Oper, & Mgmt.	1,809,962
Emergency Management	179,691
Facility Services	2,903,383
Finance	1,038,930
Fire Marshal	431,037
General Governmental	1,889,630
Health Department	8,304,576
Human Services Building	286,445
Human Resources	389,712
Increase Fund Balance	1,250,000
Information Technology Services	1,406,272
Legal	120,000
Library	3,231,623
Parks & Recreation	1,018,560
Partners Behavioral Healthcare	565,875
Planning & Development	652,989
Register of Deeds	593,816
Schools	74,134,320
Sheriff-Enforcement	12,651,841
Sheriff - Crime Lab	410,917
Sheriff-Jail	8,416,532
Social Services	25,100,865
Special Appropriations	452,763
Special Appropriations - Public Safety	619,487
Tax Administration & Land Records	3,073,572
Transfers to Other Funds	566,444
Vehicle Services	334,453
Veterans Service	123,034
Total General Fund	\$ 167,347,780

GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES **\$ 167,347,780**

Animal Services **\$ 1,173,701**

This department is responsible for enforcing the County's Animal Control Ordinance, Animal Shelter operations, and population control of stray and abandoned animals. Full-time staff of 16.

Building Standards **\$ 1,676,040**

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

Central Permitting **\$ 383,116**

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 6.

Cooperative Extension **\$ 381,952**

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 **\$ 176,741**

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

County Manager's Office **\$ 404,024**

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 **\$ 856,263**

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 **\$ 1,022,710**

This cost center accounts for debt service payments to Bank of America for the ICGC-South Building purchase including renovations to the 1st floor. Also includes payments on the DSS facility financing and conduit debt for the Iredell County Rescue Squad.

Economic Development **\$ 1,712,290**

Statesville Airport	271,080
Mrsvl. Chamber of Commerce	119,050
Greater Stsvl. Dev Corp	119,050
Industrial Incentives	1,063,255
Carolinas Partnership	30,935
Project Development	100,000
Centralina Council of Governments	6,000
Lake Norman RPO	2,920

Elections **\$ 579,568**

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 **\$ 7,024,646**

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 **\$179,691**

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

Emergency Communications **\$ 1,809,962**

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 **\$ 2,903,383**

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 19.

Finance **\$ 1,038,930**

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 **\$ 431,037**

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 **\$ 1,889,630**

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 **\$ 8,304,576**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 109 full-time employees.

Human Services Building **\$ 286,445**

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 **\$ 389,712**

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

Increase Fund Balance **\$ 1,250,000**

This is a funding plan by the County commissioner's to add \$1,250,000 to fund balance at the end of the 2014-2015 fiscal year.

Information Technology Services **\$ 1,406,272**

Support of mainframe computer, program development & system implementation, establishes PC environments, & network systems analysis. Manages intra/internet. Full-time staff of 10.

Legal **\$ 120,000**

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

Library **\$ 3,231,623**

The local library operates the Main, Troutman and Harmony branch. \$1,215,250 for the Mooresville Public Library is included in this budget. Full-time staff of 28.

Parks & Recreation **\$ 1,018,560**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. Full-time staff of 9.

Partners Behavioral Health Care **\$ 565,875**

Annual appropriation to area mental health authority

Planning **\$ 652,989**

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 **\$ 593,816**

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 **\$ 619,487**

Operations	
Lake Norman	28,762
South Iredell	12,952
Mt. Mourne	18,976
Shepherds	28,165
Iredell County	246,790
Mooresville	60,953
North Iredell	112,965
Troutman	72,942
Equipment Reserve	
Iredell County	13,055
Lake Norman	1,529
Mooresville	9,350
Mt. Mourne	1,005
North Iredell	6,000
Shepherds	1,492
South Iredell	686
Troutman	3,865

Schools **\$ 74,134,320**

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 **\$ 410,917**

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

Sheriff-Enforcement **\$ 12,651,841**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 146 full-time positions

Sheriff-Jail **\$ 8,416,532**

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

Social Services **\$ 25,100,865**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$9,385,135 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$217,768,779. There are 225 budgeted positions in this department.

Special Appropriations **\$ 452,763**

5th Street Ministries	15,000
Appropriate Punishment	14,550
Beaver Management	4,000
Centralina COG	38,265
Civil Air Patrol	2,500
Council on Aging	52,160
Domiciliary Board Expenses	1,200
Forestry Service	63,060
Historical Society	1,500
Institute of Government	18,655
Iredell Soil & Water	152,730
Lake Norman Marine Commission	23,500
Mooresville South Iredell Health Assist	15,000
National Guard Mooresville	2,000
National Guard Statesville	2,000
NCACC	13,568
NACO	2,575
Nursing Home Residents	1,000
SCAN	8,500
Third Creek Watershed	21,000

Tax Admin & Land Records **\$ 3,073,572**

This includes the operations of the Tax Assessor, Tax Collector, Reappraisal and Mapping divisions. 37 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 **\$ 566,444**

This represents an appropriation for a transfer to the JCPC Special Revenue Fund of \$37,980 and a transfer to capital project funds of \$528,464.

Vehicle Services **\$ 334,453**

The Vehicle Services Supervisor, one office assistant and three mechanics are responsible for maintaining and repairing an on-road fleet of more than 335 vehicles.

Veterans Service **\$ 123,034**

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

Total General Fund **\$ 167,347,780**

DEBT SERVICE

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

The amount necessary to pay one year's debt service on the 2014 USDA REDLG loan, 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 2014-2015 Debt Service Payments on the next page

DEBT SERVICE

2014-2015 Debt Service Payments

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 41,155
DSS Building	476,510	91,330
Rescue Squad	50,000	4,580
Technology Project	113,895	11,240
General-Schools		
G.O. Bonds	1,200,000	141,550
General - Schools		
Lake Norman High, etc.	2,440,000	624,526
General - Schools		
2003 Cops	2,030,000	366,680
General - Schools		
2006 G.O. Bonds	1,750,000	1,380,625
General - Schools		
2006 Cops	2,240,000	1,407,281
General - Schools		
2008 Cops	6,050,000	4,278,688
General - MCC		
2008 G.O. Bonds	250,000	177,813
General - Schools		
2009 Babs	809,611	201,472
General - Schools		
USDA REDLG	130,000	-
Solid Waste Enterprise		
2008 COP's	250,000	177,563
 Total	 \$ 18,024,016	 \$ 8,904,503

Total Debt Service Per Capita = \$165

<u>Fund/Dept.</u>	<u>Balance @</u>
	<u>6/30/2014</u>
General-Debt Service	
ICGC-South	\$ 936,000
DSS Building	2,620,774
Technology Project	366,557
Rescue Squad R1	240,000
General-Schools	
2000 Installment Payment	
Revenue Bonds R	14,390,000
2003 COPs R1	18,230,000
2006 COPs	29,095,000
2008 COPs	84,640,000
2009 BABs	4,452,856
USDA REDLG	1,300,000
General-Schools	
1997 G.O. Bonds	2,980,000
2006 G.O. Bonds	31,330,000
2008 G.O. Bonds	3,800,000
Solid Waste Enterprise	
2008 COPs	3,495,000
 Total	 \$ 197,876,187

R = Refunded (refinanced) in 2008-09

R1 = Refunded (refinanced) in 2013-2014

Total Debt per Capita = \$1,213

EDUCATION

Total Educational Funding \$74,134,320

The major area of expenditure of county funds is in the area of public education. The State assumes primary responsibility for providing funds to meet minimum salary schedules for the employees who operate & teach in the public school systems. The County is responsible for building and maintaining school buildings

Public Schools

There are two school administrative units in the county responsible for the education of students in Grades K-12, and for the construction & maintenance of buildings within their geographic areas, as follows:

Administrative Unit	Number of Students
Iredell-Statesville Schools	22,452
Mooresville Graded Schools	6,260
Total	<u>28,712</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 = \$1,433 per student

EDUCATION

2014-2015

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 32,173,716	\$ 3,013,445
Ired-Stat Project Reserve		\$ 600,000
Ired-Stat G.O. pmt.		1,090,950
Ired-Stat 2006 G.O. pmt		2,439,000
Ired-Stat 2006 COPs pmt		2,982,406
Ired-Stat 2008 COPs pmt		7,772,888
Ired-Stat 2008 Refunding		2,623,081
Ired-Stat 2009 BABs pmt		644,970
Ired-Stat 2013 Refunding		1,581,810
Ired-Stat 2014 REDLG pmt		130,000
Ired-Stat Financing Fees		15,000
Mooreville Schools	8,970,580	-
Mooreville G. O. pmt.		250,601
Mooreville 2006 G.O. pmt		637,411
Mooreville 2006 COPs pmt		664,875
Mooreville 2008 COPs pmt		2,555,800
Mooreville 2008 Refunding		441,445
Mooreville 2013 Refunding		814,875
Mooreville Financing Fees		6,000
Totals	\$ 41,144,296	\$ 28,264,557

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	\$ 17,199,548	\$ 3,601,568
Sales Tax	5,652,255	1,575,945
Build America Bond Interest	41,747	-
	\$ 22,893,550	\$ 5,177,513

**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	\$ 193,494

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	\$ 3,071,010
Capital Outlay	731,315
Property Purchases	75,000
G.O. - 2006 P&I	54,214
G.O. - 2008 P&I	427,815
2009 Direct Placement	366,113
	\$ 4,725,467

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 2014-2015 are expected to be \$491,884.

911 EMERGENCY TELEPHONE SERVICES

2014-2015 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	4.50¢ 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	\$	7,674,400,000
E. Alexander district	\$	160,820,000
Mt. Mourné district	\$	1,331,285,000
Shepherds district	\$	1,428,465,000
Troutman district	\$	1,876,950,000

2014-2015 appropriations to the districts:

County-wide district	\$	5,385,285
E. Alexander district	\$	96,445
Mt. Mourné district	\$	600,575
Shepherds district	\$	1,005,460
Troutman district	\$	1,219,475

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 2014-15 are as follows:

Revenue	
ROAP Grants	\$ 280,000
Transportation Fees	926,193
EDTAP Grant	87,500
Rural General Public Passenger Fares	10,000
NCDOT Community Transportation Grant	368,967
JARC Grant	100,000
JARC Passenger Fares	20,000
EDTAP Fares	10,000
Other fares	10,000
	<u>\$ 1,812,660</u>

Expenditures	
Iredell County Transportation Service	\$ 1,250,507
Iredell Community Transportation	562,153
	<u>\$ 1,812,660</u>

ICATS

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2014.

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 2014-2015.

Tipping fees	\$	3,454,500
Household Disposal		3,500,000
Recycling & White Goods		379,500
State Grants & Other Reimbursements		348,800
Investment Earnings		15,000
Transportation Fees		120,000
Other Revenues		30,500
Appropriated Fund Balance		70,000
	\$	7,918,300

Expenditures of the Solid Waste Fund for 2014-2015 are as follows:

Administration & Operations	\$	5,239,689
Debt Service		427,563
Lines Landfill Closure Escrow		470,000
Capital Outlay		1,367,000
Transfer to other funds		135,524
Increase to Fund Balance		278,524
	\$	7,918,300

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><u>\$ 1,303,838</u></u>

Expenditures	
Salaries and benefits	\$ 673,449
Operating costs	265,810
Vehicle and equipment reserve	85,894
Capital outlay	201,400
Transfer to GF - Dispatcher & Indirect	77,285
	<u><u>\$ 1,303,838</u></u>

EMS Specialty Services

2014-2015 General Fund Departments by Source

Schedule E

By Revenue Source

	Total Budget	Restricted		County Funds
		Grants Taxes / Fees	Fees Rents/Reim	
Administration	\$404,024			\$404,024
Animal Services	1,177,201	-	200,215	976,986
Building Standards	1,676,040		2,704,300	(1,028,260)
Central Permitting	383,116		-	383,116
Coop Ext	381,952			381,952
Commissioners	176,741			176,741
Courts	856,263		250,000	606,263
Debt Service	1,022,710	-		1,022,710
Econ Dev	1,712,290	-		1,712,290
Elections	579,568	-	-	579,568
Emer Mgmt	179,691	93,715		85,976
EMS	7,024,646		4,055,250	2,969,396
ECOM	1,809,962			1,809,962
Facility Services	1,372,142	-	-	1,372,142
Fac Svcs - Bldgs	1,815,886		10,000	1,805,886
Finance	1,038,930			1,038,930
Fire Marshal	431,037		8,300	422,737
Gen Gov	1,889,630			1,889,630
Health	8,304,576	1,397,775	3,267,750	3,639,051
Human Resources	389,712			389,712
Infor Sys Mgmt	1,401,772			1,401,772
Legal	120,000			120,000
Library	3,232,023	141,690	70,000	3,020,333
Partners Behavior	565,875	40,000		525,875
Planning	655,389	-	238,315	417,074
Rescue Squads	619,487	-	-	619,487
Recreation & Park:	1,018,560		382,980	635,580
Register of Deeds	593,816	90,000	1,800,370	(1,296,554)
Schools	74,134,320	7,487,040		66,647,280
Sheriff's Dept-Enf	12,715,977	66,000	848,050	11,801,927
Sheriff's Dept-Jail	8,416,532		215,100	8,201,432
Sheriff's Dept-Lab	346,781	160,281	186,500	-
Social Services	25,100,865	15,913,123		9,187,742
Spec Appro	452,763	-	-	452,763
Tax Admin	3,073,572		785,400	2,288,172
Vehicle Services	334,453		5,800	328,653
Veterans Service	123,034	1,452	-	121,582
Fund Balance	1,250,000			1,250,000
Transfers	566,444			566,444
	\$167,347,780	\$25,391,076	\$15,028,330	\$126,928,374

COUNTY FUNDS BY DEPARTMENT