

IREDELL COUNTY
Statesville, North Carolina



2020-2021

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

James B. Mallory III, Chairman

**Thomas E. Bolwes, Jr.
Vice-Chairman**

Marvin Norman

Gene Houpe

Ken Robertson

County Manager - Beth Jones

Finance Director - Debra L. Cheek

GENERAL INFORMATION

2020-2021

Ad Valorem Tax Rate	53.75¢ per \$100
Estimated Valuation	\$26,674,720,000
Estimated Collection Rate	98.91%
1¢ of tax equivalent	\$2,638,397
Last Year of Revaluation	2019
Next Revaluation Due	2023
Population (NC Office State Budget Management)	184,023
Land Area - square miles	597
No. of Land Parcels	99,030
Full-Time County Employees	1119

2020-2021 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$ 141,813,815
Ad Valorem Taxes-delinquent	1,400,000
Tax Penalties & Interest	612,000
Sales Taxes	38,177,464
DSS Grants & Reimbursements	12,340,697
Health Dept. Grants & Fees	4,806,785
Planning & Development Fees	541,500
Building Standards	5,696,864
Reg of Deeds- Stamps & Fees	2,849,250
Investment Earnings	750,000
Ambulance Fees	4,721,743
Sheriff's Dept & Jail Fees & Grants	2,005,250
CATV Facility Tax	475,000
Recreation Fees	637,757
Other Revenues	13,529,175

\$ 230,357,300

SOURCES OF GENERAL FUND REVENUE

2020-2021 GENERAL FUND DEPARTMENTAL BUDGET

Animal Services	\$ 1,669,564
Building Standards & Central Permitting	3,159,864
Capital Improvements	8,592,589
Capital Reserve	3,825,497
Cooperative Extension	391,917
County Commissioners	214,370
County Manager's Office	724,160
Courts	587,175
Debt Service (other than for schools)	2,372,397
Economic Development	2,383,730
Elections	658,218
Emergency Medical Services	10,199,658
Emergency Comm., Oper, & Mgmt.	3,499,581
Emergency Management	317,662
Facility Services	4,224,697
Finance	1,238,936
Fire Marshal	402,008
General Governmental	2,032,573
Health Department	9,455,409
Human Services Building	196,447
Human Resources	743,865
Information Technology Services	1,996,326
Legal	111,000
Library	3,670,205
Parks & Recreation	1,567,475
Partners Behavioral Healthcare	565,875
Planning & Development	1,228,164
Register of Deeds	751,978
Schools	102,008,712
Sheriff-Enforcement	19,002,698
Sheriff-Jail	12,133,893
Social Services	23,428,641
Special Appropriations	714,582
Special Appropriations - Public Safety	1,220,973
Tax Administration & Land Records	3,643,821
Transfers to Other Funds	824,603
Vehicle Services	390,417
Veterans Service	207,620
Total General Fund	<u><u>\$ 230,357,300</u></u>

GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES **\$ 230,357,300**

Animal Services **\$ 1,669,564**

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 21.

Building Standards & Central Permitting **\$ 3,159,864**

The Inspections division, consisting of 26 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code. Central Permitting has a staff of 6 people and is responsible for issuing all permits required by the County.

Capital Improvements **\$ 8,592,589**

Funds designated by the County Commissioners to meet capital improvement needs at County facilities.

Capital Reserve **\$ 3,825,497**

Funds designated by the County Commissioners to be used for future capital needed at both Education and County facilities.

Cooperative Extension **\$ 391,917**

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 2.

County Commissioners **\$ 214,370**

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

County Manager's Office **\$ 724,160**

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

Courts **\$ 587,175**

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 **\$ 2,372,397**

This cost center accounts for debt service payments for the Public Safety Complex. Payments on an IBM Capitalized lease, Cardiac Equipment Lease, and Radio Lease for public safety entities are also included in this amount.

Economic Development **\$ 2,383,730**

Statesville Airport	30,335
Greater Stsvl. Dev Corp	270,610
Industrial Incentives	1,963,325
Charlotte Regional Trans Plan	10,720
Centralina Council of Governments	6,840
Charlotte Regional Partnership	33,900
Lake Norman Reg Trans Comm - Membership	18,000
Road Project	50,000

Elections **\$ 658,218**

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 **\$ 10,199,658**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 104 full-time positions supplemented with part-time.

Emergency Management **\$317,662**

Responsible for fixed nuclear facility training, emergency response and administration of Homeland Security Grants (if available). Staff of 2.

Emergency Communications **\$ 3,499,581**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 46 full-time positions w/part-time as needed.

Facility Services **\$ 4,224,697**

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 23.

Finance **\$ 1,238,936**

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 **\$ 402,008**

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. 5 full-time employees.

General Governmental **\$ 2,032,573**

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 **\$ 9,455,409**

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

Human Services Building **\$ 196,447**

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 **\$ 743,865**

The Personnel Director, assisted by 8 employees, is responsible for administering personnel policy, employee benefits and maintaining employee master files.

Information Technology Services **\$ 1,996,326**

Support of mainframe computer, program development & system implementation, establishes PC environments, & network systems analysis. Manages intra/internet. Full-time staff of 13.

Legal **\$ 111,000**

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

Library **\$ 3,670,205**

The local library operates the Main, Troutman and Harmony branch. \$1,375,245 for the Mooresville Public Library is included in this budget. Full-time staff of 28.

Parks & Recreation **\$ 1,567,475**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. This department also includes a Recreation Center in Troutman. Full-time staff of 15.

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

Annual appropriation to area mental health authority

Planning **\$ 1,228,164**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 9 staff members.

Register of Deeds **\$ 751,978**

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

Rescue Squad Contracts **\$ 1,220,973**

Operations

Lake Norman	33,688
South Iredell	14,449
Mt. Mourne	21,589
Shepherds	33,420
Iredell County	627,960
Mooresville	101,986
North Iredell	257,542
Troutman	77,925
Apparatus	35,000
Equipment	15,000

Schools **\$ 102,008,712**

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

Sheriff-Enforcement **\$ 19,002,698**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 172 full-time positions

Sheriff-Jail **\$ 12,133,893**

Responsible for holding arrestees awaiting trial, or prisoners sentenced to 6 months or less. 110 full-time positions

Social Services **\$ 23,428,641**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$11,087,944 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$202,930,167. There are 248 budgeted positions in this department.

<i>Special Appropriations</i>	\$ 714,582
5th Street Ministries	25,000
Beaver Management	6,000
Centralina COG	62,895
Civil Air Patrol	2,500
Council on Aging	63,250
Domiciliary Board Expenses	400
Forestry Service	73,046
Fort Dobbs Alliance	15,000
Historical Society	-
ICATS	124,800
Institute of Government	24,020
Iredell Museum	10,000
Iredell Soil & Water	162,365
Lake Norman Marine Commission	29,000
Mooreville South Iredell Health Assist	18,000
NCACC	15,854
NACO	2,600
Nursing Home Residents	2,000
SCAN	15,000
Third Creek Watershed	22,852
Drug Abuse Coalition of Iredell	40,000

Tax Admin & Land Records **\$ 3,643,821**

This includes the operations of the Tax Assessor, Tax Collector, Reappraisal and Mapping divisions. 38 employees in the department.

Tax Collector - Included above

The tax collector, appointed by the Board, is charged with collecting all ad valorem taxes, Schedule B, and Beer & Wine permit fees, and all other collections as determined by the Board.

Transfer to Other Funds **\$ 824,603**

This represents an appropriation for a transfer to the JCPC Special Revenue Fund of \$24,500, a transfer to the County-wide Fire Service Fund of \$195,103 and a transfer to facility improvement fund of \$605,000.

Vehicle Services **\$ 390,417**

The Vehicle Services Supervisor, 1 office assistant and 3 mechanics are responsible for maintaining and repairing an on-road fleet of more than 430 vehicles.

Veterans Service **\$ 207,620**

Assists veterans & their families with obtaining financial aid, medical care, & other benefits provided by the Federal Gov. 3 full-time employees.

Total General Fund **\$ 230,357,300**

DEBT SERVICE

The General Fund department includes debt service for the Public Safety Complex on Bristol Drive, vehicle financing, an IBM lease for a the SAN, a lease for cardiac equipment at the Iredell County Recreation Center, and a lease for radios for public safety entities.

The amount necessary to pay one year's debt service on the 2018 GO Bonds, 2016 LOB, 2016 GO Bonds, 2015 LOB, 2015A Taxable GO, 2015B Refunded GO Bonds, 2015C GO Bonds, 2014 USDA REDLG loan, and the 2013 Refunded COPS 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 2020-2021 Debt Service Payments on the next page

DEBT SERVICE

2020-2021 Debt Service Payments

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
Public Safety Com	\$ 1,100,000	\$ 169,125
Vehicle Financing	410,000	37,443
Technology Project	172,038	9,180
Cardiac Equipment	36,841	2,651
Radio Equipment	383,887	50,482
General - Schools		
Lake Norman High, etc.	-	-
General - Schools		
2003 Cops	1,750,000	124,073
General - Schools		
2015 LOB Refund	R2 2,035,000	701,000
General - MCC		
2008 G.O. Bonds	250,000	111,250
General - Schools		
2009 BAB	-	-
General - Schools		
USDA REDLG	130,000	-
General - Schools		
2015C GO Bond	1,845,000	1,085,850
General-Schools		
2015B Refunding	2,770,000	562,350
General - Schools		
2015A Taxable GO	668,421	482,295
General-Schools		
2016 GO Bonds	880,000	505,000
General - Schools		
2016 LOB	5,520,000	2,022,240
General - MCC		
2018 Go Bonds	575,000	405,575
General - Schools		
2018 Go Bonds	2,200,000	1,715,288
General - Schools		
2021 Go Bonds	-	645,000
Solid Waste Enterprise		
2016 LOB	230,000	84,260
Total	\$ 20,956,187	\$ 8,713,062

Total Debt Service Per Capita = \$161

<u>Fund/Dept.</u>	<u>Balance @ 6/30/2020</u>
General-Debt Service	
Public Safety Comple	\$ 8,800,000
Technology Project	408,966
Rescue Squad	R1
Vehicles	1,435,000
Rec Center Equipment	59,408
Radio Equipment	1,999,636
General-Schools	
2003 COPs	R1 6,700,000
2015 LOB Refunding	R2 14,020,000
USDA REDLG	520,000
2015B Refunding	R2 15,375,000
2008 G.O. Bonds	2,300,000
2015A Taxable GO	10,026,316
2015C GO Bonds	29,445,000
2016 GO Bonds	14,965,000
2016 LOB	43,204,800
2018 GO Bonds	52,090,000
Solid Waste Enterprise	
2008 COPs	1,800,200
Total	\$ 203,149,326

R1 = Refunded (refinanced) in 2013-2014

R2 = Refunded (refinanced) in 2014-2015

Total Debt per Capita = \$1,104

EDUCATION

Total Educational Funding \$102,008,712
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The major area of expenditure of county funds is in the area of public education. The State assumes primary responsibility for providing funds to meet minimum salary schedules for the employees who operate & teach in the public school systems. The County is responsible for building and maintaining school buildings

Public Schools

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

Administrative Unit	Number of Students
Iredell-Statesville Schools	23,399
Mooresville Graded Schools	6,750
Total	<u>30,149</u>

Appropriations are made in three areas: (1) **Current Expense**, providing for daily operations; (2) **Capital Outlay**, which deals with construction of new buildings, additions to old buildings, and purchases of land and equipment; and (3) **School Safety and Security**, providing for capital equipment for safety & security initiatives

CURRENT EXPENSE = \$1,940 per student

EDUCATION

2020-2021

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 45,394,060	\$ 7,158,638
Mooreville Schools	13,095,000	2,067,195
Totals	\$ 58,489,060	\$ 9,225,833

Administrative Unit	Debt Payments
Ired-Stat 2013 Refunding	1,236,888
Ired-Stat 2014 REDLG pmt	130,000
Ired-Stat 2015 GO Refunding pmt	2,817,650
Ired-Stat 2015 GO pmt	1,150,716
Ired-Stat 2015 LOB pmt	2,241,331
Ired-Stat 2016 GO pmt	1,385,000
Ired-Stat 2016 LOB pmt	5,656,680
Ired-Stat 2018 GO pmt	3,915,288
Ired-Stat Financing Fees	30,000
Mooreville 2013 Refunding	637,185
Mooreville 2015 GO Refunding	474,352
Mooreville 2015 LOB	494,669
Mooreville 2015C GO Bonds	2,930,850
Mooreville 2016 LOB pmt	1,885,560
Mooreville 2021 GO pmt	645,000
Mooreville Financing Fees	12,000
Totals	\$ 25,643,169

Capital outlay is funded with restricted sales tax. Debt Service is funded with ad valorem taxes and the QSCB Interest Rebate.

Sources of Capital Outlay & Debt Service Funding

	Iredell/ Statesville	Mooreville
Ad Valorem Tax	\$ 18,115,019	\$ 7,079,616
Sales Tax	7,158,638	2,067,195
QSCB Interest	448,534	-
	\$ 25,722,191	\$ 9,146,811

**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

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	\$ 4,240,158
Capital Outlay	1,709,120
G.O. - 2008 P&I	361,250
2015B GO Refunding	40,348
2018B GO Bond	980,575
	\$ 7,331,451

School Safety and Security

A new School Safety and Security budget was created to address the safety and security needs within the two school systems as well as the community college. This budget will begin to fund public school safety related needs including school resource officers, door locks, camera systems, and communications equipment.

Iredell-Statesville	787,542
Mooresville Graded	227,226
Mitchell Community College	<u>304,431</u>
	<u><u>1,319,199</u></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 2020-2021 are expected to be \$715,192.

911 EMERGENCY TELEPHONE SERVICES

2020-2021 Fire Tax Districts

The tax rates for the fire districts are as follows:

All-County district	9.00¢ per \$100
County-wide district	0.00¢ per \$100
E. Alexander district	0.00¢ per \$100
Mt. Mourne district	0.00¢ per \$100
Shepherds district	0.00¢ per \$100
Troutman district	0.00¢ per \$100

The property valuation of the All-County Fire District is as follows:

All-County district	\$	15,302,000,000
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2020-2021 appropriations to the districts:

All-County district	\$	13,583,902
County-wide district	\$	195,105
E. Alexander district	\$	100
Mt. Mourne district	\$	550
Shepherds district	\$	1,000
Troutman district	\$	1,000

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 2020-21 are as follows:

Revenue	
Rural Operating Assistance Grants	\$ 269,598
NCDOT Community Transportation Grant	594,057
Elderly Disabled Grant - Urban 5310	175,000
FTA Elderly Disabled Grant - Rural 5310	-
Elderly Disabled Grant - Capital 5310	-
Other Grants	-
Transportation Fees	1,549,800
Urban 5307 Funds	300,000
JARC Grant	-
Other Passenger Fares	60,000
Vehicle Advertisements	20,000
Sale of county property	15,000
Investment Earnings	5,000
VS Labor Credits	15,000
Insurance Claim Proceeds	-
	<u><u>\$ 3,003,455</u></u>

Expenditures	
Salaries & Benefits	\$ 2,051,110
Operating Costs	508,174
Capital Outlay	413,204
Fund Balance Budgeted Increase	30,967
Indirect Costs	-
	<u><u>\$ 3,003,455</u></u>

ICATS

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2020

Animals	\$110 per Ton
Approved Area Fill	\$25 per Ton
Asbestos - Friable	\$110 per Ton
Asbestos - Non-Friable	\$38 per Ton
Brush < 8 inch diameter	\$0 no charge
Brush > 8 inch diameter	\$38 per Ton
Commercial	\$38 per Ton
Compost/Mulch	\$5 per loader bucket for all qtys in excess of one pickup load
Demolition	\$38 per Ton
Electronics - CRT/Televisions	\$10 each
Household Availability Fee	\$56 per Year
HH fee with exemption	\$28 per Year
Pallets	\$38 per Ton
Pickup loads at T/S (1/2)	\$8
Pickup loads at T/S (full)	\$16
Shingles (recycled)	\$15 per Ton
Solid Waste Tax	\$2 per Ton landfilled
Special Handling (1 time)	\$38
Tires - Off Rim	\$100 per Ton
Tires - On Rim	\$150 per Ton
Tires - Lg Equipment	\$250 per Ton
Tires from Household	\$5 per Passenger Tire
*(no charge for 1st 5 tires)	\$10 per Large Tractor Tire
Transportation Fee	\$10 per Ton - Mooresville chargeable

The following revenues are estimated for the operation of the Solid Waste Disposal Facility for FY 2020-2021.

Tipping fees	\$	5,214,720
Household Disposal		4,381,608
Recycling & White Goods		41,700
State Grants & Other Reimbursements		335,464
Investment Earnings		300,000
Transportation Fees		179,980
Methane Gas Rights		270,000
Other Revenues		224,320
Appropriated Fund Balance		76,940
	\$	11,024,732

Expenditures of the Solid Waste Fund for 2020-2021 are as follows:

Administration & Operations	\$	7,175,429
Debt Service		314,260
Lined Landfill Closure Escrow		669,203
Capital Outlay		2,272,746
Transfer to other funds		245,694
Transfer to Solid Waste Capital Project		-
Increase to Fund Balance		347,400
	\$	11,024,732

SOLID WASTE ENTERPRISE FUND

EMS Specialty Services

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

Revenue

Appropriated Fund Balance	\$ 124,760
Convalescent Transport Fees	1,426,106
	<u>\$ 1,550,866</u>

Expenditures

Salaries and benefits	\$ 960,192
Operating costs	276,941
Public Safety Complex contribution	125,000
Capital outlay	50,000
Transfer to GF - Indirect	138,733
	<u>\$ 1,550,866</u>

EMS Specialty Services

2020-2021 General Fund Departments by Source

Schedule E

By Revenue Source

	Total	Restricted	Fees	County
	Budget	Grants	Rents/Reim	Funds
		Taxes / Fees		
Administration	\$ 724,160			\$ 724,160
Animal Services	1,669,564	15,000	103,800	1,550,764
Building Standards	2,705,704		5,696,864	(2,991,160)
Capital Imp Fund	8,592,589	250,000		8,342,589
Capital Reserve	3,825,497			3,825,497
Central Permitting	454,160			454,160
Coop Ext	391,917			391,917
Commissioners	214,370			214,370
Courts	587,175		258,000	329,175
Debt Service	2,372,397			2,372,397
ECOM	3,499,581			3,499,581
Econ Dev	2,383,730			2,383,730
Elections	658,218		510	657,708
Emergency Mgmt	317,662	110,731		206,931
EMS	10,199,658		4,721,743	5,477,915
Facility Services	1,953,470			1,953,470
Fac Svcs - Bldgs	2,467,674		429,150	2,038,524
Finance	1,238,936		15,000	1,223,936
Fire Marshal	402,008		7,400	394,608
Gen Gov	2,032,573			2,032,573
Health	9,455,409	2,178,185	2,628,600	4,648,624
Human Resources	743,865			743,865
Info Sys Mgmt	1,996,326			1,996,326
Legal	111,000			111,000
Library	3,670,205	158,753	34,500	3,476,952
Partners Behavior	565,875	55,000		510,875
Planning	1,228,164	150,000	421,500	656,664
Parks & Rec	1,567,475		637,757	929,718
Register of Deeds	751,978	126,750	2,722,500	(2,097,272)
Schools	102,008,712	9,670,833		92,337,879
Sheriff's Dept-Enf	19,002,698	407,500	1,617,750	16,977,448
Sheriff's Dept-Jail	12,133,893		352,500	11,781,393
Social Services	23,428,641	12,340,697		11,087,944
Spec Appro	714,582			714,582
Spec Appro-R/S	1,220,973			1,220,973
Tax Admin	3,643,821	75,000	1,351,500	2,217,321
Transfers	824,603			824,603
Vehicle Service	390,417			390,417
Veterans Service	207,620	2,200		205,420
	\$230,357,300	\$ 25,540,649	\$ 20,999,074	\$ 183,817,577

COUNTY FUNDS BY DEPARTMENT