

IREDELL COUNTY, NORTH CAROLINA
2020-2021
BUDGET ORDINANCE

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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for this County:

County Commissioners	\$ 214,370
Administration	724,160
Human Resources	743,865
Elections	658,218
Finance	1,238,936
Tax Administration & Land Records	3,643,821
Information Technology Services	1,996,326
Register of Deeds	751,978
Facility Services Operations & Buildings	4,797,992
Vehicle Services	390,417
Courts	13,880
Legal	111,000
Economic Development	2,383,730
General Governmental	2,032,573
Special Appropriations	714,582
Sheriff's Department	19,002,698
Jail	12,133,893
Animal Services	1,669,564
Emergency Communications	3,499,581
Emergency Medical Service	10,199,658
Fire Marshal	402,008
Emergency Management	317,662
Public Safety Outside Agencies	1,220,973
Building Standards & Central Permitting	3,159,864
Planning & Erosion Control	1,228,164
Cooperative Extension Service	391,917
Health Department	9,455,409
Human Services Building	196,447
Partners Behavioral Healthcare	565,875
Social Services Administration	23,428,641
Veterans Service	207,620
Public Library	3,670,205
Recreation & Parks	1,567,475
School Funding	102,008,712
Debt Service	2,372,397
Transfer to JCPC	24,500
Transfer- Facilities Improvement Fund	605,000
Transfer to Countywide Fire Tax Dist.	195,103
Capital Reserve	3,825,497
Capital Improvement Fund	8,592,589
Total Expenditures - General Fund	\$230,357,300

Section 2. It is estimated that the following revenues will be available in the General Fund for Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

Taxes:	
Ad Valorem – Current	\$ 141,813,815
Ad Valorem – Delinquent	1,400,000
Interest on Delinquent Taxes	612,000
Local Option 1¢ Sales Tax	21,269,167
1983 Local Option 1/2¢ Sales Tax	9,476,379
1986 Local Option 1/2¢ Sales Tax	10,613,199
2002 Local Option 1/2¢ Sales Tax	262
Municipal Hold Harmless	(3,181,543)
Medicaid Hold Harmless	2,250,000
Interest on Investments	750,000
ABC 5¢ Bottle Tax	55,000
Cable TV Tax	475,000
Court Facility Fees	258,000
Tax Collection Fees	1,225,000
Register of Deeds Fees	2,849,250
Sheriff’s Office and Jail Revenues	2,015,750
EMS (911) Fees	4,721,743
Building Standards	5,696,864
Planning	541,500
Health Department Revenues	4,806,785
Social Services Revenues	12,340,697
Recreation Fees and Grants	637,757
Other Financing Sources	7,238,681
Other Revenues	2,491,994
Total Revenues – General Fund	\$230,357,300

Section 3. There is hereby levied a tax rate of 53.75¢ per One Hundred Dollars Valuation of property listed for taxes as of January 1, 2020. Total estimated property valuation for ad valorem tax purposes for the 2020-2021 fiscal year is \$26,674,720,000. The estimated tax collection rate is 98.91% for 2020-2021 fiscal year.

Section 4. All ABC – 5¢ Bottle Tax Revenues received from Code 347-01 of the 2020-2021 General Fund Revenues are designated to support the County’s 2020-2021 appropriation to Partners Behavioral Healthcare designated for alcoholic rehabilitation programs.

Section 5. Capital Outlay and School Safety and Security funds are appropriated to the two school units as follows:

	Iredell-Statesville Schools	Mooresville Graded School District	Total
Restricted Sales Taxes	\$ 7,148,638	\$ 2,062,195	\$ 9,210,833
Portion of 0.5¢ Ad Valorem Tax	787,542	227,226	1,014,768
Totals	\$7,936,180	\$2,289,421	\$10,225,601

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, equipment, and technology
- (4) Acquisition of school buses
- (5) Acquisition of activity buses

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

Iredell-Statesville Schools	
Capital Outlay	
Furniture, Equipment & Technology	\$2,900,000
Land Purchase	-
Roofing	450,000
Paving	500,000
Annual Renovations	2,948,638
Vehicles (Buses and other)	350,000
Total Capital Outlay	7,148,638
Safety and Security	787,542
Total – Iredell Statesville Schools	\$7,936,180

Mooresville Graded School District	
Capital Outlay	
Roofing, land purchase, renovations	\$1,928,454
Furniture & Equipment	133,741
Vehicles	-
Total Capital Outlay	2,062,195
Safety and Security	227,226
Total – Mooresville Graded School District	\$2,289,421

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

Section 6. Current Expense funds are appropriated to the two school units as follows:

Iredell-Statesville Schools	\$45,394,060
Mooresville Graded School District	13,095,000
Total	\$58,489,060

Section 7. Fiscal year 2020-2021 appropriations to Mitchell Community College are as follows:

Mitchell Community College	
Current Expense	\$4,240,158
Capital Outlay	1,709,120
Safety and Security	304,431
Total – Mitchell Community College	\$6,253,709

Section 8. Fiscal year 2020-2021 appropriations for Debt Services for all three school systems are as follows:

Debt Service	
Iredell-Statesville Schools	
2015 G. O. Refunding Bonds	\$2,817,650
2015 General Obligation Bond (Cool Spring)	1,150,716
2016 General Obligation (NIHS/SIHS)	1,385,000
2018 General Obligation (Middle Schools)	3,915,288
2013 COPs Refunding (2003)	1,236,888
2013 USDA REDLG Loan	130,000
2015 Limited Obligation Refunding Bond	2,241,331
2016 Limited Obligation Refunding Bond	5,656,680
Debt Financing Costs	30,000
Total Iredell-Statesville Schools	18,563,553
Mooresville Graded School District	
2015B G.O. Refunding Bonds	\$ 474,352
2015 G.O. Bonds (MHS)	2,930,850
2020 G.O. Bonds (Middle School)	645,000
2015 Limited Obligation Refunding Bond	494,669
2016 Limited Obligation Refunding Bond	1,885,560
2013 COPs Refunding (2003)	637,185

Debt Financing Costs	12,000
Total Mooresville Graded School District	7,079,616
Mitchell Community College	
2015B G.O. Refunding Bond	40,348
2008 General Obligation Bonds	361,250
2018 General Obligation Bonds	980,575
Total Mitchell Community College	1,382,173
Total Debt Service	\$27,025,342

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 or her designee 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 \$50,000 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 or her designee may transfer amounts from funds appropriated by the Board of Commissioners for salary scale adjustments, performance increases, reclassifications or other salary increases into the salary and benefit accounts of any department.
- d) The County Manager or her designee may transfer amounts from funds appropriated by the Board of Commissioners for Part-time and Overtime Salaries into the salary accounts of any department.
- 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 transfer funds during the fiscal year for projects approved in the Capital Improvement Plan to the appropriate departmental budget.
- g) 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. Funds appropriated in prior fiscal years and encumbered on June 30, 2020 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 13. 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. A charge of three percent of all assessments collected will be payable to Iredell County for billing and collection of special assessments billed on behalf of the Town of Mooresville.

Section 14. The Board of County Commissioners hereby authorizes the Iredell County Tax Collector to process taxes received from the NC Department of Revenue’s Vehicle Tax System and distribute those collections net of NCDMV collections fees to the City of Statesville, Town of Mooresville, Mooresville Graded School District, Town of Harmony, Town of Love Valley, Town of Troutman, and Town of Davidson.

Section 15. The fiscal year 2020-2021 tax rates for the fire districts are levied as follows:

All-County	9.00¢ per \$100 of valuation
County-wide	0.00¢ per \$100 of valuation
East Alexander	0.00¢ per \$100 of valuation
Mt. Mourne	0.00¢ per \$100 of valuation
Shepherds	0.00¢ per \$100 of valuation
Troutman	0.00¢ per \$100 of valuation

The estimated collection rate for the All-County fire tax district is 98.64%.

Fiscal year 2020-2021 estimated property valuation for the All-County fire tax district for ad valorem tax purposes is as follows:

All-County	\$15,302,000,000
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Section 16. The following expenditures are appropriated for the six fire districts for fiscal year beginning July 1, 2020 and ending June 30, 2021.

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

It is estimated the following revenues will be available for the six fire tax districts for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

All-County Fire Tax District	
Current Ad Valorem Taxes	\$13,583,902
Delinquent Ad Valorem Taxes	-
Interest on Delinquent Taxes	-
Investment Earnings	-
Transfer from General Fund	-
Appropriated Fund Balance	-
Total Revenue	\$13,583,902
County-wide Fire Tax District	
Transfer from General Fund	\$195,105
East Alexander Fire Tax District	
Investment Earnings	\$100
Mt. Mourne Fire Tax District	
Investment Earnings	\$550
Shepherds Fire Tax District	
Investment Earnings	\$1,000
Troutman Fire Tax District	
Investment Earnings	\$1,000

Section 17. The Board of Commissioners hereby agrees to contract with existing volunteer fire departments in Iredell County to provide fire protection to the All-County, County-wide, East Alexander, Mt. Mourne, Shepherds, and Troutman Fire Districts. The County Finance Officer shall not release funds to the departments unless an executed contract is on file for each individual fire department.

Section 18. The Board of Commissioners hereby agrees to contract with Iredell County Rescue Squad, North Iredell Rescue Squad, Troutman Rescue Squad, Lake Norman Fire & Rescue, Mooresville Fire & Rescue, Mt. Mourne Fire & Rescue, Shepherds Fire & Rescue, and South Iredell Fire & Rescue to provide rescue squad services for which they are certified and the County requires within the boundaries of the Rescue Squad Service District. The County Finance Officer is instructed not to release funds to the departments unless an executed contract is on file for each rescue squad.

Section 19. 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, 2020 and ending June 30, 2021.

NC PSAP Funds	\$715,192
Appropriated Fund Balance	-
Total Revenue	\$715,192

Section 20. The following amount is appropriated in the 911 Emergency Telephone System Fund for the operation and maintenance of the 911 System for the fiscal year 2020-2021.

911 Operations	\$715,192
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Section 21. The Transportation Special Revenue Fund was established on July 1, 2004 to account for 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 2020-2021.

Rural Operating Assistance Grants	\$269,598
NC DOT 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	-
Total Revenue	\$3,003,455

Section 22. The following amounts are appropriated for the fiscal year 2020-2021 in the Transportation Special Revenue Fund for the operation of the Iredell County Area Transportation Service.

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

Section 23. 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, 2020 and ending June 30, 2021.

Juvenile Crime Prevention Council Grant	\$405,670
Transfer from General Fund -	
Local Grant Match	24,500
Appropriated Fund Balance	15,000
Total Revenue	\$445,170

Section 24. Appropriations of the JCPC Special Revenue Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021 are as follows:

Grants to Outside Agencies	\$414,670
Admin Asst. PT	8,630
Administrative Costs	6,870
Prior Year Repayments	15,000
Total Expenditures	\$445,170

Section 25. 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 2020-2021.

Commercial solid waste	Per ton	\$ 38.00
Construction/demolition	Per ton	38.00
Shingles	Per ton	15.00
Electronics Fee (CRT TV's & Monitors)	Per Item	10.00
Non-friable Asbestos	Per ton	38.00
Friable Asbestos	Per ton	110.00
Brush < 8 inch diameter	No charge	No charge
Brush > 8 inch diameter	Per ton	38.00
Pallets	Per ton	38.00
Pallet Cleanup Fee	Triple Tipping Fee	
Animal carcasses	Per ton	110.00
Approved Area Fill	Per ton	25.00
Passenger vehicle tires off rim	Per ton	100.00
Passenger vehicle tires on rim		150.00
Heavy equipment tires	Per ton	250.00
Commercial / demolition transportation fee from Mooresville Transfer Station	Per ton	10.00
Compost/Mulch	One Pickup Load Per loader bucket – all quantities exceeding 1 Pickup load	No charge 5.00
Convenience Sites – Const./Demo	Per Pickup Load	16.00

	Per ½ Pickup Load	8.00
NC Solid Waste Tax (all items placed in the landfill)	Per ton	2.00
Special Handling	Per load	38.00
*Household Waste Disposal Fee	Per household	56.00
*Household Waste Disposal Fee (with elderly exemption)	Per household	28.00
Household tire fees – Convenience Sites (once a year, no charge for 5 “off the rim” tires)	Passenger tire	5.00
	Large Tractor tire	10.00
* Household Waste Disposal Fee covers waste generated as a result of daily activities in a household.		

Household Waste Disposal Fees will be added on all 2020 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, 2020 through June 30, 2021.

Tipping Fees	\$5,214,720
Household Waste Disposal Fees (Household Availability)	4,381,608
NC Disposal Tax	82,880
NC Electronics Management	10,500
Mulch/Compost Sales	500
Electronics Management Fees	24,100
Recycling Sales	7,600
Scrap Metal Sales	98,100
White Goods Metal Sales	34,100
Tire Disposal Reimbursement & Fees	242,084
White Goods Reimbursement	67,520
Transport Fees – Mooresville Site Commercial Waste	179,980
Investment Earnings	300,000
Twin Oaks Lease	33,600
Methane Gas Rights	270,000
Citations	500
Appropriated Retained Earnings	-
Appropriated Retained Earnings – White Goods	76,940
Total Revenue	\$11,024,732

Section 26. The following amounts are hereby appropriated in the Solid Waste Disposal Fund for the fiscal year July 1, 2020 – June 30, 2021.

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

Section 27. The EMS Specialty Services Enterprise Fund was established in December, 2011 to account for the operations of a convalescent transport service. Estimated revenues for the fiscal year beginning July 1, 2020 through June 30, 2021 are as follows:

Convalescent Transport Fees and Standby	\$1,426,106
Appropriated Fund Balance	124,760
	\$1,550,866

Section 28. The following amounts are hereby appropriated in the EMS Specialty Services Fund for the fiscal year July 1, 2020 through June 30, 2021.

Salaries & Benefits	\$960,192
Operating Costs	276,941
Capital Outlay	50,000
Public Safety Complex Contribution	125,000
Transfer to General Fund-Indirect	138,733
Total	\$1,550,866

This Ordinance being duly passed and adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

2020-2021
Fund 66 – Healthcare Benefits
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Health Care Benefits Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Contributions from Employer	\$9,300,620
Contributions from Employees	1,441,664
Contributions for Retirees	975,800
Stop Loss Claims Payments	719,000
COBRA Credits	18,500
Investment Earnings	15,000
Appropriated Fund Balance	162,976
Total Revenues	\$12,633,560

Section 2. It is estimated the following expenditures will be made in the Health Care Benefits Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Healthcare Benefits	
Health Claims Payments	\$6,250,000
Prescription Benefits	3,150,000
Claims Administration	610,000
FSA Administration	9,750
Stop Loss Insurance	1,145,000
Employee Life Insurance	220,000
Employee Health Clinic	395,917
Health Savings Deposits	272,500
Health Reimbursement Accounts	40,000
Professional Services	93,000
	12,186,167
Wellness	
Wellness Coordinator Salary & Benefits	101,051
Operating Costs	3,692
Wellness Incentives	315,000
Wellness – HRA, Nursing Services, etc.	18,400
Incentive Prizes, Educational Materials	9,250
	447,393
Total Expenditures	\$12,633,560

Adopted this ____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

2020-2021
Fund 67 – Property and Liability
Self-Insurance Fund

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, 2020 and ending June 30, 2021.

Contributions from Other Funds	\$ 994,605
Investment Earnings	500
Appropriated Fund Balance	-
Total Revenue	\$ 995,105

Section 2. It is estimated the following expenditures will be made in the Property and Liability Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Insurance Premium	\$ 815,105
Deductible Insurance Pool	170,000
Other Expenses	10,000
Total Revenue	\$ 995,105

Adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

2020-2021
Fund 68 – Workers Compensation
Self-Insurance Fund

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, 2020 and ending June 30, 2021.

Employer Contribution	\$ 855,650
Investment Earnings	3,000
Appropriated Fund Balance	-
Total Revenues	\$ 858,650

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, 2020 and ending June 30, 2021.

Workers Compensation Claims	\$ 430,000
Indemnity Payments	100,000
NCACC Program Costs	328,150
Claims Administration	-
Reporting Software Subscription	500
Total Expenditures	\$ 858,650

Adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 414 - 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:

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Transfer from General Fund	\$5,514,200	\$ 605,000	\$6,119,200

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

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Building Improvements	\$5,514,200	\$ 605,000	\$6,119,200

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 her 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 _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 421 – New Jail Construction Project

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 sources:

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Transfer from Capital Reserve Fund	\$ 250,930		\$ 250,930
Sales Tax Refund	-	507,522	507,522
Investment Earnings	387,061	305,774	692,835
Transfer from General Fund	25,431,019		25,431,019
Transfer from Public Safety Complex Capital Proj Fund	3,473,825		3,473,825
	\$ 29,542,835	\$813,296	\$ 30,356,131

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

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Salaries and Wages	\$ 201,705	(22,014)	\$ 179,691
FICA	15,434	(1,457)	13,977
Employee Health Benefits	6,520	(5,882)	638
Retirement	25,677	(2,450)	23,227
Professional Services – Architect	1,754,200		1,754,200
Professional Services – Other	88,442		88,442
Departmental Supplies	169,822		169,822
Supplies-Generator Fuel	15,194		15,194
Site Development	2,240		2,240
Contingency	406,870	(406,870)	-
Special Permitting	171,048		171,048
Construction Costs – Other	28,553		28,553
Design and Construction	26,232,683		26,232,683
Transfer to General Fund	-	1,248,990	1,248,990
Depreciable Assets	145,147		145,147
Depreciable Assets-Technology	37,455		37,455
Non-Depreciable Assets	214,400		214,400
Non-Depreciable Assets-Technology	27,445	2,979	30,424
	\$ 29,542,835	\$ 813,296	\$ 30,356,131

Section 3. This Capital Project Fund shall continue until the project is complete.

Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee. Payments from contingency may be approved by the County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

**Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 425 – Public Safety Complex**

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 sources:

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Financing Proceeds	\$ 11,000,000		\$ 11,000,000
Sales Tax Refund	75,730	\$ 232,062	307,792
Investment earnings	104,398	141,747	246,145
Kewaunee Reimbursement	15,733		15,733
Transfers from EMS SSD	500,000		500,000
Transfers from General Fund	9,330,464		9,330,464
	\$ 21,026,325	\$ 373,809	\$ 21,400,134

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

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Salaries and Wages	\$ 135,303	\$ (22,290)	\$ 113,013
FICA	10,353	(1,702)	8,651
Employee Health Benefit	4,345	(3,929)	416
Retirement	17,226	(2,929)	14,297
Professional Services - Design/Eng	452,928	5,426	458,354
Supplies-Departmental-Misc	134,494	581	135,075
Land	325,870	(1)	325,869
Construction Costs – Other	21,781	(1,340)	20,441
Construction	14,540,987	(90,426)	14,450,561
Transfer to General Fund	-	1,141,350	1,141,350
Depreciable Assets	935,477	(170,800)	764,677
Depreciable Assets-Technology	341,242	(51,935)	289,307
Non-Depreciable Assets	169,881	(13,196)	156,685
Financing Closing Costs	47,613		47,613
Contingency	415,000	(415,000)	-
Transfer to Jail Capital Project Fund	3,473,825		3,473,825
	\$ 21,026,325	\$ 373,809	\$ 21,400,134

Section 3. This Capital Project Fund shall continue until the project is complete.

Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee. Payments from contingency may be approved by the County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

**Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 473 – Jennings Park Capital Project**

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 sources:

	Amended 6/6/2017	Amendment	Amended 6/16/2020
Sertoma -Babe Ruth Park Donation	\$ 388,800		\$ 388,800
Investment Earnings	-	\$ 3,548	3,548
Sale of North Iredell Park	306,200	5,801	312,001
N. Iredell Park Capital Project Fund Balance	39,300	(4,320)	34,980
Sale of Scotts Creek Road Property	100,000	15,700	115,700
NC PARTF Grant	419,718		419,718
	\$ 1,254,018	\$ 20,729	\$ 1,274,747

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

	Amended 6/6/2017	Amendment	Amended 6/16/2020
Professional Services - Other	\$ 88,318		\$ 88,318
Professional Services –Design	-	\$ 350,122	350,122
Advertising	470	(2)	468
Park Facilities Improvement	7,622	(87)	7,535
Recognition of Park Donation	408,005	(601)	407,404
Land and other costs (closing,survey, taxes, fees)	390,295	-	390,295
Future Park Development	334,248	(325,890)	8,358
Other Costs	25,060	(2,813)	22,247
	\$ 1,254,018	\$ 20,729	\$ 1,274,747

Section 3. This Capital Project Fund shall continue until the project is complete.

Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee. Payments from contingency may be approved by the County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 54 – Solid Waste Enterprise Construction

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 sources:

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Sales Tax Refund	\$ 3,006	\$ 8,595	\$11,601
Investment earnings	64,232		64,232
2007 Special Obligation Bond	4,500,000		4,500,000
Transfers from Solid Waste Operations	13,915,373	(2)	13,915,371
Transfers from SW Capital	689,215	135	689,350
	<u>\$ 19,171,826</u>	<u>\$ 8,728</u>	<u>\$ 19,180,554</u>

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

	Amended 6/18/2019	Amendment	Amended 6/16/2020
Professional Services - Engineer	\$ 891,438	22,977	\$914,415
Contingency	592,432	(200,001)	392,431
Supplies-Departmental-Misc	-		-
Financing Closing Costs	42,152		42,152
Transfer to SW Fund	-		-
Transfer to SW Capital Project	478,598	210,752	689,350
Project Costs-Other	32,222	(25,000)	7,222
General Construction	14,281,437		14,281,437
Land & Land Improvements	2,853,547		2,853,547
	<u>\$ 19,171,826</u>	<u>\$ 8,728</u>	<u>19,180,554</u>

Section 3. This Capital Project Fund shall continue until the project is complete.

Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee. Payments from contingency may be approved by the County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 457 - North Iredell & South Iredell High Schools

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

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

	9/4/2018 Amended North Iredell	Change	6/16/2020 Amended North Iredell	9/4/2018 Amended South Iredell	Change	6/16/2020 Amended South Iredell	9/4/2018 Amended Total	Change	6/16/2020 Amended Total
General Obligation Bonds	\$ 8,802,500		\$ 8,802,500	\$ 8,802,500		\$ 8,802,500	\$ 17,605,000	\$ -	\$ 17,605,000
Premium on Bonds	776,155	(4)	776,151	776,155	(4)	776,151	1,552,310	(8)	1,552,302
Interest on Financing Proceeds	182,799	\$ 1,218	184,017	54		54	182,853	1,218	184,071
Sales Tax Refunds	209,661	1,866	211,527	183,402	10,416	193,818	393,063	12,282	405,345
Lottery Proceeds	-			184,901			184,901		184,901
Transfer from General Fund	100,000			387,188			487,188		487,188
Transfer from Cool Springs Cap Proj	-		-	217,897		217,897	217,897	-	217,897
	\$ 10,071,115	\$ 3,080	\$ 10,074,195	\$ 10,552,097	\$ 10,412	\$ 10,562,509	\$ 20,623,212	\$ 13,492	\$ 20,636,704

Section 2. The following costs for school projects shall be paid by this fund:

	9/4/2018 Amended North Iredell	Change	6/16/2020 Amended North Iredell	9/4/2018 Amended South Iredell	Change	6/16/2020 Amended South Iredell	9/4/2018 Amended Total	Change	6/16/2020 Amended Total
Professional Fees - Architect, Mgmt	\$ 618,000	\$ (8,261)	\$ 609,739	\$ 598,000	\$ (5,207)	\$ 592,793	\$ 1,216,000	\$ (13,468)	\$ 1,202,532
Testing, Permits, and Other Fees	49,560		49,560	75,485		75,485	125,045	-	125,045
Closing Costs	75,175		75,175	75,176		75,176	150,351	-	150,351
General Construction	8,910,085	(258,451)	8,651,634	9,371,066	(227,637)	9,143,429	18,281,151	(486,088)	17,795,063
Management Fee	14,375	(274)	14,101	14,375	274	14,649	28,750	-	28,750
Contingency	-		-	-		-	-	-	-
Furniture, Fixtures & Equipment	403,920	270,066	673,986	417,995	242,982	660,977	821,915	513,048	1,334,963
	\$ 10,071,115	\$ 3,080	\$ 10,074,195	\$ 10,552,097	\$ 10,412	\$ 10,562,509	\$ 20,623,212	\$ 13,492	\$ 20,636,704

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

Section 4. Transfers between line items shall only be made upon formal action by the Iredell-Statesville Board of Education and such action shall be reported to the Iredell County Board of Commissioners at its next regularly scheduled meeting.

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

This Capital Project Ordinance effective upon adoption this the _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 459 - Third Creek & Woodland Heights Middle Schools

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

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

	Original Third Creek	Change	Amended 6/16/2020 Third Creek	Original Wdland Hgts	Change	Amended 6/16/2020 Wdland Hgts	Original Total	Change	Amended 6/16/2020 Total
General Obligation Bonds	\$ 21,990,000		\$ 21,990,000	\$ 21,990,000		\$ 21,990,000	\$ 43,980,000		\$ 43,980,000
Premium on Bonds	1,624,500		1,624,500	1,624,500		1,624,500	3,249,000		3,249,000
Interest on Financing Proceeds	235,000	\$ 261,300	496,300	385,000	\$ 111,300	496,300	620,000	\$ 372,600	992,600
Sales Tax Refunds	525,000		525,000	525,000		525,000	1,050,000		1,050,000
Transfer from General Fund	500,000		500,000	500,000		500,000	1,000,000		1,000,000
	\$ 24,874,500	\$ 261,300	\$ 25,135,800	\$ 25,024,500	\$ 111,300	\$ 25,135,800	\$ 49,899,000	\$ 372,600	\$ 50,271,600

Section 2. The following costs for school projects shall be paid by this fund:

	Original Third Creek	Change	Amended 6/16/2020 Third Creek	Original Wdland Hgts	Change	Amended 6/16/2020 Wdland Hgts	Original Total	Change	Amended 6/16/2020 Total
Professional Fees-Architect, Mgm	\$ 418,000	\$ 880,000	\$ 1,298,000	\$ 418,000	\$ 880,000	\$ 1,298,000	\$ 836,000	\$1,760,000	\$ 2,596,000
Testing, Permits, and Other Fees	353,500	(21,398)	332,102	503,500	(1,364)	502,136	857,000	(22,762)	834,238
Closing Costs	114,500	(4,147)	110,353	114,500	(4,147)	110,353	229,000	(8,294)	220,706
General Construction	22,132,000	-	22,132,000	22,094,000	-	22,094,000	44,226,000	-	44,226,000
Management Fee	120,000	45,000	165,000	120,000	45,000	165,000	240,000	90,000	330,000
Contingency	1,276,050	(1,276,050)	-	1,314,050	(1,314,050)	-	2,590,100	(2,590,100)	-
Furniture, Fixtures & Equipment	460,450	637,895	1,098,345	460,450	505,861	966,311	920,900	1,143,756	2,064,656
	\$ 24,874,500	\$ 261,300	\$ 25,135,800	\$ 25,024,500	\$ 111,300	\$ 25,135,800	\$ 49,899,000	\$ 372,600	\$ 50,271,600

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

Section 4. Transfers between line items shall only be made upon formal action by the Iredell-Statesville Board of Education and such action shall be reported to the Iredell County Board of Commissioners at its next regularly scheduled meeting.

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

This Capital Project Ordinance effective upon adoption this the _____ day of June, 2020.

IREDELL COUNTY BOARD OF COMMISSIONERS

James B. Mallory III, Chairman

Amy Anderson, Clerk to the Board