

IREDELL COUNTY
Statesville, North Carolina



2006-2007

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Sara Haire Tice, Chairman

**R. Godfrey Williams
Vice-Chairman**

Stephen D. Johnson

Marvin Norman

Kenneth M. Robertson, Jr.

County Manager - Joel R. Mashburn

Finance Director - Susan G. Blumenstein

2006-2007

Ad Valorem Tax Rate	46.5¢ per \$100
Estimated Valuation	\$15,084,650,000
Estimated Collection Rate	96.94%
1¢ of tax equivalent	\$1,462,306
Last Year of Revaluation	2003
Next Revaluation Due	2007
Population (State Planning-7/1/2004 Projection)	136,808
Land Area - square miles	574
No. of Land Parcels	86,325
Full-Time County Employees	879

GENERAL INFORMATION

2006-2007 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	67,997,415
Ad Valorem Taxes-delinquent		2,000,000
Tax Penalties & Interest		486,540
Sales Taxes		35,868,890
DSS Grants & Reimbursements		13,922,710
Health Dept. Grants & Fees		3,659,450
Planning & Enforcement Fees		3,870,710
Reg of Deeds- Stamps & Fees		3,182,200
Investment Earnings		2,065,000
Ambulance Fees		2,100,000
Sheriff's Dept & Jail Fees & Grants		1,386,800
CATV Facility Tax		482,000
Library Grants & Fees		274,715
Recreation Fees		283,830
Other Revenues		2,580,595
Appropriated Fund Balance		<u>2,643,745</u>
		<u><u>\$ 142,804,600</u></u>

SOURCES OF GENERAL FUND REVENUE

2006-2007 GENERAL FUND DEPARTMENTAL BUDGET

Animal Control	\$ 884,450
Cooperative Extension	432,880
County Commissioners	143,285
County Manager's Office	414,540
CJPP	134,230
Courts	693,295
Crossroads BHC	502,085
Debt Service (other than for schools)	1,141,690
Economic Development	1,990,825
Elections	458,850
Emergency Medical Services	4,604,490
Emergency Comm., Oper. & Mgmt	1,109,250
Emergency Management	143,930
Facility Services	1,325,440
Finance	861,480
Fire Marshal	461,985
General Government	2,041,575
Health Department	7,050,765
Human Services Building	404,710
Human Resources	441,885

GENERAL FUND EXPENDITURES

Information Systems Managemen	640,875
Iredell County Gov Center-Sout	630,055
Legal	106,000
Library	3,637,600
Meeting St. Center	38,380
Parks & Recreation	1,211,470
Planning & Code Enforcemen	3,033,600
Register of Deeds	1,145,925
Schools	57,295,655
Sheriff-Enforcement	10,814,170
Sheriff-Jail	6,182,330
Social Services	26,097,260
Special Appropriation:	1,302,380
Tax Administration & Land Record:	2,962,000
Transfers to Other Funds	2,094,550
Vehicle Services	266,415
Veterans Service	104,295
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Total General Fund	<u><u>\$ 142,804,600</u></u>

GENERAL FUND EXPENDITURES **\$ 142,804,600**

Animal Control **\$ 884,450**

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 14.

Cooperative Extension **\$ 432,880**

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 9.

County Commissioners **\$ 143,285**

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

County Manager's Office **\$ 414,540**

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.

GENERAL FUND DEPARTMENTAL BUDGETS

CJPP **\$ 134,230**

Pass-through grant for Day Treatment Center

Courts **\$ 693,295**

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. Includes costs at Hall of Justice & ICGC-South

Crossroads Behavioral Health Care **\$ 502,085**

Annual appropriation to area mental health authority

Debt Service **\$ 1,141,690**

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 **\$ 1,990,825**

Professional Services	30,000
Statesville Airport	406,785
Mrsvl. Chamber of Commerce	111,180
Greater Stsvl. Dev Corp	136,180
Industrial Incentives	1,261,295
Carolinas Partnership	26,755
Lake Norman RPO	6,110
Centralina Council of Governments	6,000
Future Forward	6,520

Elections **\$ 458,850**

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 **\$ 4,604,490**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 59 full-time positions supplemented with part-time.

Emergency Management **\$143,930**

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

Emergency Communications **\$ 1,109,250**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 21 full-time positions w/part-time as needed.

Facility Services **\$ 1,325,440**

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 15.

Finance **\$ 861,480**

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. 11 full-time positions.

Fire Marshal **\$ 461,985**

Fire Marshal and assistants organize County fire service including training, suppression, prevention, education, and inspections. They work closely with VFD's to develop the best service for the County. 6 full-time employees.

General Governmental **\$ 2,041,575**

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 **\$ 7,050,765**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 114 full-time employees.

Human Services Building **\$ 404,710**

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

Human Resources **\$ 441,885**

The Personnel Director, assisted by 4 employees, is responsible for administering personnel policy, employee benefits and maintaining employee master files. The Safety Officer administers the safety policy, investigates accidents, reviews safety standards, and assists other departments in maintaining a safe work environment.

Information Systems Management **\$ 640,875**

Support of mainframe computer, program development & system implementation, establishes PC environments, & network systems analysis. Manages intra/internet. Full-time staff of 5.

Iredell County Government Center-South **\$ 630,055**

Estimated cost for utilities, grounds maintenance, and other costs.

Legal **\$ 106,000**

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

Library **\$ 3,637,600**

The local library operates both the Main and Harmony branch and Outreach & bookmobile services. \$1,304,320 for the Mooresville Public Library is included in this budget. Full-time staff of 29, various part-time positions

Meeting Street Service Center **\$ 38,380**

This budget accounts for the facilities cost of the Meeting St. building which houses EMS, the Vehicle Service Center, and Maintenance & Support Services

Parks & Recreation **\$ 1,211,470**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. Full-time staff of 10.

Planning & Enforcement **\$ 3,033,600**

The Inspections division, consisting of 29 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code. The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 12 staff members.

Register of Deeds **\$ 1,145,925**

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

Schools **\$ 57,295,655**

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

Sheriff-Enforcement **\$ 10,814,170**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 122 full-time positions

Sheriff-Jail **\$ 6,182,330**

Responsible for holding arrestees awaiting trial, or prisoners sentenced to 6 months or less. 78 full-time positions

Social Services **\$ 26,097,260**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$12,167,710 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$139,000,000. There are 207 budgeted positions in this department.

Special Appropriations **\$ 1,302,380**

5th Street Ministries	15,000
Appropriate Punishment	15,000
Big Brothers	5,000
Carolina Land & Lakes	3,000
Centralina COG	32,645
Children's Homes of Iredell, Inc	168,000
Children's Museum	7,500
Civil Air Patrol	3,500
Council on Aging	50,250
Counseling Center of Iredell	26,885
Domiciliary Board Expenses	600
Forestry Service	49,095
Fort Dobbs Alliance	10,000
Historical Society	3,300
Institute of Government	13,995
Iredell Arts Council	6,000
Iredell County Rescue Squad	185,940
Iredell Soil & Water	132,095
Lake Norman Marine Commission	21,000
Marine Corp League Parade	7,500
Meck-Neck Transfer Reimbursement	173,030
Mooresville Rescue Squad	124,735
Mooresville South Iredell Health Assis	5,000
NCACC	15,735
NACO	2,100
National Guard-Mooresville	1,375

Vehicle Services **\$ 266,415**

The Vehicle Services Supervisor and three mechanics are responsible for maintaining and repairing an on-road fleet of more than 325 vehicles.

Veterans Service **\$ 104,295**

Assists veterans & their families with obtaining financial aid, medical care, & other benefits provided by the Federal Gov. NC provides a \$2,000 grant for officer salary. 2 full-time employees.

Total General Fund **\$ 142,804,600**

DEBT SERVICE

The General Fund department includes debt service for the ICGC-South and on the new DSS facility being constructed on Eastside Drive.

The amount necessary to pay one year's debt service on the 2006 COPs, 2006 GO, 2003 COPs, 2002 COPs (Refinanced 1992), 2000 COPs, the 2001 note for Third Creek, 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 2006-2007 Debt Service Payments on the next page

DEBT SERVICE

2006-2007 Debt Service Payments
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<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 128,955
DSS Building	476,505	230,425
Rescue Squad	46,667	25,136
General-Schools		
COPs-Middle Schools	1,135,000	32,348
General-Schools		
G.O. Bonds	1,200,000	597,550
General - Schools		
Lake Norman High, etc.	350,005	1,565,300
General - Schools		
3rd Creek Elementary	360,000	79,380
General - Schools		
2003 Cops	1,930,000	1,330,236
General - Schools		
2006 G.O. Bonds	1,746,500	1,963,600
General - Schools		
2006 Cops		2,203,191
Solid Waste Enterprise		
1999-refunded 92 SOB's	421,126	108,806
2001 bonds-Cell III	97,778	19,404
Total	<u><u>\$ 7,997,581</u></u>	<u><u>\$ 8,284,331</u></u>

Total Debt Service Per Capita = \$119.13

DEBT SERVICE (Continued)

Fund/Dept.	Balance @ 6/30/2006
General-Debt Service	
ICGC-South	\$ 2,808,000
DSS Building	6,432,822
Rescue Squad	614,444
General-Schools	
1992 Middle School Pro	R 1,135,000
2000 Lakeshore, Lake Norman High, & Mooresville High	R 30,755,000
2003 COPs - Harmony, Scotts Woodland Heights Elem, E. Moors Middle, Mitchel	33,615,000
2006 COPs - North Iredell High West Iredell High, Statesville High, Sharon Elementary Mooresville Intermediat	44,765,000
General-Schools	
1997 G.O. Bonds	12,580,000
2006 G.O. Bonds	45,330,000
General - Schools	
2001 Third Creek Elerr	1,800,000
Solid Waste Enterprise	
1999-refunded 92 SOB's	2,281,042
2001 bonds-Cell II	488,889
 Total	 <u><u>\$ 182,605,197</u></u>

R = Refunded (refinanced) in 2002-03

Total Debt per Capita = \$1,334.76

EDUCATION

Total Educational Funding \$57,295,655
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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:

<u>Administrative Unit</u>	<u>Number of Students</u>
Iredell-Statesville School:	21,545
Mooreville Graded School:	5,034
Total	<u>26,579</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 = \$1,266 per student

EDUCATION

2006-2007

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 27,275,970	\$ 5,123,848
Ired-Stat 2002 COPs pmt.		1,167,348
Ired-Stat G.O. pmt.		1,461,770
Ired-Stat 2000 COPs pmt		1,645,739
Ired-Stat 2001 COPs pmt		439,380
Ired-Stat 2003 COPs pmt		2,077,982
Ired-Stat 2006 G.O. pmt		2,858,250
Ired-Stat 2006 COPs pmt		1,804,057
Ired-Stat Project Reserve		212,593
Mooresville Schools	6,373,044	671,362
Mooresville G. O. pmt.		335,780
Mooresville 2000 COPs pmt		269,561
Mooresville 2003 COPs pmt		1,053,010
Mooresville 2006 G.O. pmt		781,850
Mooresville 2006 COPs pmt		399,130
Mooresville Project Reserve		95,534
Totals	\$ 33,649,014	\$ 20,397,194

Capital outlay consists of restricted sales tax and 10.2 ¢ ad valorem taxes.

Sources of Capital Outlay

	Ad Valorem Taxes	Sales Taxes
Iredell-Stat	\$ 12,330,530	\$ 4,460,437
Mooresville	2,584,992	1,021,236
	\$ 14,915,522	\$ 5,481,673

(continued)

Public School Building Capital Funds

State funding from the Public School Building Capital Fund passes through the County to the school systems and is included in the data on the prior page. As projects are adopted by the school systems, the pass-through grant will be recognized.

Iredell-Statesville	\$	-
Mooresville Graded	\$	-

Mitchell Community College

As part of the State community college system, Mitchell receives the majority of its funding from the state. County appropriations to the college are as follows:

Current Expense	\$	2,079,595
Capital Outlay		601,910
COPs-2003 P&I		129,245
G.O. - 2006 P&I		70,000
Project Reserve		368,690
	\$	3,249,440

911 Emergency Telephone Services

Revenues of this special revenue fund are provided by a fee added each month to the telephone bills of all county residents to support the operation of the emergency telephone system.

Another source of revenue is the State Wireless Fund. This fund consists of payments received from Wireless phone carriers within the State. The fund is distributed to counties based on the number of wireless accounts based in the County.

2006-2007 per line fee = 43¢

The estimated revenues and expenditures for fiscal year 2006-2007 are expected to be \$599,000. Full-time staff of 1.

911 EMERGENCY TELEPHONE SERVICES

2006-2007 Fire Tax Districts

The tax rates for the fire districts are as follow:

County-wide distric	5.00¢ per \$100
E. Alexander distric	5.00¢ per \$100
Mt. Mourné distric	3.75¢ per \$100
Shepherds distric	5.00¢ per \$100

The property valuation of each district is as follow:

County-wide distric	\$	6,970,300,000
E. Alexander distric	\$	94,325,000
Mt. Mourné distric	\$	924,490,000
Shepherds distric	\$	991,970,000

2006-2007 appropriations to the districts

County-wide distric	\$	3,434,325
E. Alexander distric	\$	46,885
Mt. Mourné distric	\$	340,350
Shepherds distric	\$	491,050

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 2006-07 are as follows:

Revenue	
ROAP Grants	\$ 170,164
Transportation Fees	714,690
Rural General Public Passenger Fares	38,000
NCDOT Community Transportation Grant	352,339
JARC Grant	51,032
JARC Passenger Fares	20,000
Vehicle Advertisements	7,200
Other Financing Sources	138,515
	<u>\$ 1,491,940</u>

Expenditures	
Iredell County Transportation Service	\$ 1,085,465
Iredell Community Transportation	406,475
	<u>\$ 1,491,940</u>

ICATS

Parks Special Revenue Fund

This project was established as a special revenue fund for the accumulation of funds for the development of land, construction of parks, and purchase of equipment. Funds are provided by operating transfers from the General Fund, contributions, interest, and unspent funds from Recreation Dept. budgets. Operating transfers are subject to annual appropriation by the Board, and a transfer in the amount of \$90,000 is budgeted for 2006-07.

North Iredell Park Project

This project was established in December, 2004 with an appropriation of \$310,000 for the purchase of land. This was funded by an appropriation of fund balance. In budget year 2005-2006 an additional appropriation of \$45,000 was approved for professional services to have a park master plan prepared. This was also funded by an appropriation of fund balance. The project was amended in the 2006-07 budget year to appropriate fundraising receipts and donations in the amount of \$20,000.

PARKS SPECIAL REVENUE FUND

Capital Reserve Fund

This fund is established to accumulate funds for the purchase of land, water & sewer line construction; purchase, construction, or renovation of buildings; purchase of furniture and equipment for newly constructed, purchased or renovated facilities; renovation and construction of school facilities, or annual debt service on those items listed.

Funds are provided by operating transfers from the General Fund, unspent Capital Project Funds, and interest on investments. Operating transfers are subject to annual appropriation by the Board of Commissioners. There is an appropriated transfer of \$2,000,000 in the FY 06-07 budget.

The board of commissioners approved a five-year capital project plan to improve existing county-owned facilities and construct new facilities. A summary of the projects follows:

5-Year Capital Plan	
Planning & Enforcement Building	\$ 560,000
EMS Improvements - Main Base	225,000
Facility Service Warehouse	225,000
EMS Improvements & Move - Mooresville	200,000
ICGS-South 2nd Floor Renovator	300,000
ICGS-South HVAC renovation	150,000
New Jail Facility	10,500,000
	<u>\$ 12,160,000</u>
Funds Estimated to be Provided By:	
Capital Reserve Fund	\$ 12,160,000
	<u>\$ 12,160,000</u>

CAPITAL RESERVE FUND

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2006.

Non-residential solid waste	
baled in lined landfill	\$33 per Ton
Shingles	\$33 per Ton
Wood, brush, const & demo	\$22 per Ton
Non-friable asbestos	\$33 per Ton
Friable asbestos	\$110 per Ton
Household waste fee	\$26 per Year
HH fee with exemption	\$13 per Year
Transport Fee	\$8 per Ton
Transfer station-demo/comm	\$6 per Pick Up Load
	\$3 Per 1/2 Pick Up Load
Household tire fees*	\$3 per Passenger Tire
*(no charge for 1st 5 tires)	\$6 per Large Tractor Tire

The following revenues are estimated for the operation of the Solid Waste Disposal Facility for FY 2006-2007.

Tipping fees	\$	4,005,300
Household Disposal		1,569,600
Recycling & White Goods		378,300
State Grants & Other Reimbursements		204,300
Investment Earnings		65,000
Town of Mooresville		397,170
Other Revenues		52,500
	\$	6,672,170

Expenditures of the Solid Waste Fund for 2006-2007 are as follows:

Administration & Operations	\$	5,086,235
Debt Service		647,135
Capital Outlay		938,800
	\$	6,672,170

SOLID WASTE ENTERPRISE FUND

2006-2007 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted Taxes / Fees	State & Fed Grants	Total Budget
Animal Control	\$784,550	99,900		\$884,450
Coop Ext	432,880			432,880
Commissioners	143,285			143,285
County Manager	414,540			414,540
Courts	398,295	295,000		693,295
Crossroads	465,895	36,190		502,085
Debt Service	1,141,690	-		1,141,690
Econ Dev	1,990,825	-		1,990,825
Elections	457,850	1000		458,850
Emer Mgmt	117,750		26,180	143,930
EMS	2,504,490	2,100,000		4,604,490
ECOM	1,109,250			1,109,250
Facility Services	1,325,440			1,325,440
Finance	861,480			861,480
Fire Marshal	448,235	13,750		461,985
Gen Gov	2,041,575			2,041,575
CJPP	-		134,230	134,230
Health	3,391,315	2,552,919	1,106,531	7,050,765
Human Serv Bldg.	330,710	74,000		404,710
Human Resources	441,885			441,885
ICGC-South	398,750	231,305		630,055
Infor Sys Mgmt	640,875			640,875
Legal	106,000			106,000
Library	3,362,885	110,000	164,715	3,637,600
Meeting St. Center	38,380			38,380
Planning & Enf	(837,110)	3,870,710		3,033,600
Parks & Rec	943,850	267,620		1,211,470
Register of Deeds	(2,036,275)	3,182,200		1,145,925
Schools	51,813,982	5,481,673		57,295,655
Sheriff's Dept-Enf	10,033,670	655,500	125,000	10,814,170
Sheriff's Dept-Jail	5,576,030	606,300		6,182,330
Social Services	12,174,550		13,922,710	26,097,260
Spec Appro	1,012,960		289,420	1,302,380
Tax Admin	2,503,225	458,775		2,962,000
Vehicle Services	255,915	10,500		266,415
Veterans Service	102,295		2,000	104,295
Capital Reserve	2,094,550			2,094,550
	\$106,986,472	\$20,047,342	\$15,770,786	\$142,804,600
FY 2005-06	\$95,063,656	\$17,024,539	\$14,294,720	\$126,382,915
% Increase	12.54%	17.76%	10.33%	12.99%

COUNTY FUNDS BY DEPARTMENT