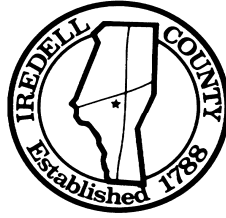


IREDELL COUNTY
Statesville, North Carolina



2009-2010

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

R. Godfrey Williams, Chairman

**Marvin Norman
Vice-Chairman**

Stephen D. Johnson

Kenneth M. Robertson, Jr.

J. Scott Keadle

County Manager - Joel R. Mashburn

Finance Director - Susan G. Blumenstein

2009-2010

Ad Valorem Tax Rate	44.5¢ per \$100
Estimated Valuation	\$20,387,000,000
Estimated Collection Rate	97.00%
1¢ of tax equivalent	\$1,977,539
Last Year of Revaluation	2007
Next Revaluation Due	2011
Population (NC Office State Budget Management)	154,169
Land Area - square miles	592
No. of Land Parcels	91,917
Full-Time County Employees	939

GENERAL INFORMATION

2009-2010 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	88,000,500
Ad Valorem Taxes-delinquent		1,700,000
Tax Penalties & Interest		500,000
Sales Taxes		26,377,800
DSS Grants & Reimbursements		15,796,310
Health Dept. Grants & Fees		4,166,375
Planning & Development Fees		193,775
Inspection Fees		1,985,000
Reg of Deeds- Stamps & Fees		1,859,200
Investment Earnings		1,000,000
Ambulance Fees		3,350,000
Sheriff's Dept & Jail Fees & Grants		1,776,650
CATV Facility Tax		556,000
Library Grants & Fees		263,600
Recreation Fees		301,170
Other Revenues		3,661,620
Appropriated Fund Balance		<u>2,000,000</u>
		<u><u>\$ 153,488,000</u></u>

SOURCES OF GENERAL FUND REVENUE

2009-2010 GENERAL FUND DEPARTMENTAL BUDGET

Animal Contro	\$ 1,113,025
Building Standards Cente	96,080
Cooperative Extensior	419,909
County Commissioners	190,255
County Manager's Office	430,230
CJPP	120,360
Courts	723,440
Crossroads BHC	541,940
Debt Service (other than for schools	1,050,675
Economic Developmen	1,172,853
Elections	517,015
Emergency Medical Services	5,148,455
Emergency Comm., Oper, & Mgm	1,448,195
Emergency Managemen	147,059
Facility Services	1,374,965
Finance	949,895
Fire Marshal	482,643
General Governmenta	1,384,030
Health Departmen	8,054,255
Human Services Building	429,930
Human Resources	462,805

GENERAL FUND EXPENDITURES

Information Systems Managemen	730,670
Inspections	1,938,595
Iredell County Gov Center-Sout	274,100
Legal	115,500
Library	4,167,545
Meeting St. Center	48,150
Parks & Recreation	1,261,823
Planning & Developmen	848,595
Register of Deeds	1,087,120
Schools	68,754,616
Sheriff-Enforcement	11,306,645
Sheriff-Jail	7,169,315
Social Services	24,810,785
Special Appropriation:	447,385
Special Appropriations - Public Safet	561,105
Tax Administration & Land Record:	3,200,040
Transfers to Other Funds	110,050
Vehicle Services	272,208
Veterans Service	125,739
	<hr/>
Total General Fund	<u><u>\$ 153,488,000</u></u>

GENERAL FUND EXPENDITURES **\$ 153,488,000**

Animal Control **\$ 1,113,025**

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 Center **\$ 96,080**

This is the cost center established for the operating costs of the building on North Center Street. This building houses the Inspections, Planning, Erosion Control and the Fire Marshal offices.

Cooperative Extension **\$ 419,909**

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 **\$ 190,255**

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

County Manager's Office **\$ 430,230**

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.

GENERAL FUND DEPARTMENTAL BUDGETS

CJPP **\$ 120,360**

Pass-through grant for Day Treatment Center

Courts **\$ 723,440**

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 **\$ 541,940**

Annual appropriation to area mental health authority

Debt Service **\$ 1,050,675**

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 **\$ 1,172,853**

Mrsvl. Chamber of Commerce	119,050
Greater Stsvl. Dev Corp	119,050
Industrial Incentives	892,139
Carolinas Partnership	27,750
Lake Norman RPO	4,504
Centralina Council of Governments	10,360

Elections **\$ 517,015**

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 **\$ 5,148,455**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 64 full-time positions supplemented with part-time.

Emergency Management **\$147,059**

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

Emergency Communications **\$ 1,448,195**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 25 full-time positions w/part-time as needed.

Facility Services **\$ 1,374,965**

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 14.

Finance **\$ 949,895**

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 **\$ 482,643**

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. 7 full-time employees.

General Governmental **\$ 1,384,030**

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 **\$ 8,054,255**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 120 full-time employees.

Human Services Building **\$ 429,930**

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 **\$ 462,805**

The Personnel Director, assisted by 5 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 **\$ 730,670**

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

Inspections **\$ 1,938,595**

The Inspections division, consisting of 32 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code.

Iredell County Government Center-South **\$ 274,100**

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

Legal **\$ 115,500**

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

Library **\$ 4,167,545**

The local library operates both the Main and Harmony branch and Outreach & bookmobile services. \$1,459,200 for the Mooresville Public Library and \$210,935 for the Troutman Library is included in this budget. Full-time staff of 29, various part-time positions

Meeting Street Service Center **\$ 48,150**

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 **\$ 1,261,823**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. Full-time staff of 12.

Planning & Development **\$ 848,595**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 13 staff members.

Register of Deeds **\$ 1,087,120**

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

Rescue Squad Contracts **\$ 561,105**

Iredell County	235,015
Mooreville	145,615
North Iredell	109,750
Troutman	70,725

Schools **\$ 68,754,616**

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

Sheriff-Enforcement **\$ 11,306,645**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 137 full-time positions

Sheriff-Jail **\$ 7,169,315**

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

Social Services **\$ 24,810,785**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$9,014,475 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$40,500,000. There are 225 budgeted positions in this department.

<i>Special Appropriations</i>	\$	<i>447,385</i>
5th Street Ministries	15,000	
Appropriate Punishment	15,000	
Centralina COG	34,495	
Council on Aging	53,775	
Domiciliary Board Expenses	1,200	
Forestry Service	55,450	
Historical Society	300	
Institute of Government	15,775	
Iredell Soil & Water	136,095	
Lake Norman Marine Commission	25,500	
Mooresville South Iredell Health Assis	15,000	
NCACC	15,535	
NACO	2,260	
National Guard-Mooresville	1,500	
National Guard-Statesville	1,500	
SCAN	5,000	
Third Creek Watershed	25,000	
United Way Information & Referra	29,000	

Vehicle Services **\$ 272,208**

The Vehicle Services Supervisor and three mechanics are responsible for maintaining and repairing an on-road fleet of more than 343 vehicles.

Veterans Service **\$ 125,739**

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 **\$ 153,488,000**

DEBT SERVICE

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

The amount necessary to pay one year's debt service on the 2008 COPS, 2008 GO, 2006 COPS, 2006 GO, 2003 COPS, 2008 Refunded 2003 IPBR, 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 2009-2010 Debt Service Payments on the next page

DEBT SERVICE

2009-2010 Debt Service Payments
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<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 96,028
DSS Building	476,506	178,259
Rescue Squad	46,667	19,202
General-Schools		
G.O. Bonds	1,200,000	426,550
General - Schools		
Lake Norman High, etc.	2,405,000	1,217,563
General - Schools		
3rd Creek Elementary	360,000	31,752
General - Schools		
2003 Cops	1,930,000	1,183,185
General - Schools		
2006 G.O. Bonds	1,750,000	1,733,875
General - Schools		
2006 Cops	2,240,000	1,907,056
General - Schools		
2008 Cops	3,300,000	5,158,288
General - MCC		
2008 G.O. Bonds	250,000	224,063
Solid Waste Enterprise		
1999-refunded 92 SOB's	484,547	45,697
2001 bonds-Cell III	97,778	6,468
2007 SOB's	900,000	104,423
2007 COP's	250,000	227,563
 Total	 \$ 15,924,498	 \$ 12,559,972

Total Debt Service Per Capita = \$185

DEBT SERVICE (Continued)

Fund/Dept.	Balance @ 6/30/2009
General-Debt Service	
ICGC-South	\$ 1,872,000
DSS Building	4,526,798
Rescue Squad	427,776
General-Schools	
2000 Installment Paymen	
Revenue Bonds	R 24,135,000
2003 COPs	25,900,000
2006 COPs	38,055,000
2008 COPs	103,330,000
General-Schools	
1997 G.O. Bonds	7,780,000
2006 G.O. Bonds	38,330,000
2008 G.O. Bonds	4,800,000
General - Schools	
2001 Third Creek Elerr	360,000
Solid Waste Enterprise	
1999-refunded 92 SOB's	473,460
2001 bonds-Cell II	97,778
2007 SOBs	2,250,000
2008 COPs	4,495,000
 Total	 <u>\$ 256,832,812</u>

R = Refunded (refinanced) in 2008-09

Total Debt per Capita = \$1,666

EDUCATION

Total Educational Funding \$68,754,616
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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 School:	22,255
Mooreville Graded School:	5,526
Total	<u>27,781</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 = \$1,375 per student

EDUCATION

2009-2010

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 30,600,625	\$ 1,791,792
Ired-Stat G.O. pmt.		1,322,710
Ired-Stat 2000 COPs pmt		2,246,163
Ired-Stat 2001 COPs pmt		391,752
Ired-Stat 2003 COPs pmt		1,986,100
Ired-Stat 2006 G.O. pmt		2,702,250
Ired-Stat 2006 COPs pmt		3,391,581
Ired-Stat 2008 COPs pmt		6,605,890
Ired-Stat 2008 Refunding		854,575
Ired-Stat Financing Fees		70,000
Mooreville Schools	7,598,250	-
Mooreville G. O. pmt.		303,840
Mooreville 2000 COPs pmt		378,012
Mooreville 2003 COPs pmt		1,005,648
Mooreville 2006 G.O. pmt		720,356
Mooreville 2006 COPs pmt		755,475
Mooreville 2008 COPs pmt		1,852,400
Mooreville 2008 Refunding		143,822
Mooreville Financing Fees		15,000
Totals	\$ 38,198,875	\$ 26,537,366

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

Sources of Capital Outlay

	Ad Valorem Taxes	Sales Taxes
Iredell-Stat	\$ 16,628,726	\$ 4,385,260
Mooreville	3,456,962	1,088,876
	\$ 20,085,688	\$ 5,474,136

(continued)

**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		
Mooresville Grader	\$	548,615

(continued)

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	\$	2,443,025
Capital Outlay		625,980
COPs-2003 P&I		121,240
G.O. - 2006 P&I		61,270
G.O. - 2008 P&I		474,065
2009 Direct Placemen		292,795
	\$	4,018,375

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 2009-2010 are expected to be \$674,000.

911 EMERGENCY TELEPHONE SERVICES

2009-2010 Fire Tax Districts

The tax rates for the fire districts are as follow:

County-wide distric	6.00¢ per \$100
E. Alexander distric	5.00¢ per \$100
Mt. Mourne distric	3.25¢ per \$100
Shepherds distric	6.50¢ per \$100
Troutman distric	5.00¢ per \$100

The property valuation of each district is as follow:

County-wide distric	\$	7,735,213,290
E. Alexander distric	\$	108,575,200
Mt. Mourne distric	\$	1,311,710,440
Shepherds distric	\$	1,426,200,550
Troutman distric	\$	1,763,964,000

2009-2010 appropriations to the districts

County-wide distric	\$	5,368,650
E. Alexander distric	\$	54,400
Mt. Mourne distric	\$	427,600
Shepherds distric	\$	931,390
Troutman distric	\$	864,920

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 2009-10 are as follows:

Revenue	
ROAP Grants	\$ 321,795
Transportation Fees	640,000
Rural General Public Passenger Fares	40,000
Rural General Public Lifespan Fares	8,000
NCDOT Community Transportation Grant	401,698
JARC Grant	39,317
JARC Passenger Fares	20,000
EDTAP Fares	4,000
Other Financing Sources	100,000
	<u>\$ 1,574,810</u>

Expenditures	
Iredell County Transportation Service	\$ 1,098,540
Iredell Community Transportation	476,270
	<u>\$ 1,574,810</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, with no transfer budgeted for 2009-10.

North Iredell Park Project

Established in December, 2004 this capital project accounts for the purchase of land and park development. Site Solutions is currently under contract to create blueprints for the new park.

Estimated balance of funds available \$ 42,389

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 not an appropriated transfer in the FY 09-10 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:

CAPITAL RESERVE FUND

Solid Waste Disposal Enterprise Func

The following rate schedule is effective July 1, 2009.
--

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	\$40.50 per Year
HH fee with exemption	\$20.25 per Year
Transport Fee	\$12 per Ton
Transfer station-demo/comm	\$8 per Pick Up Load
	\$4 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 2009-2010.

Tipping fees	\$	4,027,700
Household Disposal		2,792,800
Recycling & White Goods		598,600
State Grants & Other Reimbursements		243,500
Investment Earnings		120,000
Transportation Fees		132,000
Town of Mooresville		475,000
Other Revenues		69,700
	\$	8,459,300

Expenditures of the Solid Waste Fund for 2009-2010 are as follows:

Administration & Operations	\$	5,222,820
Debt Service		2,116,480
Lines Landfill Closure Escrow		622,500
Capital Outlay		497,500
	\$	8,459,300

SOLID WASTE ENTERPRISE FUND

2009-2010 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted		Total Budget
		Grants Taxes / Fees	Fees Rents/Reim	
Animal Control	\$972,725		140,300	\$1,113,025
Building Standards	96,080			96,080
Coop Ext	419,909			419,909
Commissioners	190,255			190,255
County Manager	430,230			430,230
Courts	323,440		400,000	723,440
Crossroads	494,860	47,080		541,940
Debt Service	1,050,675	-		1,050,675
Econ Dev	1,172,853	-		1,172,853
Elections	458,005	25,660	33,350	517,015
Emer Mgmt	59,714	87,345		147,059
EMS	1,533,455		3,615,000	5,148,455
ECOM	1,448,195			1,448,195
Facility Services	1,368,465		6,500	1,374,965
Finance	949,895			949,895
Fire Marshal	458,843		23,800	482,643
Gen Gov	1,384,030			1,384,030
CJPP	-	127,625		127,625
Health	3,962,880	1,271,960	2,772,750	8,007,590
Human Serv Bldg.	354,930		75,000	429,930
Human Resources	462,805			462,805
Inspections	(46,405)		1,985,000	1,938,595
ICGC-South	(131,060)		405,160	274,100
Infor Sys Mgmt	730,670			730,670
Legal	115,500			115,500
Library	3,903,945	163,600	100,000	4,167,545
Meeting St. Center	48,150			48,150
Planning & Enf	654,820		193,775	848,595
Parks & Rec	960,653		301,170	1,261,823
Public Safety OA	561,105			561,105
Register of Deeds	(772,080)	96,000	1,763,200	1,087,120
Schools	62,731,865	6,022,751		68,754,616
Sheriff's Dept-Enf	10,265,495		1,041,150	11,306,645
Sheriff's Dept-Jail	6,433,815		735,500	7,169,315
Social Services	9,014,475	15,796,310		24,810,785
Spec Appro	447,385			447,385
Tax Admin	2,517,240		682,800	3,200,040
Vehicle Services	263,308		8,900	272,208
Veterans Service	123,739	2,000		125,739
Transfers	110,050			110,050
	\$115,524,914	\$23,640,331	\$14,283,355	\$153,448,600

COUNTY FUNDS BY DEPARTMENT