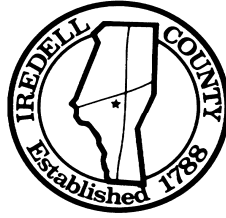


IREDELL COUNTY
Statesville, North Carolina



2010-2011

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

Marvin Norman, Chairman

Stephen D. Johnson
Vice-Chairman

W. Frank Mitchell

Kenneth M. Robertson, Jr.

J. Scott Keadle

County Manager - Joel R. Mashburn

Finance Director - Susan G. Blumenstein

2010-2011

Ad Valorem Tax Rate	44.5¢ per \$100
Estimated Valuation	\$20,639,300,000
Estimated Collection Rate	96.89%
1¢ of tax equivalent	\$1,999,740
Last Year of Revaluation	2007
Next Revaluation Due	2011
Population (NC Office State Budget Management)	154,135
Land Area - square miles	592
No. of Land Parcels	91,917
Full-Time County Employees	95

GENERAL INFORMATION

2010-2011 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$	88,988,510
Ad Valorem Taxes-delinquent		2,000,000
Tax Penalties & Interest		570,000
Sales Taxes		21,341,165
DSS Grants & Reimbursements		16,658,480
Health Dept. Grants & Fees		4,067,880
Planning & Development Fees		185,950
Inspection Fees		1,925,500
Reg of Deeds- Stamps & Fees		1,635,800
Investment Earnings		315,000
Ambulance Fees		3,350,000
Sheriff's Dept & Jail Fees & Grants		2,162,480
CATV Facility Tax		536,500
Library Grants & Fees		280,710
Recreation Fees		310,260
Other Revenues		3,761,605
Appropriated Fund Balance		<u>2,217,435</u>
		<u>\$ 150,307,275</u>

SOURCES OF GENERAL FUND REVENUE

2010-2011 GENERAL FUND DEPARTMENTAL BUDGET

Animal Contro	\$ 1,004,825
Building Standards Cente	79,350
Cooperative Extensior	426,680
County Commissioners	199,570
County Manager's Office	422,595
CJPP	120,360
Courts	735,605
Crossroads BHC	525,680
Debt Service (other than for schools	1,020,330
Economic Developmen	2,126,240
Elections	451,035
Emergency Medical Services	4,918,355
Emergency Comm., Oper, & Mgmt	1,385,785
Emergency Managemen	241,280
Facility Services	1,169,005
Finance	969,500
Fire Marshal	404,795
General Governmenta	1,233,850
Health Departmen	7,635,860
Human Services Building	473,530
Human Resources	285,125

GENERAL FUND EXPENDITURES

Information Systems Managemen	714,455
Inspections	2,022,960
Iredell County Gov Center-Sout	230,700
Legal	100,500
Library	3,791,125
Meeting St. Center	35,250
Parks & Recreation	1,202,875
Planning & Developmen	820,255
Register of Deeds	1,043,865
Schools	66,720,210
Sheriff-Enforcement	10,979,660
Sheriff-Jail	7,015,155
Social Services	25,376,215
Special Appropriation:	410,755
Special Appropriations - Public Safet	544,270
Tax Administration & Land Record:	3,050,660
Transfers to Other Funds	30,050
Vehicle Services	267,085
Veterans Service	121,875
	<hr/>
Total General Fund	<u><u>\$ 150,307,275</u></u>

GENERAL FUND EXPENDITURES **\$ 150,307,275**

Animal Control **\$ 1,004,825**

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 15.

Building Standards Center **\$ 79,350**

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

Cooperative Extension **\$ 426,680**

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 8.

County Commissioners **\$ 199,570**

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

County Manager's Office **\$ 422,595**

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 **\$ 735,605**

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 **\$ 525,680**

Annual appropriation to area mental health authority

Debt Service **\$ 1,020,330**

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 **\$ 2,126,240**

Statesville Airport	292,075
Mrsvl. Chamber of Commerce	115,480
Greater Stsvl. Dev Corp	115,480
Industrial Incentives	1,566,095
Carolinas Partnership	26,920
Lake Norman RPO	4,370
Centralina Council of Governments	5,820

Elections **\$ 451,035**

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 **\$ 4,918,355**

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 **\$241,280**

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

Emergency Communications **\$ 1,385,785**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 24 full-time positions w/part-time as needed.

Facility Services **\$ 1,169,005**

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 13.

Finance **\$ 969,500**

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 **\$ 404,795**

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

General Governmental **\$ 1,233,850**

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 **\$ 7,635,860**

Divisions of this department (administration, allied, environmental & preventive health) include programs such as maternal & child health, WIC, septic tank layout & inspection, immunization, etc. 107 full-time employees.

Human Services Building **\$ 473,530**

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 **\$ 285,125**

The Personnel Director, assisted by 4 employees, is responsible for administering personnel policy, employee benefits and maintaining employee master files.

Information Technology Services **\$ 714,455**

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

Inspections **\$ 2,022,960**

The Inspections division, consisting of 28 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code.

Iredell County Government Center-South **\$ 230,700**

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

Legal **\$ 100,500**

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

Library **\$ 3,791,125**

The local library operates the Main, Troutman and Harmony branch. \$1,320,900 for the Mooresville Public Library is included in this budget. Full-time staff of 29.

Meeting Street Service Center **\$ 35,250**

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 **\$ 1,202,875**

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 **\$ 820,255**

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 **\$ 1,043,865**

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 **\$ 544,270**

Iredell County	227,965
Mooresville	141,245
North Iredell	106,460
Troutman	68,600

Schools **\$ 66,720,210**

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

Sheriff-Enforcement **\$ 10,979,660**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 145 full-time positions

Sheriff-Jail **\$ 7,015,155**

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

Social Services **\$ 25,376,215**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$9,213,733 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$48,500,000. There are 224 budgeted positions in this department.

<i>Special Appropriations</i>	\$	<i>410,755</i>
5th Street Ministries		14,550
Appropriate Punishment		14,550
Centralina COG		37,605
Council on Aging		52,160
Domiciliary Board Expenses		1,200
Forestry Service		53,790
Institute of Government		15,300
Iredell Soil & Water		136,265
Lake Norman Marine Commission		24,735
Mooresville South Iredell Health Assis		14,550
NCACC		15,050
NACO		2,240
National Guard-Mooresville		1,455
National Guard-Statesville		1,455
Nursing Home Residents		1,000
SCAN		4,850
Third Creek Watershed		20,000

Vehicle Services **\$ 267,085**

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

Veterans Service **\$ 121,875**

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 **\$ 150,307,275**

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 2009 BABS, 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 2010-2011 Debt Service Payments on the next page

DEBT SERVICE

2010-2011 Debt Service Payments
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<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
ICGC-South	\$ 234,000	\$ 85,053
DSS Building	476,506	160,871
Rescue Squad	46,667	17,225
General-Schools		
G.O. Bonds	1,200,000	369,550
General - Schools		
Lake Norman High, etc.	2,415,000	1,098,800
General - Schools		
3rd Creek Elementary	360,000	15,876
General - Schools		
2003 Cops	1,930,000	1,122,875
General - Schools		
2006 G.O. Bonds	1,750,000	1,663,875
General - Schools		
2006 Cops	2,240,000	1,795,558
General - Schools		
2008 Cops	3,300,000	5,026,288
General - MCC		
2008 G.O. Bonds	250,000	215,313
General - Schools		
2009 Babs	809,611	354,974
Solid Waste Enterprise		
1999-refunded 92 SOB's	473,460	22,584
2001 bonds-Cell III	97,778	2,156
2007 SOB's	900,000	72,293
2007 COP's	250,000	217,563
 Total	 <u><u>\$ 16,733,022</u></u>	 <u><u>\$ 12,240,854</u></u>

Total Debt Service Per Capita = \$188

DEBT SERVICE (Continued)

Fund/Dept.		Balance @ 6/30/2010
General-Debt Service		
ICGC-South	\$	1,638,000
DSS Building		4,050,292
Rescue Squad		381,109
General-Schools		
2000 Installment Paymen		
Revenue Bonds	R	21,720,000
2003 COPs		23,970,000
2006 COPs		35,815,000
2008 COPs		100,030,000
2009 BABs		6,881,689
General-Schools		
1997 G.O. Bonds		6,580,000
2006 G.O. Bonds		36,580,000
2008 G.O. Bonds		4,550,000
Solid Waste Enterprise		
2007 SOBs		1,350,000
2008 COPs		4,245,000
Total	\$	247,791,090

R = Refunded (refinanced) in 2008-09

Total Debt per Capita = \$1,608

EDUCATION

Total Educational Funding \$66,720,210
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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:	22,655
Mooresville Graded School:	5,665
Total	<u>28,320</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 = \$1,293 per student

EDUCATION

2010-2011

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 29,292,915	\$ 1,187,005
Ired-Stat G.O. pmt.		1,276,358
Ired-Stat 2000 COPs pmt		2,152,864
Ired-Stat 2001 COPs pmt		375,876
Ired-Stat 2003 COPs pmt		1,948,444
Ired-Stat 2006 G.O. pmt		2,650,250
Ired-Stat 2006 COPs pmt		3,304,665
Ired-Stat 2008 COPs pmt		6,497,888
Ired-Stat 2008 Refunding		854,773
Ired-Stat 2009 BABs pmt		742,889
Ired-Stat Financing Fees		70,000
Mooresville Schools	7,324,845	-
Mooresville G. O. pmt.		293,192
Mooresville 2000 COPs pmt		362,311
Mooresville 2003 COPs pmt		986,473
Mooresville 2006 G.O. pmt		703,766
Mooresville 2006 COPs pmt		730,892
Mooresville 2008 COPs pmt		1,828,400
Mooresville 2008 Refunding		143,852
Mooresville Financing Fees		15,000
Totals	\$ 36,617,760	\$ 26,124,898

Capital outlay consists of restricted sales tax, 10.2 ¢ ad valorem taxes and BAB Interest Rebate.

Sources of Capital Outlay

	Iredell/ Statesville	Mooresville
Ad Valorem Tax	\$ 16,738,993	\$ 3,479,886
Sales Tax	4,242,765	1,053,495
Build America Bond Interest	79,253	
	\$ 21,061,011	\$ 4,533,381

(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	\$	530,505

(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	\$	2,346,770
Capital Outlay		565,957
COPs-2003 P&I		117,956
G.O. - 2006 P&I		59,860
G.O. - 2008 P&I		465,313
2009 Direct Placemen		421,696
	\$	3,977,552

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 2010-2011 are expected to be \$593,500.

911 EMERGENCY TELEPHONE SERVICES

2010-2011 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	\$	7,743,200,000
E. Alexander distric	\$	111,231,000
Mt. Mourne distric	\$	1,322,000,000
Shepherds distric	\$	1,438,386,000
Troutman distric	\$	1,829,200,000

2009-2010 appropriations to the districts

County-wide distric	\$	4,633,120
E. Alexander distric	\$	54,050
Mt. Mourne distric	\$	426,045
Shepherds distric	\$	927,835
Troutman distric	\$	902,385

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 2010-11 are as follows:

Revenue	
ROAP Grants	\$ 337,405
Transportation Fees	650,000
ARRA Grant	83,163
Rural General Public Passenger Fares	40,000
Rural General Public Lifespan Fares	7,000
NCDOT Community Transportation Grant	374,392
JARC Grant	37,500
JARC Passenger Fares	20,000
EDTAP Fares	3,000
Other Financing Sources	81,575
	<u><u>\$ 1,634,035</u></u>

Expenditures	
Iredell County Transportation Service	\$ 1,106,340
Iredell Community Transportation	527,695
	<u><u>\$ 1,634,035</u></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 \$ 38,075

PARKS SPECIAL REVENUE FUND

Solid Waste Disposal Enterprise Func

The following rate schedule is effective July 1, 2010.
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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 2010-2011.

Tipping fees	\$	3,391,400
Household Disposal		2,860,800
Recycling & White Goods		337,500
State Grants & Other Reimbursements		298,300
Investment Earnings		53,000
Transportation Fees		55,000
Town of Mooresville		307,000
Other Revenues		35,430
	\$	7,338,430

Expenditures of the Solid Waste Fund for 2010-2011 are as follows:

Administration & Operations	\$	4,657,690
Debt Service		2,035,840
Lines Landfill Closure Escrow		511,000
Capital Outlay		133,900
	\$	7,338,430

SOLID WASTE ENTERPRISE FUND

2010-2011 General Fund Departments by Source

Schedule D

By Revenue Source

	County Funds	Restricted		Total Budget
		Grants Taxes / Fees	Fees Rents/Reim	
Animal Control	\$833,060		171,765	\$1,004,825
Building Standards	79,350			79,350
Coop Ext	426,680			426,680
Commissioners	199,570			199,570
County Manager	422,595			422,595
Courts	375,605		360,000	735,605
Crossroads	489,180	36,500		525,680
Debt Service	1,020,330	-		1,020,330
Econ Dev	2,126,240	-		2,126,240
Elections	416,985	33,550	500	451,035
Emer Mgmt	156,510	84,770		241,280
EMS	1,311,355		3,607,000	4,918,355
ECOM	1,385,785			1,385,785
Facility Services	1,169,005			1,169,005
Finance	969,500			969,500
Fire Marshal	377,795		27,000	404,795
Gen Gov	1,233,850			1,233,850
CJPP	-	120,360		120,360
Health	3,567,980	1,382,705	2,685,175	7,635,860
Human Serv Bldg.	298,530		175,000	473,530
Human Resources	285,125			285,125
Inspections	107,760		1,915,200	2,022,960
ICGC-South	1,450		229,250	230,700
Infor Sys Mgmt	714,455			714,455
Legal	100,500			100,500
Library	3,510,415	160,710	120,000	3,791,125
Meeting St. Center	35,250			35,250
Planning & Enf	590,155		230,100	820,255
Parks & Rec	892,615		310,260	1,202,875
Public Safety OA	544,270			544,270
Register of Deeds	(657,135)	145,200	1,555,800	1,043,865
Schools	60,844,955	5,875,255		66,720,210
Sheriff's Dept-Enf	9,359,910	770,540	849,210	10,979,660
Sheriff's Dept-Jail	6,414,905		600,250	7,015,155
Social Services	8,717,735	16,658,480		25,376,215
Spec Appro	411,111			410,755
Tax Admin	2,312,660		738,000	3,050,660
Vehicle Services	256,835		10,250	267,085
Veterans Service	119,875	2,000		121,875
Transfers	30,050			30,050
	\$111,480,075	\$25,270,070	\$13,584,760	\$150,307,275

COUNTY FUNDS BY DEPARTMENT