

IREDELL COUNTY
Statesville, North Carolina



2021-2022

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

James B. Mallory III, Chairman

**Melissa Neader
Vice-Chairman**

Marvin Norman

Gene Houpe

Scottie Brown

County Manager - Beth Jones

Finance Director - Debra L. Cheek

GENERAL INFORMATION

2021-2022

Ad Valorem Tax Rate	53.75¢ per \$100
Estimated Valuation	\$27,665,174,000
Estimated Collection Rate	99.08%
1¢ of tax equivalent	\$2,741,065
Last Year of Revaluation	2019
Next Revaluation Due	2023
Population (NC Office State Budget Management)	183,309
Land Area - square miles	597
No. of Land Parcels	99,744
Full-Time County Employees	1151

2021-2022 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$ 147,332,270
Ad Valorem Taxes-delinquent	1,000,000
Tax Penalties & Interest	512,000
Sales Taxes	42,409,625
DSS Grants & Reimbursements	12,416,105
Health Dept. Grants & Fees	5,885,565
Planning & Development Fees	446,000
Building Standards	4,810,000
Reg of Deeds- Stamps & Fees	2,975,500
Investment Earnings	50,000
Ambulance Fees	4,539,936
Sheriff's Dept & Jail Fees & Grants	2,222,050
CATV Facility Tax	430,000
Recreation Fees	484,561
Other Revenues	10,641,808

\$ 236,155,420

SOURCES OF GENERAL FUND REVENUE

2021-2022 GENERAL FUND DEPARTMENTAL BUDGET

Animal Services	\$ 1,799,524
Building Standards & Central Permitting	3,533,657
Capital Improvements	6,544,438
Capital Reserve	7,429,365
Cooperative Extension	422,528
County Commissioners	223,689
County Manager's Office	827,100
Courts	585,950
Debt Service (other than for schools)	2,321,870
Economic Development	2,737,194
Elections	695,416
Emergency Medical Services	11,133,557
Emergency Comm., Oper, & Mgmt.	3,701,846
Emergency Management	522,965
Facility Services	3,977,244
Finance	1,289,082
Fire Marshal	502,585
General Governmental	4,496,500
Health Department	10,238,314
Human Services Building	162,100
Human Resources	785,816
Information Technology Services	2,032,343
Legal	421,000
Library	3,928,270
Parks & Recreation	1,537,627
Partners Behavioral Healthcare	565,875
Planning & Development	861,901
Register of Deeds	746,744
Schools	101,131,156
Sheriff-Enforcement	20,310,158
Sheriff-Jail	11,456,681
Social Services	22,575,633
Special Appropriations	758,466
Special Appropriations - Public Safety	1,256,029
Tax Administration & Land Records	3,605,014
Transfers to Other Funds	389,603
Vehicle Services	438,995
Veterans Service	209,185
Total General Fund	<u><u>\$ 236,155,420</u></u>

GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES **\$ 236,155,420**

Animal Services **\$ 1,799,524**

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 22.

Building Standards & Central Permitting **\$ 3,533,657**

The Inspections division, consisting of 27 employees, reviews construction plans, issues permits and performs inspections according to the NC Building Code. Central Permitting has a staff of 6 people and is responsible for issuing all permits required by the County.

Capital Improvements **\$ 6,544,438**

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

Capital Reserve **\$ 7,429,365**

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

Cooperative Extension **\$ 422,528**

Co-sponsored by NC State Univ, and the County, CES provides a wide range of educational programs for the benefit of the citizens of Iredell County. Staff of 2.

County Commissioners **\$ 223,689**

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

County Manager's Office **\$ 827,100**

Serves as the chief administrative officer of Iredell County. Duties include serving as budget officer, directing administration of offices, departments, boards & agencies subject to the general direction & control of the Board. Attends board meetings and makes recommendations to the Board, and is responsible for appointing and removing officers and employees as provided by

Courts **\$ 585,950**

The county must provide adequate furnished space for those functions of the court system that are carried out at the local level including space for probation and parole offices.

Debt Service **\$ 2,321,870**

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

Economic Development **\$ 2,737,194**

Statesville Airport	30,335
Greater Stsvl. Dev Corp	300,610
Industrial Incentives	2,034,715
Charlotte Regional Trans Plan	12,150
Centralina Council of Governments	6,840
Charlotte Regional Partnership	34,544
South Iredell Community Development Corp	250,000
Lake Norman Reg Trans Comm - Membership	18,000
Road Project	50,000

Elections **\$ 695,416**

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 **\$ 11,133,557**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 107 full-time positions supplemented with part-time.

Emergency Management **\$522,965**

Responsible for fixed nuclear facility training, emergency response and administration of Homeland Security Grants (if available). Staff of 3.

Emergency Communications **\$ 3,701,846**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 47 full-time positions w/part-time as needed.

Facility Services **\$ 3,977,244**

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 24.

Finance **\$ 1,289,082**

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 **\$ 502,585**

Fire Marshal and assistants organize County fire service including training, suppression, prevention, education, and inspections. They work closely with VFD's to develop the best service for the County. 5 full-time employees.

General Governmental **\$ 4,496,500**

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 **\$ 10,238,314**

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

Human Services Building **\$ 162,100**

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

Human Resources **\$ 785,816**

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

Information Technology Services **\$ 2,032,343**

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

Legal **\$ 421,000**

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

Library **\$ 3,928,270**

The local library operates the Main, Troutman and Harmony branch. \$1,449,545 for the Mooresville Public Library is included in this budget. Full-time staff of 29.

Parks & Recreation **\$ 1,537,627**

This department administers adult & youth athletic programs, summer camps, a ropes course, Stumpy Creek Park & other special projects. This department also includes a Recreation Center in Troutman. Full-time staff of 16.

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

Annual appropriation to area mental health authority

Planning **\$ 861,901**

The Planning division administers the land development plan & zoning ordinance, identifies present & future needs, and sets objectives for physical & economic development. Planning has 10 staff members.

Register of Deeds **\$ 746,744**

The Register of Deeds is the major custodian of county records including birth & death certificates, military discharges, deeds, and others. The position is elected and is assisted by 8 full-time employees & additional part-time help.

Rescue Squad Contracts **\$ 1,256,029**

Operations

Lake Norman	34,365
South Iredell	14,739
Mt. Mourne	22,022
Shepherds	34,090
Iredell County	648,953
Mooresville	103,712
North Iredell	266,002
Troutman	79,368
Apparatus	35,000
Equipment	15,000

Schools **\$ 101,131,156**

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

Sheriff-Enforcement **\$ 20,310,158**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 181 full-time positions

Sheriff-Jail **\$ 11,456,681**

Responsible for holding arrestees awaiting trial, or prisoners sentenced to 6 months or less. 112 full-time positions

Social Services **\$ 22,575,633**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$10,159,528 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$212,747,445. There are 253 budgeted positions in this department.

<i>Special Appropriations</i>	\$ 758,466
5th Street Ministries	25,000
Beaver Management	6,000
Centralina COG	64,665
Civil Air Patrol	2,500
Council on Aging	63,250
Domiciliary Board Expenses	400
Drug Abuse Coalition of Iredell	40,000
Forestry Service	75,108
Fort Dobbs Alliance	15,000
ICATS	150,000
Institute of Government	24,615
Iredell Museum	10,000
Iredell Soil & Water	164,818
Lake Norman Marine Commission	35,000
Mooreville South Iredell Health Assist	18,000
NCACC	16,400
NACO	2,600
Nursing Home Residents	2,000
Pharos Parenting (Formerly SCAN of Iredell)	15,000
Third Creek Watershed	28,110

Tax Admin & Land Records **\$ 3,605,014**

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

Tax Collector - Included above

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

Transfer to Other Funds **\$ 389,603**

This represents an appropriation for a transfer to the JCPC Special Revenue Fund of \$24,500, a transfer to the County-wide Fire Service Fund of \$195,103 and a transfer to facility improvement fund of \$170,000.

Vehicle Services **\$ 438,995**

The Vehicle Services Supervisor, 1 office assistant and 4 mechanics are responsible for maintaining and repairing an on-road fleet of more than 500 vehicles.

Veterans Service **\$ 209,185**

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

Total General Fund **\$ 236,155,420**

DEBT SERVICE

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

The amount necessary to pay one year's debt service on the 2018 GO Bonds, 2016 LOB, 2016 GO Bonds, 2015 LOB, 2015A Taxable GO, 2015B Refunded GO Bonds, 2015C GO Bonds, 2014 USDA REDLG loan, and the 2013 Refunded COPS is included in the General Fund department, **SCHOOLS**. All debt service associated with the Solid Waste Facility is funded through the enterprise fund.

Revenues of the Solid Waste Enterprise Fund are obligated for the payment of debt issued by the Fund. Ad valorem taxes are not pledged to retire these debts.

See 2021-2022 Debt Service Payments on the next page

DEBT SERVICE

2021-2022 Debt Service Payments

<u>Fund/Dept.</u>	<u>Principal</u>	<u>Interest</u>
General-Debt Service		
Public Safety Com	\$ 1,100,000	\$ 146,575
Vehicle Financing	410,000	25,922
Technology Project	176,878	4,339
Cardiac Equipment	22,568	469
Radio Equipment	386,380	47,989
General - Schools		
Lake Norman High, etc.	-	-
General - Schools		
2003 Cops	1,700,000	87,330
General - Schools		
2015 LOB Refund	R2 2,025,000	599,250
General - MCC		
2008 G.O. Bonds	250,000	100,000
General - Schools		
2009 BAB	-	-
General - Schools		
USDA REDLG	130,000	-
General - Schools		
2015C GO Bond	1,840,000	933,600
General-Schools		
2015B Refunding	2,785,000	423,850
General - Schools		
2015A Taxable GO	668,421	482,295
General-Schools		
2016 GO Bonds	880,000	461,000
General - Schools		
2016 LOB	5,491,200	1,746,960
General - MCC		
2018 Go Bonds	575,000	376,825
General - Schools		
2018 Go Bonds	2,200,000	1,605,288
General - Schools		
2021 Go Bonds	-	637,685
General - Schools		
2021 Installment	1,310,000	55,193
Solid Waste Enterprise		
2016 LOB	228,800	72,790
Total	\$ 22,179,247	\$ 7,807,360

Total Debt Service Per Capita = \$164

<u>Fund/Dept.</u>	<u>Balance @ 6/30/2021</u>
General-Debt Service	
Public Safety Comple	\$ 7,700,000
Technology Project	236,928
Vehicles	1,025,000
Rec Center Equipment	22,567
Radio Equipment	1,615,749
General-Schools	
2003 COPs	R1 4,950,000
2015 LOB Refunding	R2 11,985,000
USDA REDLG	390,000
2015B Refunding	R2 12,605,000
2008 G.O. Bonds	2,050,000
2015A Taxable GO	9,357,895
2015C GO Bonds	27,600,000
2016 GO Bonds	14,085,000
2016 LOB	37,684,800
2018 GO Bonds	49,315,000
Solid Waste Enterprise	
2008 COPs	1,570,200
Total	\$ 182,193,139

R1 = Refunded (refinanced) in 2013-2014

R2 = Refunded (refinanced) in 2014-2015

Total Debt per Capita = \$994

EDUCATION

Total Educational Funding \$101,131,156

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

Public Schools

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

Administrative Unit	Number of Students
Iredell-Statesville Schools	22,744
Mooresville Graded Schools	6,610
Total	29,354

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

CURRENT EXPENSE = \$1,967 per student

EDUCATION

2021-2022

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 44,737,448	\$ 7,966,441
Mooreville Schools	13,001,870	2,317,349
Totals	\$ 57,739,318	\$ 10,283,790

Administrative Unit	Debt Payments
Ired-Stat 2013 Refunding	1,179,638
Ired-Stat 2014 REDLG pmt	130,000
Ired-Stat 2015 GO Refunding pmt	2,715,400
Ired-Stat 2015 GO pmt	1,150,716
Ired-Stat 2015 LOB pmt	2,149,786
Ired-Stat 2016 GO pmt	1,341,000
Ired-Stat 2016 LOB pmt	5,428,620
Ired-Stat 2018 GO pmt	3,805,288
Ired-Stat Financing Fees	30,000
Mooreville 2013 Refunding	607,692
Mooreville 2015 GO Refunding	454,768
Mooreville 2015 LOB	474,464
Mooreville 2015C GO Bonds	2,773,600
Mooreville 2016 LOB pmt	1,809,540
Mooreville 2021 GO pmt	637,685
Mooreville Financing Fees	12,000
Totals	\$ 24,700,197

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

Sources of Capital Outlay & Debt Service Funding

	Iredell/ Statesville	Mooreville
Ad Valorem Tax	\$ 17,491,914	\$ 6,774,749
Sales Tax	7,956,441	2,312,349
QSCB Interest	448,534	-
	\$ 25,896,889	\$ 9,087,098

**Public School Building Capital Funds
And Lottery Proceeds**

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

Iredell-Statesville
Mooreville Graded

Mitchell Community College

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

Current Expense	\$ 4,194,414
Capital Outlay	1,804,170
G.O. - 2008 P&I	350,000
2015B GO Refunding	38,682
2018B GO Bond	951,825
	\$ 7,339,091

School Safety and Security

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

Iredell-Statesville	516,415
Mooresville Graded	236,068
Mitchell Community College	<u>316,277</u>
	<u><u>1,068,760</u></u>

911 Emergency Telephone Services

Effective January 1, 2008, all revenues of the 911 Emergency Telephone Services Fund are provided by allocations of service fees from the NC 911 Fund.

The estimated revenues and expenditures for fiscal year 2021-2022 are expected to be \$438,753.

911 EMERGENCY TELEPHONE SERVICES

2021-2022 Fire Tax Districts

The tax rates for the fire districts are as follows:

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

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

All-County district	\$	15,815,745,000
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2021-2022 appropriations to the districts:

All-County district	\$	14,047,180
County-wide district	\$	195,105
E. Alexander district	\$	100
Mt. Mourne district	\$	550
Shepherds district	\$	1,000
Troutman district	\$	1,000

FIRE DISTRICT FUNDS

Transportation

This fund was established as of July 1, 2003, to account for the grants and other special revenue received for the operation of Iredell County Area Transit System - ICATS. The amounts budgeted for revenues and expenditures for fiscal year 2021-2022 are as follows:

Revenue	
Rural Operating Assistance Grants	\$ -
NCDOT Community Transportation Grant	759,792
Elderly Disabled Grant - Urban 5310	150,000
FTA Elderly Disabled Grant - Rural 5310	-
Elderly Disabled Grant - Capital 5310	-
Other Grants	516,000
Transportation Fees	1,409,500
Urban 5307 Funds	350,000
JARC Grant	-
Other Passenger Fares	45,000
Vehicle Advertisements	25,000
Sale of county property	25,000
Investment Earnings	5,000
VS Labor Credits	15,000
Insurance Claim Proceeds	-
	<u><u>\$ 3,300,292</u></u>

Expenditures	
Salaries & Benefits	\$ 2,100,446
Operating Costs	635,506
Capital Outlay	501,597
Fund Balance Budgeted Increase	62,743
Indirect Costs	-
	<u><u>\$ 3,300,292</u></u>

ICATS

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2021

Animals	\$110 per Ton
Approved Area Fill	\$25 per Ton
Asbestos - Friable	\$110 per Ton
Asbestos - Non-Friable	\$38 per Ton
Brush < 4 inch diameter	\$0 no charge
Brush 4 to 8 inch diameter	\$20 no charge
Brush > 8 inch diameter	\$40 per Ton
Commercial	\$38 per Ton
Compost/Mulch	\$5 per loader bucket for all qtys in excess of one pickup load
Demolition	\$38 per Ton
Electronics - CRT/Televisions	\$10 each
Household Availability Fee	\$56 per Year
HH fee with exemption	\$28 per Year
Pallets	\$38 per Ton
Pickup loads at T/S (1/2)	\$8
Pickup loads at T/S (full)	\$16
Shingles (recycled)	\$15 per Ton
Solid Waste Tax	\$2 per Ton landfilled
Special Handling (1 time)	\$38
Tires - Off Rim	\$125 per Ton
Tires - On Rim	\$200 per Ton
Tires - Lg Equipment	\$300 per Ton
Tires from Household	\$5 per Passenger Tire
*(no charge for 1st 5 tires)	\$10 per Large Tractor Tire
Transportation Fee	\$10 per Ton - Mooresville chargeable

The following revenues are estimated for the operation of the Solid Waste Disposal Facility for FY 2021-2022.

Tipping fees	\$	5,432,823
Household Disposal		4,475,240
Recycling & White Goods		44,900
State Grants & Other Reimbursements		365,840
Investment Earnings		15,000
Transportation Fees		209,044
Methane Gas Rights		270,000
Other Revenues		279,600
Appropriated Fund Balance		2,146,278
	\$	13,238,725

Expenditures of the Solid Waste Fund for 2021-2022 are as follows:

Administration & Operations	\$	7,324,635
Debt Service		301,590
Lined Landfill Closure Escrow		689,034
Capital Outlay		4,506,120
Transfer to other funds		260,319
Transfer to Solid Waste Capital Project		-
Increase to Fund Balance		157,027
	\$	13,238,725

SOLID WASTE ENTERPRISE FUND

EMS Specialty Services

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

Revenue

Appropriated Fund Balance	\$ 160,403
Convalescent Transport Fees	1,401,500
	<u>\$ 1,561,903</u>

Expenditures

Salaries and benefits	\$ 1,001,655
Operating costs	283,118
Public Safety Complex contribution	125,000
Capital outlay	1,825
Transfer to GF - Indirect	150,305
	<u>\$ 1,561,903</u>

EMS Specialty Services

2021-2022 General Fund Departments by Source

Schedule E

By Revenue Source

	Total Budget	Restricted		County Funds
		Grants Taxes / Fees	Fees Rents/Reim	
Administration	\$ 827,100			\$ 827,100
Animal Services	1,799,524	8,000	99,550	1,691,974
Building Standards	3,069,777		4,810,000	(1,740,223)
Capital Imp Fund	6,544,438			6,544,438
Capital Reserve	7,429,365			7,429,365
Central Permitting	463,880			463,880
Coop Ext	422,528			422,528
Commissioners	223,689			223,689
Courts	585,950		225,000	360,950
Debt Service	2,321,870			2,321,870
ECOM	3,701,846			3,701,846
Econ Dev	2,737,194			2,737,194
Elections	695,416		43,100	652,316
Emergency Mgmt	522,965	120,731		402,234
EMS	11,133,557		4,539,936	6,593,621
Facility Services	2,039,204			2,039,204
Fac Svcs - Bldgs	2,100,140		425,650	1,674,490
Finance	1,289,082		15,000	1,274,082
Fire Marshal	502,585		7,900	494,685
Gen Gov	4,496,500			4,496,500
Health	10,238,314	2,736,545	3,149,020	4,352,749
Human Resources	785,816			785,816
Info Sys Mgmt	2,032,343			2,032,343
Legal	421,000			421,000
Library	3,928,270	197,203	10,000	3,721,067
Partners Behavior	565,875	55,000		510,875
Planning	861,901	20,000	426,000	415,901
Parks & Rec	1,537,627		484,561	1,053,066
Register of Deeds	746,744	100,000	2,875,500	(2,228,756)
Schools	101,131,156	10,713,790		90,417,366
Sheriff's Dept-Enf	20,310,158	225,500	1,905,550	18,179,108
Sheriff's Dept-Jail	11,456,681		271,000	11,185,681
Social Services	22,575,633	12,416,105		10,159,528
Spec Appro	758,466			758,466
Spec Appro-R/S	1,256,029			1,256,029
Tax Admin	3,605,014	75,000	1,260,200	2,269,814
Transfers	389,603			389,603
Vehicle Service	438,995			438,995
Veterans Service	209,185	2,100		207,085
	\$236,155,420	\$ 26,669,974	\$ 20,547,967	\$ 188,937,479

COUNTY FUNDS BY DEPARTMENT