

IREDELL COUNTY, NORTH CAROLINA
2021-2022
BUDGET ORDINANCE

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

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022 in accordance with the chart of accounts heretofore established for this County:

County Commissioners	\$ 223,689
Administration	827,100
Human Resources	785,816
Elections	695,416
Finance	1,289,082
Tax Administration & Land Records	3,605,014
Information Technology Services	2,032,343
Register of Deeds	746,744
Facility Services Operations & Buildings	4,544,894
Vehicle Services	438,995
Courts	18,300
Legal	421,000
Economic Development	2,737,194
General Governmental	4,496,500
Special Appropriations	758,466
Sheriff's Department	20,310,158
Jail	11,456,681
Animal Services	1,799,524
Emergency Communications	3,701,846
Emergency Medical Service	11,133,557
Fire Marshal	502,585
Emergency Management	522,965
Public Safety Outside Agencies	1,256,029
Building Standards & Central Permitting	3,533,657
Planning & Erosion Control	861,901
Cooperative Extension Service	422,528
Health Department	10,238,314
Human Services Building	162,100
Partners Behavioral Healthcare	565,875
Social Services Administration	22,575,633
Veterans Service	209,185
Public Library	3,928,270
Recreation & Parks	1,537,627
School Funding	101,131,156
Debt Service	2,321,870
Transfer to JCPC	24,500
Transfer- Facilities Improvement Fund	170,000
Transfer to Countywide Fire Tax Dist.	195,103
Capital Reserve	7,429,365
Capital Improvement Fund	6,544,438
Total Expenditures - General Fund	\$236,155,420

Section 2. It is estimated that the following revenues will be available in the General Fund for Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

Taxes:	
Ad Valorem – Current	\$ 147,332,270
Ad Valorem – Delinquent	1,000,000
Interest on Delinquent Taxes	512,000
Local Option 1¢ Sales Tax	23,530,900
1983 Local Option 1/2¢ Sales Tax	10,753,100
1986 Local Option 1/2¢ Sales Tax	11,738,100
2002 Local Option 1/2¢ Sales Tax	25
Municipal Hold Harmless	(3,612,500)
Medicaid Hold Harmless	2,250,000
Interest on Investments	50,000
ABC 5¢ Bottle Tax	55,000
Cable TV Tax	430,000
Court Facility Fees	225,000
Tax Collection Fees	1,225,000
Register of Deeds Fees	2,975,500
Sheriff's Office and Jail Revenues	2,222,050
EMS (911) Fees	4,539,936
Building Standards	4,810,000
Planning	446,000
Health Department Revenues	5,885,565
Social Services Revenues	12,416,105
Recreation Fees and Grants	484,561
Other Financing Sources	4,384,654
Other Revenues	2,502,154
Total Revenues – General Fund	\$236,155,420

Section 3. There is hereby levied a tax rate of 53.75¢ per One Hundred Dollars Valuation of property listed for taxes as of January 1, 2021. Total estimated property valuation for ad valorem tax purposes for the 2021-2022 fiscal year is \$27,665,174,000. The estimated tax collection rate is 99.08% for 2021-2022 fiscal year.

Section 4. All ABC – 5¢ Bottle Tax Revenues received from Code 347-01 of the 2021-2022 General Fund Revenues are designated to support the County's 2021-2022 appropriation to Partners Behavioral Healthcare designated for alcoholic rehabilitation programs.

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

	Iredell-Statesville Schools	Mooresville Graded School District	Total
Restricted Sales Taxes	\$ 7,956,441	\$ 2,312,349	\$ 10,268,790
Portion of 0.5¢ Ad Valorem Tax	516,415	236,068	752,483
Totals	\$8,472,856	\$2,548,417	\$11,021,273

Capital Outlay appropriated by the Board of Commissioners is to be expended for the following categories as contained in G.S. 115C-426(f):

- (1) Acquisition of land
- (2) Building acquisition and construction
- (3) Acquisition or replacement of furnishings, equipment, and technology
- (4) Acquisition of school buses
- (5) Acquisition of activity buses

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

Iredell-Statesville Schools	
Capital Outlay	
Debt Service	\$2,000,000
General Contracts	3,506,441
Roofing	500,000
Paving, Fencing, Grading	800,000
Misc. Equipment/HVAC	950,000
Vehicles (Buses and other)	200,000
Total Capital Outlay	7,956,441
Safety and Security	516,415
Total – Iredell Statesville Schools	\$8,472,856

Mooresville Graded School District	
Capital Outlay	
Roofing, land purchase, renovations	\$2,053,848
Furniture & Equipment	105,501
Vehicles	153,000
Total Capital Outlay	2,312,349
Safety and Security	236,068
Total – Mooresville Graded School District	\$2,548,417

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

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

Iredell-Statesville Schools	\$44,737,448
Mooresville Graded School District	13,001,870
Total	\$57,739,318

Section 7. Fiscal year 2021-2022 appropriations to Mitchell Community College are as follows:

Mitchell Community College	
Current Expense	\$4,194,414
Capital Outlay	1,804,170
Safety and Security	316,277
Total – Mitchell Community College	\$6,314,861

Section 8. Fiscal year 2021-2022 appropriations for Debt Services for all three school systems are as follows:

Debt Service	
Iredell-Statesville Schools	
2015 G. O. Refunding Bonds	\$2,715,400
2015 General Obligation Bond (Cool Spring)	1,150,716
2016 General Obligation (NIHS/SIHS)	1,341,000
2018 General Obligation (Middle Schools)	3,805,288
2013 COPs Refunding (2003)	1,179,638
2013 USDA REDLG Loan	130,000
2015 Limited Obligation Refunding Bond	2,149,786
2016 Limited Obligation Refunding Bond	5,428,620
2021 LED Installment Financing	1,365,193
LED Installment Financing ISS payment	(1,365,193)
Debt Financing Costs	30,000
Total Iredell-Statesville Schools	17,930,448
Mooreville Graded School District	
2015B G.O. Refunding Bonds	\$ 454,768
2015 G.O. Bonds (MHS)	2,773,600
2020 G.O. Bonds (Middle School)	637,685
2015 Limited Obligation Refunding Bond	474,464
2016 Limited Obligation Refunding Bond	1,809,540
2013 COPs Refunding (2003)	607,692
Debt Financing Costs	12,000
Total Mooreville Graded School District	6,769,749
Mitchell Community College	
2015B G.O. Refunding Bond	38,682
2008 General Obligation Bonds	350,000
2018 General Obligation Bonds	951,825
Total Mitchell Community College	1,340,507
Total Debt Service	\$26,040,704

Section 9. In order to carry out their duties, copies of this Budget Ordinance shall be furnished to the County Commissioners, the Finance Officer, and the Clerk to the Board.

Section 10. The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) The County Manager or her designee may transfer amounts between objects of expenditure within a department except that no transfers shall be made into or out of salaries and benefits without approval by the Board of County Commissioners.
- b) The County Manager may transfer amounts up to \$50,000 between departments of the same fund with an official report on such transfer at the next regular meeting of the Board of Commissioners.
- c) The County Manager or her designee may transfer amounts from funds appropriated by the Board of Commissioners for salary scale adjustments, performance increases, reclassifications or other salary increases into the salary and benefit accounts of any department.
- d) The County Manager or her designee may transfer amounts from funds appropriated by the Board of Commissioners for Part-time and Overtime Salaries into the salary accounts of any department.
- e) The County Manager may transfer amounts between the departments operated under the authority of the Sheriff of Iredell County.
- f) The County Manager may transfer funds during the fiscal year for projects approved in the Capital Improvement Plan to the appropriate departmental budget.
- g) The County Manager may expend up to \$100,000 for emergency needs upon the chairman's official declaration of a state of emergency.

Section 11. Iredell County officials and employees will be reimbursed at a rate equal to the IRS mileage reimbursement rate for authorized travel on behalf of the county.

Section 12. Funds appropriated in prior fiscal years and encumbered on June 30, 2021 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 13. The Board of County Commissioners hereby authorizes the Iredell County Tax Collector to collect taxes or other fees listed on the ad valorem tax bill for the City of Statesville, Town of Mooresville, Mooresville Graded School District, Town of Harmony, Town of Love Valley, Town of Troutman, Town of Davidson and any other municipality in compliance with contracts adopted by the respective governing boards. A charge of one and one-half (1½) percent of all taxes or other fees collected for the taxing districts will be payable to Iredell County for the collection services. A charge of three percent of all assessments collected will be payable to Iredell County for billing and collection of special assessments billed on behalf of the Town of Mooresville.

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

Section 15. The fiscal year 2021-2022 tax rates for the fire districts are levied as follows:

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

The estimated collection rate for the All-County fire tax district is 98.58%.

Fiscal year 2021-2022 estimated property valuation for the All-County fire tax district for ad valorem tax purposes is as follows:

All-County	\$15,815,745,000
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Section 16. The following expenditures are appropriated for the six fire districts for fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

It is estimated the following revenues will be available for the six fire tax districts for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

All-County Fire Tax District	
Current Ad Valorem Taxes	\$14,031,980
Delinquent Ad Valorem Taxes	-
Interest on Delinquent Taxes	15,000
Investment Earnings	200
Transfer from General Fund	-
Appropriated Fund Balance	-
Total Revenue	\$14,047,180

County-wide Fire Tax District	
Transfer from General Fund	\$195,105
East Alexander Fire Tax District	
Investment Earnings	\$100
Mt. Mourne Fire Tax District	
Investment Earnings	\$550
Shepherds Fire Tax District	
Investment Earnings	\$1,000
Troutman Fire Tax District	
Investment Earnings	\$1,000

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

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

Section 19. The 911 Emergency Telephone System Fund was established as a self-supporting special revenue fund on July 1, 1991. Effective January 1, 2008, all revenues of the Fund are provided by allocations of service fees from the NC 911 Fund. It is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

NC PSAP Funds	\$379,596
Appropriated Fund Balance	59,157
Total Revenue	\$438,753

Section 20. The following amount is appropriated in the 911 Emergency Telephone System Fund for the operation and maintenance of the 911 System for the fiscal year 2021-2022.

911 Operations	\$438,753
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Section 21. The Transportation Special Revenue Fund was established on July 1, 2004 to account for grants and other special revenue received for the operation of Iredell County Transportation Service and Iredell Community Transportation. It is estimated that the following revenues will be available for the fiscal year 2021-2022.

Rural Operating Assistance Grants	\$ -
NC DOT 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	-
Total Revenue	\$3,300,292

Section 22. The following amounts are appropriated for the fiscal year 2021-2022 in the Transportation Special Revenue Fund for the operation of the Iredell County Area Transportation Service.

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

Section 23. The JCPC Special Revenue fund is established to account for Juvenile Delinquency and Prevention Grants received from the State of North Carolina and passed through Iredell County to outside agencies.

It is estimated the following revenues will be available for pass-through grants for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

Section 24. Appropriations of the JCPC Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Grants to Outside Agencies	\$417,170
Admin Asst. PT	7,885
Administrative Costs	5,115
Prior Year Repayments	15,000
Grants to Outside Agencies	\$445,170

Section 25. The Fines and Forfeitures Special Revenue fund is established to account for monies collected by the Clerk of Court for the benefit of the Boards of Education located within Iredell County. This fund is budgeted at the fund level and it is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Fines and Forfeitures	\$1,150,000
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Section 26. Appropriations of the Fines and Forfeitures Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Boards of Education	\$1,150,000
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Section 27. The Sheriff’s Special Revenue fund is established to account for monies collected for tax warrants and judgments. This fund is budgeted at the fund level and it is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Warrants and Judgements Collected	\$850,000
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Section 28. Appropriations of the Sheriff’s Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Warrants and Judgements Distributions	\$850,000
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Section 29. The Employee Flex Benefits Special Revenue fund is established to account for monies withheld and remitted on behalf of employees. This fund is budgeted at the fund level and it is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Employee Contributions	\$400,000
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Section 30. Appropriations of the Employee Flex Benefits Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Employee Flex Benefits	\$400,000
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Section 31. The Inspection Bonds Special Revenue fund is established to account for monies collected from developers for work to be performed as required by the Inspections Department. This fund is budgeted at the fund level and it is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Inspection Bonds	\$500,000
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Section 32. Appropriations of the Inspection Bonds Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Inspection Bonds Payment	\$500,000
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Section 33. The Register of Deeds Collection Special Revenue fund is established to account for \$6.20 of each fee collected by the register of deeds for registering or filing a deed of trust or mortgage. This fund is budgeted at the fund level and it is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Fees Collected	\$350,000
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Section 34. Appropriations of the Register of Deeds Collection Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Department of State Treasurer	\$350,000
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Section 35. The DSS Guardianship Special Revenue fund is established to account for monies deposited with the County's Social Services Department for the benefit of certain individuals for whom the County acts as agent. This fund is budgeted at the fund level and it is estimated the following revenues will be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Guardianship Deposits	\$900,000
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Section 36. Appropriations of the DSS Guardianship Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Guardianship Disbursements	\$900,000
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Section 37. The Solid Waste Disposal Enterprise Fund was established as of July 1, 1991, for the operation of a baler facility and sanitary landfill. In accordance with G.S. 153A-292, the following rates are established for the fiscal year 2021-2022.

Commercial solid waste	Per ton	\$ 38.00
Construction/demolition	Per ton	38.00
Shingles	Per ton	15.00
Electronics Fee (CRT TV's & Monitors)	Per Item	10.00
Non-friable Asbestos	Per ton	38.00
Friable Asbestos	Per ton	110.00
Brush Under 4 inch diameter	Per ton	No charge
Brush 4 to 8 inch diameter	Per ton	20.00
Brush > 8 inch diameter	Per ton	40.00
Pallets	Per ton	38.00
Pallet Cleanup Fee	Triple Tipping Fee	
Animal carcasses	Per ton	110.00
Approved Area Fill	Per ton	25.00
Passenger vehicle tires off rim	Per ton	125.00
Passenger vehicle tires on rim	Per ton	200.00
Heavy equipment tires	Per ton	300.00
Commercial / demolition transportation fee from Mooresville Transfer Station	Per ton	10.00
Compost/Mulch	One Pickup Load	No charge
	Per loader bucket – all quantities exceeding 1 Pickup load	5.00
Convenience Sites – Const./Demo	Per Pickup Load	16.00
	Per ½ Pickup Load	8.00
NC Solid Waste Tax (all items placed in the landfill)	Per ton	2.00
Special Handling	Per load	38.00
*Household Waste Disposal Fee	Per household	56.00
*Household Waste Disposal Fee (with elderly exemption)	Per household	28.00
Household tire fees – Convenience Sites (once a year, no charge for 5 “off the rim” tires)	Passenger tire	5.00
	Large Tractor tire	10.00
* Household Waste Disposal Fee covers waste generated as a result of daily activities in a household.		

Household Waste Disposal Fees will be added on all 2021 tax bills for each residence in Iredell County. “Residence” means property used or, if vacant, designed to be used as a residential dwelling for one or more persons, whether or not the property is also used for other non-dwelling purposes excluding commercial uses. The term includes mobile homes, single family, multi-family, and other structures used or designed to be used as residential dwellings. There can be multiple residences within a single structure, such as apartments, duplexes, town houses or condominiums. The Household Waste Disposal Fee is to be collected in the same manner as property taxes in accordance with G.S. 153A-293, and it will be collected when delinquent in the same manner as delinquent real property taxes.

It is estimated the following revenues will be available for the fiscal year July 1, 2021 through June 30, 2022.

Tipping Fees	\$5,432,823
Household Waste Disposal Fees (Household Availability)	4,475,240
NC Disposal Tax	90,360
NC Electronics Management	10,800
Mulch/Compost Sales	500
Electronics Management Fees	27,900
Recycling Sales	6,800
Scrap Metal Sales	132,200
White Goods Metal Sales	38,100
Tire Disposal Reimbursement & Fees	264,680
White Goods Reimbursement	83,520
Transport Fees – Mooresville Site Commercial Waste	209,044
Investment Earnings	15,000
Twin Oaks Lease	34,980
Methane Gas Rights	270,000
Citations	500
Appropriated Retained Earnings	2,000,000
Appropriated Retained Earnings – White Goods	146,278
Total Revenue	\$13,238,725

Section 38. The following amounts are hereby appropriated in the Solid Waste Disposal Fund for the fiscal year July 1, 2021 – June 30, 2022.

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

Section 39. The EMS Specialty Services Enterprise Fund was established in December, 2011 to account for the operations of a convalescent transport service. Estimated revenues for the fiscal year beginning July 1, 2021 through June 30, 2022 are as follows:

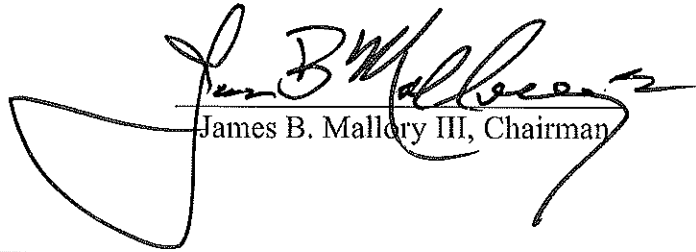
Convalescent Transport Fees and Standby	\$1,401,500
Appropriated Fund Balance	160,403
	\$1,561,903

Section 40. The following amounts are hereby appropriated in the EMS Specialty Services Fund for the fiscal year July 1, 2021 through June 30, 2022.

Salaries & Benefits	\$1,001,655
Operating Costs	283,118
Capital Outlay	1,825
Public Safety Complex Contribution	125,000
Transfer to General Fund-Indirect	150,305
Total	\$1,561,903

This Ordinance being duly passed and adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


James B. Mallory III, Chairman



Amy Anderson, Clerk to the Board

2021-2022
Fund 66 – Healthcare Benefits
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Health Care Benefits Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

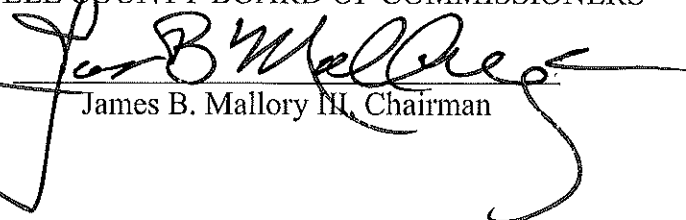
Contributions from Employer	\$11,452,000
Contributions from Employees	1,441,005
Contributions for Retirees	920,800
Stop Loss Claims Payments	719,000
COBRA Credits	18,500
Investment Earnings	2,000
Appropriated Fund Balance	-
Total Revenues	\$14,553,305


Section 2. It is estimated the following expenditures will be made in the Health Care Benefits Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Healthcare Benefits	
Health Claims Payments	\$6,850,000
Prescription Benefits	4,000,000
Claims Administration	1,019,000
FSA Administration	9,750
Stop Loss Insurance	1,195,000
Employee Life Insurance	260,000
Employee Health Clinic	396,000
Health Savings Deposits	272,500
Health Reimbursement Accounts	40,000
Professional Services	68,000
	14,110,250
Wellness	
Wellness Coordinator Salary & Benefits	94,845
Operating Costs	4,360
Wellness Incentives	315,000
Wellness – HRA, Nursing Services, etc.	19,600
Incentive Prizes, Educational Materials	9,250
	443,055
Total Expenditures	\$14,553,305

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


 James B. Mallory III, Chairman


 Amy Anderson, Clerk to the Board

2021-2022
Fund 67 – Property and Liability
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Property and Liability Self Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

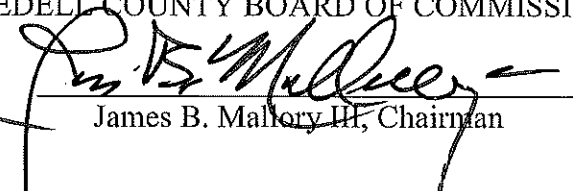
Contributions from Other Funds	\$ 1,105,065
Investment Earnings	25
Appropriated Fund Balance	-
Total Revenue	\$ 1,105,090

Section 2. It is estimated the following expenditures will be made in the Property and Liability Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Insurance Premium	\$ 925,090
Deductible Insurance Pool	170,000
Other Expenses	10,000
Total Revenue	\$ 1,105,090

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS



 James B. Mallory III, Chairman



 Amy Anderson, Clerk to the Board

2021-2022
Fund 68 – Workers Compensation
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Workers Compensation Self Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.


Employer Contribution	\$ 882,650
Investment Earnings	500
Appropriated Fund Balance	-
Total Revenues	\$ 883,150

Section 2. It is estimated the following expenditures will be made in the Workers Compensation Self Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation Claims	\$ 455,000
Indemnity Payments	100,000
NCACC Program Costs	328,150
Claims Administration	-
Reporting Software Subscription	-
Total Expenditures	\$ 883,150

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


 James B. Mallory III, Chairman


 Amy Anderson, Clerk to the Board

**Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 301 – Coronavirus Relief Fund**

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

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

	Amended 10/6/2020	Amendment	Amended 6/1/2021
CARES Funding	\$6,770,524	\$ -	\$6,770,524

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

	Amended 10/6/2020	Amendment	Amended 6/1/2021
Salaries and benefits	\$1,277,836	95,419	1,373,255
Cares Leave	618,138	188,872	807,010
Testing stations and supplies	340,250	(330,000)	10,250
Vaccine Clinic & Supplies	-	71,000	71,000
Municipal Reimbursements	1,684,131		1,684,131
VFD/Rescue Squad Reimbursements	180,000	13,959	193,959
United Way/Non-Profit Reim.	300,000		300,000
Personal protective equipment	798,368	(205,000)	593,368
Congregate care	411,400	(411,400)	-
Contracted Services	362,200	(220,200)	142,000
General Interior Imp. & Repairs	-	15,000	15,000
Supplies/Sanitizing/Cleaning	583,201		583,201
Building & Building Improvements	-	70,000	70,000
Non-Depreciable Assets	99,950	70,000	169,950
Depreciable Assets	91,000	650,000	741,000
Vehicles & Licensed Trailers	24,050	(7,650)	16,400
	\$6,770,524	\$ -	\$6,770,524

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

Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee.

Section 5. The County Manager is authorized to allocate funds between priority improvements as needed.

Section 6. This Amended project is effective upon adoption.

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


Amy Anderson, Clerk to the Board


James B. Mallory III, Chairman

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

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

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

	Amended 3/16/2021	Amendment	Amended 6/1/2021
Transfer from General Fund	\$7,210,540	\$197,200	\$7,407,740

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

	Amended 3/16/2021	Amendment	Amended 6/1/2021
Building Improvements	\$7,210,540	\$197,200	\$7,407,740

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

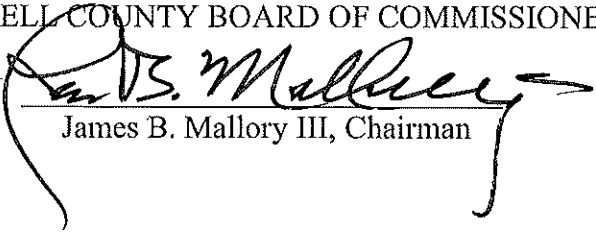
Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee.

Section 5. The County Manager is authorized to allocate funds between priority improvements as needed.

Section 6. This Amended project is effective upon adoption.

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


James B. Mallory III, Chairman


Amy Anderson, Clerk to the Board

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

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

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

	Amended 6/16/2020	Amendment	Amended 6/1/2021
Financing Proceeds	\$ 11,000,000		\$ 11,000,000
Sales Tax Refund	307,792		307,792
Investment earnings	246,145	3	246,148
Kewaunee Reimbursement	15,733	(196)	15,537
Miscellaneous Revenue	-	2,658	2,658
Transfers from EMS SSD	500,000	125,000	625,000
Transfers from General Fund	9,330,464		9,330,464
	\$ 21,400,134	\$ 127,465	\$ 21,527,599

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

	Amended 6/16/2020	Amendment	Amended 6/1/2021
Salaries and Wages	\$ 113,013		\$ 113,013
FICA	8,651		8,651
Employee Health Benefit	416		416
Retirement	14,297		14,297
Professional Services - Design/Eng	458,354	56,322	514,676
Supplies-Departmental-Misc	135,075	(3,735)	131,340
Land	325,869		325,869
Construction Costs – Other	20,441		20,441
Construction	14,450,561	(66,419)	14,384,142
Depreciable Assets	1,053,984	(216,983)	837,001
Non-Depreciable Assets	156,685	(2,280)	154,405
Financing Closing Costs	47,613		47,613
Contingency	-		-
Transfer to General Fund	1,141,350	360,560	1,501,910
Transfer to Jail Capital Project Fund	3,473,825		3,473,825
	\$ 21,400,134	\$ 127,465	\$ 21,527,599

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

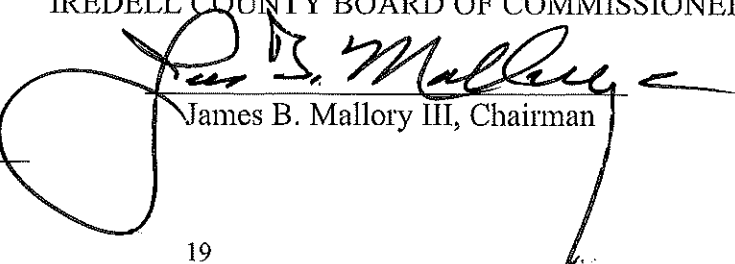
Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee. Payments from contingency may be approved by the County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this 15th day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


 Amy Anderson, Clerk to the Board


 James B. Mallory III, Chairman

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 442 – Mooresville High School

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

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

	Amended 9/1/2020	Amendment	Amended 6/1/2021
General Obligation Bonds	\$ 36,825,000		\$ 36,825,000
Premium on Bonds	3,374,026		3,374,026
Interest on Financing Proceeds	118,773		118,773
Public School Building Capital Fund	344,000		344,000
MGSD-Contribution	390,950		390,950
Sales Tax Refund	629,273		629,273
Lottery Proceeds	2,161,171		2,161,171
Town of Mooresville	2,500,000		2,500,000
	\$ 46,343,193	-	\$ 46,343,193

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

	Amended 9/1/2020	Amendment	Amended 6/1/2021
Professional Fees – Architect	\$ 2,329,863		\$ 2,329,863
Financing Closing Costs	196,345		196,345
Early Site Package	391,926		391,926
Construction	42,403,525		42,403,525
Testing/Permits/Other	542,102		542,102
Transfer to General Fund	3,187	(3,187)	-
Cost Reimbursement to MGSD	-	3,187	3,187
Furniture/Technology	476,245		476,245
	\$ 46,343,193	-	\$ 46,343,193

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

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

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

This Capital Project Ordinance effective upon adoption this the 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS

amy manderson
 Amy Anderson, Clerk to the Board

James B. Mallory III
 James B. Mallory III, Chairman

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 461 – Iredell Statesville School LED Project

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

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

	Original Ordinance	Amendment	Amended 6/1/2021
Financing Proceeds	\$ 8,865,000	(2,318,000)	\$ 6,547,000
	\$ 8,865,000	(2,318,000)	\$ 6,547,000

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

	Original Ordinance	Amendment	Amended 6/1/2021
Financing Closing Costs	\$ 94,531	(38,793)	\$ 55,738
LED Lighting Upgrade	4,970,832		4,970,832
Control and Boiler Upgrades	1,520,430		1,520,430
Bi-Polar Ionization	2,279,207	(2,279,207)	-
	\$ 8,865,000	(2,318,000)	\$ 6,547,000

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

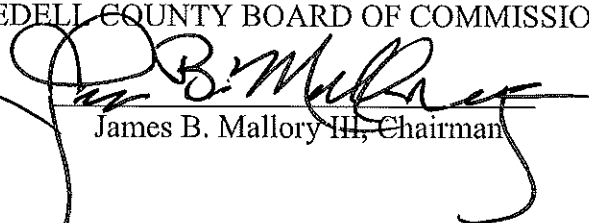
Section 4. Transfers between line items shall only be made upon formal action by the Iredell Statesville School District Board of Education and such action shall be reported to the Iredell County Board of Commissioners at its next regularly scheduled meeting.

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

This Capital Project Ordinance effective upon adoption this the 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


 Amy Anderson, Clerk to the Board


 James B. Mallory III, Chairman

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

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

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

	Amended 6/16/2020	Amendment	Amended 6/1/2021
Sertoma -Babe Ruth Park Donation	\$ 388,800		\$ 388,800
Investment Earnings	3,548		3,548
Sale of North Iredell Park	312,001		312,001
N. Iredell Park Capital Project Fund Balance	34,980		34,980
Sale of Scotts Creek Road Property	115,700		115,700
NC PARTF Grant	419,718	425,000	844,718
	\$ 1,274,747	\$ 425,000	\$ 1,699,747

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

	Amended 6/16/2020	Amendment	Amended 6/1/2021
Professional Services - Other	\$ 88,318		\$ 88,318
Professional Services –Design	350,122		350,122
Advertising	468		468
Park Facilities Improvement	7,535		7,535
Recognition of Park Donation	407,404		407,404
Land and other costs (closing,survey, taxes, fees)	390,295		390,295
Future Park Development	8,358	425,000	433,358
Other Costs	22,247		22,247
	\$ 1,274,747	\$ 425,000	\$ 1,699,747

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

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

Section 5. This Amended project is effective upon adoption.

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


 Amy Anderson, Clerk to the Board


 James B. Mallory III, Chairman

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 475 – Future Parks Projects

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

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

	Amended 2/6/2018	Amendment	Amended 6/1/2021
Transfer from Parks Capital Reserve	\$ 700,910		\$700,910
Transfer from Scotts Rosenwald	750		750
Investment Earnings	6,000		6,000
Stumpy Creek Launch Fees	40,400		40,400
Transfers from General Fund	50,000	300,000	350,000
	\$ 798,060	\$ 300,000	\$ 1,098,060

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

	Amended 2/6/2018	Amendment	Amended 6/1/2021
Park Development & Construction	\$ -	300,000	\$300,000
Transfer to Scotts Rosenwald Park	127,650		127,650
Transfer to General Fund -			
Stumpy Creek Paving Project	190,700		190,700
Electronic Gates	10,000		10,000
Carolina Thread Trail Grant Match	75,000		75,000
Ropes Course Relocation	129,000		129,000
East Iredell Lions Club	265,710		265,710
	\$ 798,060	\$ 300,000	\$ 1,098,060

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

Section 4. Payments from this Capital Project Fund shall be authorized by the County Manager or her designee.

Section 5. This Amended project is effective upon adoption.

Adopted this 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS

Amy Anderson
 Amy Anderson, Clerk to the Board

James B. Mallory III
 James B. Mallory III, Chairman

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

Be it Ordained by the Board of County Commissioners of Iredell County, North Carolina:
 Section 1. Funds for this Capital Project Fund will be provided from the following sources:

	6/16/2020 Amended North Iredell	Change	6/1/2021 Amended North Iredell	6/16/2020 Amended South Iredell	Change	6/1/2021 Amended South Iredell	6/16/2020 Amended Total	Change	6/1/2021 Amended Total
General Obligation Bonds	\$ 8,802,500		\$ 8,802,500	\$ 8,802,500		\$ 8,802,500	\$ 17,605,000	\$ -	\$ 17,605,000
Premium on Bonds	776,151		776,151	776,151		776,151	1,552,302	-	1,552,302
Investment Earnings	184,017		184,017	54		54	184,071	-	184,071
Sales Tax Refunds	211,527	1,750	213,277	193,818		193,818	405,345	1,750	407,095
Lottery Proceeds	-	184,901	-	184,901	(184,901)	-	184,901	-	184,901
Transfer from General Fund	100,000			387,188			487,188	-	487,188
Transfer from Cool Springs Cap Proj	-		-	217,897		217,897	217,897	-	217,897
	\$ 10,074,195	\$186,651	\$ 10,260,846	\$ 10,562,509	\$(184,901)	\$ 10,377,608	\$ 20,636,704	\$ 1,750	\$ 20,638,454

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

	6/16/2020 Amended North Iredell	Change	6/1/2021 Amended North Iredell	6/16/2020 Amended South Iredell	Change	6/1/2021 Amended South Iredell	6/16/2020 Amended Total	Change	6/1/2021 Amended Total
Professional Fees - Architect, Mgmt Testing, Permits, and Other Fees	\$ 609,465		\$ 609,465	\$ 592,519		\$ 592,519	\$ 1,201,984	\$ -	\$ 1,201,984
Closing Costs	49,560		49,560	75,485		75,485	125,045	-	125,045
General Construction	75,175		75,175	75,176		75,176	150,351	-	150,351
Construction Costs - Other	8,651,634		8,651,634	9,143,429		9,143,429	17,795,063	-	17,795,063
Management Fee	309,165	875	310,040	241,696	875	242,571	550,861	1,750	552,611
Contingency	14,649		14,649	14,649		14,649	29,298	-	29,298
Furniture, Fixtures & Equipment	364,821		364,821	419,281		419,281	784,102	-	784,102
	\$ 10,074,469	\$ 875	\$ 10,075,344	\$ 10,562,235	\$ 875	\$ 10,563,110	\$ 20,636,704	\$ 1,750	\$ 20,638,454

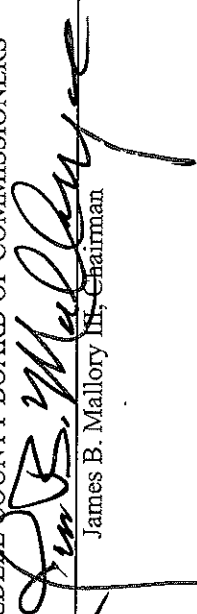
Section 3. This Capital Project Fund shall continue until the projects are complete.


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

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

This Capital Project Ordinance effective upon adoption this the 1st day of June, 2021.

IREDELL COUNTY BOARD OF COMMISSIONERS


 James B. Mallory III, Chairman


 Amy Anderson, Clerk to the Board

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

Be it Ordained by the Board of County Commissioners of Iredell County, North Carolina:
 Section 1. Funds for this Capital Project Fund will be provided from the following sources:

	Amended 6/16/2020 Third Creek	Change	Amended 6/1/2021 Third Creek	Amended 6/16/2020 Wdland Hgts	Change	Amended 6/1/2021 Wdland Hgts	Original Total	Change	Amended 6/1/2021 Total
General Obligation Bonds	\$ 21,990,000		\$ 21,990,000	\$ 21,990,000		\$ 21,990,000	\$ 43,980,000	\$ -	\$ 43,980,000
Premium on Bonds	1,624,500		1,624,500	1,624,500		1,624,500	3,249,000	-	3,249,000
Interest on Financing Proceeds	496,300	\$ (273)	496,027	496,300	\$ (273)	496,027	992,600	(546)	992,054
Sales Tax Refunds	525,000	(50,364)	474,636	525,000	22,825	547,825	1,050,000	(27,539)	1,022,461
Transfer from General Fund	500,000	(500,000)	-	500,000	(500,000)	-	1,000,000	(1,000,000)	-
	\$ 25,135,800	\$ (550,637)	\$ 24,585,163	\$ 25,135,800	\$ (477,448)	\$ 24,658,352	\$ 50,271,600	\$ (1,028,085)	\$ 49,243,515

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

	Amended 6/16/2020 Third Creek	Change	Amended 6/1/2021 Third Creek	Amended 6/16/2020 Wdland Hgts	Change	Amended 6/1/2021 Wdland Hgts	Original Total	Change	Amended 6/16/2020 Total
Professional Fees-Architect, Mgmt/	\$ 1,331,101	\$ 4,514	\$ 1,335,615	\$ 1,331,102	\$ 4,513	\$ 1,335,615	\$ 2,662,203	\$ 9,027	\$ 2,671,230
Testing, Permits, and Other Fees	268,397		268,397	444,041		444,041	712,438	-	712,438
Closing Costs	110,353		110,353	110,353		110,353	220,706	-	220,706
General Construction	21,470,226		21,470,226	22,432,730		22,432,730	43,902,956	-	43,902,956
Management Fee	165,000	(18,890)	146,110	165,000	(18,891)	146,109	330,000	(37,781)	292,219
Contingency	-		-	-		-	-	-	-
Furniture, Fixtures & Equipment	1,785,832	(1,053,146)	732,686	657,465	53,815	711,280	2,443,297	(999,331)	1,443,966
	\$ 25,130,909	\$ (1,067,522)	\$ 24,063,387	\$ 25,140,691	\$ 39,437	\$ 25,180,128	\$ 50,271,600	\$ (1,028,085)	\$ 49,243,515


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

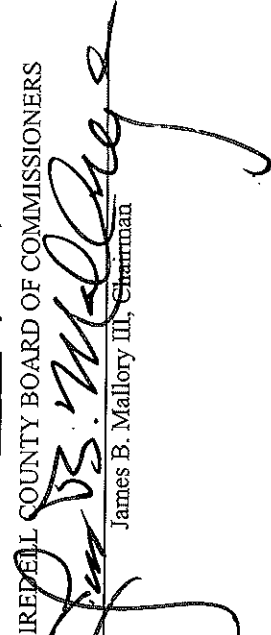
Section 4. Transfers between line items shall only be made upon formal action by the Iredell-Statesville Board of Education and such action shall be reported to the Iredell County Board of Commissioners at its next regularly scheduled meeting.

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

This Capital Project Ordinance effective upon adoption this the 1st day of June, 2021

IREDELL COUNTY BOARD OF COMMISSIONERS


 Amy Anderson, Clerk to the Board


 James B. Mallory III, Chairman