

IREDELL COUNTY
Statesville, North Carolina



2022-2023

BUDGET HIGHLIGHTS

**IREDELL COUNTY BOARD
OF COMMISSIONERS**

James B. Mallory III, Chairman

**Melissa Neader
Vice-Chairman**

Marvin Norman

Scottie Brown

Gene Houpe

County Manager - Beth Mull

Finance Director - Debra L. Cheek

GENERAL INFORMATION

2022-2023

Ad Valorem Tax Rate	53.75¢ per \$100
Estimated Valuation	\$28,807,137,000
Estimated Collection Rate	99.41%
1¢ of tax equivalent	\$2,863,717
Last Year of Revaluation	2019
Next Revaluation Due	2023
Population (NC Office State Budget Management)	187,694
Land Area - square miles	597
No. of Land Parcels	101,219
Full-Time County Employees	1178

2022-2023 GENERAL FUND REVENUES

Ad Valorem Taxes-current	\$ 153,924,815
Ad Valorem Taxes-delinquent	1,000,000
Tax Penalties & Interest	510,000
Sales Taxes	46,651,060
DSS Grants & Reimbursements	13,293,086
Health Dept. Grants & Fees	7,394,190
Planning & Development Fees	451,900
Building Standards	5,911,033
Reg of Deeds- Stamps & Fees	3,710,500
Investment Earnings	50,000
Ambulance Fees	4,755,000
Sheriff's Dept & Jail Fees & Grants	2,285,060
CATV Facility Tax	400,000
Recreation Fees	546,087
Appropriated Fund Balance	6,980,725
Other Revenues	10,841,219

\$ 258,704,675

SOURCES OF GENERAL FUND REVENUE

2022-2023 GENERAL FUND DEPARTMENTAL BUDGET

Animal Services	\$ 1,897,824
Building Standards & Central Permitting	3,732,546
Capital Improvements	14,678,000
Capital Reserve	800,852
Cooperative Extension	405,104
County Commissioners	235,875
County Manager's Office	855,724
Courts	637,825
Debt Service (other than for schools)	2,236,494
Economic Development	2,859,730
Elections	768,934
Emergency Medical Services	11,771,796
Emergency Comm., Oper, & Mgmt.	4,459,683
Emergency Management	445,290
Facility Services	4,288,965
Finance	1,329,764
Fire Marshal	499,758
General Governmental	8,737,500
Health Department	10,284,458
Human Services Building	167,925
Human Resources	796,286
Information Technology Services	2,175,651
Legal	111,000
Library	4,016,487
Parks & Recreation	1,640,764
Partners Behavioral Healthcare	565,875
Planning & Development	905,592
Register of Deeds	824,496
Schools	110,779,643
Sheriff-Enforcement	22,358,907
Sheriff-Jail	12,867,258
Social Services	23,513,329
Special Appropriations	842,912
Special Appropriations - Public Safety	1,295,137
Tax Administration & Land Records	4,117,443
Transfers to Other Funds	102,178
Vehicle Services	479,814
Veterans Service	217,856
Total General Fund	\$ 258,704,675

GENERAL FUND EXPENDITURES

Elections **\$ 768,934**

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 **\$ 11,771,796**

This department provides 24 hour-a-day paramedic level emergency service to all areas of the County. 108 full-time positions supplemented with part-time.

Emergency Management **\$445,290**

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

Emergency Communications **\$ 4,459,683**

Responsible for communications for County emergency services, EMS, Sheriff, VFD's, & rescue squads. Also provides emergency management planning and monitoring. 59 full-time positions w/part-time as needed.

Facility Services **\$ 4,288,965**

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 24.

Finance **\$ 1,329,764**

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 **\$ 499,758**

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 **\$ 8,737,500**

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 **\$ 10,284,458**

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. 110 full-time employees.

Human Services Building **\$ 167,925**

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 **\$ 796,286**

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

Information Technology Services **\$ 2,175,651**

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

Legal **\$ 111,000**

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

Library **\$ 4,016,487**

The local library operates the Main, Troutman and Harmony branch. \$1,483,540 for the Mooresville Public Library is included in this budget. Full-time staff of 29.

Parks & Recreation **\$ 1,640,764**

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. Full-time staff of 16.

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

Annual appropriation to area mental health authority

Planning **\$ 905,592**

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 **\$ 824,496**

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

Rescue Squad Contracts **\$ 1,295,137**

Operations

Lake Norman	34,365
South Iredell	15,198
Mt. Mourne	22,022
Shepherds	34,630
Iredell County	667,621
Mooresville	110,340
North Iredell	273,829
Troutman	84,354
Apparatus	35,000
Equipment	15,000

Schools **\$ 110,779,643**

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

Sheriff-Enforcement **\$ 22,358,907**

Investigates crime and arrests suspects. Deputies often intervene in domestic situations, subdue & transport the mentally ill, assist in emergencies & serve civil process. 187 full-time positions

Sheriff-Jail **\$ 12,867,258**

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

Social Services **\$ 23,513,329**

Public assistance, services, & child support enforcement are the three main programs administered by DSS. Federal & state grants fund the majority of this budget, with \$10,220,243 provided in County funding. Direct payments will be made to or on behalf of individuals in excess of \$218,279,349. There are 253 budgeted positions in this department.

Special Appropriations **\$ 842,912**

5th Street Ministries	25,000
Beaver Management	6,000
Centralina COG	66,969
Civil Air Patrol	2,500
Council on Aging	63,250
Domiciliary Board Expenses	400
Forestry Service	88,729
Fort Dobbs Alliance	22,200
ICATS	225,000
Institute of Government	26,165
Iredell Museum	10,000
Iredell Soil & Water	162,934
Lake Norman Marine Commission	35,000
Mooreville South Iredell Health Assist	18,000
NCACC	17,055
NACO	2,600
Nursing Home Residents	2,000
Pharos Parenting (Formerly SCAN of Iredell)	40,000
Third Creek Watershed	29,110

Tax Admin & Land Records **\$ 4,117,443**

This includes the operations of the Tax Assessor, Tax Collector, Reappraisal and Mapping divisions. 41 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 **\$ 102,178**

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 \$77,678.

Vehicle Services **\$ 479,814**

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 **\$ 217,856**

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

Total General Fund **\$ 258,704,675**

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, and a lease for radios for public safety entities.

The amount necessary to pay one year's debt service on the 2021 GO Bonds, 2021 Installment Financing, 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 2022-2023 Debt Service Payments on the next page

DEBT SERVICE

2022-2023 Debt Service Payments

<u>Fund/Dept.</u>		<u>Principal</u>	<u>Interest</u>
General-Debt Service			
Public Safety Com		\$ 1,100,000	\$ 135,300
Vehicle Financing		410,000	20,162
Technology Project		134,345	1,568
Radio Equipment		397,856	36,513
General - Schools			
2003 Cops	R1	1,650,000	51,653
General - Schools			
2015 LOB Refund	R2	2,010,000	498,000
General - MCC			
2008 G.O. Bonds		250,000	88,438
General - Schools			
USDA REDLG		130,000	-
General - Schools			
2015C GO Bond		1,840,000	901,600
General-Schools			
2015B Refunding		2,805,000	284,600
General - Schools			
2015A Taxable GO		668,421	482,295
General-Schools			
2016 GO Bonds		880,000	417,000
General - Schools			
2016 LOB		5,448,000	1,473,480
General - MCC			
2018 GO Bonds		575,000	348,075
General - Schools			
2018 GO Bonds		2,200,000	1,495,288
General - Schools			
2021 GO Bonds		1,580,000	1,067,438
General - Schools			
2021 Installment		1,953,391	46,609
General - Schools			
2022 GO Bonds		-	1,865,215
General - Schools			
2022 Installment		-	1,006,673
Solid Waste Enterprise			
2016 LOB		227,000	61,395
Total		\$ 24,259,013	\$ 10,281,302

Total Debt Service Per Capita = \$184

<u>Fund/Dept.</u>		<u>Balance @ 6/30/2022</u>
General-Debt Service		
Public Safety Complex		\$ 6,600,000
Technology Project		60,050
Vehicles		615,000
Radio Equipment		1,229,369
General-Schools		
2003 COPs	R1	3,250,000
USDA REDLG		260,000
2015 LOB Refunding	R2	9,960,000
2015B Refunding	R2	9,820,000
2008 G.O. Bonds		1,800,000
2015A Taxable GO		12,210,000
2015C GO Bonds		25,760,000
2016 GO Bonds		13,205,000
2016 LOB		32,193,600
2018 GO Bonds		46,540,000
2021 GO Bonds		31,510,000
2021 Installment		5,237,000
Solid Waste Enterprise		
2008 COPs		1,341,400
Total		\$ 201,591,418

R1 = Refunded (refinanced) in 2013-2014

R2 = Refunded (refinanced) in 2014-2015

Total Debt per Capita = \$1,074

EDUCATION

Total Educational Funding \$110,779,642

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	24,064
Mooresville Graded Schools	6,576
Total	30,640

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 = \$2,056 per student

EDUCATION

2022-2023

Public Schools

Administrative Unit	Current Expense	Capital Outlay
Iredell-Statesville	\$ 49,475,584	\$ 8,881,377
Mooreville Schools	13,520,256	2,429,292
Totals	\$ 62,995,840	\$ 11,310,669

Administrative Unit	Debt Payments
Ired-Stat 2013 Refunding	1,123,091
Ired-Stat 2014 REDLG pmt	130,000
Ired-Stat 2015 GO Refunding pmt	2,617,400
Ired-Stat 2015 GO pmt	1,150,716
Ired-Stat 2015 LOB pmt	2,054,551
Ired-Stat 2016 GO pmt	1,297,000
Ired-Stat 2016 LOB pmt	5,191,110
Ired-Stat 2018 GO pmt	3,695,288
Ired-Stat 2021 Installment pmt	2,000,000
Ired-Stat 2022 GO pmt	1,865,215
Ired-Stat 2022 LOB pmt	1,006,673
Ired-Stat Financing Fees	30,000
Mooreville 2013 Refunding	578,562
Mooreville 2015 GO Refunding	435,184
Mooreville 2015 LOB	453,449
Mooreville 2015C GO Bonds	2,741,600
Mooreville 2016 LOB pmt	1,730,370
Mooreville 2021 GO pmt	2,647,438
Mooreville Financing Fees	12,000
Totals	\$ 30,759,647

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	\$ 21,722,510	\$ 8,603,603
Sales Tax	8,871,377	2,424,292
QSCB Interest	448,534	-
	\$ 31,042,421	\$ 11,027,895

**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	\$ 4,499,438
Capital Outlay	1,915,520
G.O. - 2008 P&I	338,438
2015B GO Refunding	37,016
2018B GO Bond	923,075
	\$ 7,713,487

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 2022-2023 are expected to be \$562,578.

911 EMERGENCY TELEPHONE SERVICES

2022-2023 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	1.00¢ per \$100

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

All-County district	\$	16,300,253,000
Troutman district	\$	2,667,072,000

2022-2023 appropriations to the districts:

All-County district	\$	14,610,270
County-wide district	\$	77,678
E. Alexander district	\$	100
Mt. Mourne district	\$	150
Shepherds district	\$	500
Troutman district	\$	287,704

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 2022-2023 are as follows:

Revenue	
Rural Operating Assistance Grants	\$ 245,334
NCDOT Community Transportation Grant	729,084
Elderly Disabled Grant - Urban 5310	159,000
FTA Elderly Disabled Grant - Rural 5310	-
Elderly Disabled Grant - Capital 5310	240,000
Planning 5303 Funds	67,500
Other Grants	-
Transportation Fees	1,552,000
Urban 5307 Funds	350,000
JARC Grant	-
Other Passenger Fares	40,000
Vehicle Advertisements	25,000
Sale of county property	25,000
Investment Earnings	-
VS Labor Credits	15,000
Propane Vehicle Fuel Rebate	25,000
	<u><u>\$ 3,472,918</u></u>

Expenditures	
Salaries & Benefits	\$ 2,330,768
Operating Costs	677,787
Capital Outlay	464,363
Fund Balance Budgeted Increase	-
Indirect Costs	-
	<u><u>\$ 3,472,918</u></u>

ICATS

Solid Waste Disposal Enterprise Fund

The following rate schedule is effective July 1, 2022

Animals	\$110 per Ton
Approved Area Fill	\$25 per Ton
Asbestos - Friable	\$120 per Ton
Asbestos - Non-Friable	\$41 per Ton
Brush < 8 inch diameter	\$0 no charge
Brush > 8 inch diameter	\$40 per Ton
Commercial	\$41 per Ton
Compost/Mulch	\$5 per loader bucket for all qtls in excess of one pickup load
Demolition	\$41 per Ton
Electronics - CRT/Televisions	\$10 each
Household Availability Fee	\$60 per Year
HH fee with exemption	\$30 per Year
Pallets	\$41 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)	\$41
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 2022-2023.

Tipping fees	\$ 6,178,987
Household Disposal	4,864,200
Recycling & White Goods	63,800
State Grants & Other Reimbursements	189,400
Investment Earnings	10,000
Transportation Fees	200,000
Methane Gas Rights	280,000
Other Revenues	497,830
Appropriated Fund Balance	2,211,220
	\$ 14,495,437

Expenditures of the Solid Waste Fund for 2022-2023 are as follows:

Administration & Operations	\$ 8,642,168
Debt Service	301,590
Lined Landfill Closure Escrow	689,034
Capital Outlay	3,756,500
Transfer to other funds	292,557
Transfer to Solid Waste Capital Project	-
Increase to Fund Balance	813,588
	\$ 14,495,437

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	\$ 170,820
Convalescent Transport Fees	1,404,000
	<u><u>\$ 1,574,820</u></u>

Expenditures

Salaries and benefits	\$ 1,034,467
Operating costs	288,156
Capital outlay	12,900
Public Safety Complex contribution	125,000
Transfer to GF - Indirect	114,297
	<u><u>\$ 1,574,820</u></u>

EMS Specialty Services

2022-2023 General Fund Departments by Source

Schedule E

By Revenue Source

	Total Budget	Restricted		County Funds
		Grants Taxes / Fees	Fees Rents/Reim	
Administration	\$ 855,724			\$ 855,724
Animal Services	1,900,514	9,000	111,000	1,780,514
Building Standards	3,256,305		5,911,033	(2,654,728)
Capital Imp Fund	14,678,000	6,650,325		8,027,675
Capital Reserve	800,852			800,852
Central Permitting	478,411			478,411
Coop Ext	405,104			405,104
Commissioners	235,875			235,875
Courts	637,825		225,000	412,825
Debt Service	2,236,494			2,236,494
ECOM	4,467,313			4,467,313
Econ Dev	2,859,730			2,859,730
Elections	768,934		600	768,334
Emergency Mgmt	445,290	89,156		356,134
EMS	11,771,796		4,755,000	7,016,796
Facility Services	2,174,680			2,174,680
Fac Svcs - Bldgs	2,282,210		520,280	1,761,930
Finance	1,329,764		15,000	1,314,764
Fire Marshal	499,758		10,900	488,858
Gen Gov	8,737,500			8,737,500
Health	10,284,458	4,437,780	2,956,410	2,890,268
Human Resources	796,286			796,286
Info Sys Mgmt	2,162,531			2,162,531
Legal	111,000			111,000
Library	4,016,487	247,485	16,000	3,753,002
Partners Behavior	565,875	60,000		505,875
Planning	905,592		451,900	453,692
Parks & Rec	1,640,764		546,087	1,094,677
Register of Deeds	824,496	100,000	3,610,500	(2,886,004)
Schools	110,779,643	11,969,169		98,810,474
Sheriff's Dept-Enf	22,358,907	346,500	1,956,560	20,055,847
Sheriff's Dept-Jail	12,867,258		284,000	12,583,258
Social Services	23,513,329	13,293,086		10,220,243
Spec Appro	842,912			842,912
Spec Appro-R/S	1,295,137			1,295,137
Tax Admin	4,118,073	75,000	1,336,500	2,706,573
Transfers	102,178			102,178
Vehicle Service	479,814			479,814
Veterans Service	217,856	2,100		215,756
	\$ 258,704,675	\$ 37,279,601	\$ 22,706,770	\$ 198,718,304

COUNTY FUNDS BY DEPARTMENT