

*Iredell County, North Carolina*



*Proposed Budget*

*Fiscal Year 2009-10*

*Presented to the Iredell County Board of Commissioners*

*R. Godfrey Williams, Chairman*

*Marvin Norman, Vice-Chairman*

*Stephen D. Johnson*

*J. Scott Keadle*

*Kenneth M. Robertson*

*By:*

*Joel R. Mashburn, County Manager*

*Susan G. Blumenstein, Finance Director*

*May 19, 2009*

## *Index of Schedules*

*Fiscal Year 2009-10*

---

---

General Fund - Computation of Fund Balance	Schedule A
Personnel Positions	Schedule B
Capital Outlay Requests & Recommendations	Schedule C
General Fund Departmental Budgets by Revenue Source	Schedule D
General Fund Expenditures - Per 1-Cent Ad Valorem Tax	Chart 1
General Fund Expenditures - By Function	Chart 2
2009-10 General Fund Expenditures - Changes by Expenditure Type	Schedule E
Capital Reserve Fund - Computation of Fund Balance	Schedule F
County-wide Fire District - Computation of Fund Balance	Schedule G
Voted Fire Districts - Computation of Fund Balance	Schedule H
Tax Valuations & Rates	Schedule I

*GENERAL FUND*

Schedule A

*Computation of Estimated Fund Balance*

June 30, 2009

---

---

Fund Balance, 7/1/2008		
Unreserved, Undesignated		\$ 26,777,097
Estimated Revenues FY 09	181,803,255	
Less: Estimated Expenditures FY 09	<u>(187,077,853)</u>	<u>(5,274,598)</u>
<b>Estimated Fund Balance at June 30,2009</b>		<b>21,502,499</b>
Appropriated for FY 10		<u>(2,000,000)</u>
<b>Estimated unreserved, undesignated fund balance at June 30,2009</b>		<b><u>\$ 19,502,499</u></b>
Estimated Unreserved, Undesignated Fund Balance		19,502,499
FY 10 Budgeted Expenditures		153,448,600
<b>Fund Balance =</b>		<b>12.71%</b>

**Schedule of Personnel Positions**  
**Fiscal Year 2009-10**

	Current 50% or more	Adjustments	Apprvd. Prior Yrs-Unfunded	Positions Requested	New Positions Recomm.	Total Positions Recomm.	
Commissioners	1					1	
Administration	3					3	
Personnel	6					6	
Safety	1					1	
Elections	4					4	
Finance	12					12	
Tax Assessor	10	(1)				9	Eliminated Database Manager
Tax Collector	8					8	
GIS / Mapping	8	1 (1)				8	Addressing Tech moved from Planning Eliminated GIS Analyst
Reappraisal	13					13	
Info Tech Services	5					5	
Register of Deeds	15					15	
Facility/Support Serv	14					14	
Vehicle Services	4					4	
Sheriff's Office	138	(1)				137	Transferred Office Assistant to Jail
Jail	82	1				83	Office Assistant transferred from Sheriff
Animal Control	16					16	
ECOM	24					24	
EMS	64					64	
Fire Marshal	7					7	
Emergency Mgmt	1					1	
Inspections	33	(1)				32	Eliminated Office Assistant Position
Planning & Erosion Con	15	(2)				13	Eliminated Office Assistant Position Transferred Addressing Tech to Mapping/GIS

Transferred Addressing Tech to Mapping/GIS

	Current 50% or more	Adjustments	Apprvd. Prior Yrs-Unfunded	Positions Requested	New Positions Recomm	Total Recomm	
Coop Ext	8					8	
Health Admin	12					12	
Health - Clinical Svcs	77.5	(1)	0			76.50	Eliminate Dental Hygenist III
Environmental	20.5		4			24.50	Office Asst. IV - unfunded Environmental Health Specialists - unfunded (3)
Health Ed & Emer Prep	5		2			7	PH Education Specialist - Unfunded PH Educator - Unfunded
DSS	222			4	3	225	1 SW III for Foster Care, 1 IMCWII, Food Stamps; 1 IMCWII, Foster Care and Medicaid
Veterans Service	2					2	
Public Library	27					27	
Harmony Library	2					2	
Recreation	12					12	
<b>Total General Fund</b>	<b>871.00</b>	<b>(5)</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>875</b>	
<b>Transportation</b>							
ICATS Admin	3					3	
Operations	16					16	
<b>Total Transportation</b>	<b>19</b>					<b>19</b>	
<b>911 Fund</b>	<b>1</b>					<b>1</b>	
<b>Solid Waste</b>	<b>44</b>					<b>44</b>	
<b>Total All Funds</b>	<b>935</b>	<b>(5)</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>939</b>	

**SCHEDULE OF CAPITAL OUTLAY REQUESTS**  
**Fiscal Year 2009-10**

	<u>Departmental Request</u>	<u>Manager Recommended</u>	<u>Board Approved</u>
<b><u>Tax Admin. &amp; Land Records</u></b>			
<b><u>Administrator's Division</u></b>			
BI-Tek Additional Programming	30,000	30,000	
Disc Array for Data Storage	7,300	7,300	
PC Replacement (4)	7,000	7,000	
Software/Hardware (replacement)	5,270	5,270	3rd year of funding
Security System Upgrade	4,400	-	
Security System Enhancement	4,620	4,620	
	<u>58,590</u>	<u>54,190</u>	
<b><u>Mapping-GIS Division</u></b>			
Mass Storage Array for GIS	7,653	7,655	
ArcGIS Survey Analyst Extension	1,898	1,900	
Workstation Computer (4)	11,760	11,760	
	<u>21,311</u>	<u>21,315</u>	
<b><u>Reappraisal/Reval</u></b>			
Spatialist Appraisal Software	47,500	47,500	2nd year of 2 year funding
PC Replacement (2)	3,500	3,500	
	<u>51,000</u>	<u>51,000</u>	
<b><u>Information Systems Management</u></b>			
Replacement Server (3)	15,090	15,090	
	<u>15,090</u>	<u>15,090</u>	
<b><u>Register of Deeds</u></b>			
Miscellaneous	9,950	9,950	Pd from Tech Fund
Webserver Rack Mount	8,100	8,100	Pd from Tech Fund
HP Workstations (4)	7,000	7,000	Pd from Tech Fund
Fileserver Rack Mount	6,350	6,350	Pd from Tech Fund
HP Printers (2)	3,200	3,200	Pd from Tech Fund
Lenovo Think Pad	2,400	2,400	Pd from Tech Fund
Commercial Shredder	3,000	3,000	Pd from Tech Fund
	<u>40,000</u>	<u>40,000</u>	
<b><u>Facilities &amp; Support Services</u></b>			
Fire Alarm System Gov Center Annex	42,000	42,000	
	<u>42,000</u>	<u>42,000</u>	
<b><u>Courts</u></b>			
Desk System (2)	9,000	7,000	
	<u>9,000</u>	<u>7,000</u>	
<b><u>General Governmental</u></b>			
Emergency Replacements	45,000	45,000	
Broadcast Equipment	3,000	3,000	
	<u>48,000</u>	<u>48,000</u>	
<b><u>Law Enforcement</u></b>			
Digital In-Car Cameras (10)	52,000	52,000	
Ballistic Blanket	5,000	5,000	
Cisco Port Switch (2)	30,000	30,000	
VRM 850 RF Modems (20)	62,000	62,000	
Mobile Data Terminals (20)	44,000	44,000	
Mini Workstations (7)	11,900	11,900	
Server Replacements (2)	8,374	8,375	
HP Laptops (6)	8,160	8,160	
High Speed Scanner Flatbed	2,300	2,300	
	<u>223,734</u>	<u>223,735</u>	

	Departmental Request	Manager Recommended	Board Approved	
<b>Jail</b>				
Tilt Skillet	13,500	13,500		
Autoscrubber for Floor (MRSA)	4,800	4,800		
	<b>18,300</b>	<b>18,300</b>		
<b>Animal Control</b>				
1 Ext. Cab 4 x 4 Pickup (replacement)	24,500	-		
Chassis Mount Dog Box	10,000	40,000		State mandate - 4 required
PC - (2 replacements)	3,500	3,500		
Guillotine	2,300	2,300		
	<b>40,300</b>	<b>45,800</b>		
<b>Office of Emergency Management</b>				
Radiological Decon Shower	20,000	20,000		Included in Duke FNF
<b>Planning &amp; Enforcement</b>				
<b>Inspections Division</b>				
PC Replacements (4)	7,000	7,000		
<b>Planning Division</b>				
PC Replacements (2)	3,500	1,750		Cut 1 position
<b>Health</b>				
Autoclave	6,500	6,500		
NST Machine	5,500	5,500		
AS/400 Software	7,500	7,500		
Hardware Memory Upgrades AS/400	9,115	9,115		
Cisco WLAN Switch for Statesville	9,660	7,200		
Laptop Replacements (3)	3,800	3,800		
Network Tools Monitor	2,500	2,500		
Applications Server (2)	5,600	5,600		
Network Switches & Transceivers (4)	15,000	15,000		
Copier for EH	4,730	4,730		
Microscope Upgrade	1,300	1,300		
HemataStat	1,300	1,300		
Shelving for Medical Records	2,510	2,510		
	<b>75,015</b>	<b>72,555</b>		
<b>Social Services</b>				
Copier (1 replacement, 1 new)	18,500	18,500		
<b>Veterans Service</b>				
PC Workstation (new)	1,750	1,750		
<b>Library - Troutman</b>				
Shelving for 14,000 items	52,000			
Dell Latitude E5400 (8)	12,000			
Circulation Desk	11,000			
Computer Tables (8)	9,600			
Dell Optiplex Desktop (8)	8,800			
Outside Book Return	8,000			
PC/Print Management Software	8,000			
Workgroup Server	2,800			
Library Tables (2)	2,400			
Server Rack/UPS	1,800			
Wireless LAN Controller	1,500			
Laptop Cabinet	1,500			
	<b>119,400</b>	-		<i>Will carryover FY09 Funds appropriated for Troutman. Library start-up costs</i>

	Departmental Request	Manager Recommended	Board Approved	
<b><u>Parks &amp; Recreation</u></b>				
Enclosed Cargo Trailer	3,000	3,000		
<b>Total General Fund</b>	<b>815,490</b>	<b>690,985</b>		
<b><u>Transportation Services</u></b>				
LTV (2 replacements)	114,883	114,883		Subject to NCDOT Approval. NCDOT pays 90% of equipment & vehicle costs.
Lift Vans (2 replacements)	84,283	84,283		
PC Replacements (2)	3,500	3,500		
<b>Total Transportation Fund</b>	<b>202,666</b>	<b>202,666</b>		
<b><u>911 Emergency Telephone System Fund</u></b>				
Main Recorder Replacement	50,000	50,000		
Main UPS Replacement	15,000	15,000		
SEALI, STATS, SMART PC Replacement	5,400	5,400		
<b>Total 911 Fund</b>	<b>70,400</b>	<b>70,400</b>		
<b><u>Solid Waste Disposal Facility Fund</u></b>				
<b><u>Statesville Facility</u></b>				
Rubber-track Bobcat Loader	52,000	52,000		50% White Goods Money Recycle Grant
Paper Shredder	25,000	25,000		
Replace Drive-up Window	6,500	6,500		
Replace A/C Unit in Office	4,000	4,000		
	<b>87,500</b>	<b>87,500</b>		
<b><u>Mooresville Transfer Station</u></b>				
Steco Transfer Trailer	60,000	60,000		
	<b>60,000</b>	<b>60,000</b>		
<b>Total Solid Waste Facility</b>	<b>147,500</b>	<b>147,500</b>		
<b>Total All Funds</b>	<b>1,236,056</b>	<b>1,111,551</b>		

## 2009-10 General Fund Departmental Budgets

Schedule D

### By Revenue Source

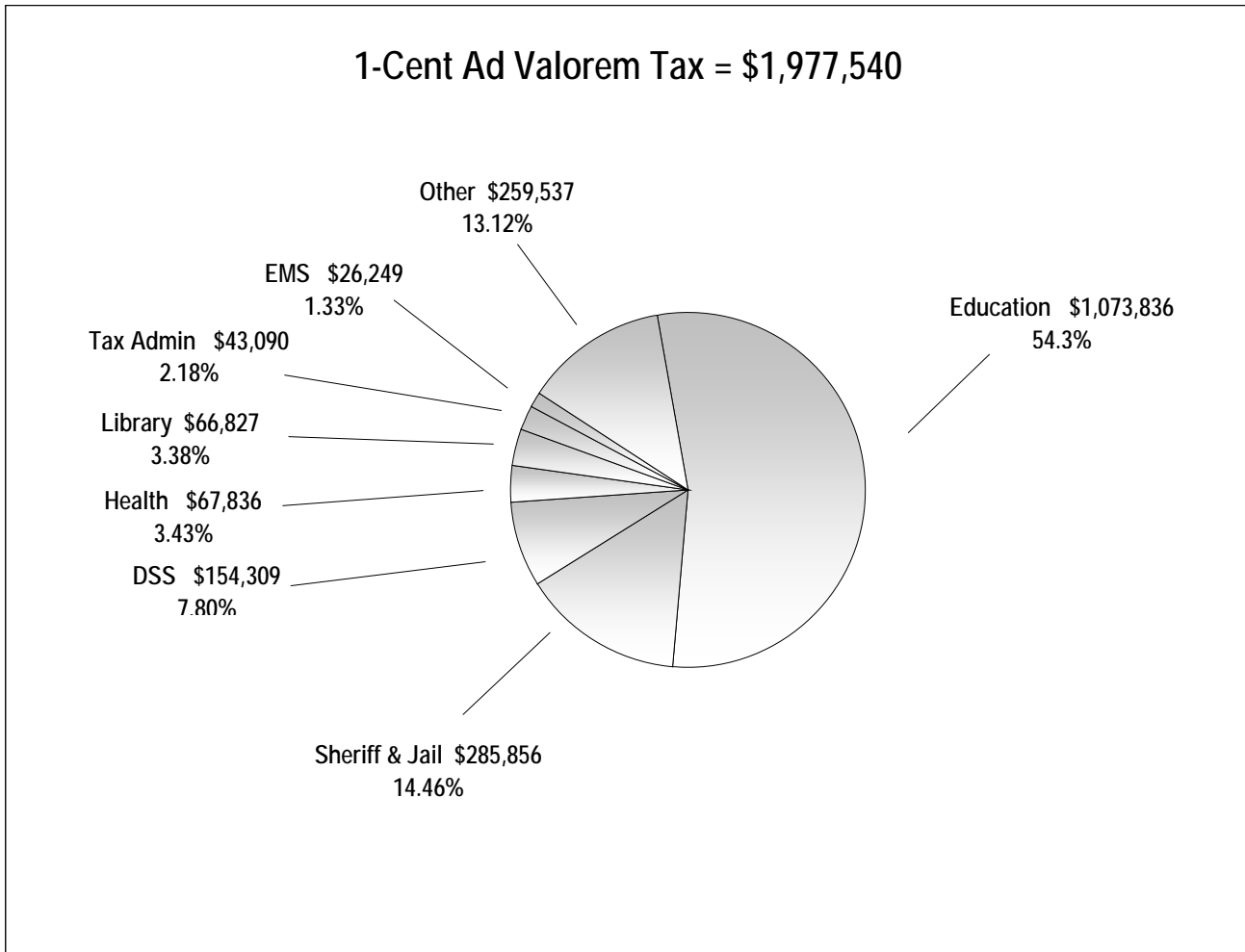
	Recommended Budget	Fees Rents/Reimb	Restricted				Net County Funds	% of County Funds
			Sales Taxes	Fund Balance	Grants	Restricted Revenue		
Administration	430,230	-					430,230	0.37%
Animal Control	1,113,025	140,300					972,725	0.84%
Building Standards Center	96,080						96,080	0.08%
Cooperative Extension	419,909						419,909	0.36%
County Commissioners	190,255						190,255	0.16%
Courts	723,440	400,000					323,440	0.28%
Crossroads Behavioral	541,940					47,080	494,860	0.43%
Debt Service	1,050,675						1,050,675	0.91%
Economic Development	1,172,853						1,172,853	1.02%
Elections	517,015	33,350			25,660		458,005	0.40%
Emergency Management	147,059				87,345		59,714	0.05%
EMS	5,148,455	3,615,000					1,533,455	1.33%
ECOM	1,448,195						1,448,195	1.25%
Facility Services	1,374,965	6,500					1,368,465	1.18%
Finance	949,895						949,895	0.82%
Fire Marshal	482,643	23,800					458,843	0.40%
General Governmental	1,384,030						1,384,030	1.20%
Grant Pass-thru - CJPP	127,625				127,625		0	0.00%
Health	8,007,590	2,772,750			1,271,960		3,962,880	3.43%
Human Services Building	429,930	75,000					354,930	0.31%
Human Resources	462,805						462,805	0.40%
Inspections	1,938,595	1,985,000					(46,405)	-0.04%
Iredell County Gov Center-South	274,100	405,160					(131,060)	-0.11%
Information Technology Services	730,670						730,670	0.63%
Legal	115,500						115,500	0.10%
Library	4,167,545	100,000			163,600		3,903,945	3.38%
Meeting Street Service Center	48,150						48,150	0.04%
Planning & Erosion Control	848,595	193,775			-		654,820	0.57%
Public Safety Outside Agencies	561,105						561,105	0.49%
Recreation & Parks	1,261,823	301,170					960,653	0.83%
Register of Deeds	1,087,120	1,763,200		-		96,000	(772,080)	-0.67%
Schools	68,754,616		5,474,136	-	548,615		62,731,865	54.30%
Sheriff's Dept-Enforcement	11,306,645	1,041,150			-		10,265,495	8.89%
Sheriff's Dept-Jail	7,169,315	735,500					6,433,815	5.57%
Social Services	24,810,785				15,796,310		9,014,475	7.80%
Special Appropriations	447,385						447,385	0.39%
Tax Admin & Land Records	3,200,040	682,800					2,517,240	2.18%
Vehicle Services	272,208	8,900					263,308	0.23%
Veterans Service	125,739				2,000		123,739	0.11%
Transfer to Other Funds	110,050						110,050	0.10%
<b>FY 10</b>	<b>153,448,600</b>	<b>14,283,355</b>	<b>5,474,136</b>	<b>-</b>	<b>18,023,115</b>	<b>143,080</b>	<b>115,524,914</b>	<b>100.00%</b>
<b>FY09</b>	<b>168,591,850</b>	<b>15,660,145</b>	<b>5,980,044</b>	<b>2,044,755</b>	<b>19,505,395</b>	<b>154,000</b>	<b>125,247,511</b>	
<b>Inc (Decrease)</b>	<b>(15,143,250)</b>	<b>(1,376,790)</b>	<b>(505,908)</b>	<b>(2,044,755)</b>	<b>(1,482,280)</b>	<b>(10,920)</b>	<b>(9,722,597)</b>	
<b>% Inc (Decrease)</b>	<b>-9%</b>	<b>-9%</b>	<b>-8%</b>	<b>-100%</b>	<b>-8%</b>	<b>-7%</b>	<b>-8%</b>	

# General Fund Expenditures

Chart 1

Per 1-Cent Ad Valorem Tax

Fiscal Year 2009-10

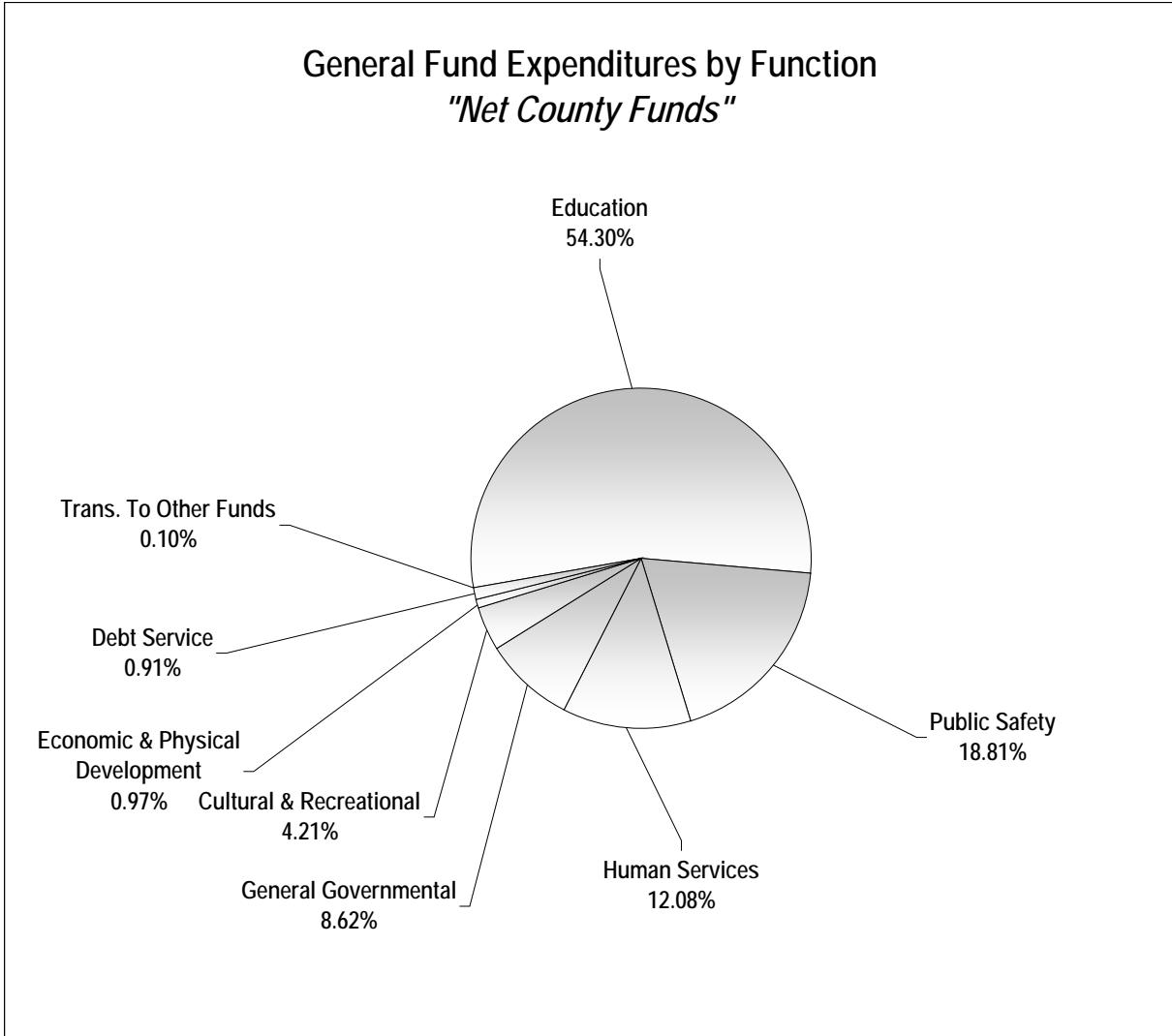


- "Other" Includes:
- |                                   |                         |                                 |
|-----------------------------------|-------------------------|---------------------------------|
| Administration                    | Emergency Management    | Information Technology Services |
| Animal Control                    | ECOM                    | Legal                           |
| Building Standards Center         | Facility Services       | Meeting St. Service Center      |
| Cooperative Extension             | Finance                 | Planning                        |
| County Commissioners              | Fire Marshal            | Public Information Office       |
| Courts                            | General Governmental    | Recreation & Parks              |
| Crossroads BHC                    | Human Services Building | Register of Deeds               |
| Debt Service - other than schools | Human Resources         | Special Appropriations          |
| Economic Development              | Inspections             | Vehicle Services                |
| Elections                         | ICGC-S                  | Veterans Services               |

General Fund Expenditures - By Function

Chart 2

Fiscal Year 2009-10



## 2009-10 General Fund Expenditures

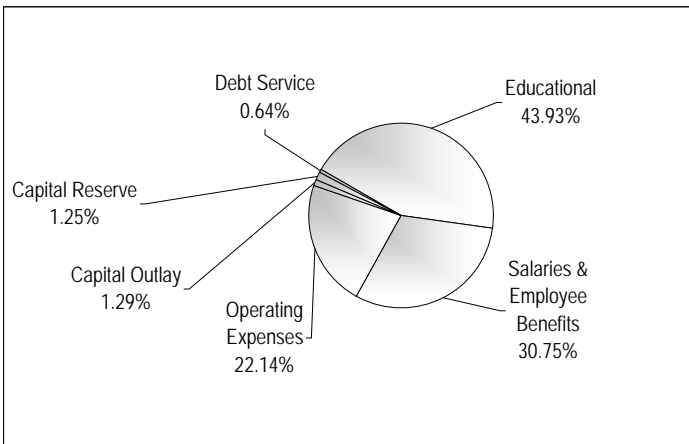
Schedule E

### Changes by Expenditure Type

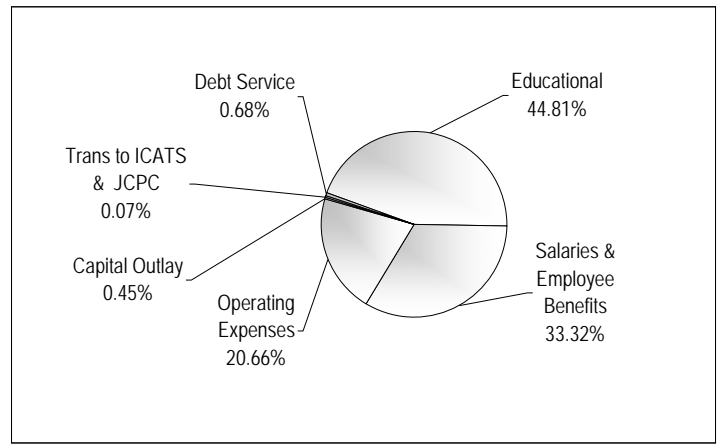
	Adopted 2008-09	% of Total	Recommend 2009-10	% of Total	% Change by Type
Salaries & Employee Benefits	\$ 51,839,959	30.75%	\$ 51,136,728	33.32%	-1.36% (A)
Operating Expenses	37,334,395	22.14%	31,705,546	20.66%	-15.08%
Educational - Current Expense	43,806,964	25.98%	40,641,900	26.49%	-7.23%
Educational- Capital Outlay	6,747,657	4.00%	2,417,772	1.58%	-64.17%
Educational - Debt Service	23,504,962	13.94%	25,694,944	16.74%	9.32%
Transfers to Other Funds	2,110,050	1.25%	110,050	0.07%	-94.78%
Debt Service	1,081,000	0.64%	1,050,675	0.68%	-2.81%
Capital Outlay	2,166,863	1.29%	690,985	0.45%	-68.11%
	<b>\$ 168,591,850</b>	<b>100%</b>	<b>\$ 153,448,600</b>	<b>100%</b>	<b>-8.98%</b>

### General Fund Expenditures By Type

2008-09



2009-10



A)	5 Positions added during FY09	257,000
	3 Positions recommended for FY10	129,675
	Reductions	(1,089,905)
	Net Change in Salaries & Benefits	(703,230)

Positions eliminated or unfunded, work hours reduced, Overtime & Part-time reductions.

**CAPITAL RESERVE FUND**

Schedule F

**Computation of Available Fund Balance  
and 2009-10 Activity**

---

---

Capital Reserve Fund, 7/1/08 (audited)	\$ 2,536,679	
Add: Operating Transfer from General Fund	254,350	
Estimated Investment Earnings FY09	<u>44,375</u>	\$ 2,835,404
Deduct: Animal Control Capital Project Ordinance		<u>(2,765,000)</u>
Estimated Balance @ June 30, 2009		\$ 70,404
<hr/>		
FY 2009-10		
Add: Investment Earnings		<u>700</u>
Estimated Balance @ June 30, 2010		<u><u>\$ 71,104</u></u>

## COUNTY-WIDE FIRE TAX DISTRICT

### Computation of Fund Balance and 2009-10 Activity

		Unreserved Undesignated	Reserved Future Capital	Reserved for Debt Repay	Reserved for Trucks	Reserved for Buildings
Fund Balance-June 30, 2008		\$ 1,027,752	\$ 263,985	\$ 262,482	\$ 471,710	\$ 350,000
Estimated Revenue FY 2008-09	(a)	2,413,495	-	739,435	739,435	-
Estimated Expenditures FY 2008-09		(3,139,836)	-	(453,950)	(1,089,120)	-
Est. Inc (Dec) in Fund Balance		(726,341)	-	285,485	(349,685)	-
Estimated Fund Balance June 30, 2009		\$ 301,411	\$ 263,985	\$ 547,967	\$ 122,025	\$ 350,000
FY 10 Estimated Revenues		2,421,485	-	750,395	750,395	-
FY 10 Appropriations		(3,117,465)	-	(408,950)	(135,000)	-
		(695,980)	-	341,445	615,395	-
Transfers Recommended	(b)	695,980	(263,985)	(25,000)	(300,000)	(106,995)
Estimated Fund Balance June 30, 2010		\$ 301,411	-	\$ 864,412	\$ 437,420	\$ 243,005

(a) Estimated Revenue - Unrestricted includes collections of Current Yr. Ad Valorem Taxes, Delinquent Ad Valorem Taxes (due in prior years) & Interest on Delinquent Taxes

(b) Because the Fire Tax Board did not have the latest valuation estimates during its deliberations, the recommended transfers between Unres and Reserved Fund Balances are slightly different than those requested. The request submitted by the Fire Tax Board is shown below.

Unreserved	Future Capital	Debt Service	Trucks	Buildings
738,899	(263,985)	(25,000)	(300,000)	(149,914)

Schedule G

Ratings Decrease	Total
\$ 26,390	\$ 2,402,319
739,435	4,631,800
(709,000)	(5,391,906)
30,435	(760,106)
\$ 56,825	\$ 1,642,213
750,395	4,672,670
(750,395)	(4,411,810)
-	260,860
-	-
\$ 56,825	\$ 1,903,073

erved

*VOTED FIRE DISTRICTS*

Schedule H

*Computation of Fund Balance*

June 30, 2009

---

---

	<u>E. Alexander</u>	<u>Mt. Mourne</u>	<u>Shepherds</u>	<u>Troutman</u>
Fund Balance - July 1, 2008	\$9,871	\$30,415	\$142,998	\$ -
Add: Estimated revenues FY09	55,650	440,150	866,310	816,800
Deduct: Estimated expenditures FY08	<u>(55,200)</u>	<u>(431,475)</u>	<u>(866,310)</u>	<u>(816,800)</u>
Estimated Fund Balance - June 30, 2009	<u>\$ 10,321</u>	<u>\$ 39,090</u>	<u>\$ 142,998</u>	<u>\$ -</u>

## 2009-10 Iredell County Schedule of Tax Rates & Valuations

Schedule I

	<u>Valuation</u>	<u>1¢ Collected</u> =	<u>Budgeted</u> <u>Rate</u>	<u>Est. Levy</u> <u>Collected</u>
Iredell County	20,387,000,000	1,977,539	44.5	88,000,500
County-wide Fire	7,735,213,290	750,395	6¢	4,502,370
E. Alexander Fire	108,575,200	10,180	5¢	50,900
Mt. Mourne Fire	1,311,710,440	129,505	3.25¢	420,895
Shepherds Fire	1,426,200,550	138,983	6.5¢	903,390
Troutman Fire	1,763,964,000	171,104	5¢	855,520

### Current and Prior Year Comparative Information

	<u>2008-09</u> <u>Valuation</u>	<u>2009-10</u> <u>Valuation</u>	<u>%</u> <u>Increase</u>	<u>2008-09</u> <u>Rate</u>	<u>Recommended</u> <u>2009-10</u>
Iredell County	19,750,300,000	20,387,000,000	3.22%	44.5¢	44.5¢
County-wide Fire	7,594,250,000	7,735,213,290	1.86%	6¢	6¢
E. Alexander Fire	107,580,000	108,575,200	0.93%	5¢	5¢
Mt. Mourne Fire	1,326,424,000	1,311,710,440	-1.11%	3.25¢	3.25¢
Shepherds Fire	1,320,380,000	1,426,200,550	8.01%	6.5¢	6.5¢
Troutman Fire	1,812,400,000	1,763,964,000	-2.67%	5¢	5¢

Iredell County's budgeted tax collection rate is 97%

Fire Districts' budgeted tax collection rates are: County-wide 97%; E. Alex-93.74%; Mt. Mourne-98.73%  
Shepherds-97.45%