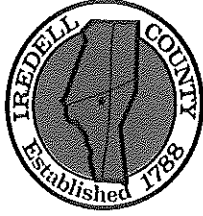


**Iredell County, North Carolina**



***Proposed Budget***

***Fiscal Year 2011-12***

***Presented to the Iredell County Board of Commissioners***

***Stephen D. Johnson, Chairman***

***Marvin Norman, Vice-Chairman***

***Renee C. Griffith***

***Frank Mitchell***

***Kenneth M. Robertson, Jr.***

***By:***

***Joel R. Mashburn, County Manager***

***Susan G. Blumenstein, Finance Director***

***May 17, 2011***

## *Index of Schedules*

*Fiscal Year 2011-12*

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**GENERAL FUND**

Schedule A

**Computation of Estimated Fund Balance**

**June 30, 2011**

Fund Balance, July 1, 2010		
Undesignated	\$ 25,112,153	
Reserved for Encumbrances	<u>4,654,166</u>	\$ 29,766,319
Estimated Revenues FY 11	153,885,467	
Less: Estimated Expenditures FY 11	<u>(155,465,118)</u>	<u>(1,579,651)</u>
<b>Estimated Fund Balance at June 30, 2011</b>		<b>28,186,668</b>
<b>FY12</b>		
Revenue Budget Recommended	157,558,285	
Expenditure Budget Recommended	<u>(157,558,285)</u>	
Fund Balance Appropriated for FY12		<u>-</u>
Estimated Encumbrances at 6/30/2011		<u>(4,500,000)</u>
<b>Estimated unreserved, undesignated fund balance at June 30, 2012</b>		<b><u>\$ 23,686,668</u></b>

Estimated Unreserved, Undesignated Fund Balance	23,686,668
FY 12 Budgeted Expenditures	157,558,285
<b>Fund Balance =</b>	<b>15.03%</b>

**Schedule of Personnel Positions**  
**Fiscal Year 2011-12**

**Schedule B**  
**Page 1 of 2**

	Approved & Funded Positions FY 11	Unfunded Positions FY 11	Additional Unfunded For FY12	Reinstate Unfunded Position	New Positions	Recommended Funded Positions FY 12	
Commissioners	1					1	
Administration	3					3	
Human Resources	5	(1)	-	1	-	6	Note 1
Elections	4					4	
Finance	12					12	
Tax Assessor	9					9	
Tax Collector	8					8	
GIS / Mapping	8		-	-	-	8	
Reappraisal	13					13	
Info Tech Services	5				1	6	Note 2
Register of Deeds	14	(1)	(2)		(1)	11	Note 2
Facility Services	13	(1)	(1)			12	
Vehicle Services	4					4	
Sheriff's Office	145		(3)			142	Note 3
Jail	83					83	
Animal Control	15	(1)	-			15	
ECOM	24					24	
EMS	64				4	68	Note 4
Fire Marshal	6	(1)	-			6	
Emergency Mgmt	1					1	
Inspections	28	(4)	(3)			25	
Planning & Erosion Con	12	(2)	(2)			10	
Coop Ext	8		(7)			1	Note 5
Health Admin	12		(1)			11	
Health - Clinical Svcs	75.50	(1)		-	-	76	
Environmental	15.50	(9)	-			16	
Health Ed & Emer Prep	4	(3)	-			4	
DSS	224		-			224	
Veterans Service	2					2	
Public Library	25					25	
Troutman Library	2					2	
Harmony Library	2					2	
Recreation	12				1	13	Note 6
<b>Total General Fund</b>	<b>859</b>	<b>(24)</b>	<b>(19)</b>	<b>1</b>	<b>5</b>	<b>846</b>	

	Approved & Funded Positions FY11	Unfunded Positions 7/1/2010	Additional Unfunded For FY12	Reinstate Unfunded Position	New Positions	Recommended Funded Positions FY 12
<b>Transportation</b>						
ICATS Admin	3					3
Operations	16		(1)			15
<b>Total Transportation</b>	<b>19</b>		<b>(1)</b>			<b>18</b>
<b>Solid Waste</b>	<b>39</b>	<b>(5)</b>	<b>-</b>			<b>39</b>
<b>Total All Funds</b>	<b>917</b>	<b>(29)</b>	<b>(20)</b>	<b>1</b>	<b>5</b>	<b>903</b>

Note 7

**Notes:**

1. Reinstates funding for the HR Analyst position
2. Transfers Computer Technician position from Register of Deeds to Information Technology Services
3. County assumes funding of 3 Middle School School Resource Officers positions and Sheriff's Office agrees not to fill three currently unfilled positions.
4. Adds 3 paramedic positions and 1 Asst. EMS Director position
5. Recognizes the reduction of 7 Coop Extension employees that are now treated as Contracted Services with the State.
6. Adds Parks Grounds Assistant effective March 1, 2012 resulting in reduction of Part-time field crew salaries.

## SCHEDULE OF CAPITAL OUTLAY REQUESTS

Fiscal Year 2011-12

Schedule C  
Page 1 of 3

	Departmental Request	Manager Recommended
<b>Human Resources</b>		
Software	2,650	2,650
Laptop computer	1,800	1,800
Office furniture for new employee	1,500	1,500
	<b>5,950</b>	<b>5,950</b>
<b>Elections</b>		
Storage Building	35,000	-
<b>Finance</b>		
PC Replacement (5)	7,000	7,000
MUNIS Employee Expense	6,450	6,450
	<b>13,450</b>	<b>13,450</b>
<b>Tax Admin. &amp; Land Records</b>		
<i>Administrator's Division</i>		
Printer	2,500	2,500
Security System Enhancement	2,000	2,000
	<b>4,500</b>	<b>4,500</b>
<i>Mapping</i>		
GIS Production Server	34,000	34,000
PC Replacement (3)	14,700	14,700
Xerox Phaser Printer	3,500	3,500
PC Replacement (1)	3,200	3,200
ESRI License	1,500	1,500
	<b>56,900</b>	<b>56,900</b>
<i>Reappraisal/Reval</i>		
Mid-Size Sedan	17,850	-
Motion Computing Tablet PC (3)	11,700	11,700
	<b>29,550</b>	<b>11,700</b>
<b>Information Systems Management</b>		
SAN Replacement	320,000	-
CISCO Switch Upgrade	25,000	25,000
AppAssure Backup Software	21,000	21,000
NAS Backup Device	12,000	12,000
HP Proliant Servers (2)	8,000	8,000
Encryption Software	3,500	3,500
	<b>389,500</b>	<b>69,500</b>
<b>Facilities &amp; Support Services</b>		
Used Bucket Truck	62,000	62,000
Forklift Used	14,000	-
Toro G3 Zero-Turn Mower	10,200	10,200
Alarm System	5,000	5,000
Skid Steer Snow Plow	3,000	3,000
	<b>94,200</b>	<b>80,200</b>
<b>Government Center South</b>		
Fire Alarm Panel Replacement	45,000	-
<b>Vehicle Services</b>		
Air Conditioner Machine	5,299	5,299
Tool Boxes (3)	3,000	-
Tire Pressure Monitoring System	1,175	1,175
	<b>9,474</b>	<b>6,474</b>
<b>Courts</b>		
X-Ray Machines (2)	7,000	7,000

	Departmental Request	Manager Recommendation
<b>General Governmental</b>		
Emergency Replacements	50,000	50,000
<b>Law Enforcement</b>		
Marked Patrol Cars (10)	253,000	253,000
Unmarked Patrol Cars (3)	69,615	69,615
Vehicle Radios (13)	48,100	48,100
Starwitness Software	26,389	26,389
Mobile Data Terminals (10)	24,990	24,990
LED Light Bars (10)	21,000	21,000
M-4 Rifles (10)	20,400	20,400
HP Laptops (8)	9,792	9,792
Fire Proof File Cabinets (2)	8,500	8,500
Workstations (5)	7,000	7,000
MDT with Bluetooth (2)	5,000	5,000
Ballistic Shields (2)	4,300	4,300
	<u>498,086</u>	<u>498,086</u>
<b>Jail</b>		
Marked Patrol Cars (2)	50,600	50,600
Rapid Eye Cameras for Pods	30,000	30,000
Walkie Replacements (20)	27,900	27,900
Jail Van	26,400	26,400
Kitchen Oven Replacement	16,800	16,800
Jail Van Cage System	14,000	14,000
Food Heat Units	12,500	12,500
Vehicle Radios (3)	11,100	11,100
LED Light Bars (3)	6,300	6,300
	<u>195,600</u>	<u>195,600</u>
<b>Animal Control</b>		
Talon Animal Net Catcher	1,595	1,595
<b>Emergency Communications</b>		
PC Replacement (2)	2,800	2,800
UHF Repeater with Duplexer	1,795	1,795
VHF Transmitter	1,595	1,595
	<u>6,190</u>	<u>6,190</u>
<b>EMS</b>		
Cardiac Monitors (14)	627,000	462,000
Ambulance Remounts (3)	369,267	276,950
Cots with Bariatric Abilities (8)	45,000	45,000
Laptop Computers (4)	19,980	19,980
Copier	4,500	4,500
L-Shaped Desk	2,500	2,500
PC (1)	1,450	1,400
PC Replacement (1)	1,400	1,400
	<u>1,071,097</u>	<u>813,730</u>
<b>Fire Marshal</b>		
Firehouse Reporting Software	3,000	3,000
PC Replacement (2)	2,800	2,800
	<u>5,800</u>	<u>5,800</u>
<b>Planning &amp; Enforcement</b>		
<b>Inspections Division</b>		
Selectron IVR Replacement	12,000	12,000
Copier	6,500	6,500
PC Replacements (1)	1,400	1,400
	<u>19,900</u>	<u>19,900</u>

	<u>Departmental Request</u>	<u>Manager Recommendation</u>
<b><u>Planning Division</u></b>		
PC Replacement (2)	<u>2,800</u>	<u>2,800</u>
<b><u>Health</u></b>		
Network Switches and Transceivers	15,000	15,000
Medical Record Shelving	6,000	6,000
Server Upgrade	5,600	5,600
IBM Operating Software	5,000	5,000
Freezer	4,500	4,500
Microscope	4,000	4,000
Statim Autoclave	4,000	4,000
Hamastat II (2)	3,000	3,000
Cavitron	2,500	2,500
Network Tools Monitor	2,500	2,500
	<u>52,100</u>	<u>52,100</u>
<b><u>Veterans</u></b>		
PC Replacement (1)	<u>1,400</u>	<u>1,400</u>
<b><u>Parks and Recreation</u></b>		
24 Passenger Light Transit Vehicle	68,500	-
Field Maintenance Vehicle	25,329	25,329
Peco Bagger	3,000	3,000
PC Replacement (2)	2,800	2,800
	<u>99,629</u>	<u>31,129</u>
<b>Total General Fund</b>	<u><b>2,694,721</b></u>	<u><b>1,934,004</b></u>
<b><u>Transportation Services</u></b>		
Lift Vans (3 replacements)	186,918	186,918
Replacement Server	15,500	15,500
Mobile Radio Replacement (4)	2,400	2,400
PC Replacement (1)	1,500	1,500
Document Scanner	1,000	1,000
<b>Total Transportation Fund</b>	<u><b>207,318</b></u>	<u><b>207,318</b></u>
<b><u>911 Emergency Telephone System Fund</u></b>		
Next Generation 911 Switch	525,000	525,000
CAD Servers (3)	24,000	24,000
Sequel Server	7,400	7,400
911 Network Printer	1,800	1,800
<b>Total 911 Fund</b>	<u><b>558,200</b></u>	<u><b>558,200</b></u>
<b><u>Solid Waste Disposal Facility Fund</u></b>		
<b><u>Statesville Facility</u></b>		
Pickup Truck	28,000	28,000
UHF Radio Repeater	3,500	3,500
PC Replacements (2)	2,800	2,800
	<u>34,300</u>	<u>34,300</u>
<b>Total All Funds</b>	<u><b>3,494,539</b></u>	<u><b>2,733,822</b></u>

Subject to NCDOT approval. NCDOT pays 90% of equipment & vehicle costs.
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## 2011-12 General Fund Departments

Schedule D

### By Revenue Source

Page 1 of 2

	Recommended Budget	Fees Rents/Reimb	Restricted				Net County Funds	% of County Funds
			Sales Taxes	Fund Balance	Grants	Restricted Revenue		
Administration	379,968	-					379,968	0.32%
Animal Control	1,084,637	148,225			20,000		916,412	0.76%
Building Standards Center	83,551						83,551	0.07%
Cooperative Extension	380,517						380,517	0.32%
County Commissioners	197,094						197,094	0.16%
Courts	731,640	365,000					366,640	0.31%
Crossroads Behavioral	583,610					37,100	546,510	0.45%
Debt Service	990,415						990,415	0.82%
Economic Development	2,872,725						2,872,725	2.39%
Elections	414,252	32,500			28,442		353,310	0.29%
Emergency Management	249,357				101,216		148,141	0.12%
EMS	6,416,778	3,753,600					2,663,178	2.22%
ECOM	1,405,066						1,405,066	1.17%
Facility Services	1,205,073	-					1,205,073	1.00%
Finance	961,873						961,873	0.80%
Fire Marshal	428,735	33,000					395,735	0.33%
General Governmental	3,006,856						3,006,856	2.50%
Grant Pass-thru - CJPP	121,430				120,360		1,070	0.00%
Health	7,600,675	2,736,950			1,345,345		3,518,380	2.93%
Human Services Building	440,465	140,000					300,465	0.25%
Human Resources	352,797						352,797	0.29%
Inspections	1,871,741	1,759,246					112,495	0.09%
Iredell County Gov Center-South	182,190	228,205					(46,015)	-0.04%
Information Technology Services	958,640						958,640	0.80%
Legal	96,500						96,500	0.08%
Library	3,735,668	100,000			144,639		3,491,029	2.90%
Meeting Street Service Center	34,830						34,830	0.03%
Planning & Erosion Control	711,548	199,550			-		511,998	0.43%
Public Safety Outside Agencies	546,210						546,210	0.45%
Recreation & Parks	1,442,660	309,225		190,700			942,735	0.78%
Register of Deeds	732,529	1,555,500		-		80,000	(902,971)	-0.75%
Schools	69,597,584		5,636,520	-	434,974	110,810	63,415,280	52.77%
Sheriff's Dept-Enforcement	11,767,173	799,210		300,000	50,000		10,617,963	8.84%
Sheriff's Dept-Jail	7,582,530	484,450					7,098,080	5.91%
Social Services	24,470,546				15,367,520		9,103,026	7.57%
Special Appropriations	433,262	-					433,262	0.36%
Tax Admin & Land Records	3,053,134	757,000					2,296,134	1.91%
Vehicle Services	280,166	10,350					269,816	0.22%
Veterans Service	123,810						123,810	0.10%
Transfer to Other Funds	30,050						30,050	0.03%
<b>Total</b>	<b>157,558,285</b>	<b>13,412,011</b>	<b>5,636,520</b>	<b>490,700</b>	<b>17,612,496</b>	<b>227,910</b>	<b>120,178,648</b>	<b>100.00%</b>
2011	150,334,905	13,584,760	5,220,510	203,000	19,729,760	116,500	111,480,375	
<b>Inc (Decrease)</b>	<b>7,223,380</b>	<b>(172,749)</b>	<b>416,010</b>	<b>287,700</b>	<b>(2,117,264)</b>	<b>111,410</b>	<b>8,698,273</b>	
<b>% Inc (Decrease)</b>	<b>5%</b>	<b>-1%</b>	<b>8%</b>	<b>100%</b>	<b>-11%</b>	<b>96%</b>	<b>8%</b>	

**2011-12 General Fund Departments**

Schedule D

Page 2 of 2

**By Revenue Source**

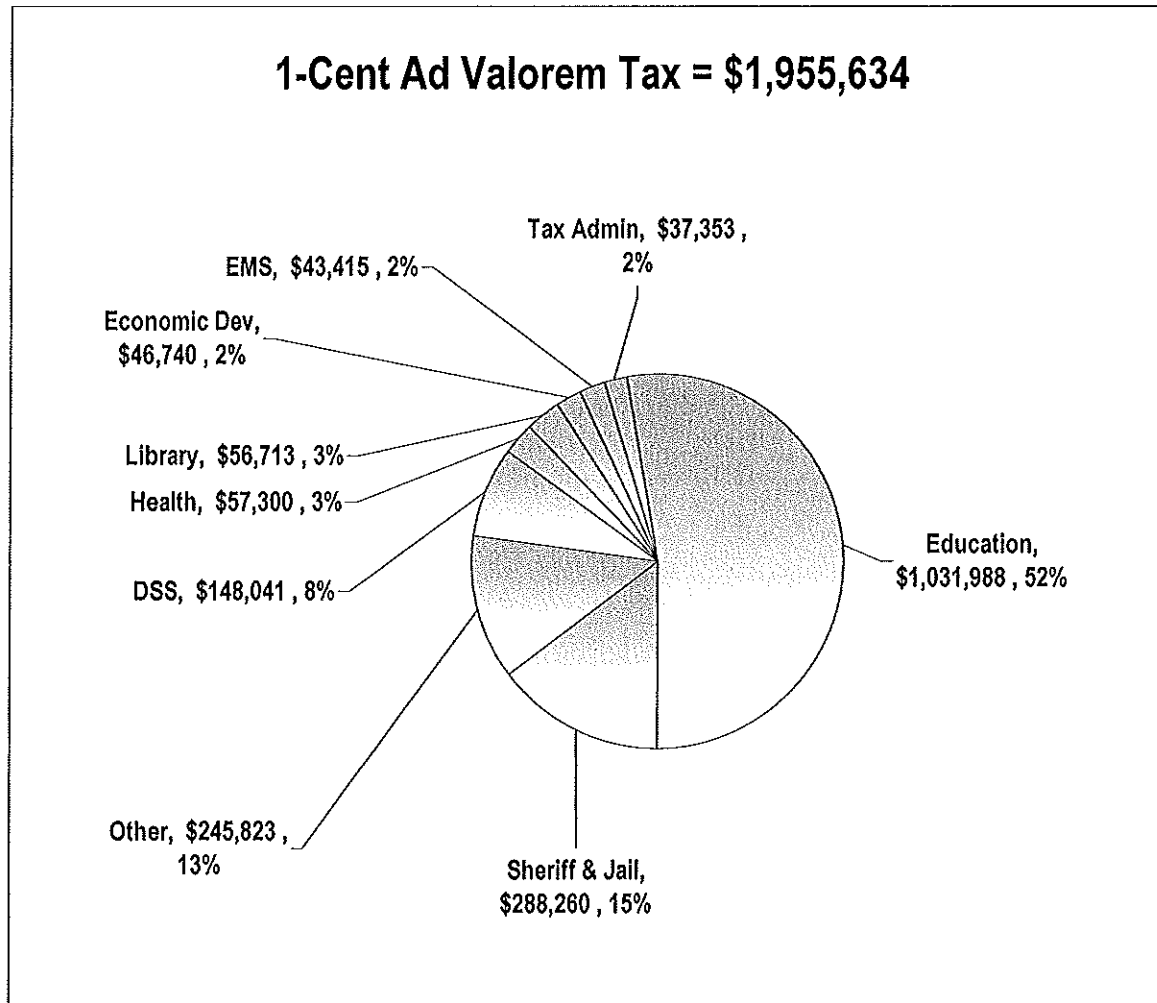
	Recommended Budget	Fees Rents/Reimb	Restricted			Restricted Revenue	Net County Funds	% of County Funds
			Sales Taxes	Fund Balance	Grants			
<b>FY11 Totals</b>	<b>150,334,905</b>	<b>13,584,760</b>	<b>5,220,510</b>	<b>203,000</b>	<b>19,729,760</b>	<b>116,500</b>	<b>111,480,375</b>	
Schools	66,720,210	-	5,220,510	-	654,745	-	60,844,955	54.58%
All Other	83,614,695	13,584,760	-	203,000	19,075,015	116,500	50,635,420	45.42%
<b>FY 12 Totals</b>	<b>157,558,285</b>	<b>13,412,011</b>	<b>5,636,520</b>	<b>490,700</b>	<b>17,612,496</b>	<b>227,910</b>	<b>120,178,648</b>	
Schools	69,597,584	-	5,636,520	-	434,974	110,810	63,415,280	52.77%
% Decrease								
All Other	87,960,701	13,412,011	-	490,700	17,177,522	117,100	56,763,368	47.23%
% Decrease								

# General Fund Expenditures

Chart 1

Per 1-Cent Ad Valorem Tax

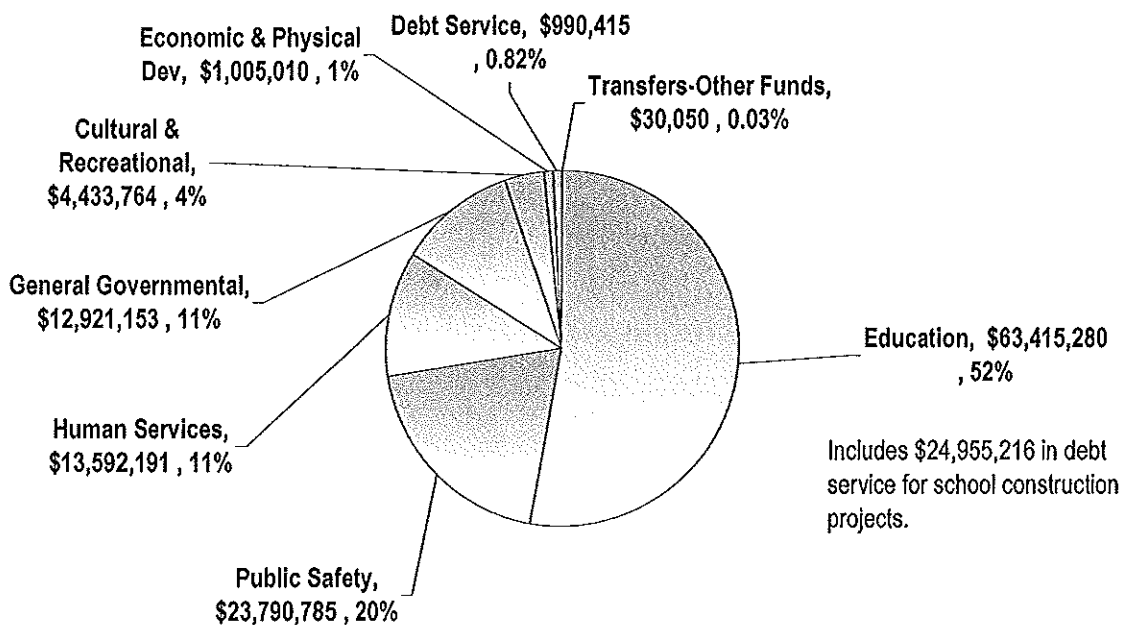
Fiscal Year 2011-12



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

Fiscal Year 2011-12

### General Fund Expenditures by Function "Net County Funds"



## 2011-12 General Fund Expenditures

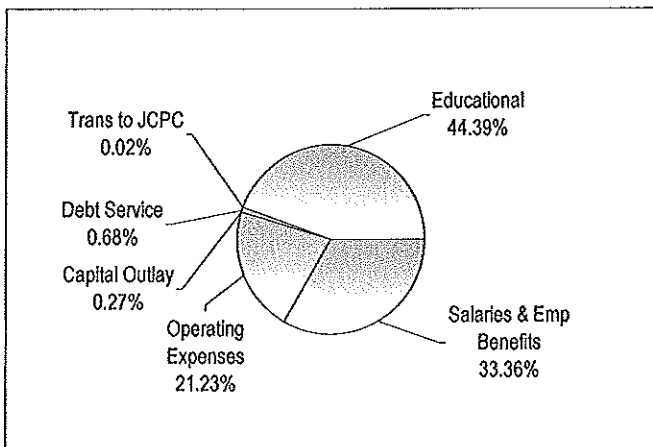
Schedule E

### Changes by Expenditure Type

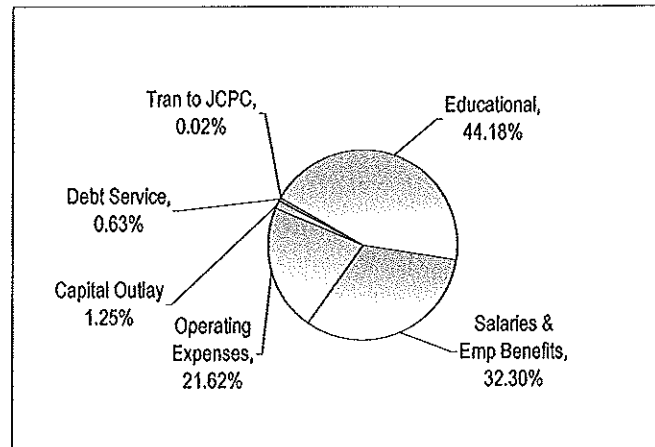
	Adopted 2010-11	% of Total	Recommend 2011-12	% of Total	% Change by Type
Salaries & Employee Benefits	\$ 50,216,980	33.41%	\$ 50,897,468	32.30%	1.36% (A)
Operating Expenses	31,911,765	21.23%	34,063,764	21.62%	6.74%
Educational - Current Expense	38,964,530	25.92%	41,903,308	26.60%	7.54%
Educational- Capital Outlay	1,752,962	1.17%	2,709,060	1.72%	54.54%
Educational - Debt Service	26,002,718	17.30%	24,985,216	15.86%	-3.91%
Transfers to Other Funds	30,050	0.02%	30,050	0.02%	0.00%
Debt Service	1,020,330	0.68%	990,415	0.63%	-2.93%
Capital Outlay	407,940	0.27%	1,979,004	1.25%	385.12%
	<b><u>\$ 150,307,275</u></b>	<b><u>100%</u></b>	<b><u>\$ 157,558,285</u></b>	<b><u>100%</u></b>	<b><u>4.82%</u></b>

### General Fund Expenditures By Type

**2010-11**



**2011-12**



A) Increase in Retirement Contribution	154,900
Change in lapsed Salaries	(170,338)
Cooperative Extension	(269,823)
Fund previously unfunded position	52,036
New Positions in EMS	187,031
Proposed Salary Increases	1,423,841
Eliminated Positions	(358,205)
Other	(338,954)
Net Change in Salaries & Benefits	<b><u>\$ 680,488</u></b>

Increase in requirement contribution rate  
 DSS, Health & Sheriff's Office - anticipated unspent funds  
 All employees except 1 moved to contracted service  
 HR Analyst  
 3 Paramedics 7/1/2011; 1 Asst. EMS Director 9/1/2011  
 Lump sum in Gen Gov for all departments  
 Safety Director; 3 Inspectors, 2 ROD employees

## 2011-12 Iredell County Schedule of Tax Rates & Valuations

Schedule F

	<u>Valuation</u>	<u>1¢ Collected</u> =	<u>Budgeted</u> <u>Rate</u>	<u>Est. Levy</u> <u>Collected</u>
Iredell County	20,209,093,820	1,955,634	50¢	97,781,700
County-wide Fire	7,503,030,841	723,442	6.5¢	4,702,375
E. Alexander Fire	153,711,903	15,371	5.0¢	70,492
Mt. Mourne Fire	1,313,987,703	128,600	3.5¢	450,100
Shepherds Fire	1,414,358,749	136,401	7.0¢	954,805
Troutman Fire	1,807,873,750	173,719	5.0¢	868,595

### Current and Prior Year Comparative Information

	<u>2010-11</u> <u>Valuation</u>	<u>2011-12</u> <u>Valuation</u>	<u>%</u> <u>Increase</u>	<u>FY11</u> <u>Rate</u>	<u>Recommended</u> <u>FY 12</u>
Iredell County	20,639,300,000	20,209,093,820	-2.08%	44.5¢	50¢
County-wide Fire	7,743,200,000	7,503,030,841	-3.10%	6¢	6.5¢
E. Alexander Fire	111,231,000	153,711,903	38.19%	5¢	5.0¢
Mt. Mourne Fire	1,322,000,000	1,313,987,703	-0.61%	3.25¢	3.50¢
Shepherds Fire	1,438,386,000	1,414,358,749	-1.67%	6.5¢	7.0¢
Troutman Fire	1,829,200,000	1,807,873,750	-1.17%	5¢	5¢

Iredell County's budgeted tax collection rate is 96.77%

Fire Districts' budgeted tax collection rates are: County-wide 96.42%; E. Alex-91.72%; Mt. Mourne-97.87%  
Shepherds-96.44%; Troutman - 96.09%

# 2011-12 Revenue Neutral Tax Rate Calculation

Schedule G

Revaluations as of: **January 1, 2011 and 2007**      Estimate as of 5/3/2011

Fiscal year	Assessed Valuation as of June 30	Total	Valuation Increase	Percentage change
<b>2011-12</b>	20,209,093,820	20,209,093,820		
Revaluation				
<b>2010-11</b>	20,795,365,319	20,795,365,319	186,809,559	0.91%
<b>2009-10</b>	20,608,555,760	20,608,555,760	475,128,862	2.36%
<b>2008-09</b>	20,133,426,898	20,133,426,898	1,014,869,556	5.31%
<b>2007-08</b>	19,118,557,342	19,118,557,342		
Revaluation 1/1/2007				<b>Average growth % 2.86% doesn't include revaluation increase</b>
<hr/>				
Last year prior to revaluation 2010-11	20,795,365,319		Tax rate    Estimated tax levy 0.4450    92,539,376	
First year of revaluation 2011-12	20,209,093,820		Tax rate to produce equivalent levy 0.4579    92,539,376	
Increase tax rate for average growth rate 2011-12	20,209,093,820		Revenue neutral tax rate, to be included 0.4710    95,184,355	
			<b>Increase in Tax Levy    2,644,980</b>	<b>2.86%</b>

Information provided by Steve Ervin, County Assessor