

***Iredell County, North Carolina***



***Proposed Budget***

***Fiscal Year 2021-22***

***Iredell County Board of Commissioners***

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

***Melissa Neader - Vice-Chairman***

***Marvin Norman***

***Gene Houpe***

***Scottie Brown***

***Submitted by:***

***Beth Mull, County Manager***

***Susan Robertson, Deputy County Manager***

***Joseph Pierce, Assistant County Manager***

***Debra Cheek, Finance Director***

***Susan Cornell, Assistant Finance Director***

***Caroline Taylor, Budget Analyst***

## ***Schedules and Graphs***

### ***Fiscal Year 2021-22***

General Fund - Estimated Fund Balance	Schedule A
Personnel Positions	Schedule B
Capital Outlay Requests & Recommendations	Schedule C
General Fund Expenditures by Service Type	Schedule D
General Fund Departments by Revenue Source	Schedule E
General Fund Expenditures - 1-¢ Ad Valorem Tax	Chart 1
General Fund Expenditures - Changes by Expenditure Type	Schedule F
Estimated Property Valuation	Schedule G
Tax Valuations & Rates	Schedule H

**GENERAL FUND**

Schedule A

**Estimated Unassigned Fund Balance**

**June 30, 2022**

<b>Unassigned Fund Balance - June 30, 2020</b>		\$ 53,157,632
<b>Appropriations during FY21</b>		
Land Purchase by Fairgrounds	\$ (1,010,000)	
Building Standards Software Purchase	(315,000)	(1,325,000)
		<u>51,832,632</u>
Estimated Revenue - 6/30/2021	242,081,760	
Estimated Expenditures - 6/30/2021 (other than appropriations shown above)	(230,215,255)	
Increase in Year-End Encumbrances	(2,000,000)	9,866,505
		<u>\$ 61,699,137</u>
<b>Assignments of Fund Balance</b>		
Reserved for Future Captial Projects	(3,825,497)	
Estimated True-up for School Capital	(2,101,000)	(5,926,497)
		<u>(5,926,497)</u>
<b>Estimated Unassigned Fund Balance - June 30, 2021</b>		<u>\$ 55,772,640</u>
<b>Recommended Budget, Fiscal Year 2022</b>		<u>\$ 236,155,420</u>
<b>Fund Balance as % of Recommended Budget</b>		<u>23.62%</u>

# Schedule of Personnel Positions

Schedule B

Fiscal Year 2021-22

Full-time and Part-time Positions with Benefits

Page 1 of 2

	Funded F/T Positions FY21	Added in FY21	Transfers between Depts	Unfunded FY22	New Positions	Mgr. Recommended FY22	Positions Added
<b>General Fund</b>							
Commissioners	1					1	
Administration	3				1	4	Public Info Officer
Human Resources	9					9	
Elections	4					4	
Finance	12					12	
Tax Assessor	24					24	
Tax Collector	8					8	
GIS / Mapping	6					6	
Info Tech Services	13					13	
Register of Deeds	9					9	
Facility Services	23				1	24	Day Porter
Vehicle Services	6				1	7	Equipment Services Mechanic
Sheriff's Office	172				9	181	IT, Detective, (7) SROs
Jail	110				2	112	Bailiff, Detention Captain
Animal Services	21				1	22	Animal Control Officer
ECOM	46				1	47	QA Compliance Officer
EMS	104				3	107	(2) Paramedic, Business Officer
Fire Marshal	4				1	5	Asst Fire Marshal
Emergency Mgmt	2				1	3	Emergency Planner
Building Standards	27					27	
Planning & Erosion Con	9				1	10	Erosion Control Inspector
Central Permitting	6					6	
Coop Ext	2					2	
Health	108				1	109	EH Specialist - Food & Lodging
DSS	248				5	253	(3) Child Welfare Spec. QA, Child Welfare Sup QA, IM Sup QA
Veterans Service	3					3	
Public Library	24				1	25	Library Program Specialist
Troutman Library	2					2	
Harmony Library	2					2	
Recreation	12				1	13	Parks Grounds Manager
Recreation Center	3					3	
<b>Total General Fund</b>	<b>1023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>1,053</b>	

*Schedule of Personnel Positions  
Fiscal Year 2021-22  
Full-time and Part-time Positions with Benefits*

Schedule B  
Page 2 of 2

	Funded Positions FY21	Added in FY21	Transfers between Depts	Unfunded FY22	New Positions	Mgr. Recommended FY22	Positions Added
ICATS Operations	37					37	
Solid Waste	47					47	
EMS Specialty Services	14					14	
<b>Total All Funds</b>	<b>1,121</b>	-	-	-	<b>30</b>	<b>1,151</b>	

## Schedule of Personnel Positions

Fiscal Year 2021-22

### Full-time and Permanent Part-time Positions

Schedule B-2  
Page 1 of 2

	F/T Positions	P/T Positions	P/T Pool/Seasonal Max	Board Members	Mgr. Recommended FY22
<b>General Fund</b>					
Commissioners	1			5	6
Administration	3	2			5
Human Resources	9				9
Elections	4				4
Finance	12				12
Tax Assessor	24	2			26
Tax Collector	8				8
GIS / Mapping	6				6
Info Tech Services	13				13
Register of Deeds	9	1			10
Facility Services	25	5	14		44
Vehicle Services	6	1			7
Sheriff's Office	181		8		189
Jail	112		30		142
Animal Services	22	1			23
ECOM	47		40		87
EMS	107	1	160		268
Fire Marshal	4				4
Emergency Mgmt	2				2
Building Standards	27				27
Planning & Erosion Con	10			11	21
Central Permitting	6	1			7
Coop Ext	2				2
Health	109	1		12	122
DSS	253			5	258
Veterans Service	3				3
Public Library	25	3			28
Troutman Library	2	2			4
Harmony Library	2	1			3
Recreation	13		11		24
Recreation Center	3		31		34
<b>Total General Fund</b>	<b>1,050</b>	<b>21</b>	<b>294</b>	<b>33</b>	<b>1,398</b>

*Schedule of Personnel Positions  
Fiscal Year 2021-22  
Full-time and Permanent Part-time Positions*

Schedule B-2  
Page 2 of 2

	F/T Positions	P/T Positions	P/T Pool/Seasonal Max	Board Members	Mgr. Recommended FY22
ICATS Operations	37	2	25		64
Solid Waste	47	12			59
EMS Specialty Services	14				14
<b>Total All Funds</b>	<b>1,148</b>	<b>35</b>	<b>319</b>	<b>33</b>	<b>1,535</b>

--	--	--	--	--	--

## Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2021-22

	Departmental Request	Manager Recommended	Board Approved
<b>Elections</b>			
Voting Equipment	50,000	-	-
	<b>50,000</b>	-	-
<b>Finance</b>			
Fire Proof Lateral File	4,000	4,000	4,000
	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Information Systems Management</b>			
County replacement equip	68,720	68,720	68,720
	<b>68,720</b>	<b>68,720</b>	<b>68,720</b>
<b>Facility Services</b>			
Compact Tractor	18,000	18,000	18,000
Backhoe Attachment	9,000	9,000	9,000
Floor Scrubber	2,500	2,500	2,500
Cabinet/Counter Clamp Set	1,500	1,500	1,500
Pull-Behind Pesticide Sprayer	1,200	1,200	1,200
Rear Tine Tiller	2,000	2,000	2,000
Pressure Washer	1,200	1,200	1,200
Full Size, Extended Cab 4x4 Truck with liftgate	41,000	41,000	41,000
	<b>76,400</b>	<b>76,400</b>	<b>76,400</b>
<b>FS Buildings</b>			
<b>Parks</b>			
Heavyduty Trashcans (2)	4,000	4,000	4,000
	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Courts</b>			
Mobile Room Dividers	2,200	-	-
Conference Room Table	1,500	1,500	1,500
	<b>3,700</b>	<b>1,500</b>	<b>1,500</b>
<b>General Governmental</b>			
Land & Land Improvement	20,000	20,000	20,000
Emergency replacements	40,000	40,000	40,000
	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>



## Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2021-22

	Departmental Request	Manager Recommended	Board Approved
<b>Law Enforcement</b>			
(26) Marked patrol cars	936,000	936,000	936,000
(4) Marked patrol cars 4x4	182,000	182,000	182,000
(6) Unmarked patrol cars	216,000	216,000	216,000
Drying Chamber	7,750	7,750	7,750
(30) In-Car camera for marked patrol cars	184,500	184,500	184,500
Contactless Fingerprint System	24,000	24,000	24,000
Axis system	16,000	16,000	16,000
(18) Dual band walkies	126,000	126,000	126,000
(2) K9 Vehicle Inserts	11,800	11,800	11,800
(36) Vehicle radios	243,000	243,000	243,000
Copier	6,500	6,500	6,500
High Capacity Shredder	4,500	4,500	4,500
(16) Flock Camera System	48,000	48,000	48,000
(12) Tasers	21,600	21,600	21,600
(30) LED Light Bars	58,500	58,500	58,500
(6) Desk Workstation	21,000	21,000	21,000
(25) AEDs	41,875	41,875	41,875
(40) MDTs	152,000	152,000	152,000
(6) Laptops	10,800	10,800	10,800
	<b><u>2,311,825</u></b>	<b><u>2,311,825</u></b>	<b><u>2,311,825</u></b>
<b>Jail</b>			
(2) Marked patrol car	72,000	72,000	72,000
(2) Vehicle radios	13,500	13,500	13,500
(2) In-car Cameras	12,900	12,900	12,900
Copier	6,500	6,500	6,500
(4) AEDs	6,700	6,700	6,700
(4) Dual band walkies	28,000	28,000	28,000
(2) LED Light Bars	3,900	3,900	3,900
(4) Tasers	7,200	7,200	7,200
(2) Restraint Chairs	9,000	9,000	9,000
(3) Laptops	5,400	5,400	5,400
	<b><u>165,100</u></b>	<b><u>165,100</u></b>	<b><u>165,100</u></b>

## Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2021-22

	Departmental Request	Manager Recommended	Board Approved
<b>Animal Services</b>			
(2) Dog boxes	35,000	35,000	35,000
Computer Server	7,200	7,200	7,200
(2) Safety Lights	3,000	3,000	3,000
Truck ACO radios	33,450	33,450	33,450
Meraki Access Points	1,200	1,200	1,200
Toughbook	2,250	2,250	2,250
HP Printer	1,300	1,300	1,300
(2) Full Size, Extended Cab 4x4 Truck	75,000	75,000	75,000
	<b>158,400</b>	<b>158,400</b>	<b>158,400</b>
<b>ECOM</b>			
Computer Workstation	1,800	1,800	1,800
	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>EMS</b>			
Stryker Power Load Stretcher	19,000	19,000	19,000
Cardiac Monitor	36,000	36,000	36,000
Emergency Pediatric Simulator	1,500	1,500	1,500
Stair Chair	3,300	3,300	3,300
(3) Inmotion	7,000	7,000	7,000
Door Access Control	21,000	-	-
(3) Ambulances	648,900	648,900	648,900
	<b>736,700</b>	<b>715,700</b>	<b>715,700</b>
<b>Fire Marshal</b>			
Laptop	1,300	-	1,300
Turnout Gear	1,800	-	1,800
Vehicle accessories	7,900	-	7,900
Full Size, Crew Cab 4x4 Truck	35,335	-	35,335
	<b>46,335</b>	<b>-</b>	<b>46,335</b>
<b>Emergency Management</b>			
APX 8500 Mobile Radio	8,100	-	8,100
Vehicle accessories	14,600	7,300	14,600
Accountability Printer - Grant Funded	1,000	1,000	1,000
Laptop	1,300	-	1,300
SHARES modem for ARES	2,000	2,000	2,000
Freedom Licenses	1,200	1,200	1,200
(2) Full Size, Crew Cab 4x4 Truck	75,000	37,500	75,000
	<b>103,200</b>	<b>49,000</b>	<b>103,200</b>

## Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2021-22

	Departmental Request	Manager Recommended	Board Approved
<b>Building Standards Division</b>			
Energov Implementation	192,473	192,473	192,473
(3) Full Size, Extended Cab 4x4 Truck	99,000	99,000	99,000
	<u>291,473</u>	<u>291,473</u>	<u>291,473</u>
<b>Planning &amp; Enforcement</b>			
Full Size, Extended Cab 4x4 Truck	31,936	31,936	31,936
	<u>31,936</u>	<u>31,936</u>	<u>31,936</u>
<b>Health</b>			
Vaccine Refridgerator	6,000	6,000	6,000
(2) Desk Units	4,450	4,450	4,450
(2) Phlebotomy Chairs	2,200	2,200	2,200
(2) Trimble Bluetooth GPS	5,000	-	-
(36) Microsoft Surfaces <span style="color: red;">Cut to 35</span>	38,650	37,275	37,275
(3) Projectors	3,900	3,900	3,900
Multi-function Printer	1,945	1,945	1,945
APC Smart UPS Power Backup	1,000	1,000	1,000
Sport Utility Crossover Vehicle	24,000	24,000	24,000
(2) Full Size, Extended Cab 4x4 Truck	61,400	61,400	61,400
	<u>148,545</u>	<u>142,170</u>	<u>142,170</u>
<b>Social Services</b>			
Cubicle Cluster	12,250	-	-
PowerVault LTO Tape Drive - Data Backup	6,000	6,000	6,000
Multit-function Copier	4,150	-	-
(2) Network Printers	2,400	-	-
Mitel Call Log License (CVR Search)	3,300	-	-
Dameware License - Remote Desktop Support	1,080	-	-
(4) Sport Utility Vehicle	98,000	98,000	98,000
	<u>127,180</u>	<u>104,000</u>	<u>104,000</u>
<b>Library</b>			
Printer	1,400	-	-
	<u>1,400</u>	<u>-</u>	<u>-</u>

## Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2021-22

	Departmental Request	Manager Recommended	Board Approved
<b>Parks and Recreation</b>			
Zero Turner Mower	14,300	-	-
Reel Mower	35,000	-	-
Soccer Goal Set	3,300	3,300	3,300
Rugged Laptop	2,250	2,250	2,250
Net Motion	1,350	1,350	1,350
Full Size, Extended Cab 4x4 Truck	35,335	35,335	35,335
	<u>91,535</u>	<u>42,235</u>	<u>42,235</u>
<b>Total General Fund</b>	<u><u>4,482,249</u></u>	<u><u>4,228,259</u></u>	<u><u>4,328,794</u></u>
<b>Transportation Services</b>			
Winch	2,250	2,250	2,250
Air Compressor	2,769	2,769	2,769
Desktop Workstation	5,500	5,500	5,500
(4) Transit Vehicles	361,078	361,078	361,078
(2) Light Transit Vehicles	130,000	130,000	130,000
<b>Total Transportation Fund</b>	<u><u>501,597</u></u>	<u><u>501,597</u></u>	<u><u>501,597</u></u>
<b>Emergency 911</b>			
Monitor & PC Mount Replacements	4,500	4,500	4,500
<b>Total Emergency 911 Fund</b>	<u><u>4,500</u></u>	<u><u>4,500</u></u>	<u><u>4,500</u></u>
<b>Solid Waste Disposal Facility Fund</b>			
<u>Statesville Facility</u>			
Dev Landfill Entrance/Scale	1,700,000	1,700,000	1,700,000
Paved Tire Loading Area with Retaining Wall	150,000	150,000	150,000
Articulating Dump Truck	444,600	444,600	444,600
(2) Generators for Service Trucks	9,300	9,300	9,300
Landfill Compactor	551,700	551,700	551,700
Landfill Operations & Management Mapping Sys	52,000	52,000	52,000
GPS Rover System	22,400	22,400	22,400
All Terrain Utility Vehicle	18,400	18,400	18,400
Video Surveillance System Upgrade	4,000	4,000	4,000
Phoenix Fuel Dispensing Software Upgrade	3,000	3,000	3,000
	<u>2,955,400</u>	<u>2,955,400</u>	<u>2,955,400</u>

## Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2021-22

	Departmental Request	Manager Recommended	Board Approved
<b><u>Mooresville Facility</u></b>			
On-Board Payload Loader Bucket Scale	13,600	13,600	13,600
(12) Roll-Off Boxes	65,000	65,000	65,000
Video Surveillance System Upgrade	3,100	3,100	3,100
	<b>81,700</b>	<b>81,700</b>	<b>81,700</b>
<b><u>West Iredell Facility</u></b>			
Structure for Oil Containment Area	7,200	7,200	7,200
	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>
<b><u>Landfill Gas</u></b>			
Blower/Flare Upgrade	125,000	125,000	125,000
Gas Collection System Expansion	1,152,220	1,152,220	1,152,220
Compact Excavator	97,200	97,200	97,200
Compact Track Loader	66,400	66,400	66,400
Surface Emissions Monitor	21,000	21,000	21,000
	<b>1,461,820</b>	<b>1,461,820</b>	<b>1,461,820</b>
<b>Total for Solid Waste Disposal Facility</b>	<b>4,506,120</b>	<b>4,506,120</b>	<b>4,506,120</b>
<b>Emergency Specialty Services</b>			
Bike Team Bicycle	1,825	1,825	1,825
<b>Total Emergency Specialty Services</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>
<b>Total All Funds</b>	<b>9,496,291</b>	<b>9,242,301</b>	<b>9,342,836</b>
	<b>Cut all funds</b>	<b>253,990</b>	

## General Fund Expenditures by Service Type

Schedule D

Fiscal Year 2021-22

Expenditures	FY21		FY22 Manager's Recommendation				FY21/FY22
	Adopted	%	Requests	Additions/ (Reductions)	Mgr. Recomm.	%	Inc (Dec)
General Government	18,732,314	8.13%	\$ 20,636,325	\$ 1,502,744	\$ 22,139,069	9.37%	18.19%
Public Safety	48,924,871	21.24%	52,704,260	(1,656,095)	51,048,165	21.62%	4.34%
<b><u>Bldg &amp; Land Development</u></b>				-			
Register of Deeds (65%)	488,786	0.21%	511,525	(26,141)	485,384	0.21%	-0.70%
Building Standards	2,705,704	1.17%	3,069,412	365	3,069,777	1.30%	13.46%
Planning & Erosion Control	1,228,164	0.53%	894,636	(32,735)	861,901	0.36%	-29.82%
Central Permitting	454,160	0.20%	466,130	(2,250)	463,880	0.20%	2.14%
Building Standards Center	88,735	0.04%	82,650	(9,500)	73,150	0.03%	-17.56%
On-site Wastewater	1,007,473	0.44%	1,019,676	(2,631)	1,017,045	0.43%	0.95%
Cooperative Extension	391,917	0.17%	433,653	(11,125)	422,528	0.18%	7.81%
Human Services	32,846,519	14.26%	34,198,766	(1,464,704)	32,734,062	13.86%	-0.34%
Education	102,008,712	44.28%	101,587,030	(455,874)	101,131,156	42.82%	-0.86%
Debt Service	2,372,397	1.03%	2,321,870	-	2,321,870	0.98%	-2.13%
Cultural & Recreational	5,864,859	2.55%	6,310,715	(286,688)	6,024,027	2.55%	2.71%
Transfers to Other Funds	824,603	0.36%	520,603	(131,000)	389,603	0.16%	-52.75%
Capital Improvement Fund	8,592,589	3.73%	3,711,000	2,833,438	6,544,438	2.77%	-23.84%
Capital Reserve	3,825,497	1.66%	7,065,261	364,104	7,429,365	3.15%	94.21%
	<b>\$ 230,357,300</b>	<b>100.00%</b>	<b>\$ 235,533,512</b>	<b>\$ 621,908</b>	<b>\$ 236,155,420</b>	<b>100.00%</b>	<b>2.52%</b>

# General Fund Departments

Schedule E

By Revenue Source

Fiscal Year 2021-22

Pg. 1 of 2

	FY22	Fees Rents/Reimb	Restricted				Net County Funds	% of County Funds
	Recommended		Sales	Fund	Restricted			
	Budget		Taxes	Balance	Grants	Revenue		
Administration	827,100					827,100	0.44%	
Animal Services	1,799,524	99,550				1,691,974	0.90%	
Building Standards	3,069,777	4,810,000				(1,740,223)	-0.92%	
Central Permitting	463,880					463,880	0.25%	
Cooperative Extension	422,528					422,528	0.22%	
County Commissioners	223,689					223,689	0.12%	
Courts	585,950	225,000				360,950	0.19%	
Debt Service	2,321,870					2,321,870	1.23%	
Economic Development	2,737,194					2,737,194	1.45%	
Elections	695,416	43,100				652,316	0.35%	
Emergency Management	522,965				120,731	402,234	0.21%	
EMS	11,133,557	4,539,936				6,593,621	3.49%	
ECOM	3,701,846					3,701,846	1.96%	
Facility Services	2,039,204					2,039,204	1.08%	
Facility Services - Buildings	2,100,140	425,650				1,674,490	0.89%	
Finance	1,289,082	15,000				1,274,082	0.67%	
Fire Marshal	502,585	7,900				494,685	0.26%	
General Governmental	4,496,500					4,496,500	2.38%	
Health	10,238,314	3,149,020			2,054,330	4,352,749	2.30%	
Human Resources	785,816					785,816	0.42%	
Information Technology Services	2,032,343					2,032,343	1.08%	
Legal	421,000					421,000	0.22%	
Library	3,928,270	10,000			197,203	3,721,067	1.97%	
Partners Behavioral Healthcare	565,875					510,875	0.27%	
Planning	861,901	426,000			20,000	415,901	0.22%	
Rescue Squads	1,256,029					1,256,029	0.66%	
Recreation & Parks	1,233,618	170,631				1,062,987	0.56%	
Recreation Center	304,009	313,930				(9,921)	-0.01%	
Register of Deeds	746,744	2,875,500				100,000	(2,228,756)	-1.18%
Schools	100,062,396		10,268,790			445,000	89,348,606	47.29%
School Safety	1,068,760					1,068,760	0.57%	
Sheriff's Dept-Enforcement	20,310,158	1,905,550		180,000		45,500	18,179,108	9.62%
Sheriff's Dept-Jail	11,456,681	271,000					11,185,681	5.92%
Social Services	22,575,633				12,416,105		10,159,528	5.38%
Special Appropriations	758,466						758,466	0.40%
Tax Admin & Land Records	3,605,014	1,260,200		75,000			2,269,814	1.20%
Vehicle Services	438,995						438,995	0.23%
Veterans Service	209,185				2,100		207,085	0.11%
Transfer to Other Funds	389,603						389,603	0.21%
Capital Improvement Fund	6,544,438						6,544,438	3.46%
Capital Reserve	7,429,365						7,429,365	3.93%
<b>FY22</b>	<b>236,155,420</b>	<b>20,547,967</b>	<b>10,268,790</b>	<b>255,000</b>	<b>14,810,469</b>	<b>1,335,715</b>	<b>188,937,479</b>	<b>100.00%</b>
<b>FY21</b>	<b>230,357,300</b>	<b>20,999,074</b>	<b>9,210,833</b>	<b>717,000</b>	<b>14,295,356</b>	<b>1,317,460</b>	<b>183,817,577</b>	
<b>Inc (Decrease)</b>	<b>5,798,120</b>	<b>(451,107)</b>	<b>1,057,957</b>	<b>(462,000)</b>	<b>515,113</b>	<b>18,255</b>	<b>5,119,902</b>	
<b>% Inc (Decrease)</b>	<b>2.52%</b>	<b>-2.15%</b>	<b>11.49%</b>	<b>-64.44%</b>	<b>3.60%</b>	<b>1.39%</b>	<b>2.79%</b>	

**General Fund Departments**

Schedule E

*By Revenue Source*

*Fiscal Year 2021-22*

Pg. 2 of 2

	FY22 Recommended Budget	Fees Rents/Reimb	Restricted			Net County Funds	% of County Funds	
			Sales Taxes	Fund Balance	Grants			Restricted Revenue
<b>FY21 Totals</b>	<b>230,357,300</b>	<b>20,999,074</b>	<b>9,210,833</b>	<b>717,000</b>	<b>14,295,356</b>	<b>1,317,460</b>	<b>183,817,577</b>	
Schools	102,008,712	-	9,210,833	-	-	460,000	92,337,879	50.23%
All Other	128,348,588	20,999,074	-	717,000	14,295,356	857,460	91,479,698	49.77%
<b>FY 22 Totals</b>	<b>236,155,420</b>	<b>20,547,967</b>	<b>10,268,790</b>	<b>255,000</b>	<b>14,810,469</b>	<b>1,335,715</b>	<b>188,937,479</b>	
Schools	101,131,156	-	10,268,790	-	-	445,000	90,417,366	47.86%
% Increase (Decrease)	-1%		11%			-3%	-2%	
All Other	135,024,264	20,547,967	-	255,000	14,810,469	890,715	98,520,113	52.14%
% Increase (Decrease)	5%	-2%		-64%	4%	4%	8%	



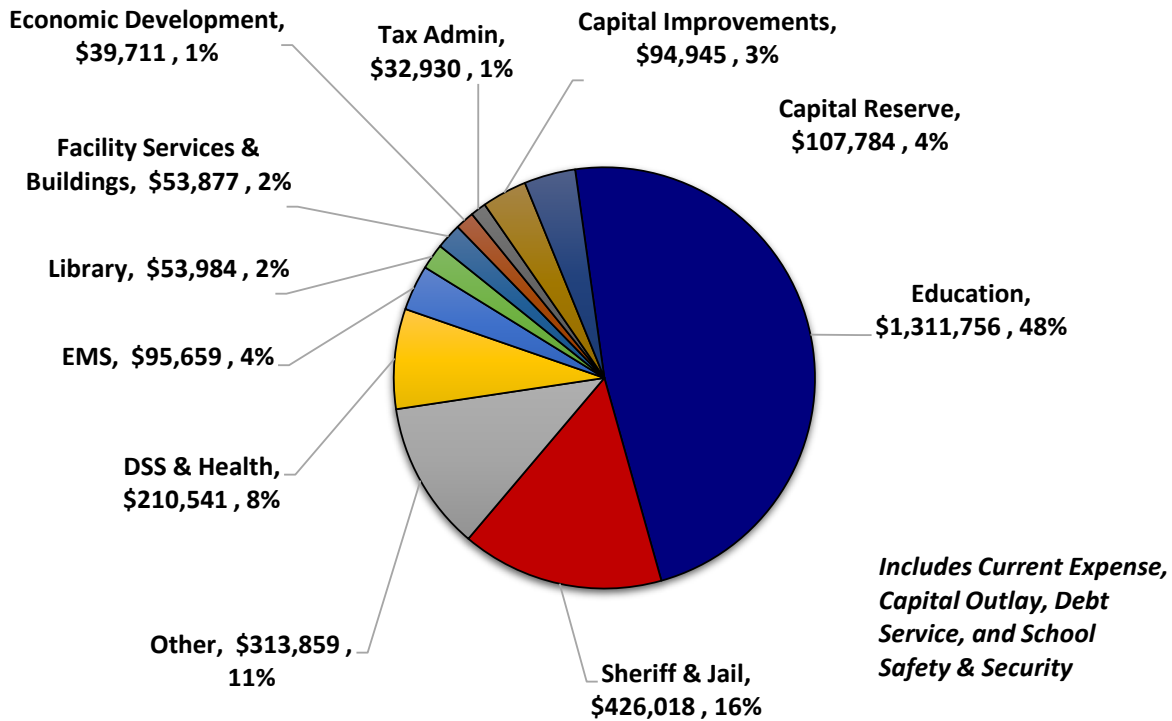
# General Fund Expenditures

Chart 1

Per 1 ¢ Ad Valorem Tax

Fiscal Year 2021-22

1 ¢ Ad Valorem Tax = \$2,741,065



- "Other" Includes:
- |                                   |                            |                                |
|-----------------------------------|----------------------------|--------------------------------|
| Administration                    | Emergency Communications   | Partners Behavioral Healthcare |
| Animal Services                   | Emergency Management       | Public Safety                  |
| Central Permitting                | Finance                    | Rescue Squads                  |
| Code Enforcement                  | Fire Marshal               | Recreation & Parks             |
| Cooperative Extension             | General Governmental       | Special Appropriations         |
| County Commissioners              | Human Resources            | Transfers to Other Funds       |
| Courts                            | Information Tech. Services | Vehicle Services               |
| Debt Service - other than schools | Legal                      | Veterans Services              |
| Elections                         | Planning & Erosion Control |                                |

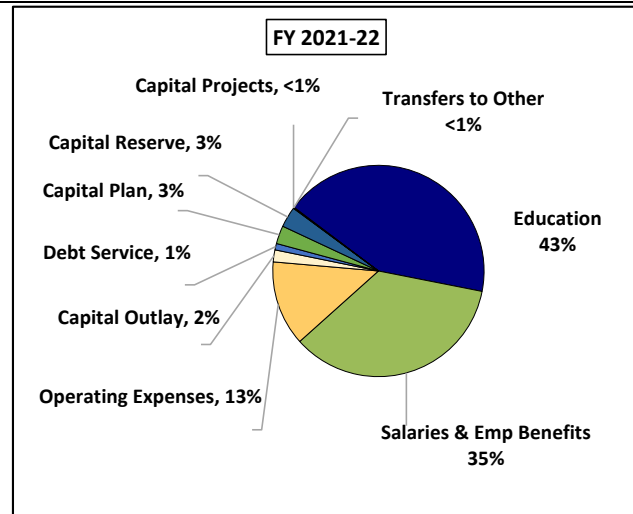
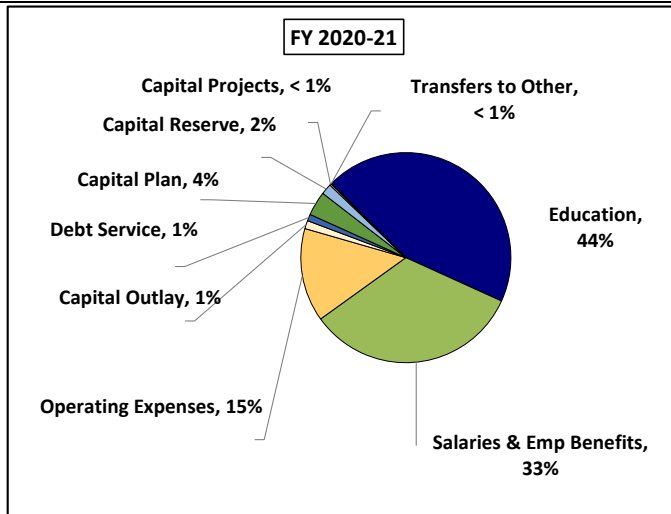
## General Fund Expenditures

Schedule F

### Fiscal Year 2021-22 Changes by Expenditure Type

	Adopted 2020-21	% of Total	Recommend 2021-22	% of Total	% Change by Type
Salaries & Employee Benefits	\$ 76,683,972	33.29%	\$ 83,303,952	35.28%	8.63% (A)
Operating Expenses	33,161,707	14.40%	30,706,242	13.00%	-7.40%
Educational - Current Expense	62,729,218	27.23%	61,933,732	26.23%	-1.27%
Educational- Capital Outlay	10,934,953	4.75%	12,087,960	5.12%	10.54%
Educational - Debt Service	27,025,342	11.73%	26,040,704	11.03%	-3.64%
Educational - School Safety	1,319,199	0.57%	1,068,760	0.45%	-18.98%
Transfers to Other Funds	219,603	0.10%	219,603	0.09%	0.00%
Debt Service	2,372,397	1.03%	2,321,870	0.98%	-2.13%
Capital Outlay	2,887,823	1.25%	4,328,794	1.83%	49.90%
Capital Improvement Plan	8,592,589	3.73%	6,544,438	2.77%	-23.84%
Capital Reserve	3,825,497	1.66%	7,429,365	3.15%	94.21%
Contributions to Capital Project Funds	605,000	0.26%	170,000	0.07%	-71.90%
	<b>\$ 230,357,300</b>	<b>100%</b>	<b>\$ 236,155,420</b>	<b>100%</b>	<b>2.52%</b>

#### General Fund Expenditures By Type



(A) Salary & Benefits new positions	2,036,569	30 New Positions: Admin-1 PIO; Fac Svcs-1 Day Porter; Veh Svcs-1 Mechanic; Sheriff-1 IT Personnel, 1 Detective, 7 SROs; Jail-1 Bailiff, 1 Det Captain; Animal Svcs-1 AC Officer; ECOM-1 QA Comp Officer; EMS-2 Paramedics, 1 Bus. Officer; Fire Marshal-1 Asst. Fire Marshal; OEM-1 EM Planner; Planning-1 Erosion Cntrl Insp; Health-1 EH Spec.; DSS-3 Child Welfare QA Spec, 1 Child Wlfre QA Sup, 1 IM QA Sup; Library-1 Library Prg Spec; Parks & Rec-1 Parks Grounds Manager
Net Increase in Parttime Salaries	8,476	ROD, Facility Svcs, EMS
Net Increase in Overtime Salaries	77,609	Sheriff, Jail, ECOM
Performance Pay	1,750,000	Award at Anniversary Date
Increase in Health Insurance	699,960	Health Insurance for Full Time Employees
Increase in Retirement Rates	994,522	LGERS & LEORS rate increases
Increase LEO Separation Allowance	20,284	Retired Law Enf Officers special retirement (mandatory) until Age 62
Net Other Increases	1,032,560	Reclassifications, Promotions, Certification Increases;
Net Change in Salaries & Benefits	<u>\$ 6,619,980</u>	

## General Fund Estimated Property Valuation

Schedule G

Fiscal Year 2021-22

	2020-21	2021-22	Increase (Decrease)	%
Real Property Value	\$ 22,860,000,000	\$ 23,480,000,000		
Less: Deferred taxes - Use Value	(880,000,000)	(875,500,000)		
Real Property Exclusions (elderly, builders inventory)	(163,000,000)	(163,000,000)		
Adjustments from appeals	(22,000,000)	(11,000,000)		
Total Taxable Real Property	21,795,000,000	22,430,500,000	635,500,000	2.92%
Motor Vehicles	2,000,000,000	2,350,000,000		
Personal Property	2,400,000,000	2,360,000,000		
Less: Personal Property Elderly Exemption	(280,000)	(326,000)		
Total Taxable Personal Property	4,399,720,000	4,709,674,000	309,954,000	7.04%
Public Service Companies	440,000,000	485,000,000	45,000,000	10.23%
Discoveries, Penalties, & Releases	40,000,000	40,000,000	-	0%
<b>Total Taxable Value</b>	<b>\$ 26,674,720,000</b>	<b>\$ 27,665,174,000</b>	<b>\$ 990,454,000</b>	<b>3.71%</b>

**FY21 to FY22 Increase 3.89%**

Valuation estimates provided by County Assessor, Fran Elliott

# Iredell County Schedule of Tax Rates & Valuations

Schedule H

*Fiscal Year 2021-22*

	<u>Valuation</u>	<u>1¢ Collected</u> =	<u>FY22</u> <u>Tax Rate</u>	<u>Est. Levy</u> <u>Collected</u>
Iredell County	27,665,174,000	\$ 2,741,065	53.75¢	\$ 147,332,267
All-County Fire	15,815,745,000	\$ 1,559,109	9¢	\$ 14,031,981

## Current and Prior Year Comparative Information

	<u>FY21</u> <u>Valuation</u>	<u>FY22</u> <u>Valuation</u>	<u>%</u> <u>Increase</u>	<u>FY21</u> <u>Tax Rate</u>	<u>FY22</u> <u>Tax Rate</u>
Iredell County	26,674,720,000	27,665,174,000	3.71%	53.75¢	53.75¢
All-County Fire	15,302,000,000	15,815,745,000	3.36%	9¢	9¢

Iredell County's budgeted tax collection rate is 99.08%

All-County Fire District's budgeted tax collection rate is 98.58%