

Iredell County, North Carolina



Proposed Budget

Fiscal Year 2019-20

Iredell County Board of Commissioners

James B. Mallory III, Chairman

Thomas E. Bowles Jr - Vice-Chairman

Marvin Norman

Gene Houpe

Jeff McNeely

Submitted by:

Beth Jones, 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 2019-20

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
2019-20 General Fund Expenditures - 1-¢ Ad Valorem Tax	Chart 1
General Fund Expenditures - By Function	Chart 2
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, 2019

Unassigned Fund Balance - June 30, 2018		\$ 38,840,438
Appropriations during FY19		-
		<u>38,840,438</u>
Estimated Revenue - 6/30/2019	203,925,225	
Estimated Expenditures - (other than appropriations shown above) 6/30/2019	(192,792,181)	
Increase in Year-End Encumbrances	<u>(1,500,000)</u>	<u>9,633,044</u>
		\$ 48,473,482
Assignments of Fund Balance		
School Debt Service Reserve	(4,479,181)	
Reserve for Iredell-Statesville Schools Technology	<u>(900,000)</u>	<u>(5,379,181)</u>
Estimated Unassigned Fund Balance - June 30, 2019		<u><u>\$ 43,094,301</u></u>
Recommended Budget, Fiscal Year 2020		<u><u>\$ 222,655,992</u></u>
Fund Balance as % of Recommended Budget		<u><u>19.35%</u></u>

Schedule of Personnel Positions

Schedule B

Fiscal Year 2019-20

Full-time and Part-time Positions with Benefits

Page 1 of 2

	Funded Positions FY19	Added in FY19	Transfers between Depts	Unfunded FY19	New Positions	Mgr. Recommended FY20	Positions Added
General Fund							
Commissioners	1					1	
Administration	4			(1)		3	Communications Manager
Human Resources	7	1	1			9	Mid-year Recruiter, Risk Manager
Elections	4					4	
Finance	13		(1)			12	Risk Manager transferred to HR
Tax Assessor	25					25	
Tax Collector	8					8	
GIS / Mapping	5					5	
Info Tech Services	14		(1)			13	IT System Admin transferred to ECOM
Register of Deeds	9					9	
Facility Services	22				3	25	Day Porter, Grounds Specialist, Carpenter
Vehicle Services	5					5	
Sheriff's Office	159	1			11	171	SRO mid-year; (7) SRO, (2) Patrol Deputy, ACE, COPS Lake
Jail	110					110	
Animal Services	20				1	21	Veterinary Technician
Public Safety	1					1	
ECOM	42					42	IT Sys Admin transfer from ITS, Admin Support Asst transferred to EMS SSD
EMS	97					97	
Fire Marshal	5					5	
Emergency Mgmt	2					2	
Building Standards	24				1	25	Building Code Inspector
Planning & Erosion Con	9					9	
Central Permitting	7					7	
Coop Ext	2					2	
Health Admin	10					10	
Health - Clinical Svcs	74					74	
Environmental Health	21					21	
Health Ed & Emer Prep	6			(1)		5	
DSS	241				7	248	(2) IM Sup II, (3) IMCW II, SW Sup III, SW II-Intake
Veterans Service	3					3	
Public Library	24					24	
Troutman Library	2					2	
Harmony Library	2					2	
Recreation	8		(0.5)			7.5	
Recreation Center	-	3	0.5			3.5	
Total General Fund	986	5	(1)	(2)	23	1,011	

Schedule of Personnel Positions
Fiscal Year 2018-19
Full-time and Part-time Positions with Benefits

Schedule B
Page 2 of 2

	Funded Positions FY19	Added in FY19	Transfers between Departments	Defunded FY19	New Positions	Mgr. Recommended FY20	Positions Added
ICATS Operations	39					39	Site Operator Admin Support Asst transferred from ECOM
Solid Waste	45				1	46	
EMS Specialty Services	13		1			14	
Total All Funds	1,083	5	-	(2)	24	1,110	

Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2019-20

	Departmental Request	Manager Recommended	Board Approved
Elections			
Voting Equipment	50,000	50,000	50,000
	50,000	50,000	50,000
Tax Collector			
HP Color Printer	1,000	-	-
	1,000	-	-
Mapping			
Multifunction Copier	5,284	5,284	5,284
Computer Workstation	1,540	-	-
	6,824	5,284	5,284
Information Systems Management			
Track-It Remote Client Mgmt	10,500	10,500	10,500
County replacement equip	82,610	82,610	82,610
Meraki Access Points for Library	1,050	1,050	1,050
Print Server for Library Domain	4,950	4,950	4,950
DSS Firewall Upgrade	2,750	2,750	2,750
	101,860	101,860	101,860
Facility Services			
(3) Zero-turn mower <i>cut to 1</i>	45,000	15,000	15,000
(2) 5-ton Spot A/C Units	17,200	17,200	17,200
Thermo imaging camera	9,000	9,000	9,000
3-ton Spot A/C Unit	4,100	4,100	4,100
(2) Debris Vacuums	5,000	5,000	5,000
Vacuum attachment for zero-turn	3,500	3,500	3,500
Hammer drill w/core bit set	3,000	3,000	3,000
Equipment Lift	2,000	2,000	2,000
Cargo Van for Courier	29,000	22,600	22,600
Delivery Van	36,000	-	-
4WD Crew Cab Truck	34,000	34,000	34,000
Cargo Van (Carpenter)	40,000	-	-
4WD Truck (Grounds Tech)	34,000	34,000	34,000
Landscaping Equip Trlr 14 ft	1,400	1,400	1,400
Landscaping Equip Trlr 16 ft	2,500	2,500	2,500
	265,700	153,300	153,300
FS Buildings			
Animal Shelter			
High-Temp Dishwasher	6,500	6,500	6,500
	6,500	6,500	6,500

Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2019-20

	Departmental Request	Manager Recommended	Board Approved
Courts			
Cameras/Security for ROD	19,000	19,000	19,000
	19,000	19,000	19,000
Parks			
Storage shed for Jennings Park	4,000	4,000	4,000
	4,000	4,000	4,000
Vehicle Services			
(2) Movable Vehicle Lifts	18,000	-	-
Bulk Oil System	4,500	-	-
	22,500	-	-
Courts			
L-shaped desk	2,400	-	-
(9) Desk systems for Juv. Probation	21,600	21,600	21,600
	24,000	21,600	21,600
General Governmental			
Land & Land Improvement	20,000	20,000	20,000
Emergency replacements	40,000	40,000	40,000
	60,000	60,000	60,000
Law Enforcement			
(28) Marked patrol cars <i>cut to 26</i>	923,200	858,300	858,300
(5) Unmarked patrol cars <i>cut to 3</i>	157,000	94,200	94,200
(28) In-Car camera marked patrol cars <i>cut to 26</i>	172,200	159,900	159,900
Interview Room System	14,995	14,995	14,995
Security camera system	11,500	11,500	11,500
Evidence Storage System	52,500	52,500	52,500
Video system	10,500	-	-
(2) Copiers	15,000	15,000	15,000
(15) Dual band walkies	102,000	102,000	102,000
Office furniture Mooresville	40,000	40,000	40,000
(2) Flash bang delivery pole	2,560	-	-
(2) K9 Vehicle Inserts	9,950	9,950	9,950
(28) LED light bars <i>cut to 26</i>	51,800	48,100	48,100
(33) Vehicle radios <i>cut to 29</i>	194,700	171,100	171,100
(2) MSA SBA (Meth lab air packs)	15,000	-	-
(11) AEDs	17,600	17,600	17,600
(2) Ballistic Shields	8,000	-	-
Projector & Whiteboard	4,450	4,450	4,450
(11) Tasers	18,700	18,700	18,700
Video system	3,950	-	-
(28) MDT's <i>cut to 26</i>	106,400	98,800	98,800
(6) Laptops	8,400	8,400	8,400
	1,940,405	1,725,495	1,725,495

Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2019-20

	Departmental Request	Manager Recommended	Board Approved
Jail			
(2) Unmarked patrol car	64,900	94,000	94,000
(2) Vehicle radios	11,800	11,800	11,800
(2) In-car Cameras	12,300	-	-
Courtroom Arraignment	40,000	-	-
(2) AEDs	3,200	3,200	3,200
Fingerprint Release System	16,500	16,500	16,500
Mower	15,500	15,500	15,500
(4) Dual band walkies	27,200	27,200	27,200
Live Scan Station	26,200	26,200	26,200
(2) LED Light Bars	3,700	-	-
(12) Tasers	20,400	20,400	20,400
Cell Breaching Tool	1,950	1,950	1,950
(2) Restraint Chairs	3,500	3,500	3,500
(2) Morpho Ident	5,200	5,200	5,200
	<u>252,350</u>	<u>225,450</u>	<u>225,450</u>
Animal Services			
(2) Dog boxes	29,002	29,002	29,002
Desk	1,450	1,450	1,450
(2) Replacement radios	6,800	6,800	6,800
(2) Safety lights for New Trucks	2,400	2,400	2,400
POE Switch	4,000	4,000	4,000
Laptop	1,616	1,616	1,616
(2) 3/4 Ton 4x4 Pickups	75,000	75,000	75,000
	<u>120,268</u>	<u>120,268</u>	<u>120,268</u>
ECOM			
(5) APX4000 Portable Radio <i>cut to 3</i>	33,208	19,923	19,923
(3) APX Consullette <i>cut to 2</i>	18,944	12,630	12,630
Console	81,400	-	-
(4) Computer Workstations	6,325	-	-
Spare CAD computer workstation	5,910	5,910	5,910
Toughbook	2,750	2,750	2,750
	<u>148,537</u>	<u>41,213</u>	<u>41,213</u>
EMS			
Stryker Pro stretcher	18,000	-	-
(2) InMotion hardware	6,000	6,000	6,000
Laptop	1,300	-	-
(2) Ambulance	411,902	411,902	411,902
CIP	<u>437,202</u>	<u>417,902</u>	<u>417,902</u>

Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2019-20

	Departmental Request	Manager Recommended	Board Approved
Fire Marshal			
1/2 Ton 4x4 Pickup	32,000	-	-
Tablet computer	1,900	-	-
Desktop Computer	1,500	-	-
Smoke Alarm Mascot	6,000	-	-
Turnout Gear	1,700	-	-
Vehicle accessories	7,800	-	-
	50,900	-	-
Emergency Management			
APX 8500 Mobile Radio	5,325	5,325	5,325
Vehicle accessories	7,000	-	-
3/4 Ton Pickup	35,000	-	-
	47,325	5,325	5,325
Rescue Squads			
Reporting software	2,414	2,414	2,414
	2,414	2,414	2,414
Building Standards Division			
Laptop	2,000	2,000	2,000
(3) 1/2 Ton 4x4 Pickup	99,000	99,000	99,000
	101,000	101,000	101,000
Planning & Enforcement			
3/4 Ton 4x4 Pickup	30,906	30,906	30,906
	30,906	30,906	30,906
Social Services			
(6) Crossover Vehicles	147,000	147,000	147,000
(3) L-shaped desks	5,500	5,500	5,500
Firewall	7,600	7,600	7,600
(3) Multi-function copiers	1,300	1,300	1,300
Network Video Recorder	1,900	1,900	1,900
	163,300	163,300	163,300
Library			
Envisionware Scan Station	5,000	5,000	5,000
	5,000	5,000	5,000
Health			
Vaccine Refrigerator	5,200	5,200	5,200
Clinitex Status machine	1,050	1,050	1,050
(2) Mid-size Pickups	66,000	66,000	66,000
(2) Cisco switches	18,000	18,000	18,000
	90,250	90,250	90,250

Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2019-20

	Departmental Request	Manager Recommended	Board Approved
Parks and Recreation			
Ball Field Conditioner	21,000	5,000	5,000
(2) Soccer goal sets	3,907	3,907	3,907
	<u>24,907</u>	<u>8,907</u>	<u>8,907</u>
Recreation Center			
(2) Limited mobility exercise equipment	11,038	11,038	11,038
Slushie machine	3,000	3,000	3,000
	<u>14,038</u>	<u>14,038</u>	<u>14,038</u>
Total General Fund	<u>3,990,186</u>	<u>3,373,012</u>	<u>3,373,012</u>
Transportation Services			
Construction	3,026	3,026	3,026
(3) Light Transit Vehicles	310,000	310,000	310,000
Chevrolet SUV	40,000	40,000	40,000
Camera System Upgrades	130,000	130,000	130,000
Replacement Computers	10,000	10,000	10,000
(70) Bus Stop Signs	25,000	25,000	25,000
Total Transportation Fund	<u>518,026</u>	<u>518,026</u>	<u>518,026</u>
Emergency 911			
Furniture	21,000	3,000	3,000
Backup CAD	22,000	22,000	22,000
Total Emergency 911 Fund	<u>43,000</u>	<u>25,000</u>	<u>25,000</u>
Solid Waste Disposal Facility Fund			
<u>Statesville Facility</u>			
Dev Grinding/Mulch Area	364,000	364,000	364,000
Dev Landfill Entrance/Scale	950,000	950,000	950,000
Harmony Convenience Site	900,000	900,000	900,000
Tube Style Shop Heaters	17,919	17,919	17,919
Hydraulic Coupler	11,935	11,935	11,935
Ditch Cleaning Bucket	5,610	5,610	5,610
Excavator	287,686	287,686	287,686
84" Vibratory Roller Attachment	11,875	11,875	11,875
Wheel Loader	200,200	200,200	200,200
Snow Plow Attachment	1,899	1,899	1,899
	<u>2,751,124</u>	<u>2,751,124</u>	<u>2,751,124</u>

Schedule of Capital Outlay Requests

Schedule C

Fiscal Year 2019-20

	Departmental Request	Manager Recommended	Board Approved
<u>Mooreville Facility</u>			
Step Replacement	13,375	13,375	13,375
Pre-Fab Breakroom Bldg	20,000	21,000	21,000
(5) Roll-Off Boxes	34,733	34,733	34,733
Push Ram Trailer	67,496	67,496	67,496
Roll-Off Truck	168,391	168,391	168,391
	<u>303,995</u>	<u>304,995</u>	<u>304,995</u>
<u>Landfill Gas</u>			
Gas Flare	132,500	132,500	132,500
Gas Collection System Expansion	348,384	348,384	348,384
Wellfield Development	50,000	50,000	50,000
	<u>530,884</u>	<u>530,884</u>	<u>530,884</u>
Total for Solid Waste Disposal Facility	<u>3,586,003</u>	<u>3,587,003</u>	<u>3,587,003</u>
Emergency Specialty Services			
(2) AEDs	3,000	3,000	3,000
Bicycle	1,750	-	-
Total Emergency Specialty Services	<u>4,750</u>	<u>3,000</u>	<u>3,000</u>
Total All Funds	<u>8,141,965</u>	<u>7,506,041</u>	<u>7,506,041</u>
	Cut all funds	<u>635,924</u>	4/22/2019

General Fund Expenditures by Service Type

Schedule D

Fiscal Year 2019-20

Expenditures	FY19		FY20 Manager's Recommendation				FY19/FY20
	Adopted	%	Requests	Reductions	Mgr. Recomm.	%	Inc (Dec)
General Government	\$ 19,538,650	9.53%	\$ 21,664,766	\$ (1,089,151)	\$ 20,575,615	9.24%	5.31%
Public Safety	42,498,863	20.72%	47,428,914	(1,868,470)	45,560,444	20.46%	7.20%
<u>Bldg & Land Development</u>				-			
Register of Deeds (65%)	539,783	0.26%	595,735	(33,002)	562,733	0.25%	4.25%
Building Standards	2,290,753	1.12%	2,477,243	(29,758)	2,447,485	1.10%	6.84%
Planning & Erosion Control	764,504	0.37%	824,787	(362)	824,425	0.37%	7.84%
Central Permitting	523,258	0.26%	515,065	(174)	514,891	0.23%	-1.60%
Building Standards Center	74,467	0.04%	75,436	(98)	75,338	0.03%	1.17%
On-site Wastewater	957,872	0.47%	1,001,460	(9,882)	991,577	0.45%	3.52%
Cooperative Extension	367,076	0.18%	378,035	(122)	377,913	0.17%	2.95%
Human Services	30,735,214	14.98%	32,591,379	(268,761)	32,322,619	14.52%	5.16%
Education	95,726,022	46.67%	110,556,343	(6,814,459)	103,741,884	46.59%	8.37%
Debt Service	2,118,728	1.03%	2,220,310	-	2,220,310	1.00%	4.79%
Cultural & Recreational	5,053,426	2.46%	6,863,192	(1,266,838)	5,596,354	2.51%	10.74%
Transfers to Other Funds	644,603	0.31%	638,603	(289,000)	349,603	0.16%	-45.76%
Capital Improvement Fund	3,288,900	1.60%	3,496,114	2,998,687	6,494,801	2.92%	97.48%
	\$ 205,122,119	100.00%	\$ 231,327,382	\$ (8,671,390)	\$ 222,655,992	100.00%	8.55%

General Fund Departments

Schedule E

By Revenue Source

Fiscal Year 2019-20

Pg. 1 of 2

	FY20		Restricted				Net County Funds	% of County Funds
	Recommended	Fees	Sales	Fund	Restricted	Revenue		
	Budget	Rents/Reimb	Taxes	Balance	Grants			
Administration	717,077						717,077	0.41%
Animal Services	1,727,617	137,200			52,500	15,000	1,522,917	0.87%
Building Standards	2,447,485	6,862,859					(4,415,374)	-2.53%
Central Permitting	514,891						514,891	0.30%
Cooperative Extension	377,913						377,913	0.22%
County Commissioners	205,951						205,951	0.12%
Courts	875,516	258,000					617,516	0.35%
Debt Service	2,220,310						2,220,310	1.27%
Economic Development	2,376,710						2,376,710	1.36%
Elections	646,313	25,500					620,813	0.36%
Emergency Management	298,962				101,600		197,362	0.11%
EMS	9,545,085	4,585,751					4,959,334	2.85%
ECOM	3,190,789	300					3,190,489	1.83%
Facility Services	2,081,153						2,081,153	1.19%
Facility Services - Buildings	2,275,794	448,525					1,827,269	1.05%
Finance	1,208,293	15,000					1,193,293	0.68%
Fire Marshal	401,091	9,400					391,691	0.22%
General Governmental	3,852,789						3,852,789	2.21%
Health	9,170,282	2,628,300			1,464,330	774,850	4,302,802	2.47%
Human Resources	676,301						676,301	0.39%
Information Technology Services	1,891,548	18,000					1,873,548	1.07%
Legal	111,000						111,000	0.06%
Library	3,631,314	45,500			166,336		3,419,478	1.96%
Partners Behavioral Healthcare	565,875					53,000	512,875	0.29%
Planning	824,425	411,500					412,925	0.24%
Rescue Squads	1,165,952						1,165,952	0.67%
Recreation & Parks	1,001,729	406,212					595,517	0.34%
Recreation Center	416,237	373,183					43,054	0.02%
Register of Deeds	865,743	2,720,000				126,750	(1,981,007)	-1.14%
Schools	100,440,041		9,275,398	900,000		470,000	89,794,643	51.52%
School Safety	3,301,843						3,301,843	1.89%
Sheriff's Dept-Enforcement	17,302,881	633,325				45,500	16,624,056	9.54%
Sheriff's Dept-Jail	11,626,539	352,500		1,191,960			10,082,079	5.78%
Social Services	23,132,438				12,569,047		10,563,391	6.06%
Special Appropriations	714,449						714,449	0.41%
Tax Admin & Land Records	3,432,896	1,134,500		75,000			2,223,396	1.28%
Vehicle Services	376,432						376,432	0.22%
Veterans Service	199,924				2,200		197,724	0.11%
Transfer to Other Funds	349,603						349,603	0.20%
Capital Improvement Fund	6,494,801						6,494,801	3.73%
FY20	222,655,992	21,065,555	9,275,398	2,166,960	14,356,013	1,485,100	174,306,966	100.00%
FY19	204,998,368	18,946,245	8,975,304	3,094,129	13,547,707	1,579,020	158,855,963	
Inc (Decrease)	17,657,624	2,119,310	300,094	(927,169)	808,306	(93,920)	15,451,003	
% Inc (Decrease)	8.61%	11.19%	3.34%	-29.97%	5.97%	-5.95%	9.73%	

General Fund Departments

Schedule E

By Revenue Source

Fiscal Year 2019-20

Pg. 2 of 2

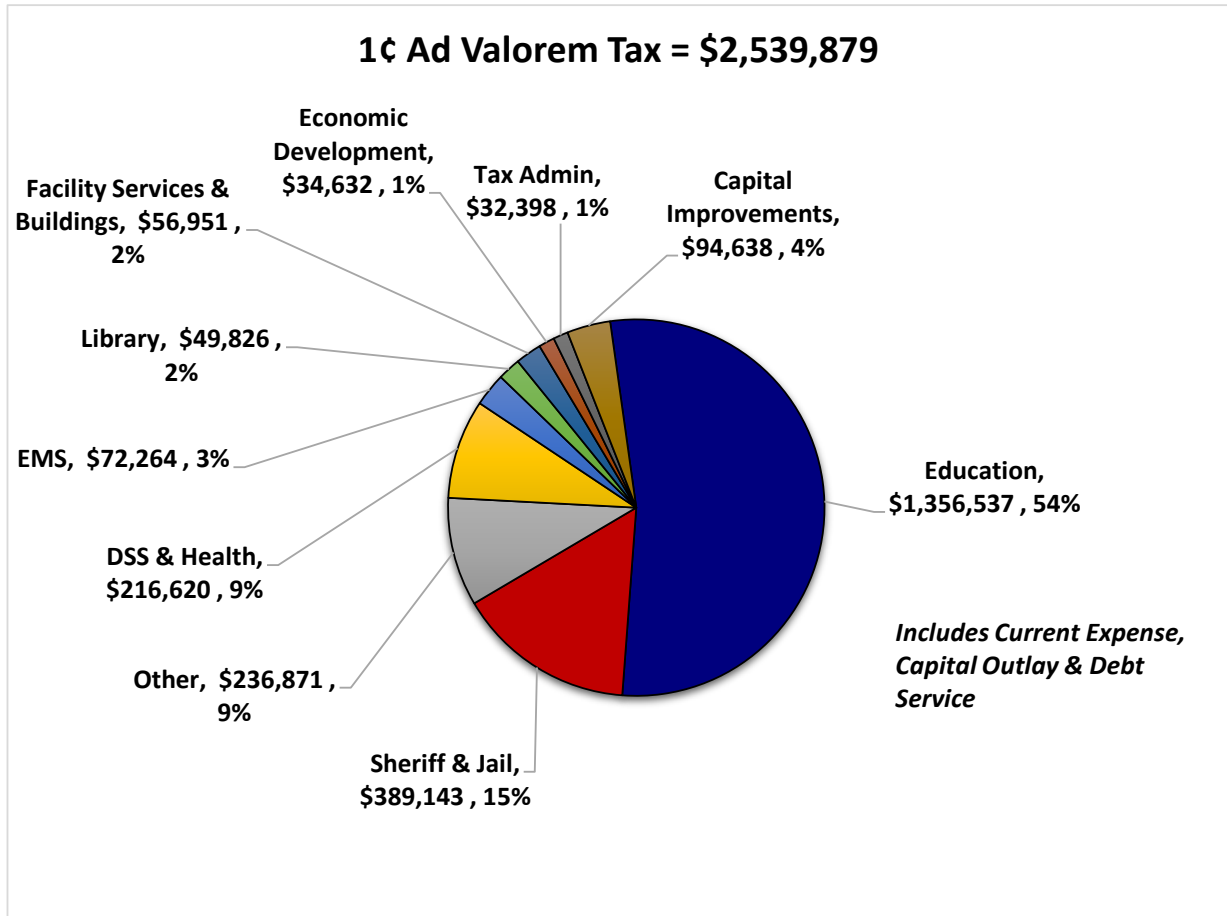
	FY20 Recommended Budget	Fees Rents/Reimb	Restricted				Net County Funds	% of County Funds
			Sales Taxes	Fund Balance	Grants	Restricted Revenue		
FY19 Totals	204,998,368	18,946,245	8,975,304	3,094,129	13,547,707	1,579,020	158,855,963	
Schools	95,726,022	-	8,975,304	-	-	488,125	86,262,593	54.30%
All Other	109,272,346	18,946,245	-	3,094,129	13,547,707	1,090,895	72,593,370	45.70%
FY 20 Totals	222,655,992	21,065,555	9,275,398	2,166,960	14,356,013	1,485,100	174,306,966	
Schools	103,741,884	-	9,275,398	900,000	-	470,000	89,794,643	51.52%
% Increase (Decrease)	8%		3%			-4%	4%	
All Other	118,914,108	21,065,555	-	1,266,960	14,356,013	1,015,100	84,512,323	48.48%
% Increase (Decrease)	9%	11%		-59%	6%	-7%	16%	

General Fund Expenditures

Chart 1

Per 1 ¢ Ad Valorem Tax

Fiscal Year 2019-20

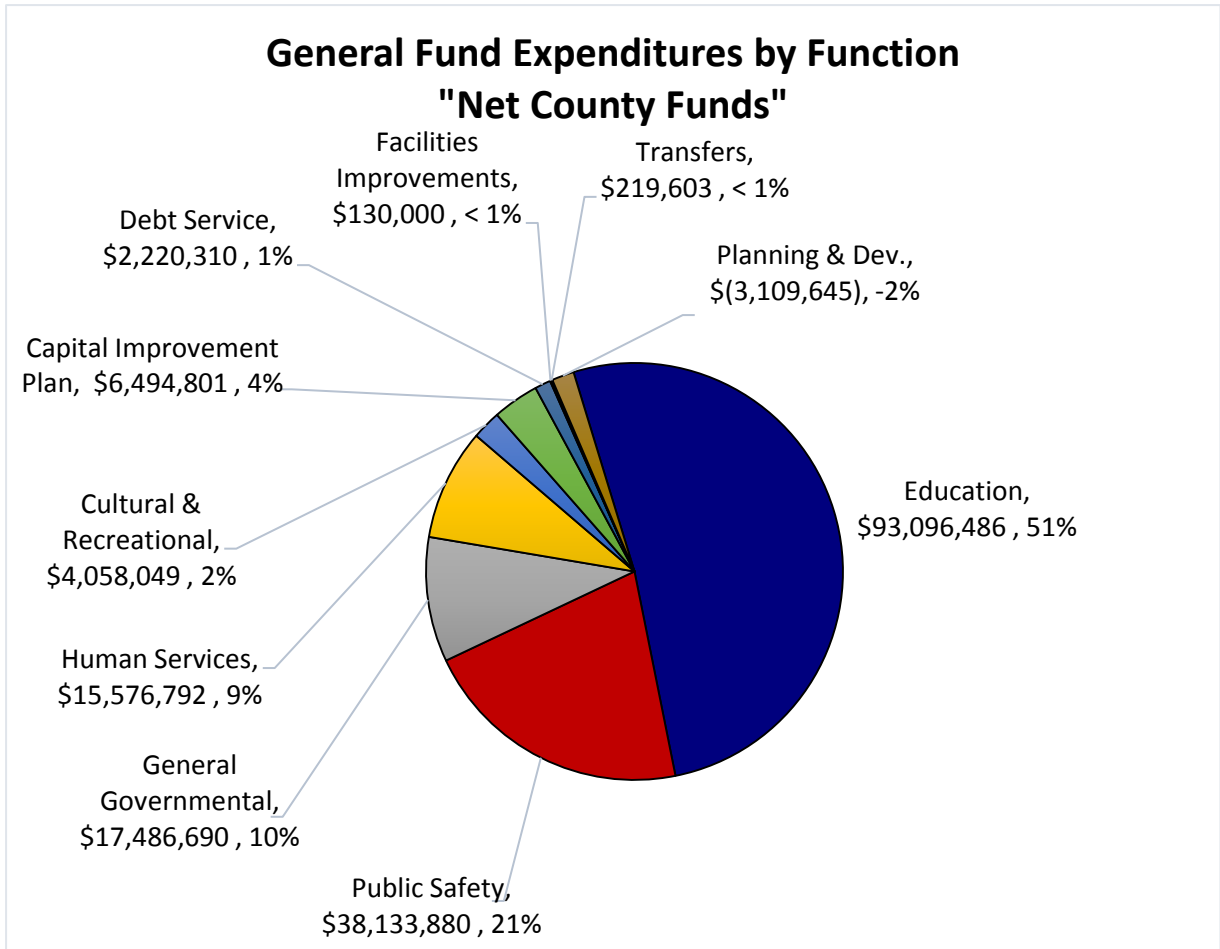


- "Other" Includes:
- | | | |
|-----------------------------------|----------------------------|--------------------------------|
| Administration | Emergency Communications | Partners Behavioral Healthcare |
| Animal Services | Emergency Management | Public Safety |
| Central Permitting | Finance | 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 - By Function

Chart 2

Fiscal Year 2019-20



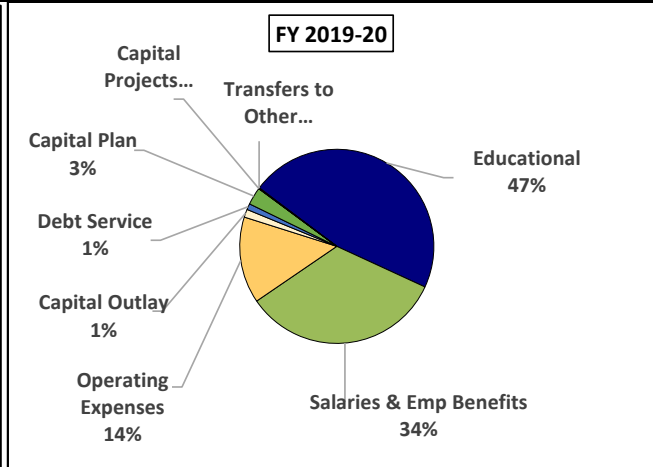
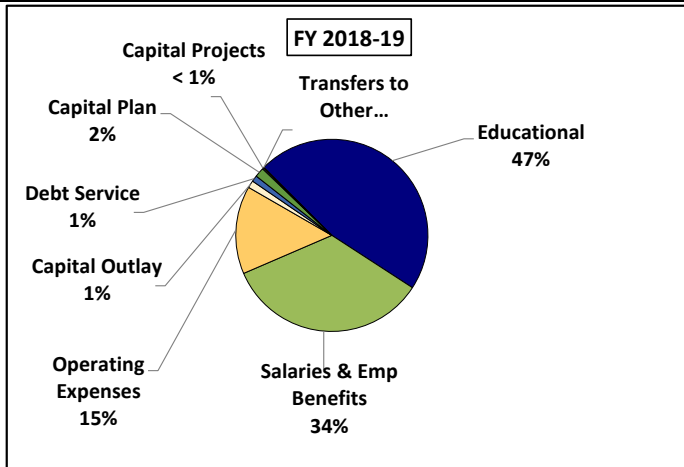
General Fund Expenditures

Schedule F

Fiscal Year 2019-20 Changes by Expenditure Type

	Adopted 2018-19	% of Total	Recommend 2019-20	% of Total	% Change by Type
Salaries & Employee Benefits	\$ 70,468,464	34.35%	\$ 74,797,943	33.59%	6.14% (A)
Operating Expenses	30,352,998	14.80%	32,090,341	14.41%	5.72%
Educational - Current Expense	51,297,856	25.01%	53,285,889	23.93%	3.88%
Educational- Capital Outlay	13,394,755	6.53%	15,536,061	6.98%	15.99%
Educational - Debt Service (includes Reserve)	31,033,411	15.13%	31,618,091	14.20%	1.88%
Educational - School Safety	-	0.00%	3,301,843	1.48%	100.00%
Transfers to Other Funds	219,603	0.11%	219,603	0.10%	0.00%
Debt Service	2,118,728	1.03%	2,220,310	1.00%	4.79%
Capital Outlay	2,522,404	1.23%	2,961,110	1.33%	17.39%
Capital Improvement Plan	3,288,900	1.60%	6,494,801	2.92%	97.48%
Contributions to Capital Project Funds	425,000	0.21%	130,000	0.06%	-69.41%
	\$ 205,122,119	100%	\$ 222,655,992	100%	8.55%

General Fund Expenditures By Type



(A) Salary & Benefits new positions	2,021,041	23 New Positions: FacServ-1 Day Porter, 1 Grounds Tech, 1 Carpenter; Sheriff-7 SRO, 2 Patrol Deputy, 1 ACE, 1 COPS/Lake; AnServ-1 Vet Tech; Building Stds-1 Building Code Insp; DSS- 2 IM Supervisor, 3 IMCW II, 1 SocWork Supervisor, 1 SocWork II
Net Increase in Parttime Salaries	197,023	Admin, DSS, Rec Center
Net Decrease in Overtime Salaries	(11,003)	Assessor, ECOM, EMS
Pay Scale Adjustment	1,475,000	One time adjustment
Performance Pay	(525,000)	Award at Anniversary Date
Increase in Retirement Rates	841,988	LGERS & LEORS rate increases
Retiree Health Insurance	304,815	New Retirees added to plan
Positions added during year	174,906	Human Resources Recruiter, School SRO, 3 Recreation Center
Increase LEO Separation Allowance	55,601	Retired Law Enf Officers special retirement (mandatory) until Age 62
Net Other Increases	(204,892)	Reclassifications, Promotions, Certification Increases;
		Full year differential for prior year Performance awards
Net Change in Salaries & Benefits	\$ 4,329,479	

General Fund Estimated Property Valuation

Schedule G

Fiscal Year 2019-20

	<u>2018-19</u>	<u>2019-20</u>	<u>Increase (Decrease)</u>	<u>%</u>
Real Property Value	\$ 19,787,000,000	\$ 22,190,000,000		
Less: Deferred taxes - Use Value	(885,000,000)	(882,000,000)		
Real Property Elderly Exemption	(120,000,000)	(154,000,000)		
Builder's Inventory	(13,000,000)	(15,000,000)		
Adjustments from appeals	(9,000,000)	(40,000,000)		
Total Taxable Real Property	<u>18,760,000,000</u>	<u>21,099,000,000</u>	<u>2,339,000,000</u>	12.47%
Motor Vehicles	1,805,000,000	1,920,000,000		
Personal Property	2,190,000,000	2,200,000,000		
Less: Personal Property Elderly Exemption	(360,000)	(316,000)		
Total Taxable Personal Property	<u>3,994,640,000</u>	<u>4,119,684,000</u>	<u>125,044,000</u>	3.13%
Public Service Companies	410,000,000	430,000,000	20,000,000	4.88%
Discoveries, Penalties, & Releases	10,000,000	30,000,000	20,000,000	200%
Total Taxable Value	<u>\$ 23,174,640,000</u>	<u>\$ 25,678,684,000</u>	<u>\$ 2,504,044,000</u>	10.81%

FY19 to FY20 Increase 10.81%

Valuation estimates provided by County Assessor, Melia Miller

Iredell County Schedule of Tax Rates & Valuations

Schedule H

Fiscal Year 2019-20

	Valuation	1¢ Collected =	FY20 Tax Rate	Est. Levy Collected
Iredell County	25,678,684,000	\$ 2,539,879	52.75¢	\$ 133,978,617
County-wide Fire	8,823,783,000	\$ 1,456,632	9¢	\$ 13,109,688
E. Alexander Fire	175,509,000	\$ 17,009	7¢	\$ 119,063
Mt. Mourne Fire	1,594,400,000	\$ 158,133	7¢	\$ 1,106,931
Shepherds Fire	1,776,176,000	\$ 175,362	7¢	\$ 1,227,534
Troutman Fire	2,466,472,000	\$ 242,158	7.5¢	\$ 1,816,185

Current and Prior Year Comparative Information

	FY19 Valuation	FY20 Valuation	% Increase	FY19 Tax Rate	FY20 Tax Rate
Iredell County	23,124,640,000	25,678,684,000	11.04%	52.75¢	52.75¢
County-wide Fire	8,172,750,000	8,823,783,000	7.97%	7.0¢	9¢
E. Alexander Fire	168,733,500	175,509,000	4.02%	7.0¢	7¢
Mt. Mourne Fire	1,409,100,000	1,594,400,000	13.15%	6.0¢	7¢
Shepherds Fire	1,589,379,000	1,776,176,000	11.75%	7.0¢	7¢
Troutman Fire	2,223,450,000	2,466,472,000	10.93%	7.0¢	7.5¢

Iredell County's budgeted tax collection rate is 98.91%

Fire Districts' budgeted tax collection rates are: County-wide 98.25%; E. Alex-96.44%; Mt. Mourne-99.14%;
Shepherds-98.67%; Troutman - 98.40%