FY2027

Program Review / Deep-dive Budget Assessment

March 24, 2026

MECKLENBURG COUNTY
North Carolina

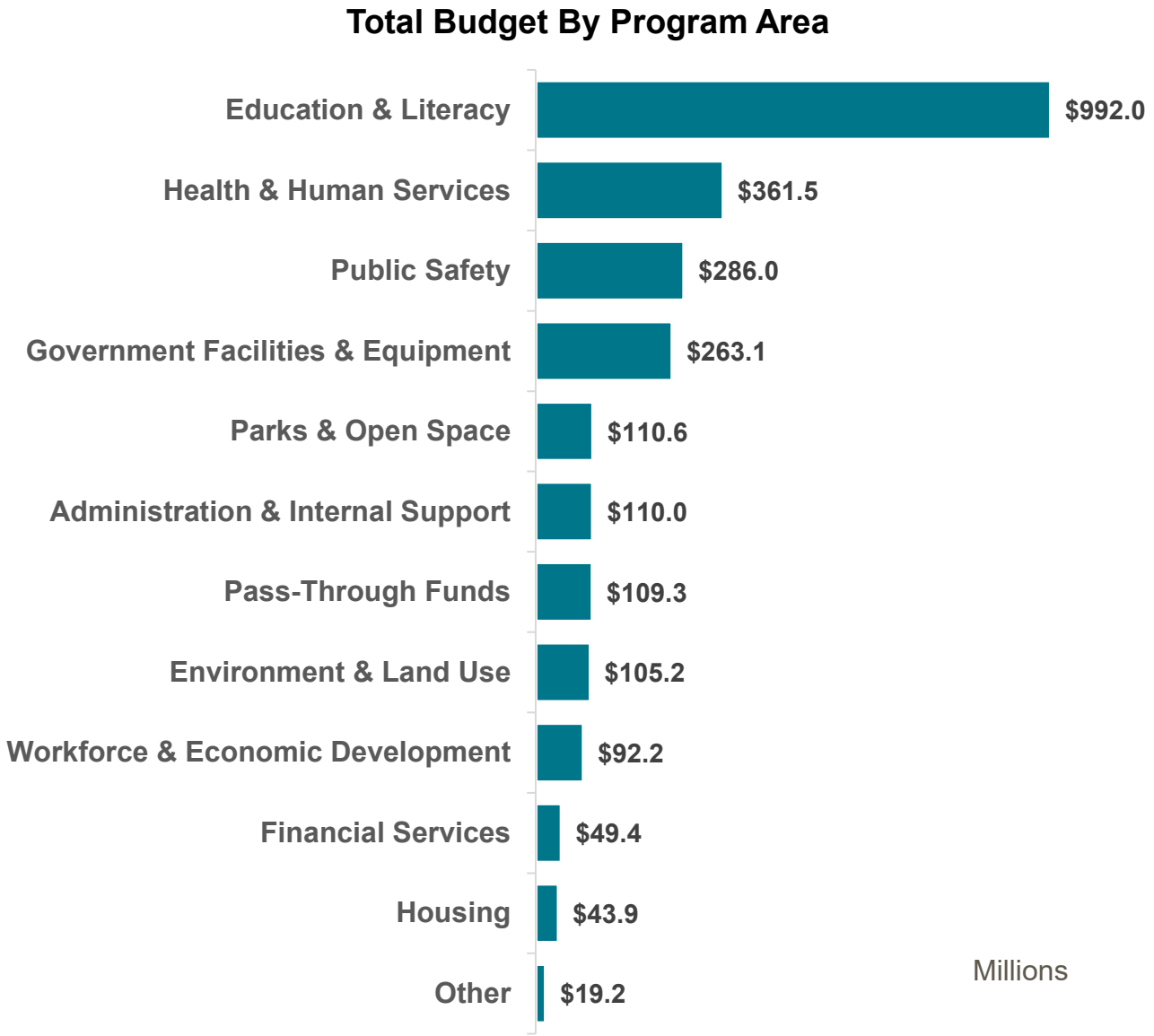
Program Based Budgeting

- Budget information is organized by defined programs (services)
- Each program has an intended outcomes that are clearly defined and measured
- These outcomes align to a comprehensive strategy of the organization
- The cost for each program to achieve the intended results is clear for decision makers
- Programs are assessed for effectiveness, efficiency, and continued alignment to the organization's goals and objectives

FY2026 Budget Structure

- The Budget is categorized into 251 programs (services)
- These programs have been aligned to 12 program areas shown on the right
- Programs are further classified by funding flexibility as shown in the choice matrix below

	No Funding Choice	Funding Choice
No Program Choice	No choice when it comes to providing these services or over amount of funding $429,997,051	No choice when it comes to providing the services, but there is flexibility with regard to the amount $1,368,825,012
Program Choice	The County has the option to provide the services, but if they do then there is a funding expectation $158,479,671	The County has the option to provide the services & discretion over the amount of funding $585,017,908



Program Review

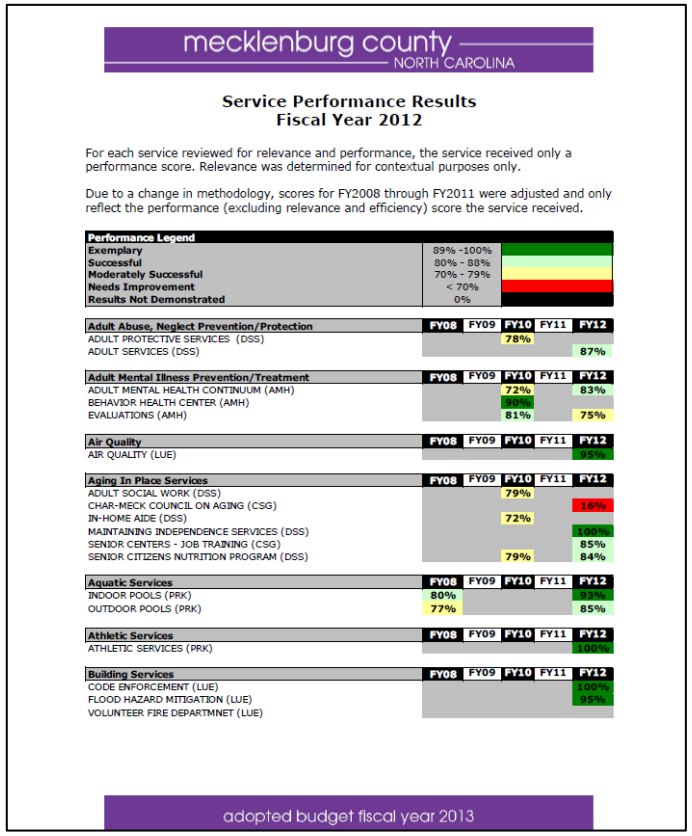
- Program review is a systematic review of all programs (services) for:
  - Strategic Alignment (i.e., Relevance)
  - Effectiveness
  - Efficiency

- As programs are reviewed, OMB Budget Analyst complete a scoring matrix to provide a comparison of programs across these three areas

- Program review may result in recommendations to…
  - Change the way programs are defined in the organization's budget structure
  - Revise the stated program objectives
  - Change performance outcomes or other tracking data
  - Modify or eliminate program funding

Background

- From FY2006 - FY2013 a partial review was conducted on a subset of services every year
- Loosely based on the 2002 U.S. Office of Management and Budget Program Assessment Rating Tool (PART)
- Scores were published in the budget book and tied to the Managing for Results (M4R) philosophy
- Helped to inform decisions about performance management and the budget
  - Results inform, but do not dictate budget decisions



mecklenburg county
NORTH CAROLINA

Service Performance Results
Fiscal Year 2012

For each service reviewed for relevance and performance, the service received only a performance score. Relevance was determined for contextual purposes only.

Due to a change in methodology, scores for FY2008 through FY2011 were adjusted and only reflect the performance (excluding relevance and efficiency) score the service received.

Performance Legend	
Exemplary	89% -100%
Successful	80% - 88%
Moderately Successful	70% - 79%
Needs Improvement	< 70%
Results Not Demonstrated	0%

Adult Abuse, Neglect Prevention/Protection	FY08	FY09	FY10	FY11	FY12
ADULT PROTECTIVE SERVICES (DSS)			78%		
ADULT SERVICES (DSS)					87%

Adult Mental Illness Prevention/Treatment	FY08	FY09	FY10	FY11	FY12
ADULT MENTAL HEALTH CONTINUUM (AMH)			72%		83%
BEHAVIOR HEALTH CENTER (AMH)			90%		
EVALUATIONS (AMH)			81%		75%

Air Quality	FY08	FY09	FY10	FY11	FY12
AIR QUALITY (LUE)					95%

Aging In Place Services	FY08	FY09	FY10	FY11	FY12
ADULT SOCIAL WORK (DSS)			79%		
CHAR-MECK COUNCIL ON AGING (CSG)					16%
IN-HOME AIDE (DSS)			72%		
MAINTAINING INDEPENDENCE SERVICES (DSS)					100%
SENIOR CENTERS - JOB TRAINING (CSG)					85%
SENIOR CITIZENS NUTRITION PROGRAM (DSS)			79%		84%

Aquatic Services	FY08	FY09	FY10	FY11	FY12
INDOOR POOLS (PRK)	80%				93%
OUTDOOR POOLS (PRK)	77%				85%

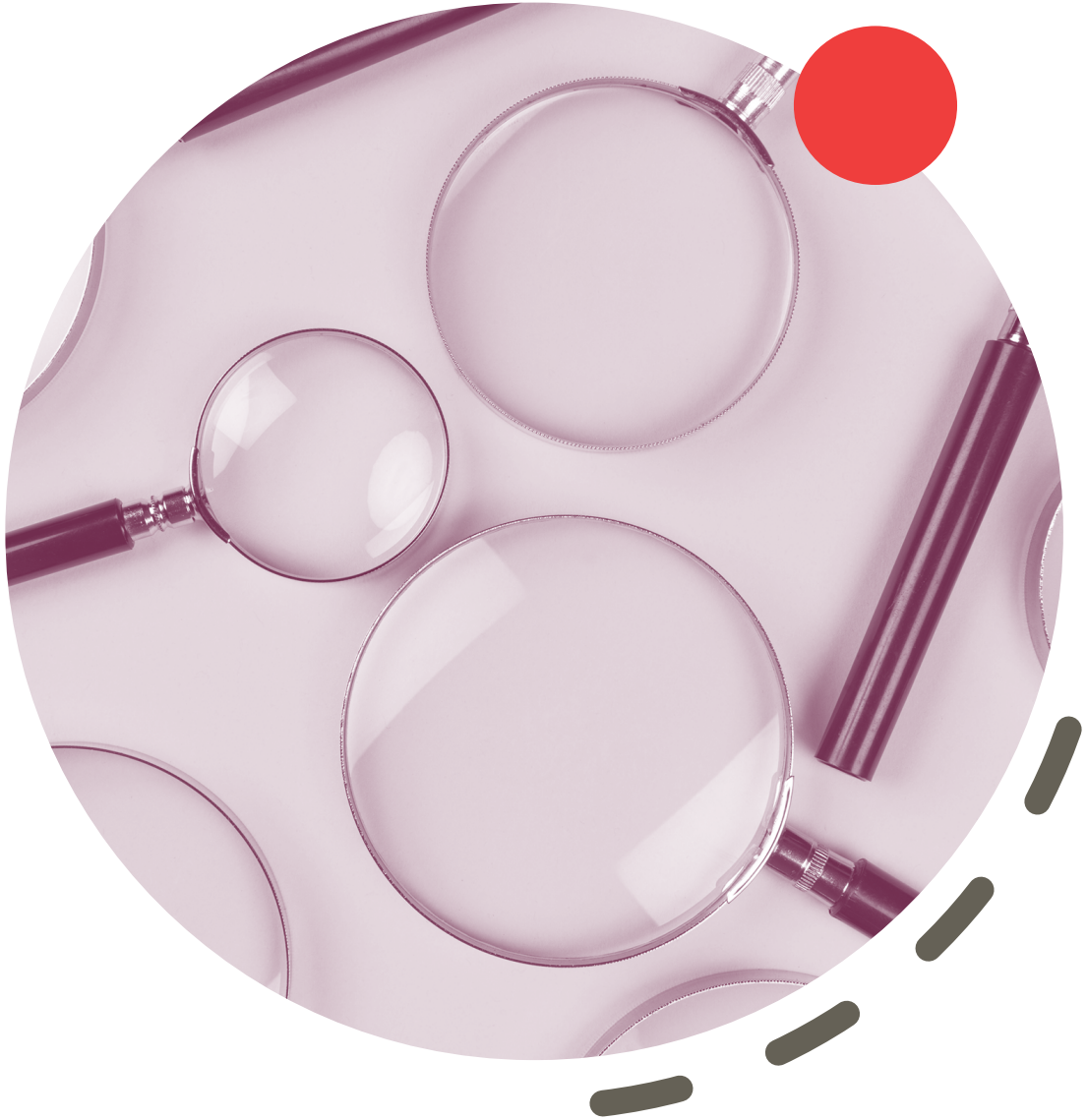
Athletic Services	FY08	FY09	FY10	FY11	FY12
ATHLETIC SERVICES (PRK)					100%

Building Services	FY08	FY09	FY10	FY11	FY12
CODE ENFORCEMENT (LUE)					100%
FLOOD HAZARD MITIGATION (LUE)					95%
VOLUNTEER FIRE DEPARTMNET (LUE)					

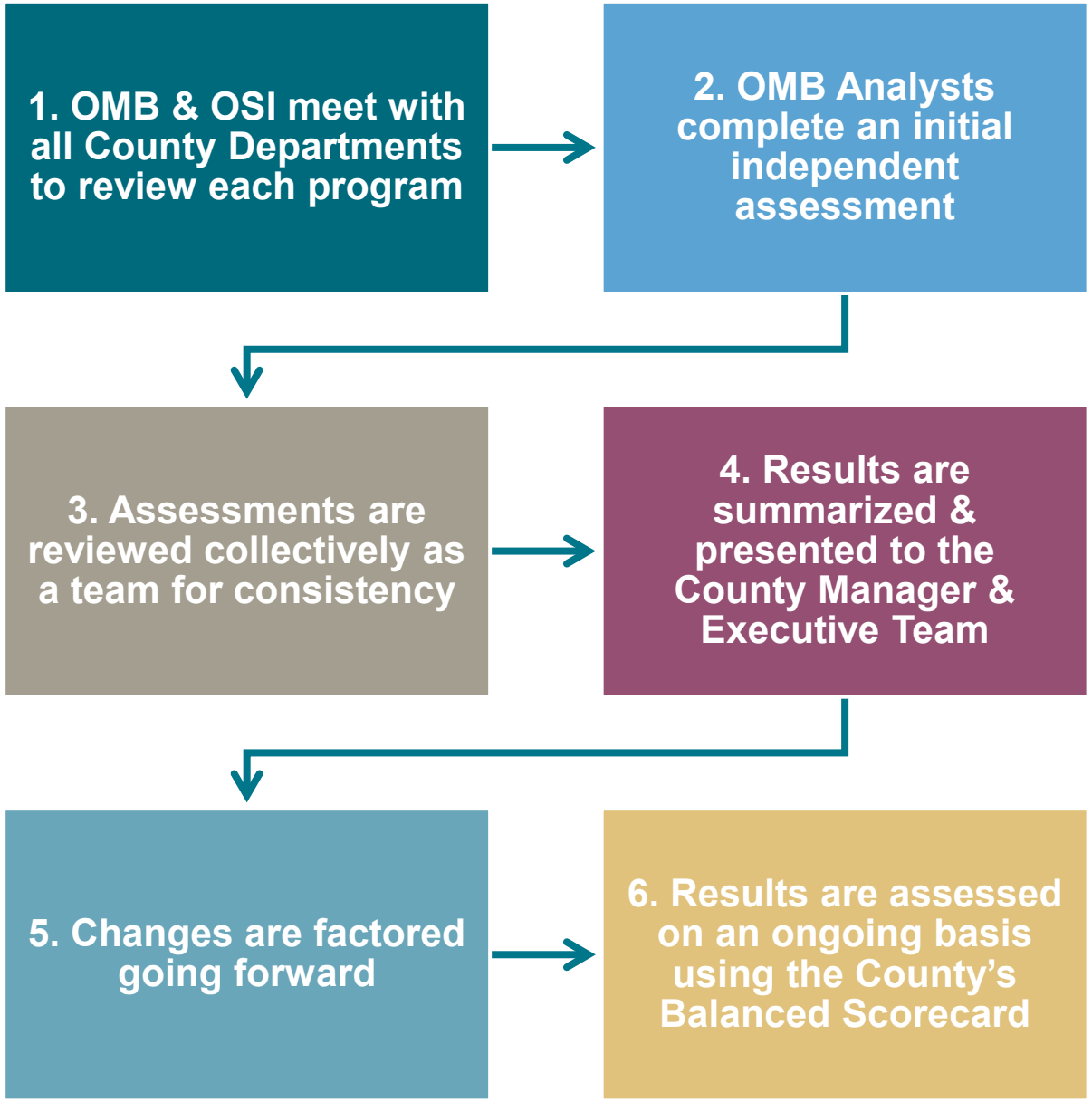
adopted budget fiscal year 2013

Past Review Findings

- Numerous recommendations to improve performance management through better targets, outcomes & efficiency measures
- Recommendations to update program descriptions to capture all activity
- Prompted a County security study leading to outsourcing of security functions, & savings of ~$500K
- Inefficient technology purchasing lead to consolidation of IT procurement



FY2027 Review Process



Important to Note

- All programs will be reviewed using the same assessment questions, with the only difference being the questions used for internal & external facing customers
- The County does not oversee the performance or detailed spending for CMS or CPCC, which will not be included in the review
- The program review is only one of many tools to review the budget and there are many other considerations that the Manager will factor
- OMB will conduct a deep dive review of budget, but program review is not a review to "cut" the budget

Assessment Tool – Strategic Alignment

Assessment questions for programs with external customers

	Strategic Alignment	Wt.	Clearly No 0	1	2	Clearly Yes 3	n/a
1	Do the intended outcomes of the program benefit the quality of life for the broader community, Or Do the intended outcomes of the program address a problem for a specific group or those with a specific circumstance?	3					
2	Are the intended outcomes of the program aligned with the core goals of the County?	3					
3	Does the program provide a unique service that is not provided by another program in the County, or another entity outside of the County?	2					
4	Is the program required by State or Federal government?	1					
5	Does the program service a vulnerable or underserved population?	1					
6	Does the program address a need or provide a service that cannot be met by other means?	1					
7	If the program was eliminated, would it have a substantial negative impact on the lives of users?	3					

Assessment Tool - Effectiveness

Assessment questions for programs with external customers

	Effectiveness	Wt.	Clearly No 0	1	2	Clearly Yes 3	n/a
8	Have the activities of the program been shown to effectively provide the desired results or address the identified need?	3					
9	Has the program identified the intended customers/clients/beneficiaries of the services that are being delivered?	3					
10	Does the program fully or substantially meet the level of need/demand in the County?	1					
11	Is the program meeting its target outcomes or, if recently updated, does it have a plan to achieve its outcomes?	3					
12	Are performance metrics clearly defined, tracked, & reported?	2					
13	Do the results for individuals served provide a long-term solution to their problem or provide an ongoing benefit to their quality of life?	1					
14	Does the program achieve the core goals while avoiding unintended consequences?	1					

Assessment Tool – Efficiency & Sustainability

Assessment questions for programs with external customers

	Efficiency & Sustainability	Wt.	Clearly No 0	1	2	Clearly Yes 3	n/a
15	Is the cost to achieve the reported outcomes reasonable when compared to similar program or alternative solutions?	3					
16	Do all of the activities of the service align to achieving the identified outcomes?	2					
17	Can the program continue at the existing level into the foreseeable future with only minor inflationary increases to existing resources?	3					
18	Has the program fully leveraged all alternative funding sources, such as grants & partnerships?	2					
19	Has the program implemented any strategies to reduce or manage costs in the past 3 years?	1					
20	Has the program consistently managed within its budget while utilizing the resources that have been provided?	1					
21	Does the program have a reasonable ratio of frontline staff to managers?	2					

Interpreting Review Scores

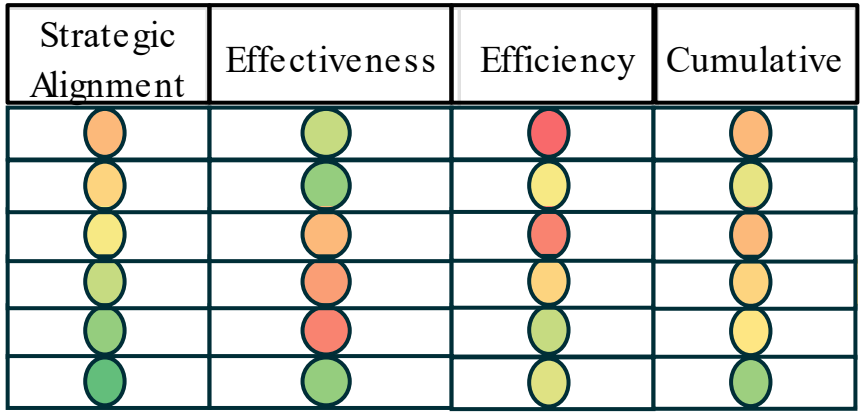
LOW SCORES

- The County may lack a clearly articulated strategy tied to the program
- Program has opportunity to improve performance management by identifying and reporting outcome measures
- Programs may not fully leverage resources or have a high cost per-unit
- **Does not automatically mean the need to eliminate programs, but does indicate an opportunity to make improvements**

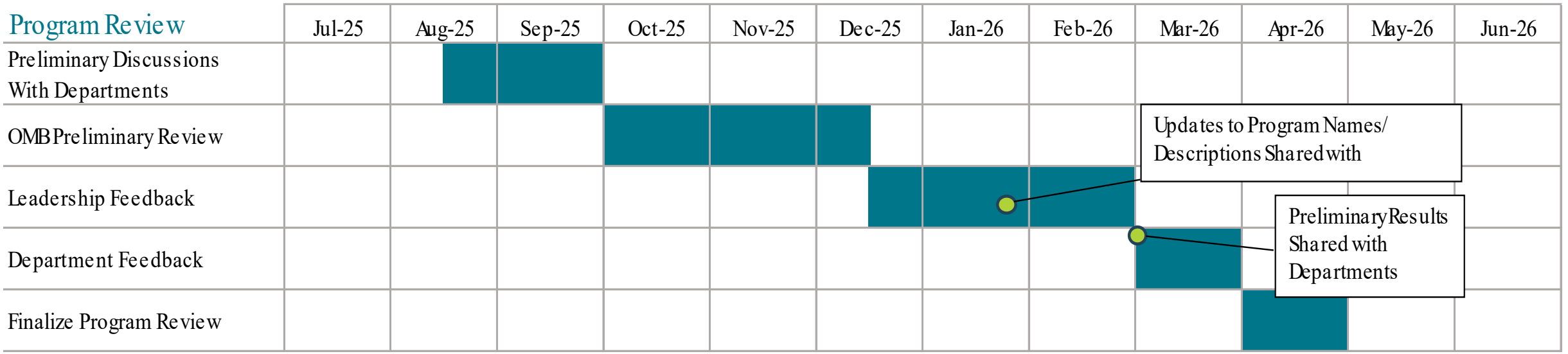
HIGH SCORES

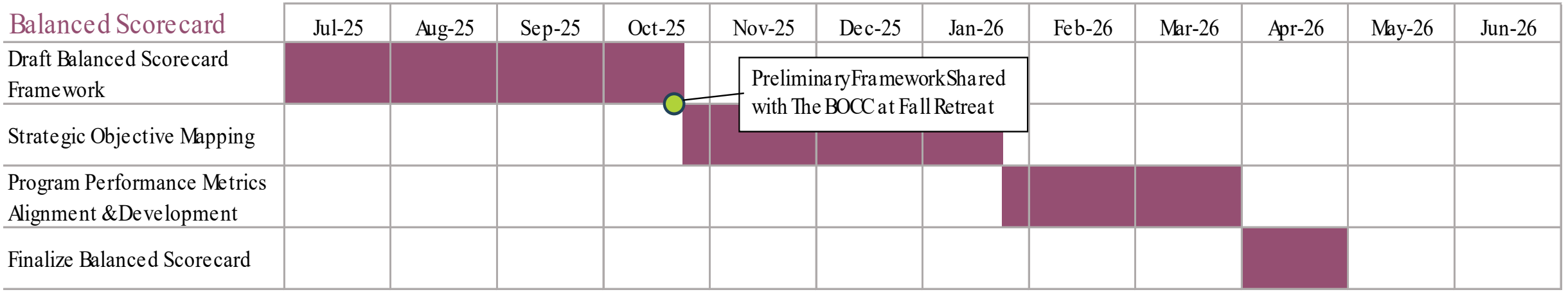
- Programs have clear strategic alignment
- Existing outcome measures & targets are reported regularly
- Resources have been fully utilized in efficient manner
- **Opportunities may still exist**

Program Review scores can help identify opportunities for the organization, but interpreted carefully



Program Review & Balanced Scorecard Timelines





Initial High-level Findings

- There is opportunity to refine or develop official performance measures & targets at a program level for many departments
- The County could consider refining the specific strategies for some programs that traditionally have “soft outcomes” such as art, events, historic landmarks
- More consistence in how department administration programs are structured could make the budget easier to understand
- The County funds several nonmandated programs that are largely unique, or unique in scale, to Mecklenburg County
  - Childcare Subsidies
  - Subsidies for Adult Day Care
  - Subsidies for In-home Aide
  - Funding for State Court Staff
  - Forensic Evaluations
  - NC Pre-K Salary Subsidies

Many of these findings will be addressed in the forthcoming Balanced Scorecard & FY2027 Budget

What to Expect for FY2027

- Realignments identified through the program review will be included in the Manager's Recommended Budget
- Some changes will be made to the program structure in the FY2027 budget based on the review
  - Descriptions will be updated to better reflect program objectives
  - Some departments may require additional program breakouts
  - Some programs may require consolidation to enhance focus and transparency regarding intended outcomes
- Outcome measures, aligned to the balanced scorecard, will be presented along with budget information
- A summary of the results will be published with the budget

Resources:

- Office of Management and Budget. (2008). Program Assessment Rating Tool guidance. Executive Office of the President. https://georgewbushwhitehouse.archives.gov/omb/performance/fy2008/part_guid_2008.pdf
- Mecklenburg County. (2007–2011). Managing for Results: Program review guidance manuals (FY07, FY09, & FY11). Unpublished internal document.
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- National Association of Counties. (2024, March 13). Conducting a program inventory. https://www.naco.org/resource/osc-program-inventory
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- Program Evaluation Division, North Carolina General Assembly. (2017, July). North Carolina measurability assessment guidebook. https://www.ncleg.gov/Files/ProgramEvaluation/PED/Reports/documents/Measurability/Guidebook.pdf