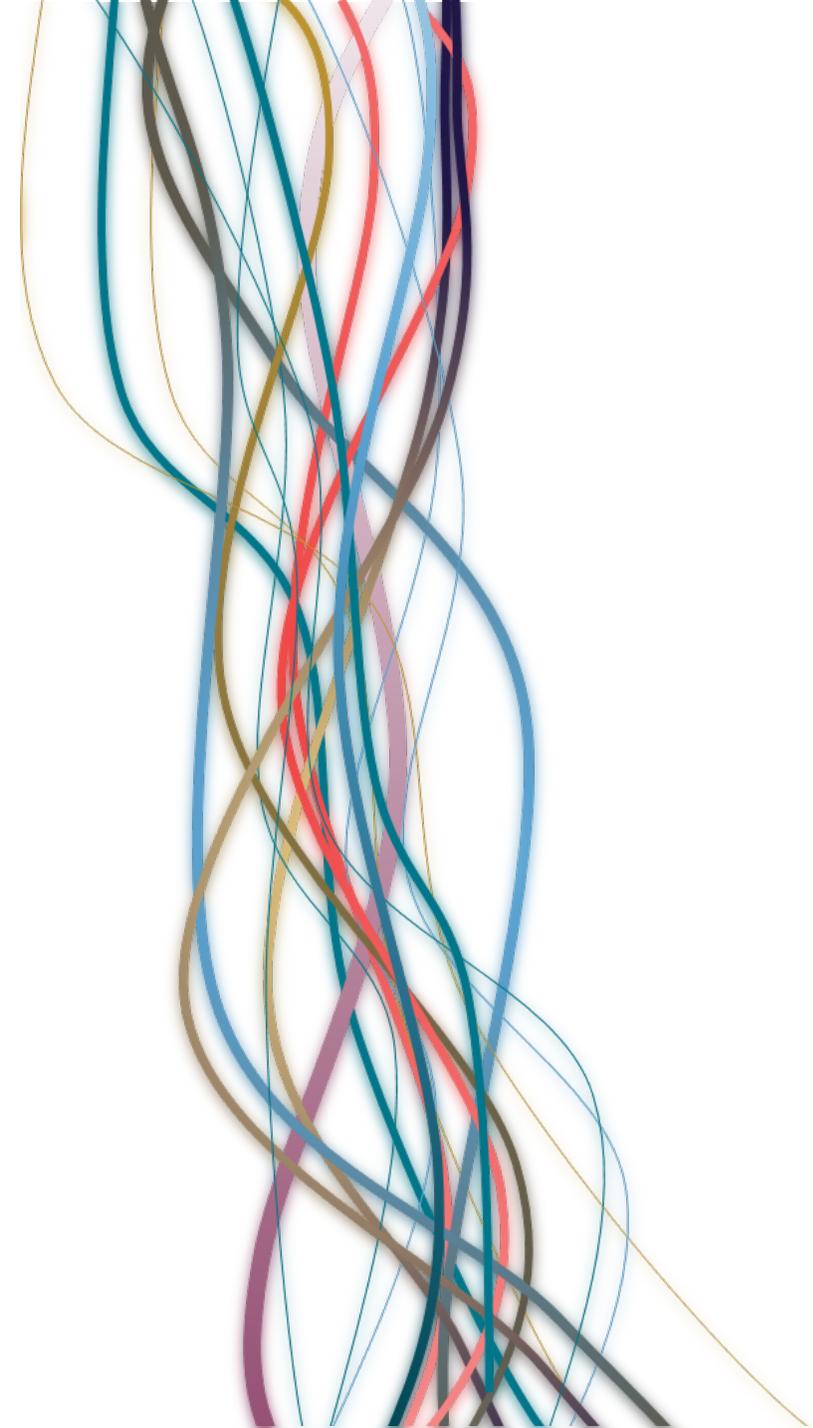


# Overview of County Services & Choice Matrix

Adrian Cox, Budget Director



MECKLENBURG COUNTY  
North Carolina



# County Budget Structure

## 21 Funds

General Fund
Debt Service Fund
Code Enforcement
Solid Waste Disposal
Scrap Tire
White Goods
Storm Water Enterprise
Transit Sales Tax
Fee Collection for State
Representative Payee
<b>5</b> Fire Protection Service Districts
<b>6</b> Law Enforcement Service Districts



## 24 Departments

Asset and Facility Management
County Attorney's Office
Internal Audit
County Assessor's Office
Child, Family, & Adult Services
Criminal Justice Services
Commissioners
Community Support Services
Community Resources
Economic Development Office
Elections
Finance
Historic Landmark Commission
Public Health
Human Resources
Information Svcs and Technology
Land Use and Environmental Svcs.
Medical Examiner
Managers Office
Public Information Department
Park and Recreation
Register Of Deeds
Sheriff
Tax Collections

## 4 Major Community Partners

Charlotte-Mecklenburg Schools
Charlotte Mecklenburg Library
Medic
Central Piedmont Comm College

## 4 Categories Not Associated With A Specific Department

Community Service Grants
Nondepartmental
Joint City County Agencies
Debt Services



**265**  
**Services**

# Choice Matrix

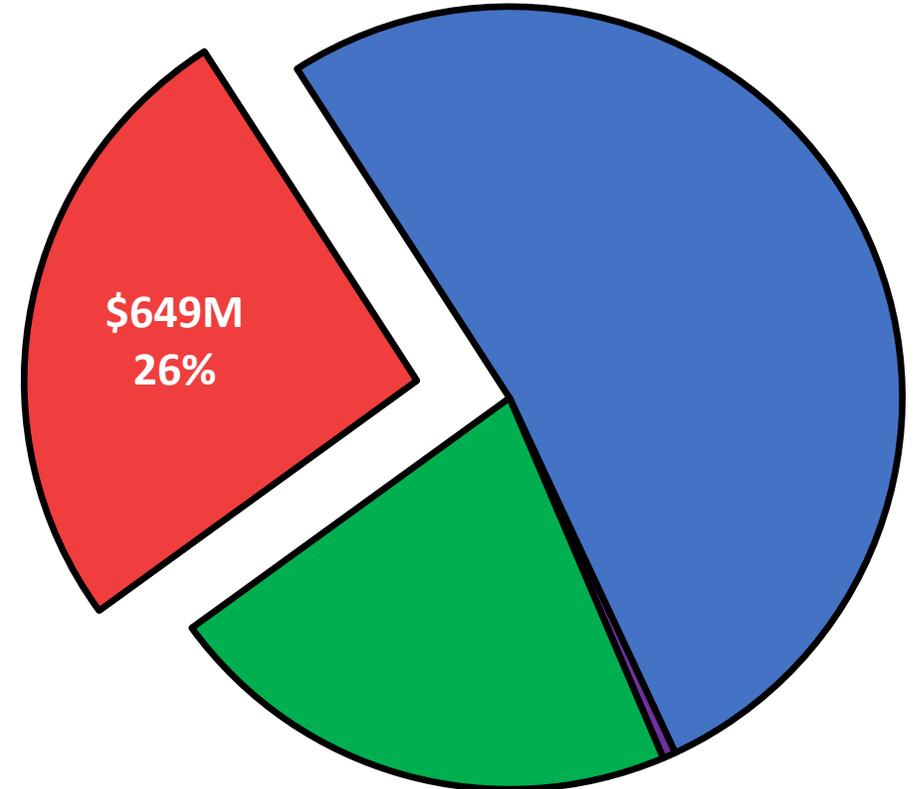
- Provides a tool for understanding flexibility available in the budget
- There are multiple exceptions and practical considerations that are not reflected in the categorization

	No Funding Choice	Funding Choice
No Program Choice	<p>No choice when it comes to providing these services or over amount of funding</p> <p><b>\$648,524,169</b></p>	<p>No choice when it comes to providing the services, but there is flexibility with regard to the amount</p> <p><b>\$1,306,264,003</b></p>
Program Choice	<p>The County has the option to provide the services, but if they do then there is a funding expectation</p> <p><b>\$13,310,857</b></p>	<p>The County has the option to provide the services &amp; discretion over the amount of funding</p> <p><b>\$535,737,504</b></p>

# Required Services & Required Amounts

## Examples:

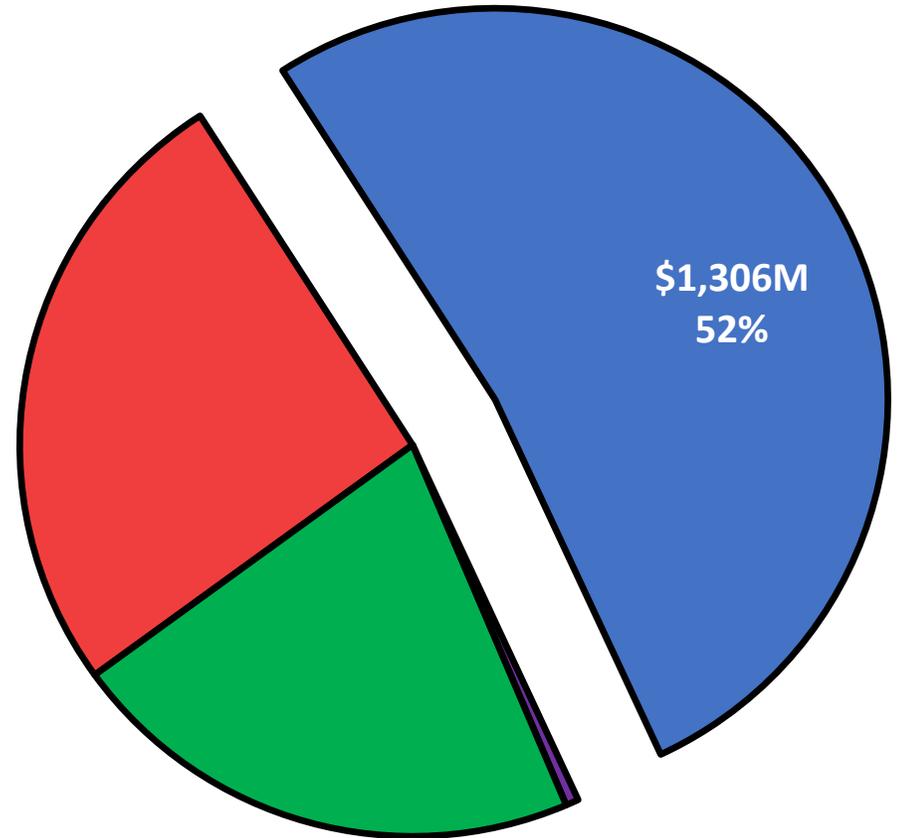
- **Debt Service / Pay-go:** County, CMS, & CPCC
- **Passthrough Revenues:** transit sales tax, ABC profit distribution, fee collection for the State
- **Special Tax Districts for Public Safety:** fire & law enforcement service districts
- **Post Employment Benefits:** current year cost for medical benefits & law enforcement separation pay



# Required Services & Discretionary Amounts

## Examples:

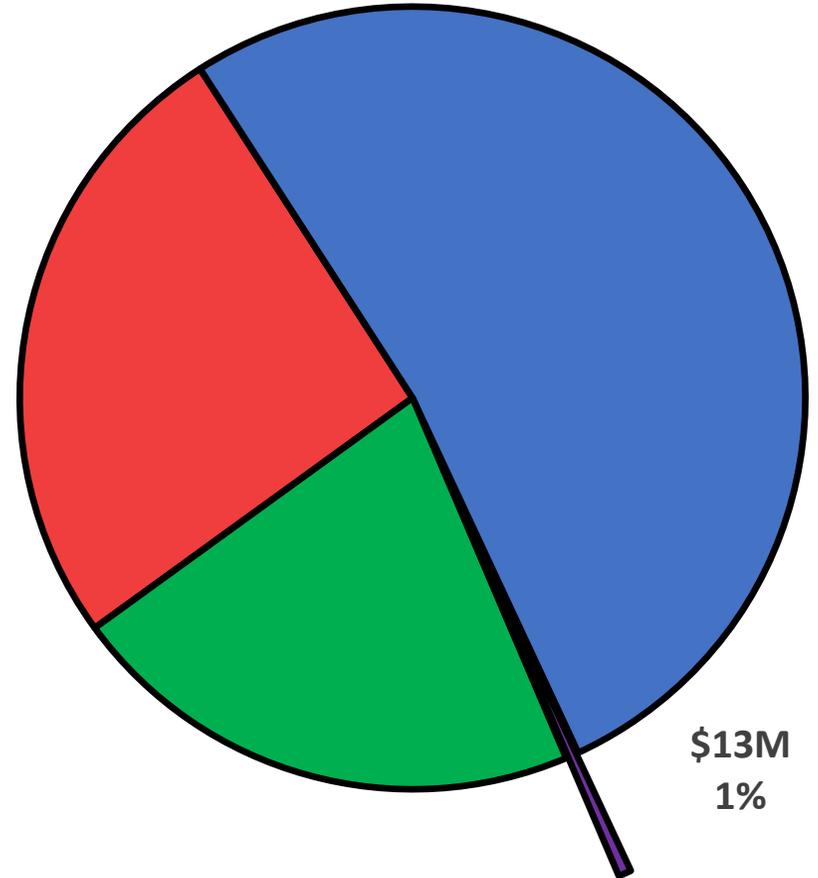
- **Operating & Maintenance for CMS & CPCC**
- **Most Public Health & Social Services**
- **Certain Sheriff Functions:** jail operations, court security, gun permit & sex offender registry
- **Elections**
- **Register Of Deeds**
- **Emergency Medical Services**
- **Code Enforcement**
- **Tax Collection & Property Evaluation**
- **Other Functions Required of County Government:** Commissioners, Attorney, Clerk,



# Discretionary Services & Required Amounts

## Examples:

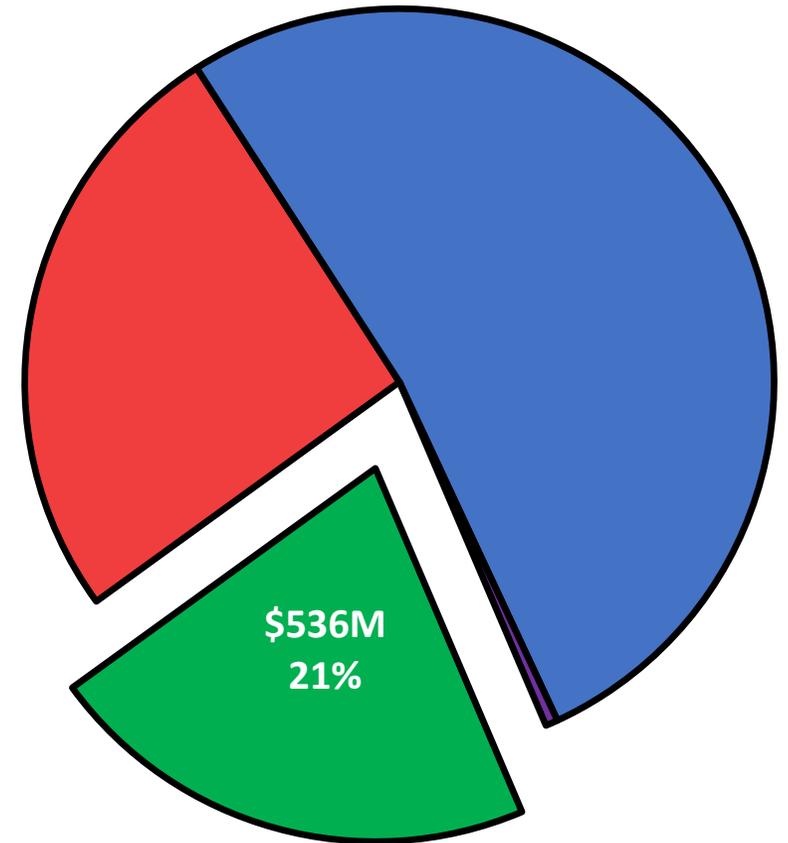
- **Previously approved Economic Development Agreements**
- **Services that the County has opted to perform which are funded with fees: Air Quality, Land Development**
- **Memberships based on agreed funding amounts or formulas: Centralina, NACo**



# Discretionary Services & Discretionary Amounts

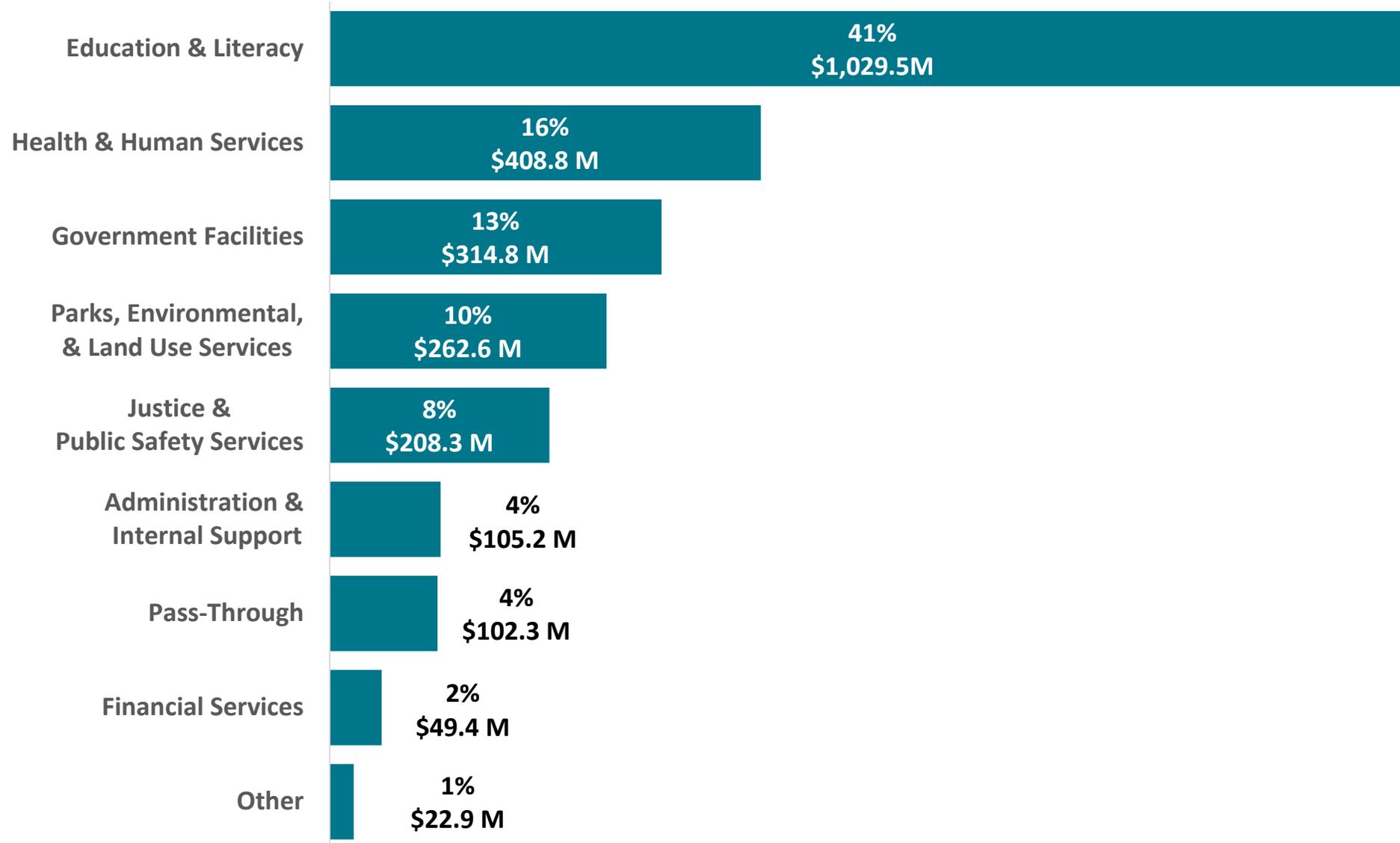
## Examples:

- Public Libraries
- Parks
- Meck Pre-K
- Homelessness & Housing Services
- **Non-mandated services for vulnerable populations:** Senior Nutrition, Behavioral Health, Employment Assistance, Veterans Services
- **Internal Support Functions:** IT, Public Information, Human Resources, Audit, Budget, Strategy
- **Community Service Grants:** 17 Grantees and 26 former CSGs now vendors
- Arts and Culture



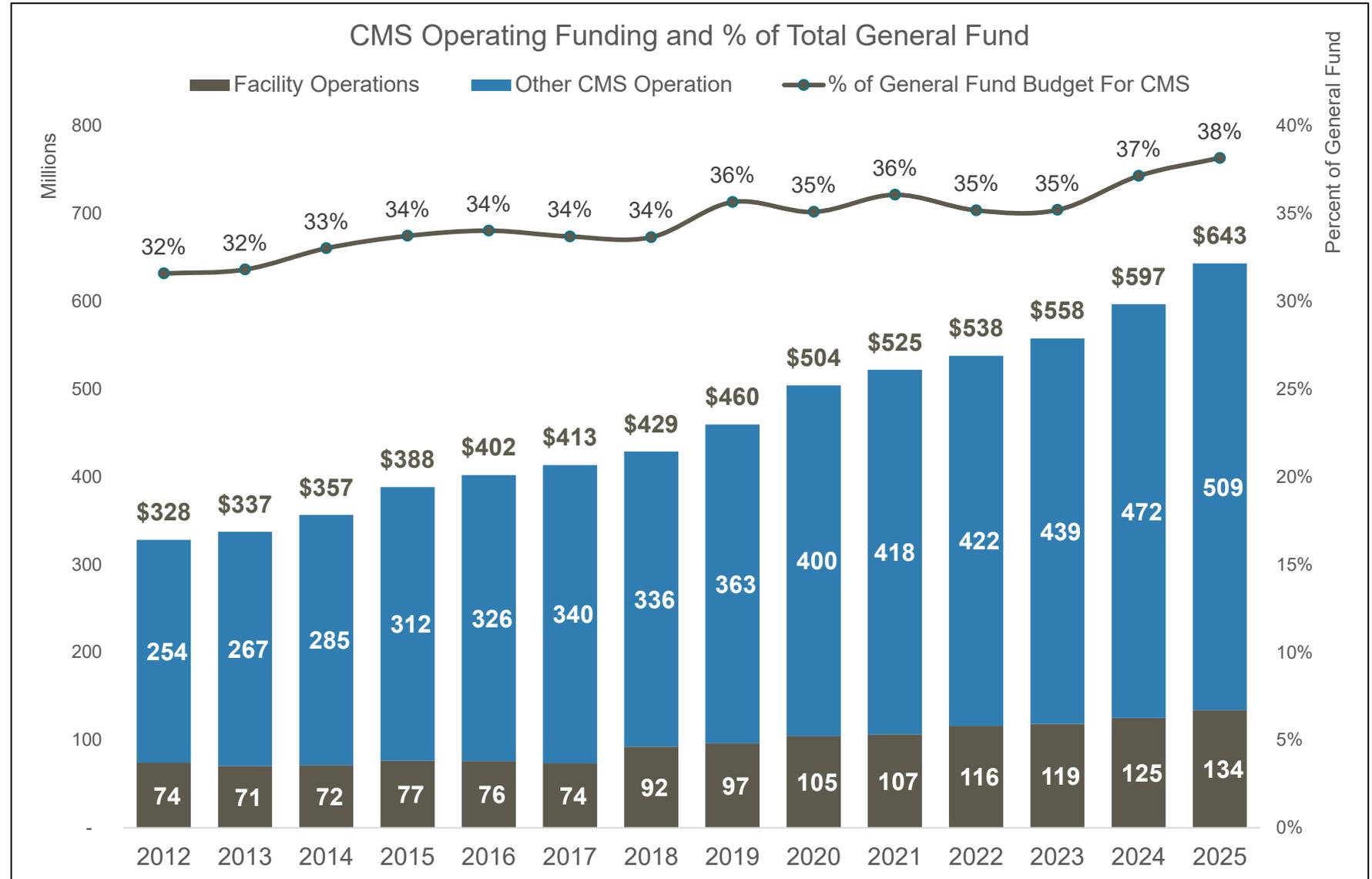
# Funding by Major Category

## Total Funding



# Funding for CMS Operating as a % of General Fund

- County funding for CMS operating has grown in total and as a percent of the General Fund.
- There is not a specific amount that counties must fund schools.
- Funding for facility operating has traditionally been considered a responsibility of counties.
- This does not mean that this is the minimum counties must fund to schools.



# General Fund Budget For CMS vs. Other Expenses

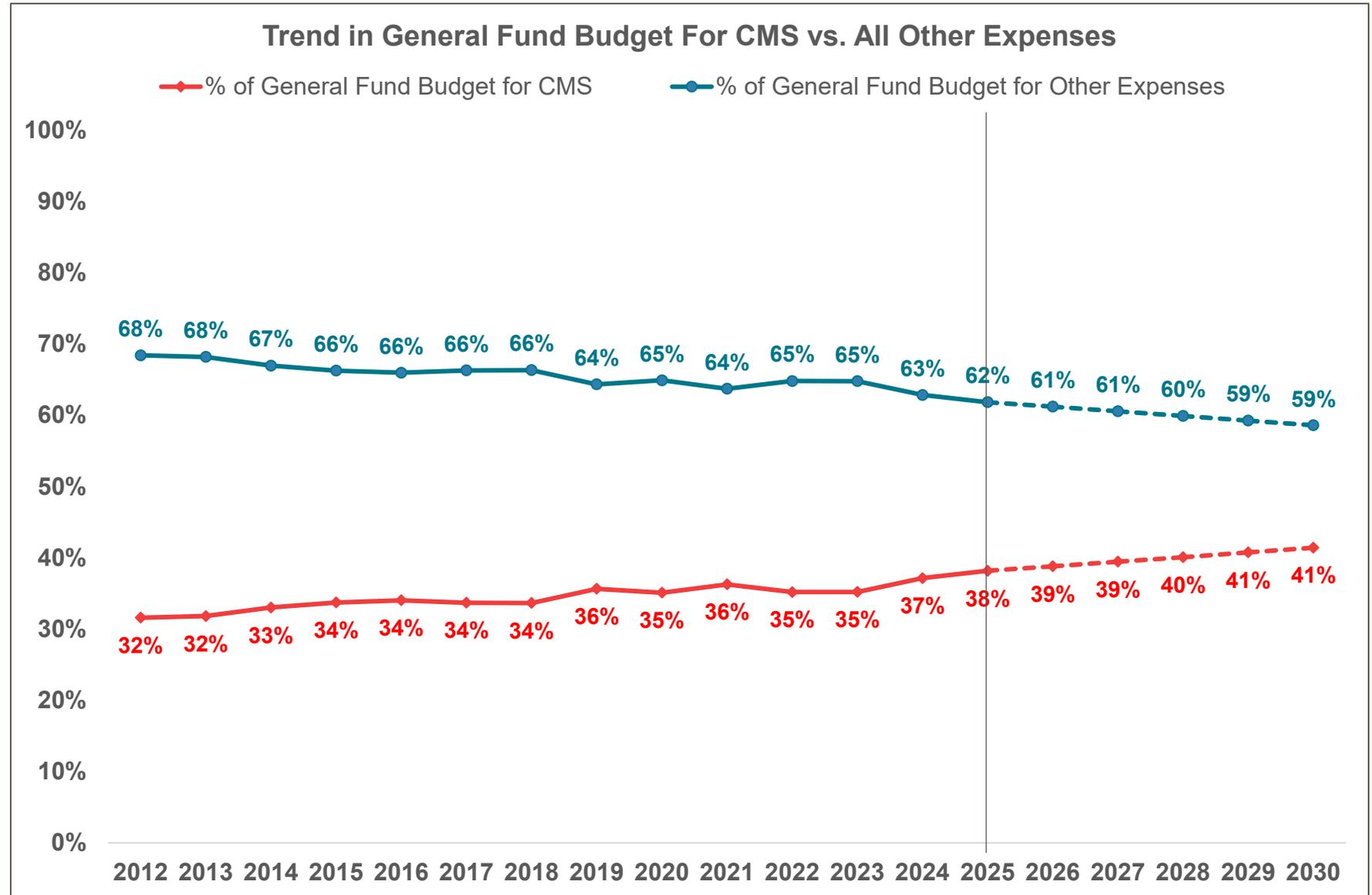
Average General Fund growth:

- 10 years: 3.9%
- 5 years: 3.3%
- 3 years: 3.3%

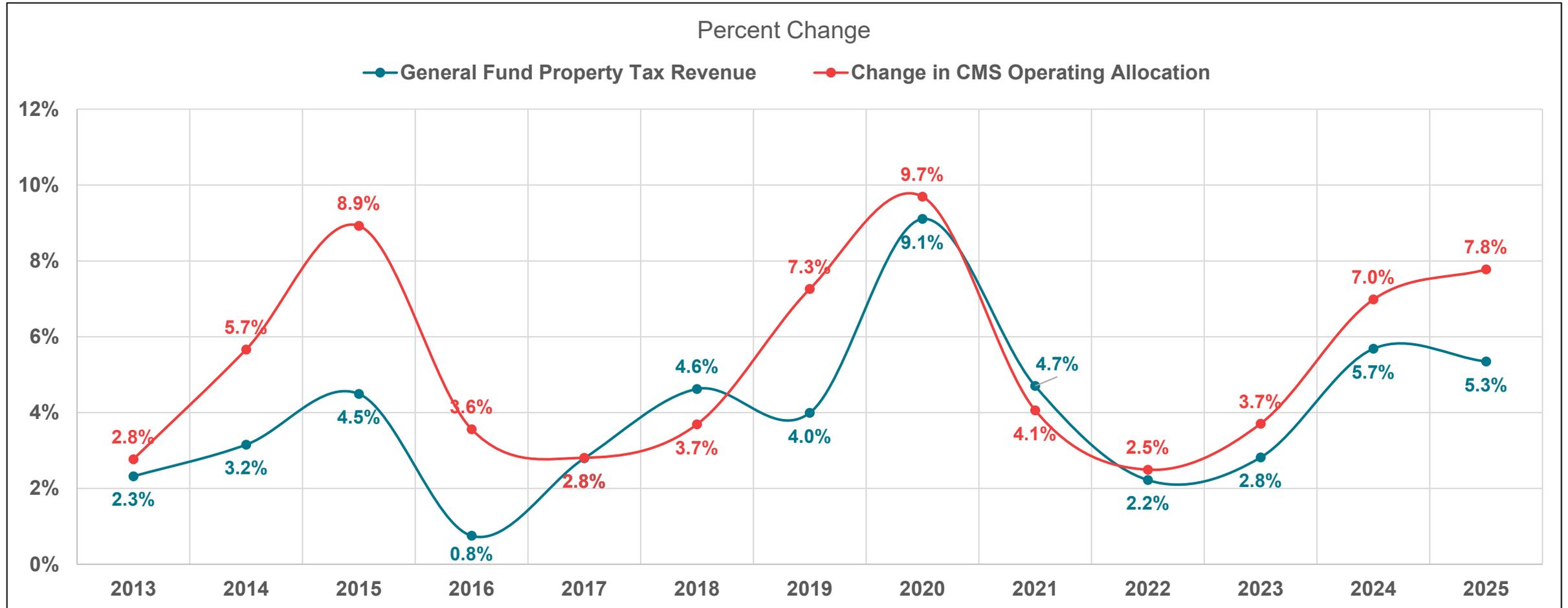
Average CMS funding growth:

- 10 years: 5.2%
- 5 years: 5.0%
- 3 years: 6.2%

The chart reflects a 5-year outlook assuming **3.3%** General Fund growth & **5.0%** CMS funding growth.



# Change in General Fund Property Tax Revenue & Change in CMS Funding



Note: Pearson Correlation Coefficient of .75 indicates a strong positive correlation between change in General Fund property tax revenue and change in funding for CMS operating.

# Total Budget & Required Tax Rate

The County's Total Budget is \$2.5 Billion & Includes \$1.4 Billion of Annual Property Taxes

	Total	Fund Balance	Fund Balance Gap	Other Revenues	Property Tax	Required Rate
CMS Operating	\$643,315,849	\$4,000,000		\$1,450,000	\$637,865,849	21.66
County Operating	1,041,777,950	29,702,739	14,721,756	553,464,707	443,888,748	15.08
<b>Total General Fund</b>	<b>1,685,093,799</b>	<b>33,702,739</b>	<b>14,721,756</b>	<b>554,914,707</b>	<b>1,081,754,597</b>	<b>36.74</b>
Debt Service/ Paygo Fund	545,190,205	81,834,130		122,694,653	340,661,422	11.57
Enterprise & Special Revenue Funds	273,552,529	4,514,572		269,037,957		
<b>Total Budget</b>	<b>\$2,503,836,533</b>	<b>\$120,051,441</b>	<b>\$14,721,756</b>	<b>\$946,647,317</b>	<b>\$1,422,416,019</b>	<b>48.31</b>

# How the Property Tax is Used

The County Property Tax Rate of 48.31¢ Goes to Three Major Areas

	¢
<b>Debt &amp; Pay-go Capital (Includes School Capital)</b> <i>Also supported with sales tax, lottery, &amp; other revenues dedicated for schools</i>	<b>11.57</b>
<b>CMS Operating</b> <i>Also supported by the state and federal funding that CMS receives &amp; fines &amp; forfeitures</i>	<b>21.66</b>
<b>County Services</b> <i>Also supported with sales tax, state &amp; federal funding, fees, &amp; other revenue</i>	<b>15.08</b>
	<b>48.31</b>

The revenue generated from 1¢ in property tax in FY2025 is \$29,443,511