



FISCAL YEAR  
**2016**

MECKLENBURG COUNTY, NORTH CAROLINA  
**RECOMMENDED BUDGET**

[WWW.MECKLENBURGCOUNTYNC.GOV](http://WWW.MECKLENBURGCOUNTYNC.GOV)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Mecklenburg County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2014**

A handwritten signature in black ink, reading 'Jeffrey R. Enos'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Mecklenburg County for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## Mecklenburg Board of County Commissioners

---

### Chairman, At-Large

Trevor Fuller (D)

### Vice-Chairman, District 4

Dumont Clarke (D)

### At-Large

Pat Cotham (D)

### At-Large

Ella Scarborough (D)

### District 1

Jim Puckett (R)

### District 2

Vilma Leake (D)

### District 3

George Dunlap (D)

### District 5

Matthew Ridenhour (R)

### District 6

Bill James (R)

### Clerk to the Board

Janice Paige

## Executive Leadership

---

### County Manager

Dena R. Diorio

### Deputy County Manager/Chief of Staff

Chris Peek

### Assistant County Manager

Leslie Johnson

### Assistant County Manager

Mark Foster

## Office of Management and Budget

---

### Management & Budget Director

Michael Bryant

### Strategic Planning & Evaluation Director

Monica Allen

### Budget Manager

Adrian Cox

### Strategic Planning & Evaluation Manager

Monica Croskey

### Enterprise Management Analysts

Amira Barnett

Michael Boger

Emily Burns

John Chesser

Kathy Scott

Christopher Williams

### Administrative Staff

Lisa Shobe

### Intern

Tonderai Mushipe

This document was prepared by  
the Mecklenburg County Office of Management and Budget.  
For further information call or write:

### Michael Boger

600 East Fourth Street, 11th Floor

Charlotte, NC 28202-2842

Email: [BudgetBook@MecklenburgCountyNC.gov](mailto:BudgetBook@MecklenburgCountyNC.gov)

Telephone: (980) 314-2927

Fax: (704) 336-5887

[www.MecklenburgCountyNC.gov](http://www.MecklenburgCountyNC.gov)



## **Acknowledgements**

---

### **County Assessor's Office**

Ken Joyner, County Assessor

### **County Manager's Office**

Carol Hickey, Senior Assistant to the County Manager  
Erica Flowers, Assistant to the County Manager  
Dennis LaCaria, Senior Assistant to the County Manager

### **Finance Department**

Wanda Reeves, Director

### **Human Resources**

Julissa Fernandez, Class & Compensation Manager

### **Information Technology**

Larry Brown, Senior IT Programmer/Analyst  
Jeremy Pollard, Systems Architect

### **Public Information Department**

Danny Diehl, Director  
Bill Carroll, Public Information Manager  
Charlie Cowins, Media Specialist  
Rossana Seitter, Public Information Specialist  
Joe Travis, Videographer  
Leo Caplanides, Public Information Officer  
Jeremy Mills, Public Information Officer  
Mike Taylor, Webmaster

## TABLE OF CONTENTS

The annual budget document is designed to serve as a policy document, financial plan, and operating guide for County programs. The budget document also serves to provide information in such a manner that the lay reader can understand the operations of Mecklenburg County. This book presents the Recommended Budget for Fiscal Year 2016.

### INTRODUCTION

- ix Transmittal Letter  
*An overview of the County Manager's vision for the County*
- 1 Executive Summary  
*The outlook for revenue, taxes and expenditures*
- 8 FY2016 Budget Roadmap  
*Key dates in the FY2016 Budget process*

### PERFORMANCE RESULTS

- 11 FY2011-2014 Mecklenburg County Performance Results  
*Performance results for the four focus areas*

### BUDGET OVERVIEW

- 17 FY2016 Recommended Budget Overview  
*Revenue and Expenses for current and prior fiscal years by fund*
- 18 Summary of Net County Expenditures and Revenues  
*Major changes to expenditures and revenue organized by strategic plan themes*
- 19 Total Expenditures by Agency and Fund  
*Presentation of agency expenses by fund*
- 20 FY2016 Budget by Financial Category  
*Agency expenses by financial category*

### BUDGET SUMMARIES

- 23 FY2016 Choice Matrix  
*Expenditures organized by choices available to the Board of County Commissioners*
- 29 FY2016 Budget by Agency and Service  
*Service budgets for each County agency*
- 36 FY2016 Education Summaries  
*Five year comparison of funding to public schools and the community college*
- 38 FY2016 Community Service Grants  
*Explanation of funding process and multi-year comparison of funding to nonprofit agencies*

- 41 Position Summaries  
*Three year comparison of County's authorized positions and explanation of position changes by agency*

### REVENUE OVERVIEW

- 53 FY2016 Revenue Overview  
*Explanation of revenue sources and trends*
- 62 Where the Money Comes From  
*Outlook of revenue sources as a percent of the budget*
- 64 Comparison of County Revenue  
*Four year comparison of major revenue sources*
- 65 Allocation Comparison of County Revenues by Service Area  
*Four year comparison of key allocations of County revenue*
- 66 Budget Summary by Agency and Funding Source  
*Total revenue by agency and source*

### EXPENDITURE OVERVIEW

- 69 FY2016 Expenditure Overview  
*Explanation of expenditures and trends*
- 77 Where the Money Goes  
*Outlook of expenditures as a percent of budget*
- 78 Budget Comparison Summary by Agency  
*Three year comparison of total expenditures by agency*

### AGENCY PAGES

- 81 Agency Pages  
*Mission, responsibilities, budget and position overview for each County agency*

### OTHER RELATED INFORMATION

- 113 FY2016 Fee Changes  
*Statement of fee changes for FY2016*
- 119 County Debt Policy  
*Parameters for issuing and managing County debt*
- 129 Five Year Historical Tax Rate Comparison  
*Comparison of peer jurisdiction tax rates*
- 130 20 Year Tax Rate Summary  
*Twenty year history of Mecklenburg County's tax rate, and ten year history of the property tax rate per capita*





# **Introduction**

---

Transmittal Letter

Executive Summary

FY2016 Budget Roadmap





# MECKLENBURG COUNTY

County Manager's Office

## **Fiscal Year 2016 Recommended Budget Transmittal Letter**

**Mecklenburg Board of County Commissioners and**

**Residents of Mecklenburg County:**

I am pleased to provide the Board of County Commissioners and Mecklenburg County residents with the Recommended Budget for Fiscal Year 2015–2016. The Recommended Budget reflects Mecklenburg County's strong financial position and a sound strategy for sustainability.

The Recommended Budget builds on the momentum from Fiscal Year 2015, which capitalized on a unique opportunity. Economic growth, both in terms of assessed valuation and sales tax revenue, allowed for strategic investments while maintaining the fiscal discipline Mecklenburg County is now known for in local government. Those investments have and will pay dividends to this community for a long time to come.

Each fiscal year presents its own set of circumstances and Fiscal Year 2016 is no different. The County continues to experience growth in assessed valuation, net of the effect of the revaluation review, and sales tax receipts continue to climb. However, there are also reductions in the collection of prior year taxes since the implementation of the new Tag and Tax Together program, as well as a shortfall in federal revenue due to the significant reduction in the inmate population at the County's jails.

The net effect of these circumstances is that the portion of the budget that is funded through local County revenues – which includes property tax – is \$1.16 billion, an overall increase in the County funded budget of \$28.9 million or 2.5 percent. This is significantly lower than Fiscal Year 2015 when the budget increased by \$55 million or 5 percent. In total, the Recommended Budget is \$1.57 billion. This is \$41.7 million more than the current year's adopted budget, or a 2.7 percent increase.

Despite less growth revenue for Fiscal Year 2016, the Recommended Budget represents a sound strategy for sustainability, which balances the competing needs of the County, considers the priorities of the Board of County Commissioners, and is affordable for our residents.

### **Property Tax Rate**

The Recommended Budget maintains the property tax rate at its current level of 81.57 cents per \$100 of assessed valuation. This keeps the tax rate stable for three consecutive years.



However, I am unable to maintain the current tax rate for the Law Enforcement Service District (LESD). The revenue generated from the LESD property tax rate is not adequate to cover the cost of providing law enforcement services in the unincorporated areas of the County. The population in the unincorporated areas has been increasing at a faster rate than the rest of the county resulting in higher costs to provide law enforcement services. The continued use of LESD fund balance and a subsidy from the general fund have assisted in keeping the tax rate stable. Unfortunately, that is not sufficient for Fiscal Year 2016. As a result, I am recommending a 1.77 cent tax rate increase in the Law Enforcement Service District. This tax rate adjustment will ensure funding is available to fully fund the cost for law enforcement services in the unincorporated areas of the County in the next fiscal year.

## **Fund Balance**

The County's Fund Balance policy recommends that the County maintain a combined fund balance of 28% of prior year revenues. At June 30, 2014, combined fund balances exceeded 48% of revenue. This strong fiscal position allows the Recommended Budget to utilize \$39.4 million of available fund balance in the upcoming year. Funding from this source includes \$16 million for Enterprise Reserves (capital, technology, and fleet), \$9.5 million for other non-recurring expenses, \$8 million for Other Post-Employment-Benefits (OPEB) and \$5.9 million (0.5 cents of the tax) for Pay-Go capital financing.

## **Health and Human Services**

Health and Human Services are the most critical and fundamental services we provide. These programs serve as the safety net for our community to help prevent chronic disease, protect adults and children from trauma and violence, fulfill basic needs like food and shelter, support recovery from substance abuse, and create forever homes for children that need them. The Recommended Budget includes several investments in these areas to improve service levels for the most needy in our community.

The Department of Social Services', Division of Youth and Family Services, continues to experience increases in child protective service reports. Reports processed have increased 9.6% over the past five years, and as a result caseloads continue to exceed recommended levels. In addition to high caseloads, the division experiences high rates of turnover which negatively impacts employee morale and outcomes for clients.

To begin to address the issue, I am recommending funding for eight senior social worker positions, a first step in a multi-year funding strategy to increase staffing. The budget also includes \$596,225 for foster care contracts and placements to address the increasing number of children in the custody of the County.

In an effort to more closely align services and gain operational synergies, most programs currently provided by the Provided Services Organization will be consolidated into other departments, specifically the Health Department and Community Support Services. Additionally, the County has reached an agreement with Anuvia to provide the residential substance abuse services currently provided by the County.

The Child Development-Community Policing program, which provides intervention services to children exposed to violence and trauma will be consolidated into the Health Department. Along with this reorganization, the Recommended Budget includes the remaining funding to expand this nationally recognized program to all 13 patrol divisions in the City.

Protecting public health is a priority for this community. Funding has been included to provide colon cancer screenings, hire additional school health nurses for new schools, and will add two new restaurant inspectors to meet state mandated inspection frequencies.

The County is a founding member of Housing First, a community-wide initiative to end chronic homelessness by the end of 2016. The Recommended Budget includes the funding necessary

to evaluate the effectiveness of this program. The funds will evaluate the return on investment of the program, as well as its overall success in terms of housing retention and health outcomes. Additionally, funding has been included for continued support of the Housing Stability and Supportive Services contracts, through which wrap-around services are provided to homeless individuals and families.

The sacrifices made and the commitment of our veterans are, without question, a source of pride for this community. The FY2016 Recommended Budget includes funding for three additional Veteran's Services Officers to assist with the increased demand for services as well as expanded community outreach. Funding is also included to enhance legal services for Veterans Affairs disability appeals, discharge upgrades and public benefits. With this additional funding we project a 42% increase in the number of veterans served through our legal services program in Fiscal Year 2016.

### **Investing in the County's Assets**

While an investment in County assets usually brings to mind bricks and mortar facilities, we know that our most valuable asset is our employees. We cannot achieve the Board's goals for this community without high-performing employees. The Recommended Budget includes funding for a pay-for-performance merit increase equivalent to 2 percent of payroll for County employees. However, due to the rising costs of healthcare, we will be asking employees to pay more for insurance coverage beginning in January 2016.

There is also a need to invest in traditional bricks and mortar. The Recommended Budget includes increased funding to maintain our two new facilities for MEDIC and LUESA as well as to improve maintenance at other County facilities.

Funding is also included for enhanced mowing at County parks, and the opening of new or renovated facilities at Ramsey Creek Beach, First Ward Park, Double Oaks Pool, Berewick and Reid Parks, and the Aquatics Center. The budget also invests \$1 million in deferred maintenance at park facilities throughout the County.

### **Public Safety**

Mecklenburg County, in collaboration with the criminal justice community, has invested heavily in jail diversion programs and initiatives. The primary goal is to keep those out of jail that would be better served through out-patient treatment and other programs.

This collaboration has paid huge dividends. Since Fiscal Year 2009, average daily population in our jails has gone down by 38 percent. This is a testament to what our community can do when our priorities align. As a result, we are in a position to reduce funding in the Sheriff's Office by \$4.6 million without sacrificing the safety of our detention officers or the public.

The unsung heroes in our County government are the Medical Examiner and his staff. This office is not only recognized statewide for excellence, but also provides exceptional services to families during the most difficult circumstances and the workload only continues to grow. To help address these increased complexities and service demands, the Recommended Budget includes funding for two Medical Investigators to visit death scenes, and one Autopsy Technician to perform autopsies.

### **Arts, Literacy, and Education**

Last fall, the Board of County Commissioners endorsed several program changes to the Community Service Grants process. These modifications primarily focused on financial management and increased opportunities to fund new agencies. The Recommended Budget provides funding for twenty-four agencies, six of which are receiving funding for the first time.

The County's cultural institutions are some of the finest in the country. Research shows that our cultural sector has an annual economic impact to this community of \$203 million a year.

Beyond that, arts and culture are an important component of our quality of life. The Recommended Budget includes funding for arts programming in our parks and libraries, with an emphasis on those neighborhoods that have low participation in arts and cultural activities.

Public libraries play a critical role in workforce development and fighting literacy. Libraries are an important partner to Charlotte-Mecklenburg Schools. The Recommended Budget includes one-time funding to replace circulation materials and funding for the implementation of the Library's digital strategy, a key component of its recently adopted strategic plan that will help move the Library into the digital age.

Education and literacy are priority focus areas for this community. Six out of ten CMS 3rd graders are not reading at grade level. Read Charlotte is a collaborative, community-wide movement to double the percentage of 3rd grade students reading at grade level by 2025. As a primary funder of education and literacy related programs, Mecklenburg County has a vested interest in this issue, and as such, funds have been included in the Recommended Budget to support this important initiative.

County funding for education has consistently comprised in excess of 40 percent of the County budget and Fiscal Year 2016 will be no different. The Recommended Budget includes funding increases to both Charlotte-Mecklenburg Schools and Central Piedmont Community College.

The budget includes an increase to Charlotte-Mecklenburg Schools operating budget of \$14 million, an increase of 3.6 percent over the current year appropriation. This appropriation provides funding to support student enrollment growth, sustaining operations, additional psychologists and social workers, and an increase in pass-through dollars to charter schools.

Similar to Fiscal Year 2015, one-time funding is allocated to CMS totaling \$4 million to be used for either deferred maintenance or the acquisition of technology. The additional \$4 million brings the total appropriation, excluding debt service to \$17.9 million or an increase of 3.3 percent.

Funding for Central Piedmont Community College will increase by \$2.3 million or 7.1 percent including one-time funding. As requested by CPCC, funding has been allocated for the replacement of the college's telephone system, as well as provisions for maintenance and other contractual increases.

The Recommended Budget, excluding debt service, includes funding dedicated directly to education totals \$444 million. When the cost of County funded debt service is included, that number increases to \$567 million dedicated directly to education.

I believe that my Recommended Budget reflects a sound strategy for sustainability, while still allowing for key investments in county services. The budget addresses many unmet needs for services to children, families and veterans. It allows us to continue serving the needs of County residents while being good stewards of taxpayer resources. It also includes investments in education, literacy, parks, and health. My Recommended Budget will ensure that Mecklenburg County will remain a quality place to live, work, and recreate.

I want to thank the Board of Commissioners for its leadership and thoughtful consideration.

Respectfully,

A handwritten signature in black ink, appearing to read "Dena R. Diorio". The signature is fluid and cursive, with a large initial "D" and "R".

Dena Diorio  
County Manager



## FY2016 Recommended Budget Executive Summary—Operating Budget

Mecklenburg County's Fiscal Year 2016 Recommended Budget totals \$1.57 billion, a \$41.7 million (2.7 percent) increase from the FY2015 Adopted Budget. The FY2016 Recommended Budget supports 5,481 full-time equivalent (FTE) staff. Of the total budget, County dollars total \$1.16 billion, a \$28.9 million (2.5 percent) increase from the FY2015 Adopted Budget. The Recommended Budget's tax rate is 81.57 cents per \$100 of valuation for FY2016, there is no change from the FY2015 tax rate.

### Mecklenburg County Tax Base

The ad valorem property tax is Mecklenburg County's largest source of revenue. The assessed value of property is subject to the property tax rate levied by the Mecklenburg Board of County Commissioners, per \$100 of value. The estimated assessed valuation for FY2016 is \$119.52 billion, a \$1.54 billion (1.3 percent) increase from FY2015.

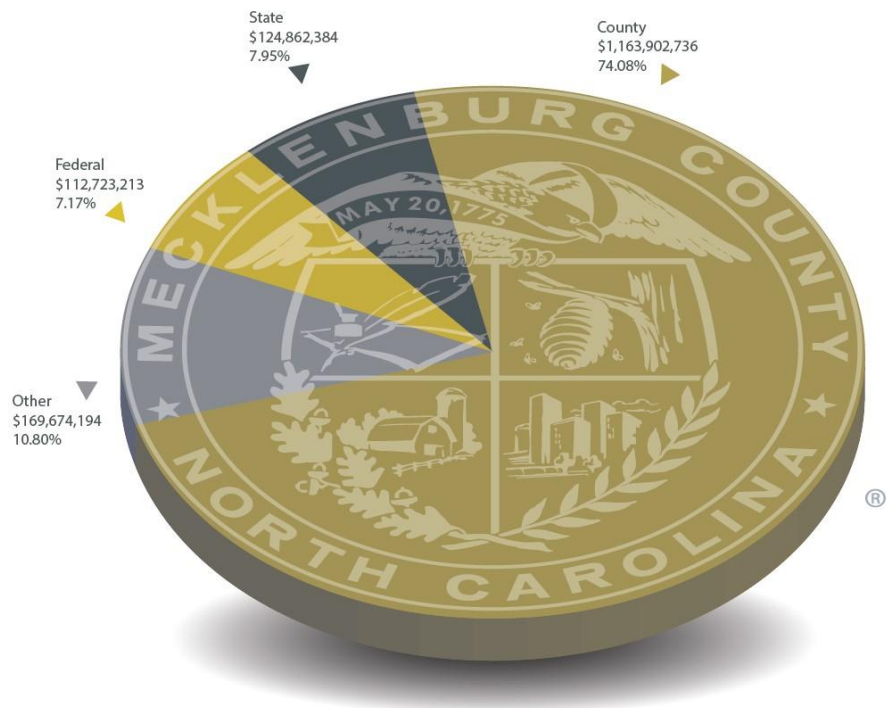
Assessed Valuation			
(In Millions)	FY14 Budgeted	FY15 Budgeted	FY16 Projected
Real Property	\$94,470.00	\$96,616.40	\$97,070.60
Personal Property	8,711.00	10,051.40	9,286.00
Vehicles	7,869.00	7,650.60	8,729.50
State Certifications	3,250.00	3,666.60	4,436.90
<b>Total</b>	<b>\$114,300.00</b>	<b>\$117,985.00</b>	<b>\$119,523.00</b>
Percent Change	-1.64%	3.22%	1.30%
<b>Net Yield of One Cent</b>	<b>\$11,144,250</b>	<b>\$11,562,530</b>	<b>\$11,725,206</b>
<b>Tax Rate</b>	<b>81.57¢</b>	<b>81.57¢</b>	<b>81.57¢</b>
<b>Collection Rate*</b>	<b>97.50%</b>	<b>98.00%</b>	<b>98.10%</b>

\*Collection rate is based on prior year collection rate per statutory requirement.

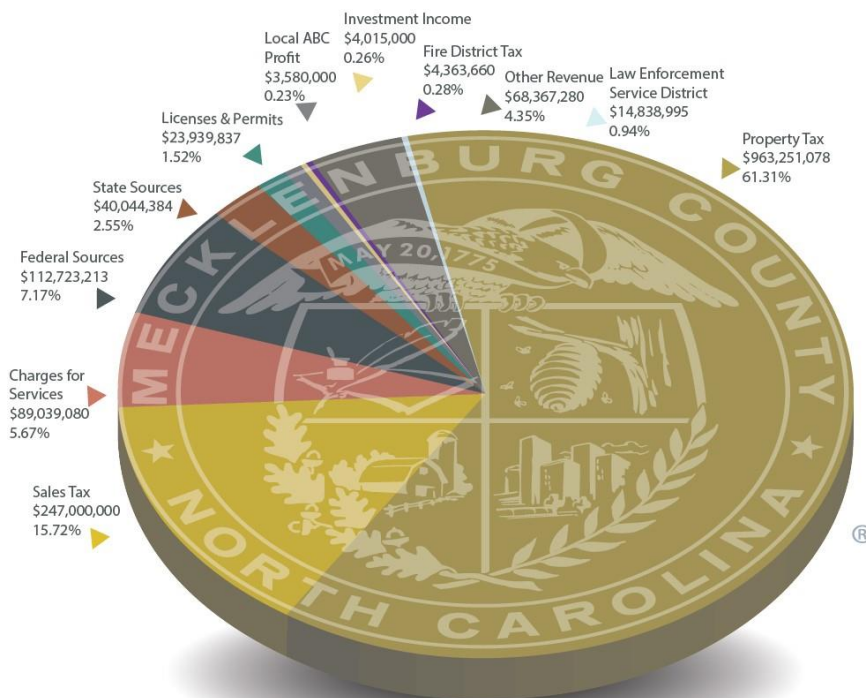
## Revenue – Where the Money Comes From

**Chart 1: Mecklenburg County Revenue by Source**

The budget is composed of revenues and expenditures. Mecklenburg County defines total revenue as County, Federal, State and Other revenue. The Board of County Commissioners has discretionary control over County revenue. Federal, State and Other revenue are not under the control of the Board, and can only be used for specific purposes. Other revenue includes licenses and permits, charges for service, inmate reimbursement and fund balance contribution.



**Chart 2: Mecklenburg County Revenue by Type**



Property Tax makes up the largest portion (61.31 percent) of total revenue at a projected \$963.3 million. Sales Tax revenue is the second largest source of revenue (15.72 percent) totaling \$247 million and consisting of taxes on retail sales and leases of tangible personal property.

## Law Enforcement Service District

Mecklenburg County uses the Law Enforcement Service District (LESD) to finance and provide law enforcement services to the unincorporated areas of the County. An inter-local agreement between the City of Charlotte and Mecklenburg County determines the County responsibility toward the total Charlotte-Mecklenburg Police Department (CMPD) budget, based on the percentage of population in unincorporated areas relative to the total population of CMPD's service area. The FY2016 recommended tax rate for the LESD is 21.14 cents, a 1.77 (or 9.1 percent) increase from the FY2015 LESD tax rate of 19.37 cents. This increase is due to increasing contractual costs with the Charlotte-Mecklenburg Police Department, and population growth that has outpaced growth in property value.

## Fire Protection Service Districts

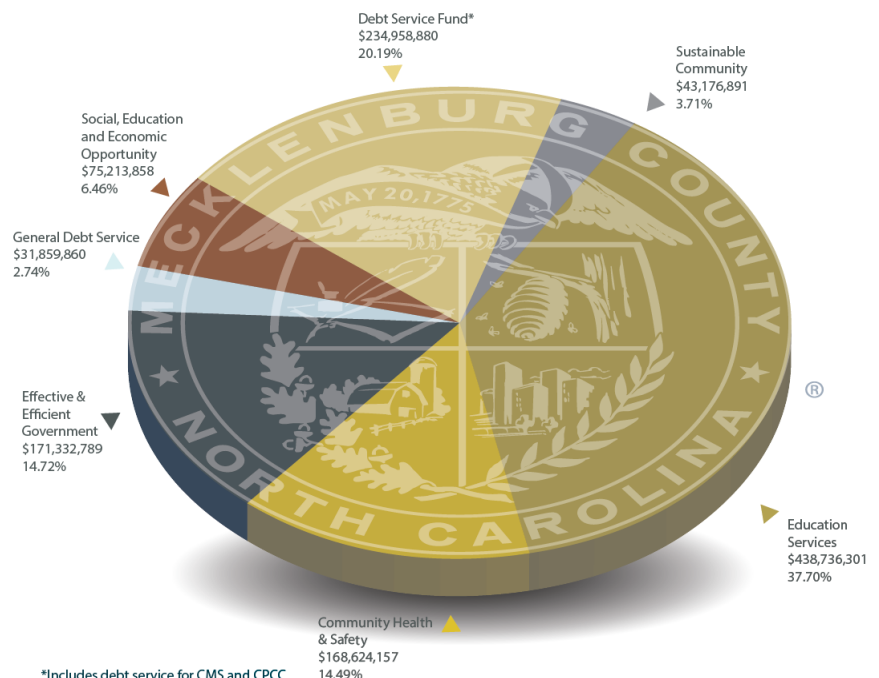
Starting in FY2013, the County, under the authority of N.C.G.S. 153A-301, levied a fire protection service district tax to pay for fire services in the towns and unincorporated area. A total of five service districts were created to service the extraterritorial jurisdictions (ETJs). The ETJs include geography outside the four towns (Cornelius, Davidson, Huntersville, and Mint Hill) and the City of Charlotte. The tax rate for each ETJ will remain flat in the FY2016 Recommended Budget.

## Expenditures – Where the Money Goes

Mecklenburg County categorizes expenditures as Debt Service, Education Services, and County Services. Total expenditures amount to \$1.57 billion in the FY2016 Recommended Budget, of which \$1.16 billion is County cost. The FY2016 Recommended Budget includes \$458.3 million in funding for County services (excludes debt service and PAYGO); an \$11.3 million (2.5 percent) increase from FY2015.

### Chart 3: Mecklenburg County Expenses by Type

County services are categorized into four focus areas. The Community Health and Safety focus area, with \$168.6 million in funding, makes up 14.5 percent of County expenditures. Effective and Efficient Government, at \$171.3 million, comprises 14.7 percent of County funding. Social, Education and Economic Opportunity receives \$75.2 million, and amounts to 6.5 percent of County services. Finally, the Sustainable Community focus area, at \$43.2 million, is 3.7 percent of the County's expenses.





## Debt Service Fund

Debt service is the annual budget appropriation for repayment of the County's outstanding debt for capital building projects such as government buildings, schools, parks and libraries. The Debt Service Fund is used to provide a dedicated funding source for the County's principal and interest payments on debt, including debt service for Charlotte-Mecklenburg Schools (CMS) and Central Piedmont Community College (CPCC). The Debt Service Fund will help ensure compliance with adopted debt policies and will make debt service more intentional and less likely to be a potential strain on the annual operating budget.

General debt service within the Debt Service Fund for FY2016 is \$62 million, a decrease of \$1 million (1.6 percent). Debt service for CMS is projected to be \$170.5 million, an increase of \$15.8 million (10.2 percent). CPCC debt service is projected to be \$11.4 million, a decrease of \$458,626 (3.9 percent). Consistent with the funding model, the budget for the Debt Service Fund includes a contribution to fund balance in the amount of \$53.3 million.

Debt Service Fund			
	Debt Service Revenue	County Funding	Total Funding
CMS Debt Service	\$58,553,025	\$111,915,413	\$170,468,438
CPCC Debt Service	1,069,644	10,364,944	11,434,588
General Debt Service	2,630,000	59,344,629	61,974,629
Budgeted Fund Balance	-	53,333,894	53,333,894
<b>Total Debt Service Fund</b>	<b>\$62,252,669</b>	<b>\$234,958,880</b>	<b>\$297,211,549</b>

## Fund Balance

Consistent with the County's Fund Balance policy, the Recommended Budget utilizes \$39.4 million of available fund balance. Funding from this source includes \$16 million for Enterprise Reserves (capital, technology, and fleet), \$9.5 million to address unmet needs, \$8 million for Other Post-Employment Benefits (OPEB), and \$5.9 million for Pay-As-You-Go (PAYGO) capital financing. Of the \$9.5 million to address unmet needs, \$7.2 million will address unmet needs for education and literacy. Refer to the *Revenue Overview* section of this document for a detailed list of fund balance allocations.

## Pay-As-You-Go Capital Funding

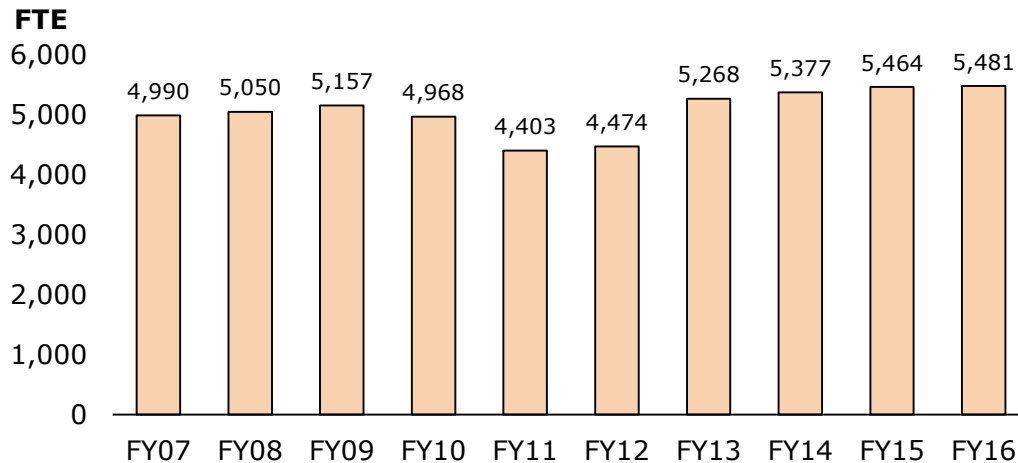
In compliance with the Debt policy, the Board of County Commissioners adopted a Pay-As-You-Go (PAYGO) strategy to budget 3 cents of the tax rate for capital projects funding. Pay-As-You-Go funding will reduce the impact of the capital program on future operating budgets by reducing the need for borrowing.

For FY2016, the Recommended Budget includes \$35.1 million for PAYGO, a 1.2 percent increase from FY2015. Due to the value of a penny increasing in FY2016, the amount required to maintain 3 cents in the PAYGO Fund is \$423,270 more than the FY2015 appropriation. Fund Balance will be utilized in the amount of \$5.9 million to support the total cost of PAYGO.

## Organizational Changes

### Full-Time Equivalent (FTE) Staff

The FY2016 Recommended Budget includes 5,481 full-time equivalent (FTE) positions. This is an increase of 17 FTEs from the FY2015 Adopted Budget.



### Business Support Services Agency

The Business Support Services Agency (BSSA) was dissolved as a County agency on October 1, 2014. This was done to align functions within similar service areas and improve the County's internal services. No changes were made to staffing levels. The following services, and staff associated with those services, were transitioned to new or existing County departments:

- Procurement is a division of Finance.
- Information Technology is a new standalone agency.
- Geospatial Information Services is a division of the Land Use and Environmental Services Agency.
- Asset and Facility Management is a new standalone agency.
- Business Process Management and Enterprise Project Management are divisions of the Manager's Office.

### Provided Services Organization

The services administered by the Provided Services Organization (PSO) will be reorganized to optimize service delivery effective July 1, 2015. Staff in PSO will transition to other County agencies, and PSO will be dissolved as a County agency. This realignment shifts services to take advantage of operational efficiencies and synergies. The services below, and staff associated with those services, will transition as follows:

- Child Development Services Agency (CDSA), Carolina Alcohol and Drug Resources (CADRE), and Child Development-Community Policing (CD-CP) are divisions of the Health Department.
- Substance Abuse Services provided in the jail and Shelter Treatment Services are now divisions of Community Support Services.

## Education Services

The County provides funding to both Charlotte-Mecklenburg Schools (CMS) and Central Piedmont Community College (CPCC) for their operating needs as well as debt service costs associated with capital projects.

### Charlotte-Mecklenburg Schools

The FY2016 Recommended Budget includes CMS Operating funding of \$399.9 million, which is an increase of \$14 million or 3.6 percent over the FY15 Amended Budget, and does not include debt service costs associated with CMS. The FY15 Amended Budget includes \$4.9 million to CMS that was provided due to State funding decisions that occurred post adoption. This increase funds items requested by CMS that are consistent with what the County defines as sustaining operations and student growth. CMS will receive a one-time appropriation in the amount of \$4 million for technology and capital maintenance needs.

CMS Funding (Total Funds)				
	FY15 Amended*	FY16 Recommended	Dollar Change	Percent Change
CMS Operating	\$385,936,594	\$399,902,352	\$13,965,758	3.62%
One-Time Funding	5,040,000	4,000,000	-1,040,000	-20.63%
Fines and Forfeitures	2,300,000	2,300,000	-	0.00%
CMS Capital Replacement	4,960,000	4,960,000	-	0.00%
CMS Debt Service (Total)	154,639,857	170,468,438	15,828,581	10.24%
<b>CMS Total Funding</b>	<b>\$552,876,451</b>	<b>\$581,630,790</b>	<b>\$28,754,339</b>	<b>5.20%</b>

\* In FY15, \$7.3 million of CMS Operating was designated by the Board for CMS employee salary increases. This amount was increased by \$4.9 million to \$12.2 million due to State funding decisions that occurred post adoption.

### Central Piedmont Community College

The Recommended Budget includes CPCC Operating funding of \$33.9 million, which is an increase of \$1.6 million or 5 percent, and does not include associated debt service costs. Included in CPCC Operating funding, \$200,000 is for costs related to transitioning the WTVI public television station under CPCC. Per the WTVI/CPCC Merger Plan, FY2016 is the final year for the County to provide transitioning funds. The Recommended Budget also funds CPCC facility needs through the County's Capital Facility Maintenance & Repair Reserve Fund in the amount of \$1,800,000. CPCC will receive a one-time appropriation amount of \$1,555,134 for a telecommunications system.

CPCC Funding (Total Funds)				
	FY15 Adopted	FY16 Recommended	Dollar Change	Percent Change
CPCC Operating	\$32,084,482	\$33,673,949	\$1,589,467	4.95%
One-Time Funding	800,000	1,555,134	755,134	94.39%
CPCC - WTVI Merger	200,000	200,000	-	0.00%
CPCC Debt Service (Total)	11,893,214	11,434,588	-458,626	-3.86%
<b>CPCC Total Funding</b>	<b>\$44,977,696</b>	<b>\$46,863,671</b>	<b>\$1,885,975</b>	<b>4.19%</b>

## Community Service Grants

On February 23, 2015, Mecklenburg County issued a request for proposals for nonprofit services that contribute to the following target areas:

- Improve the high school graduation rate
- Prevent health risks and diseases
- Promote residents' financial self-sufficiency

The Community Service Grants process was modified in October 2014 to strengthen fiscal management and contract controls, encourage applications from agencies that have not received financial support in the past, and to modify the target areas. Modifications to the target areas include combining the former target area of "train and place unemployed workers" with the current target area of "promote residents' financial self-sufficiency." The FY2016 Recommended Budget provides funding support in the amount of \$3.8 million for the following agencies:

Community Service Grants	FY16 Recommended Budget
<b>Improve the High School Graduation Rate</b>	
A Child's Place*	\$50,000
Arts & Science Council – Studio 345	350,000
Big Brothers Big Sisters – Mentoring 2.0	25,000
Big Brothers Big Sisters – School-Based Mentoring	50,000
Citizen Schools*	50,000
Communities in Schools	1,063,000
International House	50,000
YMCA of Greater Charlotte	185,000
YWCA of the Central Carolinas*	50,000
<b>Target Area Subtotal</b>	<b>\$1,873,000</b>
<b>Prevent Health Risks and Diseases</b>	
Bethesda Health Center	165,000
Care Ring – Nurse-Family Partnership	62,500
Care Ring – Physicians Reach Out	250,000
Charlotte Community Health Clinic – Homeless	270,919
Charlotte Community Health Clinic – Low Income	250,000
MedAssist of Mecklenburg	500,000
Shelter Health Services	69,000
Teen Health Connection*	50,000
<b>Target Area Subtotal</b>	<b>\$1,617,419</b>
<b>Promote Residents' Financial Self-Sufficiency</b>	
Ada Jenkins Center	20,000
Center for Community Transitions	50,000
Community Culinary School	60,000
Goodwill Industries*	50,000
Hope Haven*	41,500
Latin American Coalition	25,000
Urban League of Central Carolinas	50,000
<b>Target Area Subtotal</b>	<b>\$296,500</b>
<b>Total</b>	<b>\$3,786,919</b>

\*Denotes new recommended agency



## Roadmap for the Mecklenburg County Budget Process

### **January 15-30**

Agency meetings to discuss end-of-year budget estimates and quarterly reports

### **January 29**

Director preparation for Budget Retreat

### **February 5**

Community Service Grants orientation

### **February 13**

Deadline for submitting capital and technology reserve requests

### **February 14**

End-of-Year estimates submitted to OMB and agency position maintenance

### **February 16 - 20**

Press release and media advertisement for grant process

### **February 23**

Community Service Grants information session & application start date

### **February 27-28**

Board Budget Retreat

### **March 6**

Budget Kick-Off

### **March 16-27**

Agency budget and performance meetings



### **March 24**

Board interest items

### **March 27**

Community Service Grants application deadline

### **April 6**

Agency deadline for submitting FY2016 Budget request

### **April 20-21**

Directors present agency budget requests to County Manager

### **May 12**

CPCC Budget Request and proposed fee changes

### **May 19**

CMS Budget Request

### **May 28**

Presentation of the Manager's Recommended Budget

### **June 10**

Public hearing on Recommended Budget

### **June 11-12**

Board straw vote sessions

### **June 16**

Board scheduled to adopt FY2016 Operating Budget



## **Performance Results**

---

FY2011-2014 Mecklenburg County Performance Results



## FY2011 - FY2014 Mecklenburg County Performance Results





Mecklenburg County government wants residents to be informed about the County's services, responsibilities and results. Therefore, the County uses a scorecard to depict goals and report performance. This scorecard identifies the various goals established by the Board of County Commissioners in four focus areas.

- **Community Health & Safety**
- **Effective & Efficient Government**
- **Sustainable Community**
- **Social, Education & Economic Opportunity**

All services provided by Mecklenburg County are aligned to achieve goals in one of these four focus areas. Each focus area has several goals and specific measures to evaluate performance. These goals and measures are long-term in nature, targeting the year 2020 to achieve the Board's vision for the community.

The Community & Corporate Scorecard uses 26 specific measures to evaluate performance. Many of these measures are somewhat complex statistical indexes. As a result, we have chosen the commonly known traffic light to communicate performance.

The following chart provides the results associated with each traffic light color.

Performance Legend	
	A green light indicates either the goal has been achieved or performance is at least 95% of the long-term target.
	A yellow light indicates performance is between 86% and 94% of the long-term target.
	A red light indicates performance is at or below 85% of the long-term target.
	A grey light indicates that measurement data are not yet available and/or that targets have not been established.

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Community Health & Safety

2020 Performance Goals	FY11	FY12	FY13		FY14 Results
<b>Adult Abuse &amp; Neglect Non-Recurrence Rate</b> <i>To have 88% or more of referrals not screened in again within 12 months.</i>		●	●	●	81.66%
<b>Child Abuse &amp; Neglect Non-Recurrence Rate</b> <i>To have 94% or more of cases be no repeated maltreatment within six months of case closure.</i>		●	●	●	94.44%
<b>Mental Health Index</b> <i>To obtain 80% or more of targeted mental health goals.</i>	●	●	●	●	60% of goals obtained

## Effective & Efficient Government

2020 Performance Goals	FY11	FY12	FY13		FY14 Results
<b>Applicant Pool Satisfaction</b> <i>To have County hiring managers satisfied with the pool of applicants from which they fill positions.</i>			●	●	96.18% Baseline
<b>Budget Evaluation Survey Tool (BEST)</b> <i>To achieve the 2.5 (exemplary) target for aggregate department results.</i>			●	●	2.58
<b>Citizen Involvement Index</b> <i>To connect Mecklenburg County residents to local government by providing and making residents aware of opportunities for participation with County government.</i>		●	●	●	5,305 Volunteer Hours \$119,627.75 Value of Volunteer Hours 93% Satisfaction (Post-Event Survey) 66% Satisfaction (Community Survey)
<b>Customer Satisfaction</b> <i>To have 84% or more of County residents satisfied with direct and online service delivery.</i>	●	●	●	●	97% satisfaction
<b>Employee Motivation &amp; Satisfaction</b> <i>To have 84% or more of County employees satisfied with working at Mecklenburg County.</i>	●	●	●	●	87% satisfaction
<b>Employee Satisfaction (Parity)</b> <i>To achieve at least 84% satisfaction (parity) for each indicator by race, gender and age.</i>	●	-	-	●	Age: 93% parity Race: 96% parity Gender: 96% parity
<b>Employee Technology Resources</b> <i>To have 84% or more of County employees satisfied with technology related resources.</i>	●	●	●	●	85% satisfaction
<b>Financial Assessment Survey Tool (FAST)</b> <i>To achieve the 2.5 (exemplary) target for aggregate department results.</i>		●	●	●	2.68
<b>Individual Development Plan (IDP)</b> <i>To have 84% or more of County employees with an IDP and annual assessment by supervisor of plans.</i>		●	●	●	86% (Individual Development Plan) 96% (Annual Assessment of Plan)
<b>Public Awareness</b> <i>To achieve 45% of goals on e-Government, County facilities, and County services.</i>	●	●	●	●	49%
<b>Resignation Rate</b> <i>To have the County's voluntary resignation to be at or below the national benchmark for local and state governments (reverse measure).</i>	●	●	●	●	Mecklenburg: 5.7% Benchmark: 7.5%
<b>Service Efficiency Ratings</b> <i>To have 80% of service level efficiency measures at or above target.</i>		●	●	●	66%
<b>Tax Collection Rate</b> <i>To be comparable or higher than the average tax collections rate for municipal governments in North Carolina.</i>	●	●	●	●	99%

# RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Sustainable Community

2020 Performance Goals	FY11	FY12	FY13	FY14 Results
<b>Code Enforcement Performance Index</b> <i>To have 90% or more of all plan reviews completed on time, 90% or more inspection response time within 24 hours, and 90% or greater inspection pass rate.</i>				 Plan reviews completed on time: 93.47% Inspection response w/in 24 hours: 82.26% Inspection pass rate: 80.63%
<b>Environmental Leadership Index</b> <i>To have 85% or more of the County's annual operations performed in a manner that conserves and protects our air, water and land resources.</i>				 73% of goals obtained
<b>Insurance Services Office Ratings</b> <i>To achieve Insurance Services Office (ISO) ratings of 1.0 or lower for commercial building regulations, 4.0 or lower for residential building regulations and 5.0 or lower for fire protection and flood control.</i>				 Commercial: 1.0 Residential: 2.0 Flood: 5.0 Fire: 5.2
<b>Park &amp; Recreation Capital Ratio</b> <i>To have 20% or more of capital expenditures for Park &amp; Recreation facilities matched by other public or private sector partners (reverse measure).</i>				 25% matched
<b>Parkland Per Capita</b> <i>To have parkland per capita greater than or equal to the average for the benchmark city/county consolidated park systems throughout the United States.</i>				 0.021 acres per resident
<b>Recreational Amenities Index</b> <i>To reduce the percentage of residents who indicate their park and recreation facilities needs are unmet (reverse measure).</i>				 Of the survey respondents who indicated a need for park and recreational facilities, 44% indicated that their needs are unmet.
<b>Business Investment Program (BIP) Grants Contract Fulfillment</b> <i>To have BIP grants successfully meet or exceed contractual obligations for job creation, wage rate and capital investments.</i>				 Job Creation: 155% Wage Rates: 143% Capital Investment: 146%
<b>Solid Waste Disposal Rate</b> <i>To achieve a disposal rate of less than or equal to 1.01 tons per capita (reverse measure).</i>				 Mecklenburg County Disposal Rate: 0.98
<b>Transit Proximity Index</b> <i>To have 85% or more of the County's parks, greenways and libraries within one-quarter mile of a transit stop.</i>				 Libraries: 88% Greenways: 62% Parks: 49%

## Social, Education & Economic Opportunity

2020 Performance Goals	FY11	FY12	FY13	FY14 Results
<b>Self-Sufficiency Progress Index</b> <i>To achieve program goals for seniors, child support recipients, veterans, public assistance recipients, Work First clients, and homeless clients.</i>				 6 out of 8 program goals achieved

# RECOMMENDED BUDGET





## **Budget Overview**

---

FY2016 Recommended Budget Overview

Summary of Net County Expenditures and Revenues

Total Expenditures by Agency and Fund

FY2016 Budget by Financial Category



# MECKLENBURG COUNTY | FISCAL YEAR 2016

## FY2016 RECOMMENDED BUDGET OVERVIEW REVENUES AND APPROPRIATIONS

Revenue Summary	FY14 Adopted Budget	FY15 Adopted Budget	FY16 Recommended Budget	Dollar Change	Percent Change
<b>County Revenue</b>					
Net Property Taxes - Current	\$909,036,472	\$943,155,572	\$956,425,078	\$13,269,506	1.4%
Net Property Taxes - Prior	14,826,000	14,951,000	6,826,000	(8,125,000)	-54.3%
Sales Tax - Unclassified	132,450,000	146,900,000	161,972,000	15,072,000	10.3%
Other Revenue	26,130,907	27,161,835	35,319,658	8,157,823	30.0%
Investment Interest	2,750,000	2,800,000	3,360,000	560,000	20.0%
<b>Total County Revenue</b>	<b>\$1,085,193,379</b>	<b>\$1,134,968,407</b>	<b>\$1,163,902,736</b>	<b>\$28,934,329</b>	<b>2.5%</b>
<b>Other Revenue</b>					
Transit Sales Tax	\$35,100,000	\$38,000,000	\$38,000,000	\$0	0.0%
LESF	12,119,422	13,131,498	14,838,995	1,707,497	13.0%
Licenses & Permits	18,811,673	21,924,742	23,508,634	1,583,892	7.2%
Fire Districts	3,635,500	3,912,373	4,363,660	451,287	11.5%
Fines and Forfeitures	2,499,475	2,458,158	2,470,059	11,901	0.5%
Intergovernmental	375,137,246	145,220,631	152,557,597	7,336,966	5.1%
Charges for Services	70,944,008	75,168,072	69,238,093	(5,929,979)	-7.9%
Sales Tax - School Debt	38,930,000	42,510,000	47,028,000	4,518,000	10.6%
Miscellaneous Revenue	26,673,498	16,792,521	15,854,753	(937,768)	-5.6%
Fund Balance	19,000,000	35,390,000	39,400,000	4,010,000	11.3%
<b>Total Other Revenue</b>	<b>602,850,822</b>	<b>394,507,995</b>	<b>407,259,791</b>	<b>12,751,796</b>	<b>3.2%</b>
<b>TOTAL REVENUE</b>	<b>\$1,688,044,201</b>	<b>\$1,529,476,402</b>	<b>\$1,571,162,527</b>	<b>\$41,686,125</b>	<b>2.7%</b>
<b>Expenditure Summary</b>					
<b>County Expenditures</b>					
General Debt Service(County)	\$130,802,105	\$123,505,388	\$115,278,523	(\$8,226,865)	-6.7%
Capital(Pay-As-You-Go)	33,432,750	34,687,590	29,259,860	(5,427,730)	-15.6%
Education Services (County)	491,244,973	529,680,785	561,016,658	31,335,873	5.9%
County Services(County)	429,713,551	447,094,644	458,347,695	11,253,051	2.5%
<b>Total County Expense</b>	<b>\$1,085,193,379</b>	<b>\$1,134,968,407</b>	<b>\$1,163,902,736</b>	<b>\$28,934,329</b>	<b>2.5%</b>
<b>Non - County Expenditures</b>					
General Debt Service (Non-County)	\$3,084,232	\$3,594,611	\$8,481,000	\$4,886,389	135.9%
Education Services (Non-County)	53,932,232	63,268,873	67,477,803	4,208,930	6.7%
County Services(Non-County)	545,834,358	327,644,511	331,300,988	3,656,477	1.1%
<b>Total Non-County Expense</b>	<b>602,850,822</b>	<b>394,507,995</b>	<b>407,259,791</b>	<b>12,751,796</b>	<b>3.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,688,044,201</b>	<b>\$1,529,476,402</b>	<b>\$1,571,162,527</b>	<b>\$41,686,125</b>	<b>2.7%</b>

Note: Refer to page X in the revenue section for the definition of revenue categories.

# RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

Summary of Net County Expenditures and Revenues			
Starting Point - FY2015 Adopted Budget			Running Total \$ 1,134,968,407
<b>I. FY2016 Budget Impacts From FY2015 Decisions</b>			
CMS Operating Additional FY15 Allocation	4,904,489		
Annualized Cost for FY2015 Mid-Year Position Adjustments	2,852,241		
Annualized FY2015 Merit Cost: Full-time Positions	2,803,458		
Annualized FY2015 Merit Cost: Limited Part-time Positions	151,498		
Annualized Funding for New Positions added in FY2015 Budget	2,193,181		
	<b>12,904,867</b>	<b>\$</b>	<b>1,147,873,274</b>
<b>II. A Sound Strategy for Sustainability</b>			
<b>A. Efficiencies Savings and Redirection of Funds: No impact to County Services</b>			
Other Post-Employment Benefits (OPEB)	(8,000,000)		
Fund 1/2 cent Pay-Go with Fund Balance	(5,851,000)		
Departmental FY2015 One-Time Funding	(1,319,967)		
Funding Vacancies at 90% of Market	(1,121,476)		
Economic Development Grant Expirations	(1,836,727)		
Capital Project Managers Cost Redirected to Pay-Go	(1,075,000)		
Reduction in Force in Tax Collector's Office	(933,060)		
Local Government Retirement System (LGRS) Rate Reduction	(669,371)		
Fleet and Fuel Adjustments	(120,618)		
Unemployment Insurance Funding	(600,000)		
Life Insurance Decrease	(409,988)		
End Contingency Based Business Property Auditing	(300,000)		
Revaluation Reserve	(250,000)		
Reduction to County Assessor Legal Fees	(145,000)		
	<b>(22,632,207)</b>		<b>1,125,241,067</b>
<b>B. Fiscal Discipline</b>			
Increase in CMS Debt	11,310,581		
General Debt Service Pay Off	(8,226,865)		
CPCC Debt Service Pay Off	(434,422)		
PAYGO Capital Funding	423,270		
	<b>3,072,564</b>		<b>1,128,313,631</b>
<b>C. Strategic Investments in County Services</b>			
County Funding to Offset Federal Inmate Revenue Loss	4,155,907		
Foster Care Contracts	596,225		
Child Development - Community Policing	469,968		
Homelessness Services	467,213		
Medical Examiner Positions	134,384		
Improve Turnaround for GIS Land Records	206,108		
Veterans Services	201,148		
School Health Nurses	122,769		
	<b>6,353,722</b>		<b>1,134,667,353</b>
<b>D. Planned Investments and Sustaining Operations</b>			
Facility Maintenance Contracts	1,000,000		
Utility Increases	1,070,000		
Social Services	973,574		
Park & Recreation Operating	879,142		
Agency Contractual Increases	751,745		
Information and Technology	422,500		
Agencies Staffing and Operating Expense Increases	160,649		
	<b>5,257,610</b>		<b>1,139,924,963</b>
<b>II. Relationships</b>			
CMS Operating	13,965,758		
CPCC Operating	1,589,467		
Arts and Science - Library and Parks Orchestra Programming	300,000		
Library Services	278,000		
	<b>16,133,225</b>		<b>1,156,058,188</b>
<b>III. Investing In Our Employees</b>			
Pay-For-Performance Plan	5,893,013		
Medical and Dental Increases	1,511,301		
Market Adjustment	230,000		
	<b>7,634,314</b>		<b>1,163,692,502</b>
<b>IV. Budget Adjustments</b>			
Net Other Budget Adjustments	210,234		
	<b>210,234</b>	<b>\$</b>	<b>1,163,902,736</b>
<b>FY 2015-2016 GRAND TOTAL OF COUNTY EXPENDITURES</b>			<b>\$ 1,163,902,736</b>
<b>FY 2014-2015 County Revenue (81.57 tax rate)</b>			<b>\$ 1,134,968,407</b>
<b>FY 2015-2016 County Revenue (81.57 tax rate)</b>			<b>28,934,329</b>
<b>FY 2015-2016 GRAND TOTAL OF COUNTY REVENUE</b>			<b>\$ 1,163,902,736</b>

## RECOMMENDED BUDGET



# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Total Expenditures by Agency and Fund Fiscal Year 2016 Recommended Budget

Agency/Fund	General	Capital Reserve & Replacement	Fleet Reserve	Technology Reserve	Solid Waste	Storm Water	Transit	Law Enforcement	Debt	Fire District	Grand Total
Asset and Facility Management	\$26,279,439										\$26,279,439
Behavioral Health Division	12,016,079										12,016,079
Central Piedmont Community College	35,429,083								11,434,588		46,863,671
Charlotte Mecklenburg Schools	406,202,352	4,960,000							170,468,438		581,630,790
Child Support Enforcement	8,828,754										8,828,754
Commissioners	418,827										418,827
Community Service Grants	3,786,919										3,786,919
Community Support Services	14,160,068										14,160,068
County Assessor's Office	12,063,649										12,063,649
Criminal Justice Services	9,544,705										9,544,705
Debt Service	37,710,860								115,308,523		153,019,383
Economic Development	10,264,680										10,264,680
Elections	5,219,953										5,219,953
Emergency Medical Services	12,430,000										12,430,000
Finance	13,111,420										13,111,420
Historic Land Commission	256,724										256,724
Hospitals	1,500,000										1,500,000
Human Resources	5,519,634										5,519,634
Information Technology	19,194,072										19,194,072
Internal Audit	1,258,668										1,258,668
Joint City County	3,256,257									4,363,660	7,619,917
Land Use & Environmental Services	33,846,452				20,171,798	15,368,226					69,386,476
Law Enforcement Service District	680,000							14,988,995			15,668,995
Manager's Office	8,993,218										8,993,218
Medical Examiner	2,087,915										2,087,915
Non-Departmental	33,216,353	8,000,000	2,000,000	6,000,000							49,216,353
Park & Recreation	37,857,417										37,857,417
Public Health	65,659,831										65,659,831
Public Information	2,365,409										2,365,409
Public Library	31,419,942										31,419,942
Register of Deeds	3,213,962										3,213,962
Sheriff	113,663,314										113,663,314
Social Services	183,667,324										183,667,324
Tax Collector	4,975,019										4,975,019
Transit Sales							38,000,000				38,000,000
<b>Grand Total</b>	<b>\$1,160,098,299</b>	<b>\$12,960,000</b>	<b>\$2,000,000</b>	<b>\$6,000,000</b>	<b>\$20,171,798</b>	<b>\$15,368,226</b>	<b>\$38,000,000</b>	<b>\$14,988,995</b>	<b>\$297,211,549</b>	<b>\$4,363,660</b>	<b>\$1,571,162,527</b>

RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## FY2016 Recommended Budget by Financial Category

Financial Category	Total	General Fund	Debt Service Fund	Capital Reserve	Fleet	Technology	Solid Waste	Storm Water	Transit	LESD	Fire Districts
<b>Administrative Services</b>											
Asset and Facility Management	\$26,279,439	\$26,279,439									
Human Resources	5,519,634	5,519,634									
Information Technology	19,194,072	19,194,072									
Internal Audit	1,258,668	1,258,668									
Non-Departmental	49,216,353	33,216,353		8,000,000	2,000,000	6,000,000					
<b>Sub-Total</b>	<b>101,468,166</b>	<b>85,468,166</b>		<b>8,000,000</b>	<b>2,000,000</b>	<b>6,000,000</b>					
<b>Business Partners</b>											
Central Piedmont Community College	46,863,671	35,429,083	11,434,588								
Charlotte-Mecklenburg Schools	581,630,790	406,202,352	170,468,438	4,960,000							
Community Service Grants	3,786,919	3,786,919									
Emergency Medical Services	12,430,000	12,430,000									
Historic Land Commission	256,724	256,724									
Hospitals	1,500,000	1,500,000									
Joint City County Agency	23,288,912	3,936,257								14,988,995	4,363,660
<b>Sub-Total</b>	<b>669,757,016</b>	<b>463,541,335</b>	<b>181,903,026</b>	<b>4,960,000</b>						<b>14,988,995</b>	<b>4,363,660</b>
<b>Community Services</b>											
Elections	5,219,953	5,219,953									
Park & Recreation	37,857,417	37,857,417									
Public Library	31,419,942	31,419,942									
<b>Sub-Total</b>	<b>74,497,312</b>	<b>74,497,312</b>									
<b>Customer Satisfaction and Management</b>											
Commissioners	418,827	418,827									
Economic Development	10,264,680	10,264,680									
Manager's Office	8,993,218	8,993,218									
Public Information Office	2,365,409	2,365,409									
<b>Sub-Total</b>	<b>22,042,134</b>	<b>22,042,134</b>									
<b>Detention and Court Support Services</b>											
Child Support Enforcement	8,828,754	8,828,754									
Criminal Justice Services	9,544,705	9,544,705									
Medical Examiner	2,087,915	2,087,915									
Sheriff	113,663,314	113,663,314									
<b>Sub-Total</b>	<b>134,124,688</b>	<b>134,124,688</b>									
<b>Financial Services</b>											
County Assessor's Office	12,063,649	12,063,649									
Debt Service	153,019,383	37,710,860	115,308,523								
Finance	51,111,420	13,111,420							38,000,000		
Tax Collector	4,975,019	4,975,019									
<b>Sub-Total</b>	<b>221,169,471</b>	<b>67,860,948</b>	<b>115,308,523</b>						<b>38,000,000</b>		
<b>Health And Human Services</b>											
Behavioral Health Division	12,016,079	12,016,079									
Community Support Services	14,160,068	14,160,068									
Public Health	65,659,831	65,659,831									
Social Services	183,667,324	183,667,324									
<b>Sub-Total</b>	<b>275,503,302</b>	<b>275,503,302</b>									
<b>Land Use And Environmental Services</b>											
Land Use and Environmental Services	69,386,476	33,846,452					20,171,798	15,368,226			
Register of Deeds	3,213,962	3,213,962									
<b>Sub-Total</b>	<b>72,600,438</b>	<b>37,060,414</b>					<b>20,171,798</b>	<b>15,368,226</b>			
<b>Total</b>	<b>\$1,571,162,527</b>	<b>\$1,160,098,299</b>	<b>\$297,211,549</b>	<b>\$12,960,000</b>	<b>\$2,000,000</b>	<b>\$6,000,000</b>	<b>\$20,171,798</b>	<b>\$15,368,226</b>	<b>\$38,000,000</b>	<b>\$14,988,995</b>	<b>\$4,363,660</b>

RECOMMENDED BUDGET

## **Budget Summaries**

---

FY2016 Choice Matrix

FY2016 Budget by Agency and Service

FY2016 Education Summaries

FY2016 Community Service Grant Funding

Position Summaries



## Choice Matrix

The Choice Matrix was developed to illustrate the choices available to the Board of County Commissioners in funding services. All services funded by the County are categorized into one of the following designations. Some services appear in multiple quadrants because portions of the program are subject to different levels of funding choice.

	No Funding Choice	Funding Choice
No Program Choice	<b>No Choices (Programs or Funding)</b>  <b>FY2016 Total Dollars: \$412,341,837</b>	<b>No Program Choice Funding Choice</b>  <b>FY2016 Total Dollars: \$801,283,101</b>
Program Choice	<b>Program Choice No Funding Choice</b>  <b>FY2016 Total Dollars: \$23,300,224</b>	<b>Program Choice Funding Choice</b>  <b>FY2016 Total Dollars: \$334,237,365</b>

The four quadrants of the Choice Matrix are:

**No Choices (RED)** – Items in this category offer the Board no options when it comes to providing services or the amount of funding. These are obligations that the County must fund at a specified level, regardless of economic circumstances.

**No Program Choice/Funding Choice (BLUE)** – Programs listed in this category are imposed on the Board, yet the County has the flexibility when it comes to the level of funding necessary to meet the program needs. While some level of funding is realistically needed to implement these required programs, the Board possesses the ability to modify the funding levels.

**Program Choice/No Funding Choice (PURPLE)** – The Board has the option to provide the services in this category. If the County chooses to offer the program, then there are spending requirements and/or outcome expectations for the program. Grant funded programs frequently fall into this category; the Board has a choice to accept or reject the grant, but once accepted the grant funds can only be used for a specific purpose.

**Program and Funding Choice (GREEN)** – The Board has complete control over both program and funding decisions. This category offers the Board the greatest degree of budgetary flexibility.

The Choice Matrix is organized by Priority Levels, listing each service within each Matrix quadrant. In addition, the user is able to determine the total funding and staffing provided for each quadrant.



## Program Funding Choice Matrix

### RED: MANDATED/MANDATED

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
CPCC - DEBT	0	0	CPC	10,364,944	11,434,588	91%
CHILDCARE SERVICES (DSS)	0	0	DSS	791,571	44,820,212	2%
MEDICAID RELATED PAYMENTS (DSS)	0	0	DSS	3,299,178	3,299,178	100%
MEDICAID TRANSPORTATION (DSS)	0	0	DSS	25,668	5,000,000	1%
DEBT SERVICE (NDP)	0	0	DSV	115,278,523	117,908,523	98%
CHARLOTTE AREA TRANSIT SYSTEM (FIN)	0	0	FIN	0	38,000,000	0%
FIRE SERVICE DISTRICT (JCC)	0	0	JCC	0	4,363,660	0%
LESD (NDP)	0	0	JCC	680,000	15,668,995	4%
ABC PROFIT DISTRIBUTION	0	0	NDP	332,000	332,000	100%
REVENUES (NDP)	0	0	NDP	-2,896,000	0	0%
CMS-DEBT	0	0	SCH	111,915,413	170,468,438	66%
TRAINING DIVISION - MANDATED (SHF)	11	0	SHF	1,046,243	1,046,243	100%
<b>TOTAL:</b>	<b>11</b>	<b>0</b>		<b>240,837,540</b>	<b>412,341,837</b>	<b>58%</b>

### BLUE: MANDATED/DISCRETIONARY

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
BUSINESS PERSONAL PROPERTY AUDIT (CAO)	3	0	CAO	1,620,810	1,620,810	100%
REAL PROPERTY VALUATION (CAO)	44	0	CAO	4,714,907	4,714,907	100%
GENERAL COURT MANDATED (CJS)	0	0	CJS	10,005	126,005	8%
COMMISSIONERS (COM)	9	0	COM	418,827	418,827	100%
CPCC OPERATIONS FUNDING	0	0	CPC	33,673,949	35,229,083	96%
CHILD SPRT ENFORCEMENT CUSTOMER SPRT & CASE MGT (CSE)	100	1	CSE	2,236,038	7,775,651	29%
CHILD SUPPORT COURT SERVICES (CSE)	5	0	CSE	209,327	602,479	35%
CHILD SUPPORT ENFORCEMENT ADMINISTRATION (CSE)	4	0	CSE	84,617	450,624	19%
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (CSS)	24	1	CSS	1,763,646	1,823,646	97%
ADULT SERVICES (DSS)	58	0	DSS	4,088,519	5,184,316	79%
CHILDREN'S SERVICES (DSS)	407	0	DSS	20,552,599	42,848,239	48%
COMMUNITY SOCIAL WORK (DSS)	39	0	DSS	970,934	3,312,083	29%
LEGAL SERVICES (DSS)	13	0	DSS	1,213,490	1,481,297	82%
MAINTAINING INDEPENDENCE SERVICES (DSS)	4	0	DSS	1,474,923	4,328,953	34%
MECKLENBURG TRANSPORT (DSS)	36	1	DSS	1,689,449	3,460,762	49%
PUBLIC ASSISTANCE (DSS)	596	3	DSS	14,213,011	37,396,023	38%
QUALITY IMPROVEMENT (DSS)	11	0	DSS	576,110	914,600	63%
RECORD & MAIL SERVICES (DSS)	8	0	DSS	1,087,695	1,856,924	59%
WORK FIRST EMPLOYMENT SERVICE (DSS)	59	0	DSS	5,324,292	6,230,172	85%
DISTRICT & PRECINCT (ELE)	3	0	ELE	319,319	319,319	100%
EARLY & ABSENTEE VOTING (ELE)	0	0	ELE	438,001	889,574	49%
PRIMARY & GENERAL ELECTIONS (ELE)	4	0	ELE	85,768	1,670,007	5%
VOTER EDUCATION OUTREACH (ELE)	6	0	ELE	867,067	1,202,026	72%
VOTER REGISTRATION & MAINTENANCE (ELE)	8	1	ELE	620,982	1,139,027	55%
ADULT MENTAL HEALTH CONTINUUM (HLT)	2	0	HLT	134,927	134,927	100%
CHILDREN'S DEVELOPMENTAL SERVICES (HLT)	100	0	HLT	4,108,139	8,012,858	51%
COMMUNICABLE DISEASE (HLT)	46	0	HLT	2,856,741	3,585,678	80%
COMMUNITY PUBLIC HEALTH (HLT)	0	0	HLT	25,600	25,600	100%
FOOD & FACILITIES SANITATION (HLT)	57	0	HLT	4,348,024	4,666,421	93%
HEALTH PLANNING (HLT)	27	0	HLT	2,251,823	2,871,236	78%
HEALTH PROMOTION (HLT)	15	0	HLT	1,309,539	1,417,492	92%
PATIENT SERVICES (HLT)	57	0	HLT	2,728,035	3,518,098	78%
PEST MANAGEMENT & ENVIRONMENTAL SERVICES (HLT)	7	0	HLT	377,098	704,117	54%
PUBLIC HEALTH CLINICS (HLT)	86	4	HLT	5,507,511	8,819,619	62%
SCHOOL HEALTH SERVICES (HLT)	194	0	HLT	14,113,189	14,168,939	100%
SENIOR ADMINISTRATION (HLT)	7	0	HLT	1,434,252	1,434,252	100%

**BLUE: MANDATED/DISCRETIONARY**

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
WOMEN, INFANTS, CHILDREN (HLT)	67	6	HLT	99,413	4,324,073	2%
CODE ENFORCEMENT (LUE)	219	4	LUE	0	24,389,996	0%
FIRE MARSHAL (LUE)	7	0	LUE	54,923	602,104	9%
SOLID WASTE SERVICES (LUE)	68	1	LUE	0	19,247,939	0%
SURFACE WATER QUALITY AND FLOOD HAZARD MITIGATION (LUE)	55	0	LUE	0	15,084,893	0%
ATTORNEY (MGR)	7	0	MGR	1,650,226	1,650,226	100%
CLERK'S OFFICE (MGR)	4	0	MGR	386,110	386,110	100%
UNEMPLOYMENT INSURANCE (NDP)	0	0	NDP	400,000	400,000	100%
REAL PROPERTY RECORDINGS & DOCUMENTATION (REG)	17	0	REG	1,212,148	1,434,118	85%
RECORDS RESEARCH & ASSISTANCE (REG)	10	0	REG	613,110	828,610	74%
VITAL & MISCELLANEOUS RECORDS (REG)	6	0	REG	407,591	407,591	100%
CMS - CAPITAL REPLACEMENT	0	0	SCH	4,960,000	4,960,000	100%
CMS OPERATIONAL FUNDING	0	0	SCH	399,902,352	406,202,352	98%
CHILD SUPPORT ENFORCEMENT (SHF)	0	0	SHF	108,116	108,116	100%
COURT SECURITY (SHF)	105	0	SHF	7,270,456	7,270,456	100%
DETENTION SERVICES (SHF)	869	0	SHF	57,882,551	75,993,551	76%
DV ENFORCEMENT & EDUCATION (SHF)	9	0	SHF	727,214	727,214	100%
FACILITY MANAGEMENT (SHF)	9	0	SHF	7,575,451	7,575,451	100%
FIELD OPERATIONS (SHF)	114	0	SHF	6,699,857	9,709,857	69%
INMATE LIBRARY SERVICE (SHF)	24	0	SHF	1,884,382	1,884,382	100%
REGISTRATION DIVISION (SHF)	16	0	SHF	977,132	1,085,132	90%
SENIOR ADMINISTRATION (SHF)	3	0	SHF	584,561	614,561	95%
ENFORCED COLLECTIONS (TAX)	17	0	TAX	1,893,604	2,041,778	93%
<b>TOTAL:</b>	<b>3,664</b>	<b>22</b>		<b>632,738,360</b>	<b>801,283,101</b>	<b>79%</b>

**PURPLE: DISCRETIONARY/MANDATED**

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
SPIRIT SQUARE/FACILITY MAINTENANCE (AFM)	0	0	AFM	750,000	750,000	100%
SHELTER PLUS CARE SERVICES (CSS)	2	0	CSS	154,585	154,585	100%
SUPPORTIVE HOUSING (CSS)	0	0	CSS	3,246,148	3,246,148	100%
BUSINESS INVESTMENT GRANTS (EDO)	0	0	EDO	4,445,485	4,445,485	100%
DEVELOPMENT AGREEMENTS (EDO)	0	0	EDO	4,378,040	4,378,040	100%
GROUND WATER QUALITY (HLT)	12	0	HLT	911,891	1,211,532	75%
AIR QUALITY (LUE)	22	0	LUE	0	1,688,569	0%
LAND DEVELOPMENT (LUE)	21	0	LUE	104,755	1,854,055	6%
MEDICAL EXAMINER (MED)	17	4	MED	1,484,258	2,087,915	71%
LEGISLATIVE LIAISON (MGR)	0	0	MGR	105,147	105,147	100%
NATURE PRESERVES & NATURAL RESOURCES (PRK)	38	10	PRK	3,173,547	3,378,748	94%
<b>TOTAL:</b>	<b>112</b>	<b>14</b>		<b>18,753,856</b>	<b>23,300,224</b>	<b>80%</b>

**GREEN: DISCRETIONARY/DISCRETIONARY**

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
CORPORATE FLEET MANAGEMENT (AFM)	1	0	AFM	590,321	590,321	100%
COURIER SERVICES (AFM)	2	0	AFM	92,318	92,318	100%
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT (AFM)	13	0	AFM	1,264,192	1,264,192	100%
FACILITY MANAGEMENT (AFM)	11	0	AFM	20,016,550	20,264,550	99%
FACILITY SECURITY (AFM)	2	0	AFM	2,593,225	2,593,225	100%
REAL ESTATE MANAGEMENT (AFM)	4	0	AFM	724,833	724,833	100%
AUDIT (AUD)	12	0	AUD	1,258,668	1,258,668	100%
ADMINISTRATION (BHD)	6	0	BHD	12,016,079	12,016,079	100%
ADMINISTRATIVE SUPPORT (CAO)	7	0	CAO	1,000,560	1,000,560	100%

**GREEN: DISCRETIONARY/DISCRETIONARY**

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
INFORMATION SYSTEM (CAO)	9	0	CAO	1,927,525	1,927,525	100%
PROPERTY ASSESSMENT SERVICES (CAO)	33	0	CAO	2,278,103	2,278,103	100%
SENIOR ADMINISTRATION (CAO)	3	0	CAO	521,744	521,744	100%
COURT CHILD CARE (CJS)	0	0	CJS	227,575	227,575	100%
CRIMINAL FELONY ADMINISTRATION (CJS)	0	0	CJS	388,539	388,539	100%
CRIMINAL JUSTICE PLANNING (CJS)	15	0	CJS	1,892,807	2,051,504	92%
DISTRICT ATTORNEY'S OFFICE (CJS)	4	0	CJS	1,968,570	1,968,570	100%
DISTRICT COURT SET (CJS)	0	0	CJS	408,372	408,372	100%
DRUG TREATMENT COURT (CJS)	14	0	CJS	1,089,763	1,089,763	100%
FELONY DRUG TEAM (CJS)	0	0	CJS	37,609	104,000	36%
FINE COLLECTIONS/POST JUDGMENT SERVICES CENTER (CJS)	3	0	CJS	304,615	304,615	100%
JURY MANAGEMENT (CJS)	0	0	CJS	86,007	86,007	100%
PRETRIAL SERVICE (CJS)	20	0	CJS	1,515,576	1,529,326	99%
PUBLIC DEFENDER'S OFFICE (CJS)	0	0	CJS	547,547	547,547	100%
SUPERIOR COURT SET (CJS)	0	0	CJS	712,882	712,882	100%
CPCC-WTVI MERGER (CPC)	0	0	CPC	200,000	200,000	100%
A CHILD'S PLACE (CSG)	0	0	CSG	50,000	50,000	100%
ADA JENKINS FAMILIES AND CAREER DEVELOPMENT (CSG)	0	0	CSG	20,000	20,000	100%
ASC - STUDIO 345 (CSG)	0	0	CSG	350,000	350,000	100%
BETHESDA HEALTH CENTER (CSG)	0	0	CSG	165,000	165,000	100%
BIG BROTHERS BIG SISTERS (CSG)	0	0	CSG	50,000	50,000	100%
BIG BROTHERS BIG SISTERS MENTOR 2.0 (CSG)	0	0	CSG	25,000	25,000	100%
CARE RING NURSE FAMILY PARTNERSHIP (CSG)	0	0	CSG	62,500	62,500	100%
CHARLOTTE COMMUNITY HEALTH CLINIC (CSG)	0	0	CSG	250,000	250,000	100%
CHARLOTTE COMMUNITY HEALTH CLINIC-HOMELESS (CSG)	0	0	CSG	270,919	270,919	100%
CITIZEN SCHOOLS (CSG)	0	0	CSG	50,000	50,000	100%
COMMUNITIES IN SCHOOLS (CSG)	0	0	CSG	1,063,000	1,063,000	100%
COMMUNITY CULINARY SCHOOL (CSG)	0	0	CSG	60,000	60,000	100%
GOODWILL INDUSTRIES (CSG)	0	0	CSG	50,000	50,000	100%
HOPE HAVEN, INC (CSG)	0	0	CSG	41,500	41,500	100%
INTERNATIONAL HOUSE (CSG)	0	0	CSG	50,000	50,000	100%
MEDASSIST OF MECKLENBURG (CSG)	0	0	CSG	25,000	25,000	100%
PHYSICIANS REACH OUT (CSG)	0	0	CSG	500,000	500,000	100%
SHELTER HEALTH SERVICES (CSG)	0	0	CSG	250,000	250,000	100%
TEEN HEALTH CONNECTION, INC. (CSG)	0	0	CSG	69,000	69,000	100%
THE CENTER FOR COMMUNITY TRANSITIONS - LIFEWORKS! (CSG)	0	0	CSG	50,000	50,000	100%
URBAN LEAGUE OF CENTRAL CAROLINAS - JOB TRAINING (CSG)	0	0	CSG	50,000	50,000	100%
YMCA Y-READERS (CSG)	0	0	CSG	185,000	185,000	100%
YWCA OF THE CENTRAL CAROLINAS, INC.(CSG)	0	0	CSG	50,000	50,000	100%
COMMUNITY SUPPORT SERVICES ADMINISTRATION (CSS)	7	0	CSS	854,568	854,568	100%
DOMESTIC VIOLENCE PERPETRATOR SERVICES (CSS)	6	0	CSS	609,684	699,684	87%
DV ADULT VICTIM SERVICES (CSS)	15	1	CSS	2,500,491	2,506,891	100%
DV CHILDREN SERVICES (CSS)	8	0	CSS	753,184	753,184	100%
HOMELESS HOUSING SERVICES MOORE PLACE (CSS)	5	0	CSS	353,317	353,317	100%
HOMELESS RESOURCE SERVICES (CSS)	13	0	CSS	2,488,224	2,688,224	93%
VETERAN SERVICES (CSS)	14	0	CSS	1,079,821	1,079,821	100%
ADMINISTRATIVE SUPPORT (DSS)	15	0	DSS	820,869	2,229,360	37%
FACILITIES MANAGEMENT (DSS)	0	0	DSS	1,242,872	1,564,251	79%
FRAUD (DSS)	13	0	DSS	171,976	835,637	21%

# GREEN: DISCRETIONARY/DISCRETIONARY

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
GENERAL ASSISTANCE (DSS)	17	0	DSS	4,005,243	12,537,187	32%
IT RESOURCE MANAGEMENT (DSS)	0	0	DSS	297,111	596,032	50%
RETIREE MEDICAL INSURANCE (HRS)	0	0	DSS	1,840,350	2,573,250	72%
SENIOR ADMINISTRATION (DSS)	1	0	DSS	97,767	222,774	44%
SENIOR CITIZENS NUTRITION PROGRAM (DSS)	27	1	DSS	1,874,853	2,976,074	63%
PAY AS YOU GO CAPITAL FUNDING (NDP)	0	0	DSV	29,259,860	35,110,860	83%
ACC FOOTBALL CHAMPIONSHIP (EDO)	0	0	EDO	260,000	260,000	100%
BELK BOWL (EDO)	0	0	EDO	260,000	260,000	100%
CHARLOTTE REGIONAL PARTNERSHIP (EDO)	0	0	EDO	223,780	223,780	100%
CRVA- FILM COMMISSION (EDO)	0	0	EDO	75,000	75,000	100%
CRVA-CIAA TOURNAMENT (EDO)	0	0	EDO	250,000	250,000	100%
ECONOMIC DEVELOPMENT (EDO)	2	0	EDO	248,661	248,661	100%
MWSBE (EDO)	1	0	EDO	123,714	123,714	100%
EMERGENCY MEDICAL SERVICES (EMS)	0	0	EMS	12,430,000	12,430,000	100%
FINANCIAL SERVICES (FIN)	47	0	FIN	4,908,283	4,908,283	100%
HUMAN SERVICES FINANCE DIVISION (FIN)	79	0	FIN	6,108,118	6,108,118	100%
PROCUREMENT (FIN)	22	0	FIN	2,095,019	2,095,019	100%
CHARLOTTE-MECKLENBURG HISTORIC PRESERVATION(HLC)	2	0	HLC	181,724	256,724	71%
ADMINISTRATIVE SUPPORT (HLT)	2	0	HLT	320,347	581,940	55%
CHILD DEVELOPMENT - COMMUNITY POLICING (HLT)	26	1	HLT	2,161,176	2,161,176	100%
HEALTH CASE MANAGEMENT (HLT)	89	0	HLT	1,505,030	8,021,873	19%
HUMAN RESOURCE MANAGEMENT (HRS)	49	2	HRS	5,412,333	5,519,634	98%
OFFSITE INMATE MEDICAL CARE	0	0	HSP	1,500,000	1,500,000	100%
APPLICATION DATABASE MANAGEMENT (IST)	39	0	IST	5,143,864	5,143,864	100%
IT ADMINISTRATION (IST)	3	0	IST	1,069,071	1,069,071	100%
IT BUSINESS ANALYSIS (IST)	13	0	IST	954,056	954,056	100%
IT CUSTOMER SUPPORT CENTER (IST)	35	0	IST	2,958,637	2,958,637	100%
IT NETWORKS, SERVERS, AND TELECOMMUNICATIONS (IST)	0	0	IST	343,500	343,500	100%
IT SECURITY SERVICES (IST)	0	0	IST	79,000	79,000	100%
TECHNICAL SERVICES (IST)	45	0	IST	8,645,944	8,645,944	100%
311 CALL CENTER (JCC)	0	0	JCC	2,483,090	2,483,090	100%
PROCUREMENT (JCC)	0	0	JCC	773,167	773,167	100%
ADMINISTRATION & FISCAL MANAGEMENT (LIB)	11	0	LIB	1,283,934	1,283,934	100%
FUND DEVELOPMENT (LIB)	4	0	LIB	443,308	443,308	100%
IMAGINON (LIB)	22	4	LIB	1,805,364	1,805,364	100%
IT RESOURCE MANAGEMENT (LIB)	3	0	LIB	1,000,768	1,000,768	100%
PUBLIC INFORMATION (LIB)	4	0	LIB	353,210	353,210	100%
PUBLIC LIBRARY SERVICES (LIB)	309	52	LIB	25,434,358	26,533,358	96%
ADMINISTRATIVE SUPPORT (LUE)	9	0	LUE	90,087	964,441	9%
FISCAL ADMINISTRATION (LUE)	9	0	LUE	0	796,739	0%
GIS APPLICATIONS (LUE)	8	0	LUE	1,125,857	1,125,857	100%
LAKE NORMAN MARINE COMMISSION (NDP)	0	0	LUE	0	2,077	0%
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	LUE	0	1,325	0%
LAND RECORDS (LUE)	19	0	LUE	1,284,378	1,284,378	100%
MAPPING AND PROJECT SERVICES (LUE)	7	0	LUE	1,060,874	1,065,874	100%
SENIOR ADMINISTRATION (LUE)	2	0	LUE	0	471,144	0%
STORM WATER DATABASE MAINTENANCE (LUE)	9	0	LUE	0	807,085	0%
ADMINISTRATIVE SUPPORT (MGR)	11	0	MGR	951,364	951,364	100%
BUSINESS PROCESS MANAGEMENT (MGR)	15	0	MGR	1,524,999	1,552,999	98%
CONTRACTED LOBBYING (MGR)	0	0	MGR	120,000	120,000	100%
ENTERPRISE PROJECT MANAGEMENT (MGR)	10	0	MGR	1,259,887	1,259,887	100%
MANAGEMENT & BUDGET SERVICES (MGR)	14	0	MGR	1,523,114	1,523,114	100%
SENIOR ADMINISTRATION (MGR)	5	0	MGR	1,444,371	1,444,371	100%
ACCOUNTING (FIN)	0	0	NDP	3,526,115	3,526,115	100%

**GREEN: DISCRETIONARY/DISCRETIONARY**

Item	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
ASC - LIBRARY & PARKS ORCHESTRA PROGRAMMING (NDP)	0	0	NDP	300,000	300,000	100%
ASSOCIATION DUES (NDP)	0	0	NDP	293,086	293,086	100%
CAPITAL RESERVE (NDP)	0	0	NDP	0	8,000,000	0%
CENTRALINA COUNCIL OF GOVERNMENTS (NDP)	0	0	NDP	317,530	317,530	100%
EMPLOYEE COMPENSATION (NDP)	0	0	NDP	5,943,013	5,943,013	100%
EMPLOYEE LEARNING SERVICES (NDP)	0	0	NDP	916,088	916,088	100%
EMPLOYEE MARKET ADJUSTMENT (NDP)	0	0	NDP	230,000	230,000	100%
LAKE NORMAN MARINE COMMISSION (NDP)	0	0	NDP	24,923	24,923	100%
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	NDP	23,675	23,675	100%
OTHER POST EMPLOYMENT BENEFITS (NDP)	0	0	NDP	0	8,000,000	0%
PROGRAM REVIEW & STUDIES (OMB)	0	0	NDP	100,000	100,000	100%
READ CHARLOTTE (NDP)	0	0	NDP	0	500,000	0%
RETIREE MEDICAL INSURANCE (HRS)	0	0	NDP	9,549,814	9,549,814	100%
TECHNOLOGY RESERVE (NDP)	0	0	NDP	0	6,000,000	0%
TELEPHONE AND NETWORK INFRASTRUCTURE	0	0	NDP	2,635,109	2,635,109	100%
UNRESTRICTED CONTINGENCY (NDP)	0	0	NDP	125,000	125,000	100%
VEHICLE RESERVE (NDP)	0	0	NDP	0	2,000,000	0%
PUBLIC INFORMATION (PID)	13	0	PID	1,589,269	1,589,269	100%
WEB SERVICES (PID)	6	0	PID	776,140	776,140	100%
ADMINISTRATIVE SUPPORT (PRK)	3	2	PRK	443,480	443,480	100%
ATHLETIC SERVICES (PRK)	3	14	PRK	47,082	745,682	6%
COOPERATIVE EXTENSION SERVICES (PRK)	0	0	PRK	191,343	204,843	93%
FISCAL ADMINISTRATION (PRK)	10	1	PRK	835,688	835,688	100%
INDOOR POOLS (PRK)	14	56	PRK	2,082,905	2,866,155	73%
IT RESOURCE MANAGEMENT (PRK)	2	0	PRK	278,876	278,876	100%
OUTDOOR POOLS (PRK)	0	2	PRK	243,533	243,533	100%
PARK FACILITY PLANNING SERVICE (PRK)	5	1	PRK	644,049	644,049	100%
PARK OPERATIONS (PRK)	102	18	PRK	9,774,906	11,709,947	83%
PARK REPAIR AND MAINTENANCE (PRK)	39	2	PRK	4,794,254	4,794,254	100%
RECREATION PROGRAMMING (PRK)	75	64	PRK	7,661,975	9,389,085	82%
SENIOR ADMINISTRATION (PRK)	2	0	PRK	467,761	467,761	100%
SPECIAL FACILITIES (PRK)	1	3	PRK	207,687	278,687	75%
THERAPEUTIC RECREATION (PRK)	9	0	PRK	804,990	929,490	87%
VOLUNTEER COORDINATION (PRK)	2	1	PRK	647,139	647,139	100%
ADMINISTRATIVE SUPPORT (REG)	1	0	REG	48,053	48,053	100%
FISCAL ADMINISTRATION (REG)	2	0	REG	153,166	153,166	100%
SENIOR ADMINISTRATION (REG)	2	0	REG	342,424	342,424	100%
ADMINISTRATIVE SUPPORT (SHF)	4	0	SHF	423,260	423,260	100%
FISCAL ADMINISTRATION (SHF)	15	0	SHF	1,156,486	1,156,486	100%
HUMAN RESOURCES (SHF)	9	0	SHF	913,633	913,633	100%
INFORMATION SERVICES DIVISION (SHF)	2	0	SHF	801,642	801,642	100%
INMATE FINANCE & SUPPORT (SHF)	35	0	SHF	2,067,760	2,067,760	100%
IT RESOURCE MANAGEMENT (SHF)	11	0	SHF	994,802	994,802	100%
LEGAL SERVICES (SHF)	2	0	SHF	171,867	171,867	100%
REHABILITATION SERVICES (SHF)	5	0	SHF	795,708	795,708	100%
RESEARCH & PLANNING (SHF)	0	0	SHF	645	645	100%
TRAINING DIVISION - NONMANDATED (SHF)	0	0	SHF	273,611	273,611	100%
WORK RELEASE & RESTITUTION CENTER (SHF)	0	0	SHF	45,437	48,937	93%
ATTORNEY (TAX)	0	0	TAX	342,000	342,000	100%
BUSINESS TAX (TAX)	13	0	TAX	-365,478	1,469,549	-25%
TAX ADMINISTRATION (TAX)	1	0	TAX	172,390	172,390	100%
TAX SUPPORT SERVICES (TAX)	9	0	TAX	839,668	949,302	88%
<b>TOTAL:</b>	<b>1,622</b>	<b>224</b>		<b>271,572,980</b>	<b>334,237,365</b>	<b>81%</b>
<b>GRAND TOTAL:</b>	<b>5,408</b>	<b>260</b>		<b>1,163,902,736</b>	<b>1,571,162,527</b>	<b>74%</b>

## FY2016 Recommended Budget by Agency and Service

	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
<b>Asset and Facility Management</b>								
CORPORATE FLEET MANAGEMENT (AFM)	1	0	0	0	0	590,321	590,321	0
COURIER SERVICES (AFM)	2	0	0	0	0	92,318	92,318	0
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT (AFM)	13	0	0	0	0	1,264,192	1,264,192	0
FACILITY MANAGEMENT (AFM)	11	0	0	0	248,000	20,016,550	20,264,550	0
FACILITY SECURITY (AFM)	2	0	0	0	0	2,593,225	2,593,225	0
REAL ESTATE MANAGEMENT (AFM)	4	0	0	0	0	724,833	724,833	0
SPIRIT SQUARE/FACILITY MAINTENANCE (AFM)	0	0	0	0	0	750,000	750,000	0
<b>Total:</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,000</b>	<b>26,031,439</b>	<b>26,279,439</b>	<b>0</b>
<b>Behavioral Health Division</b>								
ADMINISTRATION (BHD)	6	0	0	0	0	12,016,079	12,016,079	8,846,650
<b>Total:</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,016,079</b>	<b>12,016,079</b>	<b>8,846,650</b>
<b>Business Support Services Agency</b>								
ADMINISTRATIVE SUPPORT (BSA)	0	0	0	0	0	0	0	700,786
APPLICATION DATABASE MANAGEMENT (BSA)	0	0	0	0	0	0	0	5,236,307
BUSINESS AND FINANCIAL MANAGEMENT (BSA)	0	0	0	0	0	0	0	1,980,568
BUSINESS IMPROVEMENT SERVICES (BSA)	0	0	0	0	0	0	0	1,758,809
CORPORATE FLEET MANAGEMENT (BSA)	0	0	0	0	0	0	0	493,641
COURIER SERVICES (BSA)	0	0	0	0	0	0	0	219,404
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT (BSA)	0	0	0	0	0	0	0	993,565
ENTERPRISE PROJECT MANAGEMENT (BSA)	0	0	0	0	0	0	0	1,438,627
FACILITY MANAGEMENT AND MAINTENANCE (BSA)	0	0	0	0	0	0	0	19,450,277
FACILITY SECURITY (BSA)	0	0	0	0	0	0	0	2,382,987
GIS APPLICATIONS (BSA)	0	0	0	0	0	0	0	1,063,630
IT ADMINISTRATION (BSA)	0	0	0	0	0	0	0	212,388
IT BUSINESS ANALYSIS (BSA)	0	0	0	0	0	0	0	913,515
IT CUSTOMER SUPPORT CENTER (BSA)	0	0	0	0	0	0	0	2,522,367
IT NETWORKS, SERVERS, AND TELECOMMUNICATIONS (BSA)	0	0	0	0	0	0	0	7,514,449
IT SECURITY SERVICES (BSA)	0	0	0	0	0	0	0	1,057,149
LAND RECORDS (BSA)	0	0	0	0	0	0	0	1,142,341
MAPPING AND PROJECT SERVICES (BSA)	0	0	0	0	0	0	0	979,541
PROCUREMENT (BSA)	0	0	0	0	0	0	0	1,038,539
REAL ESTATE MANAGEMENT (BSA)	0	0	0	0	0	0	0	766,551
SPIRIT SQUARE/FACILITY MAINTENANCE (BSA)	0	0	0	0	0	0	0	750,000
STORM WATER DATABASE MAINTENANCE (BSA)	0	0	0	0	0	0	0	723,915
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,339,356</b>
<b>Central Piedmont Community College</b>								
CPCC - DEBT	0	0	0	0	1,069,644	10,364,944	11,434,588	11,893,214
CPCC OPERATIONS FUNDING	0	0	0	0	1,555,134	33,673,949	35,229,083	32,884,482
CPCC-WTVI MERGER (CPC)	0	0	0	0	0	200,000	200,000	200,000
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,624,778</b>	<b>44,238,893</b>	<b>46,863,671</b>	<b>44,977,696</b>
<b>Charlotte-Mecklenburg Schools</b>								
CMS - CAPITAL REPLACEMENT	0	0	0	0	0	4,960,000	4,960,000	4,960,000
CMS - DEBT	0	0	2,025,025	56,528,000	0	111,915,413	170,468,438	154,639,857
CMS OPERATIONAL FUNDING*	0	0	0	0	6,300,000	399,902,352	406,202,352	388,372,105
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>2,025,025</b>	<b>56,528,000</b>	<b>6,300,000</b>	<b>516,777,765</b>	<b>581,630,790</b>	<b>547,971,962</b>
<b>Child Support Enforcement</b>								
CHILD SPRT ENFORCEMENT CUSTOMER SPRT & CASE MGT (CSE)	100	1	5,168,340	356,629	14,644	2,236,038	7,775,651	7,510,634
CHILD SUPPORT COURT SERVICES (CSE)	5	0	350,117	43,035	0	209,327	602,479	530,480
CHILD SUPPORT ENFORCEMENT ADMINISTRATION (CSE)	4	0	322,972	43,035	0	84,617	450,624	489,352
<b>Total:</b>	<b>109</b>	<b>1</b>	<b>5,841,429</b>	<b>442,699</b>	<b>14,644</b>	<b>2,529,982</b>	<b>8,828,754</b>	<b>8,530,466</b>



	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
<b>Commissioners</b>								
COMMISSIONERS (COM)	9	0	0	0	0	418,827	418,827	418,801
Total:	9	0	0	0	0	418,827	418,827	418,801
<b>Community Service Grants</b>								
100 BLACK MEN OF CHARLOTTE - MENTORING (CSG)	0	0	0	0	0	0	0	15,500
A CHILD'S PLACE (CSG)	0	0	0	0	0	50,000	50,000	0
ADA JENKINS FAMILIES AND CAREER DEVELOPMENT (CSG)	0	0	0	0	0	20,000	20,000	25,000
ASC - STUDIO 345 (CSG)	0	0	0	0	0	350,000	350,000	350,000
BETHESDA HEALTH CENTER (CSG)	0	0	0	0	0	165,000	165,000	165,000
BIG BROTHERS BIG SISTERS (CSG)	0	0	0	0	0	50,000	50,000	40,000
BIG BROTHERS BIG SISTERS MENTOR 2.0 (CSG)	0	0	0	0	0	25,000	25,000	25,000
CARE RING NURSE FAMILY PARTNERSHIP (CSG)	0	0	0	0	0	62,500	62,500	62,500
CHARLOTTE COMMUNITY HEALTH CLINIC (CSG)	0	0	0	0	0	250,000	250,000	250,000
CHARLOTTE COMMUNITY HEALTH CLINIC-HOMELESS (CSG)	0	0	0	0	0	270,919	270,919	270,919
CHARLOTTE-MECKLENBURG HOUSING PARTNERSHIP (CSG)	0	0	0	0	0	0	0	50,000
CITIZEN SCHOOLS (CSG)	0	0	0	0	0	50,000	50,000	0
COMMUNITIES IN SCHOOLS (CSG)	0	0	0	0	0	1,063,000	1,063,000	1,063,000
COMMUNITY CULINARY SCHOOL (CSG)	0	0	0	0	0	60,000	60,000	60,000
FIRST BAPTIST CHURCH WEST (CSG)	0	0	0	0	0	0	0	75,000
GOODWILL INDUSTRIES (CSG)	0	0	0	0	0	50,000	50,000	0
HOPE HAVEN, INC (CSG)	0	0	0	0	0	41,500	41,500	0
INTERNATIONAL HOUSE (CSG)	0	0	0	0	0	50,000	50,000	50,000
JUNIOR ACHIEVEMENT (CSG)	0	0	0	0	0	0	0	20,000
LATIN AMERICAN COALITION (CSG)	0	0	0	0	0	25,000	25,000	50,000
LEVINE JEWISH COMMUNITY CENTER (CSG)	0	0	0	0	0	0	0	50,000
LEVINE SENIOR CENTERS (CSG)	0	0	0	0	0	0	0	70,000
MEDASSIST OF MECKLENBURG (CSG)	0	0	0	0	0	500,000	500,000	500,000
PHYSICIANS REACH OUT (CSG)	0	0	0	0	0	250,000	250,000	250,000
SHELTER HEALTH SERVICES (CSG)	0	0	0	0	0	69,000	69,000	69,000
TEEN HEALTH CONNECTION, INC. (CSG)	0	0	0	0	0	50,000	50,000	0
THE CENTER FOR COMMUNITY TRANSITIONS - LIFEWORX! (CSG)	0	0	0	0	0	50,000	50,000	50,000
URBAN LEAGUE OF CENTRAL CAROLINAS - JOB TRAINING (CSG)	0	0	0	0	0	50,000	50,000	50,000
YMCA Y-READERS (CSG)	0	0	0	0	0	185,000	185,000	185,000
YWCA OF THE CENTRAL CAROLINAS, INC.(CSG)	0	0	0	0	0	50,000	50,000	0
Total:	0	0	0	0	0	3,786,919	3,786,919	3,795,919
<b>Community Support Services</b>								
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (CSS)	24	1	0	0	60,000	1,763,646	1,823,646	0
COMMUNITY SUPPORT SERVICES ADMINISTRATION (CSS)	7	0	0	0	0	854,568	854,568	815,901
DOMESTIC VIOLENCE PERPETRATOR SERVICES (CSS)	6	0	0	0	90,000	609,684	699,684	706,308
DV ADULT VICTIM SERVICES (CSS)	15	1	0	0	6,400	2,500,491	2,506,891	2,305,746
DV CHILDREN SERVICES (CSS)	8	0	0	0	0	753,184	753,184	742,421
HOMELESS HOUSING SERVICES MOORE PLACE (CSS)	5	0	0	0	0	353,317	353,317	360,131
HOMELESS RESOURCE SERVICES (CSS)	13	0	0	0	200,000	2,488,224	2,688,224	2,197,042
SHELTER PLUS CARE SERVICES (CSS)	2	0	0	0	0	154,585	154,585	210,032
SUPPORTIVE HOUSING (CSS)	0	0	0	0	0	3,246,148	3,246,148	2,933,500
VETERAN SERVICES (CSS)	14	0	0	0	0	1,079,821	1,079,821	789,340
Total:	94	1	0	0	356,400	13,803,668	14,160,068	11,060,421
<b>County Assessor's Office</b>								
ADMINISTRATIVE SUPPORT (CAO)	7	0	0	0	0	1,000,560	1,000,560	1,131,208
BUSINESS PERSONAL PROPERTY AUDIT (CAO)	3	0	0	0	0	1,620,810	1,620,810	1,625,381
INFORMATION SYSTEM (CAO)	9	0	0	0	0	1,927,525	1,927,525	1,742,635
PROPERTY ASSESSMENT SERVICES (CAO)	33	0	0	0	0	2,278,103	2,278,103	2,177,552
REAL PROPERTY VALUATION (CAO)	44	0	0	0	0	4,714,907	4,714,907	5,465,429
SENIOR ADMINISTRATION (CAO)	3	0	0	0	0	521,744	521,744	458,593
Total:	99	0	0	0	0	12,063,649	12,063,649	12,600,798

	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
<b>Criminal Justice Services</b>								
COURT CHILD CARE (CJS)	0	0	0	0	0	227,575	227,575	213,011
CRIMINAL FELONY ADMINISTRATION (CJS)	0	0	0	0	0	388,539	388,539	396,698
CRIMINAL JUSTICE PLANNING (CJS)	15	0	0	0	158,697	1,892,807	2,051,504	1,915,611
DISTRICT ATTORNEY'S OFFICE (CJS)	4	0	0	0	0	1,968,570	1,968,570	1,779,825
DISTRICT COURT SET (CJS)	0	0	0	0	0	408,372	408,372	422,263
DRUG TREATMENT COURT (CJS)	14	0	0	0	0	1,089,763	1,089,763	1,068,856
FELONY DRUG TEAM (CJS)	0	0	0	0	66,391	37,609	104,000	104,000
FINE COLLECTIONS/POST JUDGMENT SERVICES CENTER (CJS)	3	0	0	0	0	304,615	304,615	313,437
GENERAL COURT MANDATED (CJS)	0	0	0	0	116,000	10,005	126,005	120,204
JURY MANAGEMENT (CJS)	0	0	0	0	0	86,007	86,007	81,870
PRETRIAL SERVICE (CJS)	20	0	0	0	13,750	1,515,576	1,529,326	1,622,663
PUBLIC DEFENDER'S OFFICE (CJS)	0	0	0	0	0	547,547	547,547	535,640
SUPERIOR COURT SET (CJS)	0	0	0	0	0	712,882	712,882	796,171
<b>Total:</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354,838</b>	<b>9,189,867</b>	<b>9,544,705</b>	<b>9,370,249</b>
<b>Debt Service</b>								
DEBT SERVICE (NDP)	0	0	0	0	2,630,000	115,278,523	117,908,523	127,099,999
PAY AS YOU GO CAPITAL FUNDING (NDP)	0	0	0	0	5,851,000	29,259,860	35,110,860	34,687,590
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,481,000</b>	<b>144,538,383</b>	<b>153,019,383</b>	<b>161,787,589</b>
<b>Economic Development Office</b>								
ACC FOOTBALL CHAMPIONSHIP (EDO)	0	0	0	0	0	260,000	260,000	250,000
BELK BOWL (EDO)	0	0	0	0	0	260,000	260,000	250,000
BUSINESS INVESTMENT GRANTS (EDO)	0	0	0	0	0	4,445,485	4,445,485	5,832,212
CHARLOTTE REGIONAL PARTNERSHIP (EDO)	0	0	0	0	0	223,780	223,780	216,008
CRVA- FILM COMMISSION (EDO)	0	0	0	0	0	75,000	75,000	75,000
CRVA-CIAA TOURNAMENT (EDO)	0	0	0	0	0	250,000	250,000	250,000
DEVELOPMENT AGREEMENTS (EDO)	0	0	0	0	0	4,378,040	4,378,040	4,828,040
ECONOMIC DEVELOPMENT (EDO)	2	0	0	0	0	248,661	248,661	145,335
MWSBE (EDO)	1	0	0	0	0	123,714	123,714	125,167
<b>Total:</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,264,680</b>	<b>10,264,680</b>	<b>11,971,762</b>
<b>Elections Office</b>								
DISTRICT & PRECINCT (ELE)	3	0	0	0	0	319,319	319,319	289,264
EARLY & ABSENTEE VOTING (ELE)	0	0	0	0	451,573	438,001	889,574	438,001
PRIMARY & GENERAL ELECTIONS (ELE)	4	0	0	0	1,584,239	85,768	1,670,007	838,079
VOTER EDUCATION OUTREACH (ELE)	6	0	0	0	334,959	867,067	1,202,026	1,171,344
VOTER REGISTRATION & MAINTENANCE (ELE)	8	1	0	0	518,045	620,982	1,139,027	1,184,109
<b>Total:</b>	<b>21</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2,888,816</b>	<b>2,331,137</b>	<b>5,219,953</b>	<b>3,920,797</b>
<b>Emergency Medical Services</b>								
EMERGENCY MEDICAL SERVICES (EMS)	0	0	0	0	0	12,430,000	12,430,000	12,430,000
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,430,000</b>	<b>12,430,000</b>	<b>12,430,000</b>
<b>Finance</b>								
CHARLOTTE AREA TRANSIT SYSTEM (FIN)	0	0	0	38,000,000	0	0	38,000,000	38,000,000
FINANCIAL SERVICES (FIN)	47	0	0	0	0	4,908,283	4,908,283	3,970,797
HUMAN SERVICES FINANCE DIVISION (FIN)	79	0	0	0	0	6,108,118	6,108,118	6,243,875
PROCUREMENT (FIN)	22	0	0	0	0	2,095,019	2,095,019	0
<b>Total:</b>	<b>148</b>	<b>0</b>	<b>0</b>	<b>38,000,000</b>	<b>0</b>	<b>13,111,420</b>	<b>51,111,420</b>	<b>48,214,672</b>
<b>Historic Land Commission</b>								
CHARLOTTE-MECKLENBURG HISTORIC PRESERVATION(HLC)	2	0	0	0	75,000	181,724	256,724	1,245,665
<b>Total:</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>181,724</b>	<b>256,724</b>	<b>1,245,665</b>
<b>Hospitals</b>								
OFFSITE INMATE MEDICAL CARE	0	0	0	0	0	1,500,000	1,500,000	1,500,000
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
<b>Human Resources</b>								
HUMAN RESOURCE MANAGEMENT (HRS)	49	2	0	0	107,301	5,412,333	5,519,634	4,936,857
Total:	49	2	0	0	107,301	5,412,333	5,519,634	4,936,857
<b>Information Technology</b>								
APPLICATION DATABASE MANAGEMENT (IST)	39	0	0	0	0	5,143,864	5,143,864	0
IT ADMINISTRATION (IST)	3	0	0	0	0	1,069,071	1,069,071	0
IT BUSINESS ANALYSIS (IST)	13	0	0	0	0	954,056	954,056	0
IT CUSTOMER SUPPORT CENTER (IST)	35	0	0	0	0	2,958,637	2,958,637	0
IT NETWORKS, SERVERS, AND TELECOMMUNICATIONS (IST)	0	0	0	0	0	343,500	343,500	0
IT SECURITY SERVICES (IST)	0	0	0	0	0	79,000	79,000	0
TECHNICAL SERVICES (IST)	45	0	0	0	0	8,645,944	8,645,944	0
Total:	135	0	0	0	0	19,194,072	19,194,072	0
<b>Internal Audit</b>								
AUDIT (AUD)	12	0	0	0	0	1,258,668	1,258,668	1,230,220
Total:	12	0	0	0	0	1,258,668	1,258,668	1,230,220
<b>Joint City County Agency</b>								
311 CALL CENTER (JCC)	0	0	0	0	0	2,483,090	2,483,090	2,483,090
FIRE SERVICE DISTRICT (JCC)	0	0	0	0	4,363,660	0	4,363,660	3,912,373
LAW ENFORCEMENT SERVICE DISTRICT (JCC)	0	0	0	0	14,988,995	680,000	15,668,995	14,497,899
PROCUREMENT (JCC)	0	0	0	0	0	773,167	773,167	773,167
Total:	0	0	0	0	19,352,655	3,936,257	23,288,912	21,666,529
<b>Land Use and Environmental Services Agency</b>								
ADMINISTRATIVE SUPPORT (LUE)	9	0	0	0	874,354	90,087	964,441	1,096,011
AIR QUALITY (LUE)	22	0	0	490,763	1,197,806	0	1,688,569	1,681,331
CODE ENFORCEMENT (LUE)	219	4	0	0	24,389,996	0	24,389,996	23,304,799
FIRE MARSHAL (LUE)	7	0	0	0	547,181	54,923	602,104	56,271
FISCAL ADMINISTRATION (LUE)	9	0	0	0	796,739	0	796,739	842,959
GIS APPLICATIONS (LUE)	8	0	0	0	0	1,125,857	1,125,857	0
LAKE NORMAN MARINE COMMISSION (NDP)	0	0	0	0	2,077	0	2,077	2,077
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	0	0	1,325	0	1,325	1,325
LAND DEVELOPMENT (LUE)	21	0	0	0	1,749,300	104,755	1,854,055	1,252,035
LAND RECORDS (LUE)	19	0	0	0	0	1,284,378	1,284,378	0
MAPPING AND PROJECT SERVICES (LUE)	7	0	0	0	5,000	1,060,874	1,065,874	0
SENIOR ADMINISTRATION (LUE)	2	0	0	0	471,144	0	471,144	289,177
SOLID WASTE SERVICES (LUE)	68	1	0	1,466,413	17,781,526	0	19,247,939	15,806,892
STORM WATER DATABASE MAINTENANCE (LUE)	9	0	0	0	807,085	0	807,085	0
SURFACE WATER QUALITY AND FLOOD HAZARD MITIGATION (LUE)	55	0	0	0	15,084,893	0	15,084,893	14,975,494
Total:	454	6	0	1,957,176	63,708,426	3,720,874	69,386,476	59,308,371
<b>Manager's Office</b>								
ADMINISTRATIVE SUPPORT (MGR)	11	0	0	0	0	951,364	951,364	978,602
ATTORNEY (MGR)	7	0	0	0	0	1,650,226	1,650,226	1,655,213
BUSINESS PROCESS MANAGEMENT (MGR)	15	0	0	0	28,000	1,524,999	1,552,999	0
CLERK'S OFFICE (MGR)	4	0	0	0	0	386,110	386,110	397,033
CONTRACTED LOBBYING (MGR)	0	0	0	0	0	120,000	120,000	102,000
ENTERPRISE PROJECT MANAGEMENT (MGR)	10	0	0	0	0	1,259,887	1,259,887	0
LEGISLATIVE LIAISON (MGR)	0	0	0	0	0	105,147	105,147	104,080
MANAGEMENT & BUDGET SERVICES (MGR)	14	0	0	0	0	1,523,114	1,523,114	1,536,531
SENIOR ADMINISTRATION (MGR)	5	0	0	0	0	1,444,371	1,444,371	1,452,809
Total:	66	0	0	0	28,000	8,965,218	8,993,218	6,226,268
<b>Medical Examiner</b>								
MEDICAL EXAMINER (MED)	17	4	0	252,000	351,657	1,484,258	2,087,915	1,744,163
Total:	17	4	0	252,000	351,657	1,484,258	2,087,915	1,744,163

	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
<b>Non-Departmental</b>								
ABC PROFIT DISTRIBUTION	0	0	0	0	0	332,000	332,000	332,000
ACCOUNTING (FIN)	0	0	0	0	0	3,526,115	3,526,115	3,726,975
ASC - LIBRARY & PARKS ORCHESTRA PROGRAMMING (NDP)	0	0	0	0	0	300,000	300,000	0
ASSOCIATION DUES (NDP)	0	0	0	0	0	293,086	293,086	293,086
CAPITAL RESERVE (NDP)	0	0	0	0	8,000,000	0	8,000,000	10,000,000
CENTRALINA COUNCIL OF GOVERNMENTS (NDP)	0	0	0	0	0	317,530	317,530	251,530
CW WILLIAMS - HEALTHCARE FOR HOMELESS INITIATIVE (CSG)	0	0	0	0	0	0	0	390,000
EMPLOYEE COMPENSATION (NDP)	0	0	0	0	0	5,943,013	5,943,013	4,871,117
EMPLOYEE LEARNING SERVICES (HRS)	0	0	0	0	0	916,088	916,088	916,088
EMPLOYEE MARKET ADJUSTMENT (NDP)	0	0	0	0	0	230,000	230,000	0
LAKE NORMAN MARINE COMMISSION (NDP)	0	0	0	0	0	24,923	24,923	21,584
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	0	0	0	23,675	23,675	23,675
OTHER POST EMPLOYMENT BENEFITS (HRS)	0	0	0	0	8,000,000	0	8,000,000	8,000,000
PROGRAM REVIEW & STUDIES (OMB)	0	0	0	0	0	100,000	100,000	100,000
PROPERTY DISCOVERIES (NDP)	0	0	0	0	0	0	0	300,000
READ CHARLOTTE (NDP)	0	0	0	0	500,000	0	500,000	0
RETIREE MEDICAL INSURANCE (HRS)	0	0	0	0	0	9,549,814	9,549,814	9,228,614
REVENUES (NDP)	0	0	0	0	2,896,000	(2,896,000)	0	0
TECHNOLOGY RESERVE (NDP)	0	0	0	0	6,000,000	0	6,000,000	9,980,000
TELEPHONE AND NETWORK INFRASTRUCTURE	0	0	0	0	0	2,635,109	2,635,109	2,635,109
UNEMPLOYMENT INSURANCE (NDP)	0	0	0	0	0	400,000	400,000	1,000,000
UNRESTRICTED CONTINGENCY (NDP)	0	0	0	0	0	125,000	125,000	125,000
VEHICLE RESERVE (NDP)	0	0	0	0	2,000,000	0	2,000,000	4,800,000
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,396,000</b>	<b>21,820,353</b>	<b>49,216,353</b>	<b>56,994,778</b>
<b>Park and Recreation</b>								
ADMINISTRATIVE SUPPORT (PRK)	3	2	0	0	0	443,480	443,480	379,447
ATHLETIC SERVICES (PRK)	3	14	0	0	698,600	47,082	745,682	481,420
COOPERATIVE EXTENSION SERVICES (PRK)	0	0	0	0	13,500	191,343	204,843	204,843
FISCAL ADMINISTRATION (PRK)	10	1	0	0	0	835,688	835,688	768,312
INDOOR POOLS (PRK)	14	56	0	0	783,250	2,082,905	2,866,155	2,381,459
IT RESOURCE MANAGEMENT (PRK)	2	0	0	0	0	278,876	278,876	271,526
NATURE PRESERVES & NATURAL RESOURCES (PRK)	38	10	0	0	205,201	3,173,547	3,378,748	3,208,937
OUTDOOR POOLS (PRK)	0	2	0	0	0	243,533	243,533	215,550
PARK FACILITY PLANNING SERVICE (PRK)	5	1	0	0	0	644,049	644,049	469,779
PARK OPERATIONS (PRK)	102	18	0	0	1,935,041	9,774,906	11,709,947	10,928,108
PARK REPAIR AND MAINTENANCE (PRK)	39	2	0	0	0	4,794,254	4,794,254	4,390,057
RECREATION PROGRAMMING (PRK)	75	64	0	0	1,727,110	7,661,975	9,389,085	8,032,385
SENIOR ADMINISTRATION (PRK)	2	0	0	0	0	467,761	467,761	450,154
SPECIAL FACILITIES (PRK)	1	3	0	0	71,000	207,687	278,687	223,823
THERAPEUTIC RECREATION (PRK)	9	0	0	0	124,500	804,990	929,490	919,573
VOLUNTEER COORDINATION (PRK)	2	1	0	0	0	647,139	647,139	497,217
<b>Total:</b>	<b>305</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>5,558,202</b>	<b>32,299,215</b>	<b>37,857,417</b>	<b>33,822,590</b>
<b>Provided Services Organization</b>								
ADULT MENTAL HEALTH CONTINUUM (PSO)	0	0	0	0	0	0	0	477,879
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (PSO)	0	0	0	0	0	0	0	5,597,174
CHILD DEVELOPMENT - COMMUNITY POLICING (PSO)	0	0	0	0	0	0	0	1,522,649
CHILDREN'S DEVELOPMENTAL SERVICES (PSO)	0	0	0	0	0	0	0	7,621,582
PSO ADMINISTRATION (PSO)	0	0	0	0	0	0	0	1,532,377
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,751,661</b>
<b>Public Health</b>								
ADMINISTRATIVE SUPPORT (HLT)	2	0	0	261,593	0	320,347	581,940	565,225
ADULT MENTAL HEALTH CONTINUUM (HLT)	2	0	0	0	0	134,927	134,927	0
CHILD DEVELOPMENT - COMMUNITY POLICING (HLT)	26	1	0	0	0	2,161,176	2,161,176	0
CHILDREN'S DEVELOPMENTAL SERVICES (HLT)	100	0	0	2,398,575	1,506,144	4,108,139	8,012,858	0

	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
COMMUNICABLE DISEASE (HLT)	46	0	0	502,421	226,516	2,856,741	3,585,678	3,345,411
COMMUNITY PUBLIC HEALTH (HLT)	0	0	0	0	0	25,600	25,600	0
FOOD & FACILITIES SANITATION (HLT)	57	0	0	182,847	135,550	4,348,024	4,666,421	4,503,425
GROUND WATER QUALITY (HLT)	12	0	0	19,591	280,050	911,891	1,211,532	1,268,442
HEALTH CASE MANAGEMENT (HLT)	89	0	3,000	5,519,647	994,196	1,505,030	8,021,873	6,637,124
HEALTH PLANNING (HLT)	27	0	0	289,413	330,000	2,251,823	2,871,236	2,347,891
HEALTH PROMOTION (HLT)	15	0	0	107,953	0	1,309,539	1,417,492	1,246,699
PATIENT SERVICES (HLT)	57	0	0	0	790,063	2,728,035	3,518,098	3,279,301
PEST MANAGEMENT & ENVIRONMENTAL SERVICES (HLT)	7	0	0	4,000	323,019	377,098	704,117	693,243
PUBLIC HEALTH CLINICS (HLT)	86	4	1,482,293	214,961	1,614,854	5,507,511	8,819,619	8,912,804
SCHOOL HEALTH SERVICES (HLT)	194	0	0	50,000	5,750	14,113,189	14,168,939	13,286,764
SENIOR ADMINISTRATION (HLT)	7	0	0	0	0	1,434,252	1,434,252	904,295
WOMEN, INFANTS, CHILDREN (HLT)	67	6	4,224,660	0	0	99,413	4,324,073	4,139,298
<b>Total:</b>	<b>793</b>	<b>10</b>	<b>5,709,953</b>	<b>9,551,001</b>	<b>6,206,142</b>	<b>44,192,735</b>	<b>65,659,831</b>	<b>51,129,922</b>
<b>Public Information Department</b>								
PUBLIC INFORMATION (PID)	13	0	0	0	0	1,589,269	1,589,269	1,568,867
WEB SERVICES (PID)	6	0	0	0	0	776,140	776,140	872,089
<b>Total:</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,365,409</b>	<b>2,365,409</b>	<b>2,440,956</b>
<b>Public Library</b>								
ADMINISTRATION & FISCAL MANAGEMENT (LIB)	11	0	0	0	0	1,283,934	1,283,934	1,278,932
FUND DEVELOPMENT (LIB)	4	0	0	0	0	443,308	443,308	436,390
IMAGINON (LIB)	22	4	0	0	0	1,805,364	1,805,364	1,709,664
IT RESOURCE MANAGEMENT (LIB)	3	0	0	0	0	1,000,768	1,000,768	714,798
PUBLIC INFORMATION (LIB)	4	0	0	0	0	353,210	353,210	352,286
PUBLIC LIBRARY SERVICES (LIB)	309	52	0	0	1,099,000	25,434,358	26,533,358	26,116,207
<b>Total:</b>	<b>353</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>1,099,000</b>	<b>30,320,942</b>	<b>31,419,942</b>	<b>30,608,277</b>
<b>Register of Deeds</b>								
ADMINISTRATIVE SUPPORT (REG)	1	0	0	0	0	48,053	48,053	54,257
FISCAL ADMINISTRATION (REG)	2	0	0	0	0	153,166	153,166	127,726
REAL PROPERTY RECORDINGS & DOCUMENTATION (REG)	17	0	0	0	221,970	1,212,148	1,434,118	1,532,050
RECORDS RESEARCH & ASSISTANCE (REG)	10	0	0	0	215,500	613,110	828,610	701,516
SENIOR ADMINISTRATION (REG)	2	0	0	0	0	342,424	342,424	369,505
VITAL & MISCELLANEOUS RECORDS (REG)	6	0	0	0	0	407,591	407,591	406,940
<b>Total:</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>437,470</b>	<b>2,776,492</b>	<b>3,213,962</b>	<b>3,191,994</b>
<b>Sheriff</b>								
ADMINISTRATIVE SUPPORT (SHF)	4	0	0	0	0	423,260	423,260	489,067
CHILD SUPPORT ENFORCEMENT (SHF)	0	0	0	0	0	108,116	108,116	0
COURT SECURITY (SHF)	105	0	0	0	0	7,270,456	7,270,456	7,204,112
DETENTION SERVICES (SHF)	869	0	200,000	0	17,911,000	57,882,551	75,993,551	78,754,831
DV ENFORCEMENT & EDUCATION (SHF)	9	0	0	0	0	727,214	727,214	714,461
FACILITY MANAGEMENT (SHF)	9	0	0	0	0	7,575,451	7,575,451	7,005,259
FIELD OPERATIONS (SHF)	114	0	0	10,000	3,000,000	6,699,857	9,709,857	9,736,497
FISCAL ADMINISTRATION (SHF)	15	0	0	0	0	1,156,486	1,156,486	1,192,552
HUMAN RESOURCES (SHF)	9	0	0	0	0	913,633	913,633	932,866
INFORMATION SERVICES DIVISION (SHF)	2	0	0	0	0	801,642	801,642	817,839
INMATE FINANCE & SUPPORT (SHF)	35	0	0	0	0	2,067,760	2,067,760	2,104,307
INMATE LIBRARY SERVICE (SHF)	24	0	0	0	0	1,884,382	1,884,382	280,838
IT RESOURCE MANAGEMENT (SHF)	11	0	0	0	0	994,802	994,802	958,830
LEGAL SERVICES (SHF)	2	0	0	0	0	171,867	171,867	298,863
REGISTRATION DIVISION (SHF)	16	0	0	0	108,000	977,132	1,085,132	1,016,182
REHABILITATION SERVICES (SHF)	5	0	0	0	0	795,708	795,708	2,176,245
RESEARCH & PLANNING (SHF)	0	0	0	0	0	645	645	159,175
SENIOR ADMINISTRATION (SHF)	3	0	0	0	30,000	584,561	614,561	668,294
TRAINING DIVISION - MANDATED (SHF)	11	0	0	0	0	1,046,243	1,046,243	917,005
TRAINING DIVISION - NONMANDATED (SHF)	0	0	0	0	0	273,611	273,611	450,261
WORK RELEASE & RESTITUTION CENTER (SHF)	0	0	0	0	3,500	45,437	48,937	2,354,544
<b>Total:</b>	<b>1,243</b>	<b>0</b>	<b>200,000</b>	<b>10,000</b>	<b>21,052,500</b>	<b>92,400,814</b>	<b>113,663,314</b>	<b>118,232,028</b>



	FTE	PTE	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	Prior Year Adopted Budget
<b>Social Services</b>								
ADMINISTRATIVE SUPPORT (DSS)	15	0	1,408,491	0	0	820,869	2,229,360	1,509,058
ADULT SERVICES (DSS)	58	0	991,575	104,222	0	4,088,519	5,184,316	4,774,870
CHILDCARE SERVICES (DSS)	0	0	33,701,830	10,326,811	0	791,571	44,820,212	42,170,008
CHILDREN'S SERVICES (DSS)	407	0	18,007,578	4,191,729	96,333	20,552,599	42,848,239	39,096,588
COMMUNITY SOCIAL WORK (DSS)	39	0	2,246,839	94,310	0	970,934	3,312,083	3,161,456
DV SERVICES (DSS)	0	0	0	0	0	0	0	65,133
FACILITIES MANAGEMENT (DSS)	0	0	321,379	0	0	1,242,872	1,564,251	1,581,481
FRAUD (DSS)	13	0	663,661	0	0	171,976	835,637	727,158
GENERAL ASSISTANCE (DSS)	17	0	8,242,035	289,182	727	4,005,243	12,537,187	13,073,091
IT RESOURCE MANAGEMENT (DSS)	0	0	298,921	0	0	297,111	596,032	608,032
LEGAL SERVICES (DSS)	13	0	267,807	0	0	1,213,490	1,481,297	231,445
MAINTAINING INDEPENDENCE SERVICES (DSS)	4	0	2,349,878	503,152	1,000	1,474,923	4,328,953	4,461,169
MECKLENBURG TRANSPORT (DSS)	36	1	531,324	1,102,830	137,159	1,689,449	3,460,762	2,839,299
MEDICAID RELATED PAYMENTS (DSS)	0	0	0	0	0	3,299,178	3,299,178	3,389,008
MEDICAID TRANSPORTATION (DSS)	0	0	3,560,749	1,413,583	0	25,668	5,000,000	4,500,000
PUBLIC ASSISTANCE (DSS)	596	3	22,503,612	95,689	583,711	14,213,011	37,396,023	35,867,607
QUALITY IMPROVEMENT (DSS)	11	0	338,490	0	0	576,110	914,600	901,636
RECORD & MAIL SERVICES (DSS)	8	0	769,229	0	0	1,087,695	1,856,924	1,935,518
RETIREE MEDICAL INSURANCE (HRS)	0	0	732,900	0	0	1,840,350	2,573,250	2,343,000
SENIOR ADMINISTRATION (DSS)	1	0	125,007	0	0	97,767	222,774	216,407
SENIOR CITIZENS NUTRITION PROGRAM (DSS)	27	1	979,621	0	121,600	1,874,853	2,976,074	2,816,491
WORK FIRST EMPLOYMENT SERVICE (DSS)	59	0	905,880	0	0	5,324,292	6,230,172	6,621,250
<b>Total:</b>	<b>1,304</b>	<b>5</b>	<b>98,946,806</b>	<b>18,121,508</b>	<b>940,530</b>	<b>65,658,480</b>	<b>183,667,324</b>	<b>172,889,705</b>
<b>Tax Collector</b>								
ATTORNEY (TAX)	0	0	0	0	0	342,000	342,000	380,000
BUSINESS TAX (TAX)	13	0	0	0	1,835,027	(365,478)	1,469,549	2,223,087
ENFORCED COLLECTIONS (TAX)	17	0	0	0	148,174	1,893,604	2,041,778	2,404,788
TAX ADMINISTRATION (TAX)	1	0	0	0	0	172,390	172,390	164,743
TAX SUPPORT SERVICES (TAX)	9	0	0	0	109,634	839,668	949,302	1,146,662
<b>Total:</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,092,835</b>	<b>2,882,184</b>	<b>4,975,019</b>	<b>6,319,280</b>
<b>GRAND TOTAL:</b>	<b>5,408</b>	<b>260</b>	<b>112,723,213</b>	<b>124,862,384</b>	<b>169,674,194</b>	<b>1,163,902,736</b>	<b>1,571,162,527</b>	<b>1,529,476,402</b>

\*The FY2015 Adopted Budget does not include \$4.9 million that was adjusted for CMS operating due to State funding decisions that occurred post adoption.

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Charlotte - Mecklenburg Schools Funding

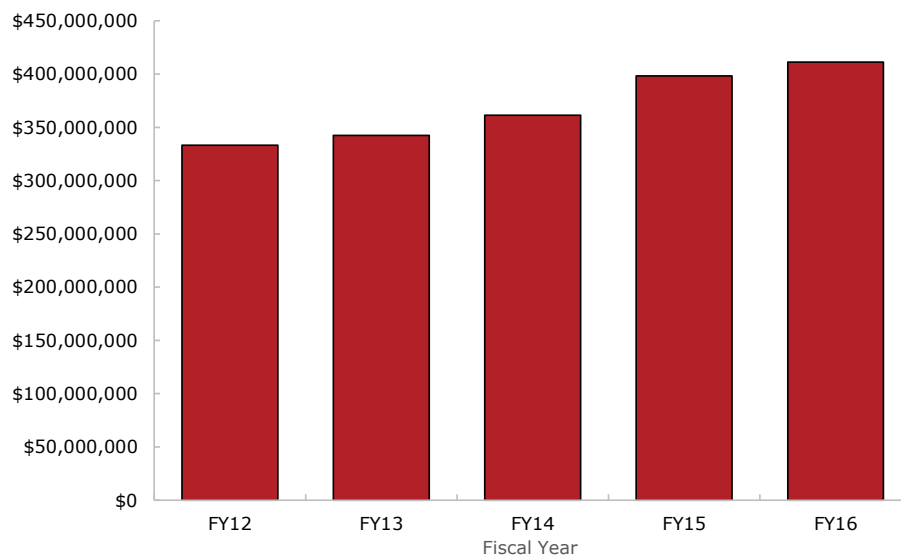
	FY12 Adopted Budget	FY13 Adopted Budget	FY14 Adopted Budget	FY15 Amended Budget <sup>1</sup>	FY16 Recommended Budget
<b>Current Expense<sup>1</sup></b>	\$326,039,101	\$316,577,051	\$354,244,548	\$373,736,594	\$399,902,352
<b>Designated Salary Increase</b>	\$0	\$18,555,613	\$0	\$12,200,000	\$0
<b>Fines &amp; Forfeitures</b>	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
<b>TOTAL</b>	<b>\$328,339,101</b>	<b>\$337,432,664</b>	<b>\$356,544,548</b>	<b>\$388,236,594</b>	<b>\$402,202,352</b>
<b>Capital Replacement</b>	\$4,960,000	\$4,960,000	\$4,960,000	\$4,960,000	\$4,960,000
<b>One-Time Funding<sup>2</sup></b>	\$0	\$0	\$0	\$5,040,000	\$4,000,000
<b>Debt Service (County)</b>	\$120,557,000	\$104,813,417	\$88,660,107	\$100,604,832	\$111,915,413
<b>TOTAL</b>	<b>\$453,856,101</b>	<b>\$447,206,081</b>	<b>\$450,164,655</b>	<b>\$498,841,426</b>	<b>\$523,077,765</b>
<b>% Change</b>	7.2%	-1.5%	0.7%	10.8%	4.9%
<b>TOTAL (w/out Debt Service)</b>	<b>\$333,299,101</b>	<b>\$342,392,664</b>	<b>\$361,504,548</b>	<b>\$398,236,594</b>	<b>\$411,162,352</b>
<b>% Change</b>	8.5%	2.7%	5.6%	10.2%	3.2%
<b>Average Daily Enrollment<sup>3</sup></b>	138,012	141,171	142,612	145,363	147,769
<b>% Change in Enrollment</b>	1.8%	2.3%	1.0%	1.9%	1.7%
<b>Cost per Student</b>	\$2,379	\$2,390	\$2,500	\$2,671	\$2,722

<sup>1</sup>The FY15 Amended Budget includes \$4.9 million to CMS that was provided due to State funding decisions that occurred post adoption.

<sup>2</sup>CMS given one-time funding for maintenance and technology.

<sup>3</sup>Average Daily Enrollment is the sum of number of days in membership for all students in individual school units, divided by the number of school days in the term. The Average Daily Enrollment information is an estimate provided by CMS. FY12-FY15 figures reflect actual CMS enrollment numbers, therefore the % increase and cost per student figures will not match figures in the FY15 Adopted Budget document.

**Total County Funding for Charlotte-Mecklenburg Schools**



**RECOMMENDED BUDGET**

# MECKLENBURG COUNTY | FISCAL YEAR 2016

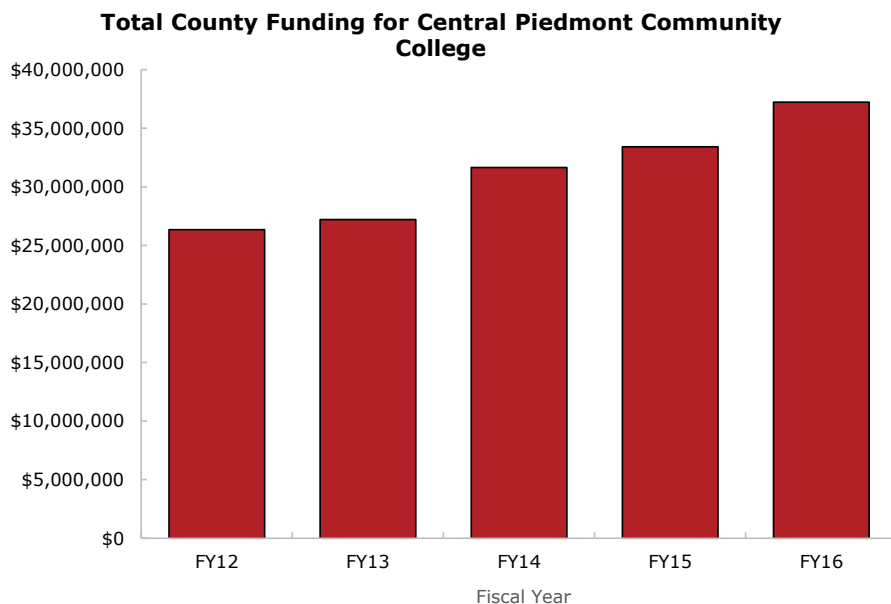
## Central Piedmont Community College Funding

	FY12 Adopted Budget	FY13 Adopted Budget	FY14 Adopted Budget	FY15 Adopted Budget	FY16 Recommended Budget
<b>Current Expense</b>	\$25,900,000	\$26,899,486	\$30,683,974	\$32,084,482	\$33,673,949
<b>One-Time Funding<sup>1</sup></b>	\$0	\$0	\$0	\$800,000	\$1,555,134
<b>CPCC-WTVI Merger</b>	\$0	\$200,000	\$200,000	\$200,000	\$200,000
<b>Capital Maintenance and Repairs<sup>2</sup></b>	\$450,000	\$110,000	\$770,000	\$335,000	\$1,800,000
<b>Debt Service (County)</b>	\$17,567,000	\$15,217,118	\$12,496,344	\$10,799,366	\$10,364,944
<b>TOTAL</b>	<b>\$43,917,000</b>	<b>\$42,426,604</b>	<b>\$44,150,318</b>	<b>\$44,218,848</b>	<b>\$47,594,027</b>
<b>% Change</b>	11.2%	-3.4%	4.1%	0.2%	7.6%
<b>TOTAL (w/out Debt Service)</b>	<b>\$26,350,000</b>	<b>\$27,209,486</b>	<b>\$31,653,974</b>	<b>\$33,419,482</b>	<b>\$37,229,083</b>
<b>% Change</b>	10.3%	3.3%	16.3%	5.6%	11.4%
<b>Annual Total Enrollment</b>	81,149	76,396	77,160	80,277	81,654
<b>% Change in Enrollment</b>	1.3%	-5.9%	1.0%	4.0%	1.7%

<sup>1</sup>CPCC given one-time funding for a telecommunications system.

<sup>2</sup>These amounts are appropriated in the Capital Reserve Fund.

<sup>3</sup>Annual Total Enrollment is supplied by CPCC.



RECOMMENDED BUDGET

## Fiscal Year 2016 Community Service Grant Funding

For Fiscal Year 2016, the Board of County Commissioners endorsed a competitive grants process that aligns Mecklenburg County's Community Service Grant Funding with three target areas. On February 23, 2015, the County issued a request for proposals (RFP) for non-profit services that contribute to the following target areas:

- Improve the high school graduation rate
- Prevent health risks and diseases
- Promote residents' financial self-sufficiency

The Community Service Grants process was modified in October 2014 to strengthen fiscal management and contract controls, encourage applications from agencies that have not received financial support in the past, and to modify the target areas. Modifications to the target areas include combining the former target area of "train and place unemployed workers" with the current target area of "promote residents' financial self-sufficiency."

### Request for Proposal Target Areas

The three modified target areas of the request for proposal process reflect the specific factors endorsed by the Board of County Commissioners in October 2014. These success factors were identified through a statistically representative survey of residents, a community forum, employee input and analysis of the County's progress toward desired results. Consistent with the County's Managing for Results philosophy, the FY2016 Community Service Grants process allows the County to make strategic investments in the areas of greatest community need.

### Proposal Review Process

Upon receipt of each proposal, staff in the County Manager's Office reviewed each submission to determine if all initial eligibility requirements had been met. To be eligible to apply for funding, a non-profit organization must:

1. Serve the residents of Mecklenburg County,
2. Have a 501(c)(3) non-profit classification with the IRS,
3. Submit independently audited financial statements from the last fiscal year available,
4. Agree not to discriminate against any employee, applicant or program participant because of race, religion, color, sex, age, handicap, physical or mental impairment, disabilities or natural origin,
5. Have a professional affiliation which supports organizational sustainability,
6. Clearly contribute to one of the three target areas,
7. Not have any current state revenue suspensions, or
8. Overdue taxes.

The County Manager's Office then organized an advisory panel to review proposals. The advisory panel included community members with expertise in the target areas and knowledge of the County's performance measurement standards. The advisory panel provided input for the County Manager to consider when making funding recommendations to the Board of County Commissioners (BOCC).

The BOCC makes all final funding decisions for the Community Service Grant process.

## FY2016 Community Service Grant Funding by Target Area

The FY2016 Recommended Budget provides funding support in the amount of \$3.8 million for the following agencies:

Community Service Grants	FY16 Recommended Budget
<b>Improve the High School Graduation Rate</b>	
A Child's Place*	\$50,000
Arts & Science Council – Studio 345	350,000
Big Brothers Big Sisters – Mentoring 2.0	25,000
Big Brothers Big Sisters – School-Based Mentoring	50,000
Citizen Schools*	50,000
Communities in Schools	1,063,000
International House	50,000
YMCA of Greater Charlotte	185,000
YWCA of the Central Carolinas*	50,000
<b>Target Area Subtotal</b>	<b>\$1,873,000</b>
<b>Prevent Health Risks and Diseases</b>	
Bethesda Health Center	165,000
Care Ring – Nurse-Family Partnership	62,500
Care Ring – Physicians Reach Out	250,000
Charlotte Community Health Clinic – Homeless	270,919
Charlotte Community Health Clinic – Low Income	250,000
MedAssist of Mecklenburg	500,000
Shelter Health Services	69,000
Teen Health Connection*	50,000
<b>Target Area Subtotal</b>	<b>\$1,617,419</b>
<b>Promote Residents' Financial Self-Sufficiency</b>	
Ada Jenkins Center	20,000
Center for Community Transitions	50,000
Community Culinary School	60,000
Goodwill Industries*	50,000
Hope Haven*	41,500
Latin American Coalition	25,000
Urban League of Central Carolinas	50,000
<b>Target Area Subtotal</b>	<b>\$296,500</b>
<b>Total</b>	<b>\$3,786,919</b>

\*Denotes new recommended agency



## FY2016 Community Service Grant Recommended Budget Comparison of Funding FY2015 – FY2016

Community Service Grants	FY15 Amended Budget	FY16 Recommended Budget
Teen Health Connection, Inc.*	-	50,000
Care Ring, Inc. (Physicians Reach Out)	250,000	250,000
Charlotte Community Health Clinic – Homeless	270,919	270,919
MedAssist of Mecklenburg	500,000	500,000
Shelter Health Services	69,000	69,000
Charlotte Community Health Clinic – Low Income	250,000	250,000
Bethesda Health Center	165,000	165,000
Urban League of Central Carolinas, Inc. – Center for Workforce Development	50,000	50,000
Big Brothers Big Sisters of Greater Charlotte – Mentoring 2.0	25,000	25,000
YMCA of Greater Charlotte	185,000	185,000
Communities in Schools	1,063,000	1,063,000
Care Ring, Inc. – Nurse Family Partnership	62,500	62,500
Arts & Science Council – Studio 345	350,000	350,000
Center for Community Transitions	50,000	50,000
Levine Jewish Community Center – Oasis Senior Enrichment	50,000	-
Senior Activities Service**	70,000	-
International House of Metrolina, Inc.	50,000	50,000
A Child's Place*	-	50,000
Citizen Schools*	-	50,000
Big Brothers Big Sisters of Greater Charlotte – School Based Mentoring	40,000	50,000
Community Culinary School	60,000	60,000
YWCA of the Central Carolinas, Inc.*	-	50,000
Goodwill Industries*	-	50,000
Hope Haven, Inc.*	-	41,500
Ada Jenkins Center	25,000	20,000
Latin American Coalition	50,000	25,000
Charlotte Mecklenburg Housing Partnership	50,000	-
Junior Achievement of the Carolinas, Inc.	20,000	-
First Baptist Church West – Community Services Association	75,000	-
100 Black Men of Greater Charlotte	15,500	-
<b>Community Service Grant Totals:</b>	<b>3,795,919</b>	<b>3,786,919</b>

\*Denotes a newly recommended agency

\*\*Senior Activities Service formerly known as Levine Senior Center

Listed in the order of advisory panels' rankings

## FY2016 Staff Summary Comparison by Agency

This chart displays comparative information on the County's positions from FY2013 to FY2016.

Agency	FY13 Adopted		FY14 Adopted		FY15 Adopted		FY16 Recommended	
	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE
Area Mental Health	275							
Asset and Facility Management <sup>1</sup>							33	
Behavioral Health					5		6	
Board of Elections <sup>2</sup>	21		21		21		21	1
Business Support Services Agency <sup>1</sup>	285	1	326		264	1		
Child Support Enforcement	98		108		109		109	1
Community Support Services	54		60	1	64	1	94	1
County Assessor's Office			95		99		99	
County Commissioners	9		9		9		9	
Criminal Justice Services	54		46		55		56	
Economic Development	2		2		2		3	
Finance <sup>1</sup>	111		116		118		148	
Human Resources					45	2	49	2
Information Technology <sup>1</sup>							135	
Internal Audit	10		10		12		12	
LUESA <sup>1, 2</sup>	462	3	418	3	394	2	454	6
Managed Care Organization			239					
Manager's Office <sup>1</sup>	34	1	38	1	40	1	66	
Medical Examiner <sup>2</sup>	13		13		14		17	4
Park & Recreation <sup>2</sup>	267		270		305		305	173
Provided Services Organization	186	12	197	9	205	9		
Public Health <sup>2</sup>	520		528	4	642	5	793	10
Public Information Department					19		19	
Public Library <sup>2</sup>	322	9	327	9	353	10	353	56
Register of Deeds	35		38		38		38	
Sheriff's Office <sup>3</sup>	1,355		1,355		1,363		1,318	
Social Services	1,100	7	1,106	6	1,238	6	1,304	5
Tax Collector	55	2	55	2	50	2	40	
<b>TOTAL</b>	<b>5,268</b>	<b>35</b>	<b>5,377</b>	<b>35</b>	<b>5,464</b>	<b>39</b>	<b>5,481</b>	<b>259</b>

FTE - Full-time equivalent staff PTE - Part-time equivalent staff<sup>4</sup>

Notes:

- Due to rounding, totals may be slightly off. In addition, the Historic Land Commission positions are not included.
- Temporary positions are not tracked. Departments have the flexibility to manage these positions within their budgets and they do not require Board of County Commissioners (BOCC) approval.

<sup>1</sup> The Business Support Services Agency was eliminated in FY2015 and the business functions within the agency were reorganized as follows: Procurement is a division of Finance; Information Technology is a standalone agency; Geospatial Information Services is a division of LUESA; Asset and Facility Management is a standalone agency; and Business Process Management and Enterprise Project Management are divisions of the Manager's Office.

<sup>2</sup> Part-time equivalent staff added in FY2016 primarily due to the inclusion of limited part-time positions that were previously budgeted as temporary positions.

<sup>3</sup> The Sheriff's Office number reflects 75 positions that were defunded during FY2012.

<sup>4</sup> Part-time equivalent staff is defined as a regular employee who works less than 80.00 standard hours per pay period.

## FY2016 Staff Composition Changes by Agency

*This chart displays staff changes for the FY2016 Recommended Budget.*

Agency	FY15 Adopted Positions		Changes after FY15 Budget		Transfers		Changes in the FY16 Budget		FY16 Recommended Positions	
	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE
<b>Asset and Facility Management<sup>1</sup></b>					<b>31</b>		<b>2</b>		<b>33</b>	
Positions from BSSA					31					
Real Estate Contract Coordinator							2			
<b>Behavioral Health</b>	<b>5</b>						<b>1</b>		<b>6</b>	
Utilization Review Specialist							1			
<b>Board of Elections<sup>2</sup></b>	<b>21</b>						<b>1</b>		<b>21</b>	<b>1</b>
Limited part-time positions							1			
<b>Business Support Services Agency<sup>1</sup></b>	<b>264</b>	<b>1</b>			<b>-264</b>	<b>-1</b>				
Asset and Facility Management positions					-31					
Finance positions					-29					
Geospatial Information Services positions					-41					
Human Resources positions					-2					
Information Technology positions					-135					
Manager's Office positions					-26					
Public Information position						-1				
<b>Child Support Enforcement</b>	<b>109</b>		<b>1</b>						<b>109</b>	<b>1</b>
Case Worker			1							
<b>Community Support Services</b>	<b>64</b>	<b>1</b>			<b>26</b>		<b>4</b>		<b>94</b>	<b>1</b>
Positions from Provided Services Organization					26					
Veteran Services Specialist							2			
Case Coordinator							1			
Social Services Assistant							1			
<b>County Assessor's Office</b>	<b>99</b>								<b>99</b>	
<b>County Commissioners</b>	<b>9</b>								<b>9</b>	
<b>Criminal Justice Services</b>	<b>55</b>		<b>1</b>						<b>56</b>	
Intern I			1							
<b>Economic Development</b>	<b>2</b>						<b>1</b>		<b>3</b>	
Administrative Support Coordinator							1			
<b>Finance<sup>1</sup></b>	<b>118</b>				<b>30</b>				<b>148</b>	
Positions from BSSA					29					
Enterprise Management Analyst					1					
<b>Human Resources</b>	<b>45</b>	<b>2</b>	<b>1</b>		<b>3</b>				<b>49</b>	<b>2</b>
Positions from BSSA					2					
Position from the Manager's Office					1					
Position from BSSA			1							

# MECKLENBURG COUNTY | FISCAL YEAR 2016

Agency	FY15 Adopted Positions		Changes after FY15 Budget		Transfers		Changes in the FY16 Budget		FY16 Recommended Positions	
	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE
<b>Information Technology<sup>1</sup></b>					<b>135</b>				<b>135</b>	
Positions from BSSA					135					
<b>Internal Audit</b>	<b>12</b>								<b>12</b>	
<b>LUESA<sup>1, 2</sup></b>	<b>394</b>	<b>2</b>	<b>6</b>	<b>-2</b>	<b>41</b>		<b>13</b>	<b>6</b>	<b>454</b>	<b>6</b>
Geospatial Information Services positions					41					
Customer Service Concierge			4							
Position status updates			2	-2						
Limited part-time positions								6		
Plans Examiners							4			
Administrative Support Assistant III							1			
Sr. Engineering Technician							1			
Environmental Specialist							1			
Project Manager							1			
Maintenance & Operations Specialist							2			
Associate Project Manager							1			
Environmental Specialist (limited part-time)								1		
GIS Technicians							2			
<b>Manager's Office<sup>1</sup></b>	<b>40</b>	<b>1</b>	<b>1</b>	<b>-1</b>	<b>25</b>				<b>66</b>	
Positions from BSSA					26					
Finance position					-1					
Human Resources position					-1					
Position from Tax Collector					1					
Attorney's Office position			1	-1						
<b>Medical Examiner<sup>2</sup></b>	<b>14</b>						<b>3</b>	<b>4</b>	<b>17</b>	<b>4</b>
Limited part-time positions								5		
Medicolegal Death Investigators							2	-1		
Autopsy Technician							1			
<b>Park &amp; Recreation<sup>2</sup></b>	<b>305</b>							<b>173</b>	<b>305</b>	<b>173</b>
Limited part-time positions								173		
<b>Provided Services Organization</b>	<b>205</b>	<b>9</b>			<b>-166</b>		<b>-39</b>	<b>-9</b>		
Community Support Services positions					-26					
Public Health positions					-140					
Eliminated positions							-39	-9		
<b>Public Health<sup>2</sup></b>	<b>642</b>	<b>5</b>			<b>140</b>		<b>11</b>	<b>5</b>	<b>793</b>	<b>10</b>
Positions from Provided Services Organization					140					
Nurse Case Manager							1			
Mental Health Licensed Clinician							4			
Clinical Director							1			
Senior Q & T Specialist							1			
Environmental Specialist							2			
School Health Nurse							2			
Limited part-time positions								5		
<b>Public Information Department</b>	<b>19</b>					<b>1</b>			<b>19</b>	
Position from BSSA <sup>2</sup>						1				

RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

Agency	FY15 Adopted Positions		Changes after FY15 Budget		Transfers		Changes in the FY16 Budget		FY16 Recommended Positions	
	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE
<b>Public Library<sup>2</sup></b>	<b>353</b>	<b>10</b>					<b>46</b>		<b>353</b>	<b>56</b>
Limited part-time positions							46			
<b>Register of Deeds</b>	<b>38</b>								<b>38</b>	
<b>Sheriff's Office<sup>3</sup></b>	<b>1,363</b>						<b>-45</b>		<b>1,318</b>	
Detention Officers							-45			
<b>Social Services</b>	<b>1,238</b>	<b>6</b>	<b>58</b>	<b>-1</b>			<b>8</b>		<b>1,304</b>	<b>5</b>
Children's Services positions			21							
Senior Social Worker			22							
Administrative Assistant II			14							
Intake Services position			1	-1						
Senior Social Worker							7			
Social Worker Supervisor							1			
<b>Tax Collector</b>	<b>50</b>	<b>2</b>			<b>-1</b>		<b>-9</b>	<b>-2</b>	<b>40</b>	
Eliminated positions							-9	-2		
Manager's Office position					-1					
<b>TOTAL</b>	<b>5,464</b>	<b>39</b>	<b>67</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>-50</b>	<b>224</b>	<b>5,481</b>	<b>259</b>

**FTE - Full-time equivalent staff PTE - Part-time equivalent staff<sup>4</sup>**

Notes:

- Due to rounding, totals may be slightly off. In addition, the Historic Land Commission positions are not included.
- Temporary positions are not tracked. Departments have the flexibility to manage these positions within their budgets and they do not require Board of County Commissioners (BOCC) approval.

<sup>1</sup> The Business Support Services Agency was eliminated in FY2015 and the business functions within the agency were reorganized as follows: Procurement is a division of Finance; Information Technology is a standalone agency; Geospatial Information Services is a division of LUESA; Asset and Facility Management is a standalone agency; and Business Process Management and Enterprise Project Management are divisions of the Manager's Office.

<sup>2</sup> Part-time equivalent staff added in FY2016 primarily due to the inclusion of limited part-time positions that were previously budgeted as temporary positions.

<sup>3</sup> The Sheriff's Office number reflects 75 positions that were defunded during FY2012.

<sup>4</sup> Part-time equivalent staff is defined as a regular employee who works less than 80.00 standard hours per pay period.

## RECOMMENDED BUDGET



## Explanation of Staff Changes by Agency

The Staff Composition Changes by Agency table references Fiscal Year 2015 and 2016 Recommended position counts for each County agency. Below is an explanation of the staff changes for FY2016 by Agency.

### Asset and Facility Management

The following positions were transferred after the FY2015 Adopted Budget:

- The Business Support Services Agency was eliminated in FY2015 and 31 positions were transferred to create a new agency.

The following positions are recommended in the FY2016 Recommended Budget:

- Two Real Estate Contract Coordinators to assist with facility maintenance, custodial, and grounds maintenance services.

### Behavioral Health Division

The following position is recommended in the FY2016 Recommended Budget:

- One Utilization Review Specialist position to provide clinical consultation and case support.

### Board of Elections

The following position is recommended in the FY2016 Recommended Budget:

- One part-time equivalent position previously budgeted as a temporary position.

### Business Support Services Agency

The Business Support Services Agency was eliminated in FY2015 and the following positions were transferred after the FY2015 Adopted Budget:

- 31 positions were transferred to Asset and Facility Management.
- 29 positions were transferred to Finance.
- 41 Geospatial Information Services positions were transferred to LUESA.
- Two positions were transferred to Human Resources.
- 135 positions were transferred to Information Technology.
- 26 positions were transferred to the Manager's Office.
- One limited part-time position was transferred to Public Information.

### Child Support Enforcement

The following positions were added after the FY2015 Adopted Budget:

- One Case Worker position to assist with the paternity establishment project.

## Community Support Services

The following positions are transferred in the FY2016 Recommended Budget:

- The Provided Services Agency will be eliminated in FY2016 and 26 positions are transferred to Community Support Services.

The following positions are recommended in the FY2016 Recommended Budget:

- Two Veteran Service Specialist positions to support Veteran Services.
- One Case Coordinator position to support Veteran Services
- One Social Service Assistant position to support Homeless Services.

## Criminal Justice Services

The following position was added after the FY2015 Adopted Budget:

- One Doctoral-Level Psychology Intern I position to complete additional court-ordered evaluations in the Forensic Evaluations Unit.

## Economic Development Office

The following position is recommended in the FY2016 Recommended Budget:

- One Administrative Support Coordinator to assist in Economic Development activities.

## Finance

The following positions were transferred after the FY2015 Adopted Budget:

- The Business Support Services Agency was eliminated in FY2015 and 29 positions were transferred to Finance.
- One Enterprise Management Analyst transferred from the Manager's Office and reclassified to a Senior Fiscal Analyst.

## Human Resources

The following position was added after the FY2015 Adopted Budget:

- One Business Manager position from Business Support Services Agency was reclassified to a Learning and Development Consultant position.

The following positions were transferred after the FY2015 Adopted Budget:

- The Business Support Services Agency was eliminated in FY2015 and two positions were transferred to Human Resources.
- One Senior IT Manager position transferred from the Manager's Office and reclassified as a HR Director.

## Land Use and Environmental Services Agency

The following positions were transferred after the FY2015 Adopted Budget:

- 41 Geospatial Information Services positions were transferred to LUESA.

The following positions were added after the FY2015 Adopted Budget:

- Four Customer Service Concierge positions to have a broad knowledge base of Code Enforcement operations to improve customer satisfaction.
- Two part-time equivalent positions updated to full-time equivalent positions for a more accurate position status.

The following positions are recommended in the FY2016 Recommended Budget:

- Four fee-funded Plans Examiner positions to address increase in residential building permits and to review larger projects.
- One fee-funded Administrative Support Assistant III position to assist in meeting response time performance goals.
- One fee-funded Senior Engineering Technician to address anticipated workload increases for site plan reviews.
- One fee-funded Environmental Specialist to address anticipated workload increases for site plan reviews.
- One fee-funded Project Manager to address anticipated workload increases for site plan reviews.
- Two fee-funded Maintenance & Operations Specialists to monitor water quality.
- One fee-funded Associate Project Manager to assist in field inspections of Storm Water Capital Projects.
- One fee-funded limited part-time Environmental Specialist to maintain algae sampling and analysis. This position is less than a part-time equivalent position.
- Two Geospatial Information Services positions to meet performance goals of updating land records within 30 days or less.
- Six fee-funded part-time equivalent positions previously budgeted as temporary positions.

## Manager's Office

The following position was reclassified after the FY2015 Adopted Budget:

- One position in the Attorney's Office reclassified from a part-time equivalent position to a full-time equivalent position.

The following positions were transferred after the FY2015 Adopted Budget:

- The Business Support Services Agency was eliminated in FY2015 and 26 positions were transferred to the Manager's Office.
- One Enterprise Management Analyst transferred from the Manager's Office and reclassified to a Senior Fiscal Analyst.
- One Senior IT Manager position transferred from the Manager's Office and reclassified as a HR Director.
- One position transferred from the Tax Collector to the Manager's Office and reclassified as an Enterprise Management Analyst.

## Medical Examiner's Office

The following positions are recommended for deletion in the FY2016 Recommended Budget:

- One part-time equivalent position due to increase in full-time staff.

The following positions are recommended in the FY2016 Recommended Budget:

- Two Medicolegal Death Investigators to provide on-scene death investigations.
- One Autopsy Technician to provide greater coverage in the office for performing autopsies.
- Five part-time equivalent positions previously budgeted as temporary positions.

## Park & Recreation

The following positions are recommended in the FY2016 Recommended Budget:

- 173 part-time equivalent positions previously budgeted as temporary positions.

## Provided Services Organization

The Provided Services Organization will be eliminated in FY2016 and the following positions are transferred in the FY2016 Recommended Budget:

- 26 positions transferred to Community Support Services.
- 140 positions transferred to Public Health.

The following positions are recommended for deletion in the FY2016 Recommended Budget:

- 39 full-time positions will be eliminated due to services being provided by an outside vendor.
- Nine part-time positions will be eliminated due to services being provided by an outside vendor.

## Public Health

The following positions are transferred in the FY2016 Recommended Budget:

- The Provided Services Agency will be eliminated in FY2016 and 140 positions are transferred to Public Health.

The following positions are recommended in the FY2016 Recommended Budget:

- One Nurse Case Manager position to support the Health Case Management Service.
- Four Mental Health Licensed Clinician positions to support the Child Development and Community Policing Services.
- One Clinical Director position to support the Child Development and Community Policing Services.
- One Senior Quality & Training Specialist position to support the Child Development and Community Policing Services.
- Two Environmental Specialist positions were support the Environmental Management Service.
- Two School Health Nurses to support School Health Services.
- Five part-time equivalent positions previously budgeted as temporary positions.

## Public Information Department

The following position was transferred after the FY2015 Adopted Budget:

- The Business Support Services Agency was eliminated in FY2015 and one limited part-time position was transferred to Public Information.

## Public Library

The following positions are recommended in the FY2016 Recommended Budget:

- 46 part-time equivalent positions previously budgeted as temporary positions.

## Sheriff's Office

The following positions are recommended for deletion in the FY2016 Recommended Budget:

- 45 Detention Officer positions eliminated due to the declining jail population.

## Social Services

The following positions were added after the FY2015 Adopted Budget:

- 21 positions were unfrozen to support Children's Services in FY2015.
- 22 Senior Social Worker positions funded with increased Medicare funding.
- 14 Administrative Assistant II positions funded with increased Medicare funding.
- One transfer position from part-time to full-time status to support Intake Services.

The following positions are recommended in the FY2016 Recommended Budget:

- Seven Senior Social Worker positions to support Youth and Family Services.
- One Social Work Supervisor position to support Youth and Family Services.

## Tax Collector

The following position was transferred after the FY2015 Adopted Budget:

- One position transferred from the Tax Collector to the Manager's Office.

The following positions are recommended for deletion in the FY2016 Recommended Budget:

- Nine full-time equivalent positions due to implementation of Tax and Tag, and elimination of Privilege License Tax.
- Two part-time equivalent positions due to implementation of Tax and Tag, and elimination of Privilege License Tax.





## **Revenue Overview**

---

FY2016 Revenue Overview

Where the Money Comes From

Comparison of County Revenue

Allocation Comparison of County Revenues by Service Area

Budget Summary by Agency and Funding Source



## **FY2016 Recommended Budget Revenue Overview**

The County's total budget consists of the following major revenue categories:

- Ad Valorem Property Tax
- Law Enforcement Service District Tax
- Fire Protection Service District Tax
- Sales Tax
- Interest Earned on Investments
- Fund Balance
- Intergovernmental Revenue
- Licenses and Permits
- Charges for Services
- Miscellaneous Revenue (i.e., sale of properties and rentals)

Mecklenburg County classifies revenue as either: 1) County Revenue or 2) Non-County Revenue. County revenue is defined as revenue the Board has discretionary control over. For example, the Board of County Commissioners can change the tax rate or approve fee changes to increase or decrease County revenue. Revenue in this category is comprised mainly of dollars generated from property tax. Non-County revenue includes other sources of funding, such as State and Federal revenue. For example, the County receives revenue from the State that can only be used for debt service.

The County allocates revenue into three service areas:

- 1) County Services
- 2) General Debt Service
- 3) Education Services

County Services are provided directly by the County and/or by a nonprofit organization via a contractual agreement. Debt Service is funding for payments on interest and principal on obligations and other financing. These payments apply to debt associated with CMS, CPCC, and the County. Education Services comprises funding for CMS and CPCC operating budgets.

## Revenues

### Assessed Valuation

The County's largest source of operating revenue is the ad valorem property tax. Real property, automobiles, boats, trailers and income-producing personal property are subject to property tax unless specifically exempted by North Carolina statutes. The assessed value, which should be market value, of property is subject to the property tax rate levied by the Board of Commissioners per \$100 in value.

The estimated assessed valuation for FY2016 is \$119.5 billion, a \$1.54 billion (1.3 percent) increase from the FY2015 values.

Assessed Valuation			
(In Millions)	FY14 Budgeted	FY15 Budgeted	FY16 Projected
Real Property	\$94,470.00	\$96,616.40	97,070.60
Personal Property	8,711.00	10,051.40	9,286.00
Vehicles	7,869.00	7,650.60	8,729.50
State Certifications	3,250.00	3,666.60	4,436.90
<b>Total</b>	<b>\$114,300.00</b>	<b>\$117,985.00</b>	<b>\$119,523.00</b>
Percent Change	-1.64%	3.22%	1.30%
<b>Net Yield of One Cent</b>	<b>\$11,144,250</b>	<b>\$11,562,530</b>	<b>\$11,725,206</b>
<b>Tax Rate</b>	<b>81.57¢</b>	<b>81.57¢</b>	<b>81.57¢</b>
<b>Collection Rate*</b>	<b>97.50%</b>	<b>98.00%</b>	<b>98.10%</b>

\* Collection rate is based on prior year collection rate per statutory requirement.

### FY2016 Property Tax

At the recommended tax rate of 81.57 cents, the property tax rate is projected to generate \$956.4 million. Total property tax revenue, including prior year taxes, is \$963.3 million. This is at a collection rate of 98.10 percent.

	FY15 Adopted	FY16 Recommended	Dollar Change	Percent Change
Net Property Taxes – Current	\$943,155,572	\$956,425,078	\$13,269,506	1.41%
Net Property Taxes – Prior	14,951,000	6,826,000	(\$8,125,000)	-54.34%
<b>Total Property Tax Revenue</b>	<b>\$958,106,572</b>	<b>\$963,251,078</b>	<b>\$5,144,506</b>	<b>0.54%</b>

## Sales Tax

Sales tax revenue for the County is projected to be \$247 million for FY2016. This is a \$19,590,000 or 8.6 percent increase from the FY2015 budget. Of this total, \$47 million is dedicated to pay for CMS debt service. An additional \$38 million is dedicated to Transit services. In accordance with the Transit Governance Inter-local Agreement, the net proceeds from the County's portion of the tax will be disbursed to the City of Charlotte to fund the operation of the Charlotte Area Transit System (CATS) as defined in NCGS 105-506.

The remaining sales tax revenue is dedicated to funding County services. Sales tax revenue will be allocated as follows:

Sales Tax Revenue				
	One Cent	1/2 Cent	1/2 Cent	Total
Transit			\$38,000,000	<b>\$38,000,000</b>
Debt Service		\$11,470,000	35,558,000	<b>\$47,028,000</b>
Unclassified	\$111,472,000	26,800,000	23,700,000	<b>\$161,972,000</b>
<b>Total</b>	<b>\$110,472,000</b>	<b>\$38,270,000</b>	<b>\$97,258,000</b>	<b>\$247,000,000</b>

## NC Education Lottery

Under the current lottery legislation, at least 35 percent of total revenue of the North Carolina Education Lottery will go to education programs. Five percent of the revenue designated to education programs is transferred to the Education Lottery Reserve Fund to be used when lottery proceeds fall short of targets. The Reserve Fund may not exceed \$50 million.

## Distribution of Proceeds

The net proceeds of the lottery are allocated as follows:

- 50 percent of the total remainder shall be used for reduction of class size in early grades and for pre-kindergarten programs for at-risk four year-olds who would not otherwise be served in high-quality settings.
- 40 percent shall be used for school construction. Sixty-five percent of this total shall be distributed to each county based on total school enrollment (average daily membership). The remaining 35 percent shall be distributed based on total school enrollment to those counties with effective property tax rates above the state average.
- 10 percent shall be used for college scholarships for students who qualify for the Federal Pell Grant. These scholarships can be used at North Carolina public and private universities and community colleges.

Distribution of Lottery Proceeds	
Education Program	Percent
Pre-K and Class-Size Reduction Programs	50%
School Construction	40%
College Scholarships	10%
<b>Total</b>	<b>100%</b>

\*First 5% is set aside for the lottery reserve. The remainder is then apportioned based on the percentages outlined above.

For FY2016, Mecklenburg County expects to receive \$9.5 million from the lottery. Actual funding for Mecklenburg County will depend on the lottery revenues collected over the course of the fiscal year.

## Interest Earned on Investments

The County's system of cash management forecasting and close monitoring of progressive investment strategies results in maximized investment yields. North Carolina General Statutes restrict the County's investment portfolio to highly-rated obligations of the United States government and certain financial institutions. The recovering economy has led to projected investment income of \$3.4 million for FY2016, a \$555,000 increase from the FY2015 Adopted Budget.

Total Interest Earned				
	FY13 Adopted Budget	FY14 Adopted Budget	FY15 Adopted Budget	FY16 Recommended Budget
General Fund	\$2,140,000	\$2,600,000	\$2,800,000	\$3,360,000
Enterprise Funds	60,000	20,000	25,000	25,000
Debt Service Fund	540,000	150,000	500,000	630,000
<b>Total</b>	<b>\$2,740,000</b>	<b>\$2,770,000</b>	<b>\$3,325,000</b>	<b>\$4,015,000</b>

## Fund Balance

In 2012, the County adopted a new fund balance policy. The policy, in accordance with GASB Statement No. 54, classifies general fund balance into five components: non-spendable, restricted, committed, assigned, and unassigned. The policy sets a target for total fund balance at 28 percent of prior year's general fund actual revenues, calculated by combining the general fund and debt service fund balances. In accordance with the Local Government Commission recommendations, the policy is intended to maintain 8 percent of the subsequent year's budget as unassigned fund balance to provide required resources to meet operating cost needs, to make funds available to assist in unforeseen emergencies, and to permit orderly adjustment to changes resulting from termination or considerable reductions in revenue sources. Fund balance in excess of 28 percent of actual General Fund revenues can be appropriated to the Capital, Technology, and Fleet reserves with a cap equivalent to 1.75 cents on the property tax rate. Of the total amount appropriated, 90 percent will be allocated to specific projects.



# MECKLENBURG COUNTY | FISCAL YEAR 2016

The balance will remain unallocated and placed in reserve to be used in those fiscal years when fund balance is unavailable for appropriation. As a result of the adopted policy, the FY2016 Budget appropriates \$16 million from excess fund balance for Capital, Technology and Fleet Reserve.

Consistent with the County's Fund Balance policy, the Recommended Budget utilizes \$39.4 million of available fund balance. Funding from this source includes \$16 million for Enterprise Reserves (capital, technology, and fleet), \$9.5 million to address unmet needs, \$8 million for Other Post-Employment Benefits (OPEB), and \$5.9 million for Pay-As-You-Go (PAYGO) capital financing. Of the \$9.5 million to address unmet needs, \$7.2 million will address unmet needs for education and literacy.

Fund Balance Allocation		
Reserve	Description	Amount
Technology	Agency Upgrades	\$6,000,000
Capital	Replacement, renovation and repair	8,000,000
Fleet	Vehicle Replacement	2,000,000
<b>Sub-total</b>		<b>\$16,000,000</b>
Agency	Description	Amount
OPEB	Other Post-Employment Benefits	\$8,000,000
PAYGO	Pay-As-You-Go Capital Financing	5,851,000
CMS	Maintenance and Technology Needs	4,000,000
CPCC	Maintenance and Technology Needs	1,555,134
Park and Recreation	Deferred Repair and Replacement Plan	1,000,000
Elections	Three Scheduled Elections	786,524
Public Library	Digital Strategy Implementation	599,000
Public Library	Circulation Materials	500,000
Read Charlotte	Five Year Funding	500,000
Park and Recreation	New Equipment	301,041
Community Support Services	Research/Evaluation Initiatives	200,000
Human Resources	Immunization Changes/Health Department	107,301
<b>Sub-total</b>		<b>\$23,400,000</b>
<b>Grand Total</b>		<b>\$39,400,000</b>

## Charges for Service

Charging users for specific services is a method of providing services without resorting to general tax dollars. In this fashion, those customers that receive the benefit are the ones paying for the service. For FY2016, fees in Land Use and Environmental Services and Park and Recreation are adjusted to more accurately reflect the cost of service. Refer to the *Other Related Information* section of this document for a detailed list of FY2016 recommended fee changes.

## Law Enforcement Service District

The Law Enforcement Service District (LESD), created by the Board effective January 1996, is used to finance and provide law enforcement services to the unincorporated areas of Mecklenburg County. According to the inter-local agreement between the City of Charlotte and Mecklenburg County, the County's share of the net Charlotte-Mecklenburg Police Department (CMPD) budget is based on the overall percentage of the unincorporated area population to the total population served by CMPD.

In FY2004, Charlotte City Council and the Board of County Commissioners adopted the *Future of Policing Report* Recommendations, which included a new funding method for the LESD. The approved method recommended that County payments to the City for police services not exceed a funding cap of \$12.5 million from FY2004 through FY2008. When this funding agreement for the LESD expired in FY2009, the City and County agreed to amend the existing inter-local agreement to reflect the following funding approach:

- Basis for funding allocation is still unincorporated population with a funding cap extension for four additional years – FY2009 to FY2012.
- Continue concept of the cap with a "ceiling but no floor." This means the County could pay less than the cap amount if determined by the unincorporated population calculation.
- Increase the LESD cap from \$12.5 million to \$13.4 million (7 percent increase) for FY2009. The seven percent increase was derived from a Consumer Price Index (CPI) calculation of the previous two years.
- For FY2010 through FY2012, increase the cap each year by 5.5 percent (net adjustments)

LESD Funding Cap		
Fiscal Year	Dollar Cap Amount	Percent Increase
FY08 (adopted)	12,548,543	
FY09 (adopted)	13,426,941	7.0%
FY10 (projected)	14,165,423	5.5%
FY11 (projected)	14,944,521	5.5%
FY12 (projected)	15,766,470	5.5%

The City and the County agree to review cost for service data each year.

In FY2012, the County received permission from the North Carolina General Assembly to allow towns in Mecklenburg County to patrol their Extra Territorial Jurisdictions (ETJs). The previous law allowed for only one law enforcement service district with one tax rate to contract with one municipality to police an unincorporated area. The new law allows different municipalities, to police different areas of the unincorporated area. This law provides Mecklenburg County some flexibility and is supported by the seven municipalities. The towns could choose to contract with the City of Charlotte to provide the service. This would break up the single LESD district into six additional districts (five towns and the City of Charlotte – Matthews has no ETJ). However, after exploring the consequences of moving toward this new model, the BOCC instructed staff during the FY2012 Strategic Planning Conference to continue with the existing arrangement and negotiate the funding amount for FY2013 with the City of Charlotte.

## FY2016 LESD Funding Summary

The recommended tax rate for the Law Enforcement Service District (LESD) is 21.14 cents, an increase of 1.77 cents from FY2015. This change is due to increasing Charlotte-Mecklenburg Police Department contractual costs, and population growth in the unincorporated area that has outpaced growth in property value.

The tax rate for the LESD was last increased by 0.71 cents in FY2013. Since FY2013, the population in the LESD has grown by 12 percent compared to 9 percent growth in property value. During the same period, the total cost to provide law enforcement for the District has grown by 2.5 million, or 19 percent. Fund balance was required to cover the growing cost for the District in FY2014 and FY2015. However, this does not provide a sustainable approach to funding the LESD. Increasing the tax rate by 1.77 cents (9 percent) will allow a sustainable tax rate that will fund the expenses in the Law Enforcement Service District. The County Manager also recommends the use of \$150,000 in available LESD fund balance to cover the cost of the LESD.

For FY2016, and for all future years, the County will pay the City of Charlotte \$469,000 for all of its lake patrol services for Lake Norman, Mountain Island Lake, and Lake Wylie. The County will provide the Town of Cornelius with annual payments of \$367,000 for primary lake patrol services for Lake Norman. Additional funding of \$150,000 will be made available in FY2016 by the County for enlarging the existing Boat House at Ramsey Creek Park to add another inside slip.

Law Enforcement Cost				
Item	FY13	FY14	FY15	FY16
Unincorporated Area Population	49,658	51,655	53,227	55,572
Charlotte & Unincorporated Area Population	793,055	801,392	813,870	828,519
Unincorporated Area as a % of Charlotte & Unincorporated Area	6.26%	6.45%	6.54%	6.71%
CMPD total cost for police services	\$209,965,159	\$214,088,600	\$221,680,822	\$228,136,363
Increase in CMPD budget	11,625,223	4,123,441	7,592,222	6,455,541
CMPD LESD Cost	12,467,196	13,119,422	13,817,899	14,832,995
CMPD Lake Patrol Cost	680,000	680,000	680,000	469,000
Cornelius Lake Patrol Cost	-	-	-	367,000
<b>Total</b>	<b>\$13,147,196</b>	<b>\$13,799,422</b>	<b>\$14,497,899</b>	<b>\$15,668,995</b>

Based on this cost of service, the next step is to calculate the tax rate necessary in the unincorporated area to generate the required revenue to provide police services. This calculation is based on the total assessed value of the property and the value of a penny.

## Law Enforcement Service District Assessed Value and Tax Levy

	<b>FY13 Adopted</b>	<b>FY14 Adopted</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
LESD Assessed Valuation	\$6,568,942,548	\$6,496,000,000	\$6,896,577,887	\$7,158,257,036
LESD tax rate	19.37¢	19.37¢	19.37¢	21.14¢
Rate Increase	0.71¢	-	-	1.77¢
Total Net Tax Levy	\$12,467,196	\$12,119,422	\$13,131,498	\$14,838,995
General Fund (Lake Patrol CMPD)	680,000	680,000	680,000	463,000
General Fund (Lake Patrol Cornelius)	-	-	-	217,000
LESD Fund Balance	-	1,000,000	686,401	150,000
<b>Total</b>	<b>\$13,147,196</b>	<b>\$13,799,422</b>	<b>\$14,497,422</b>	<b>\$15,668,995</b>

Lake Norman, Lake Wylie and Mountain Island Lake are community wide assets used by all residents of Mecklenburg County. In FY2013, the Board concluded that it is more equitable to share the cost of law enforcement across all residents rather than only the property owners who reside in unincorporated Mecklenburg County. The cost of patrolling the lakes, calculated at \$680,000, will be paid from the County's General Fund.

## LESD Trends

	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
Increase in LESD cost year-over-year	\$1,497,144	\$652,226	\$698,477	\$1,171,096
Increase in LESD cost since 2013		\$652,226	\$1,350,703	\$2,521,799
Percent increase in LESD cost since 2013		4.96%	10.27%	19.18%
Growth in unincorporated population since 2013		1,997	3,569	5,914
Percent growth in unincorporated population since 2013		4.02%	7.19%	11.91%
Percent change in LESD property value since 2013		-1.11%	4.99%	8.97%

## Fire Protection Service District

Prior to FY2013, the County provided individual subsidies or contracts to 15 volunteer or municipal fire departments operating within Mecklenburg County. They are responsible for providing fire services to residents in some of the towns and the unincorporated area. This subsidy cost \$2.5 million in FY2012.

Starting in FY2013, the County, under the authority of N.C.G.S. 153A-301 et seq., levied a fire protection service district tax to pay for fire services in the towns and unincorporated area. A total of five service districts were created to service the extraterritorial jurisdictions (ETJs) left in the county. The ETJs include geography

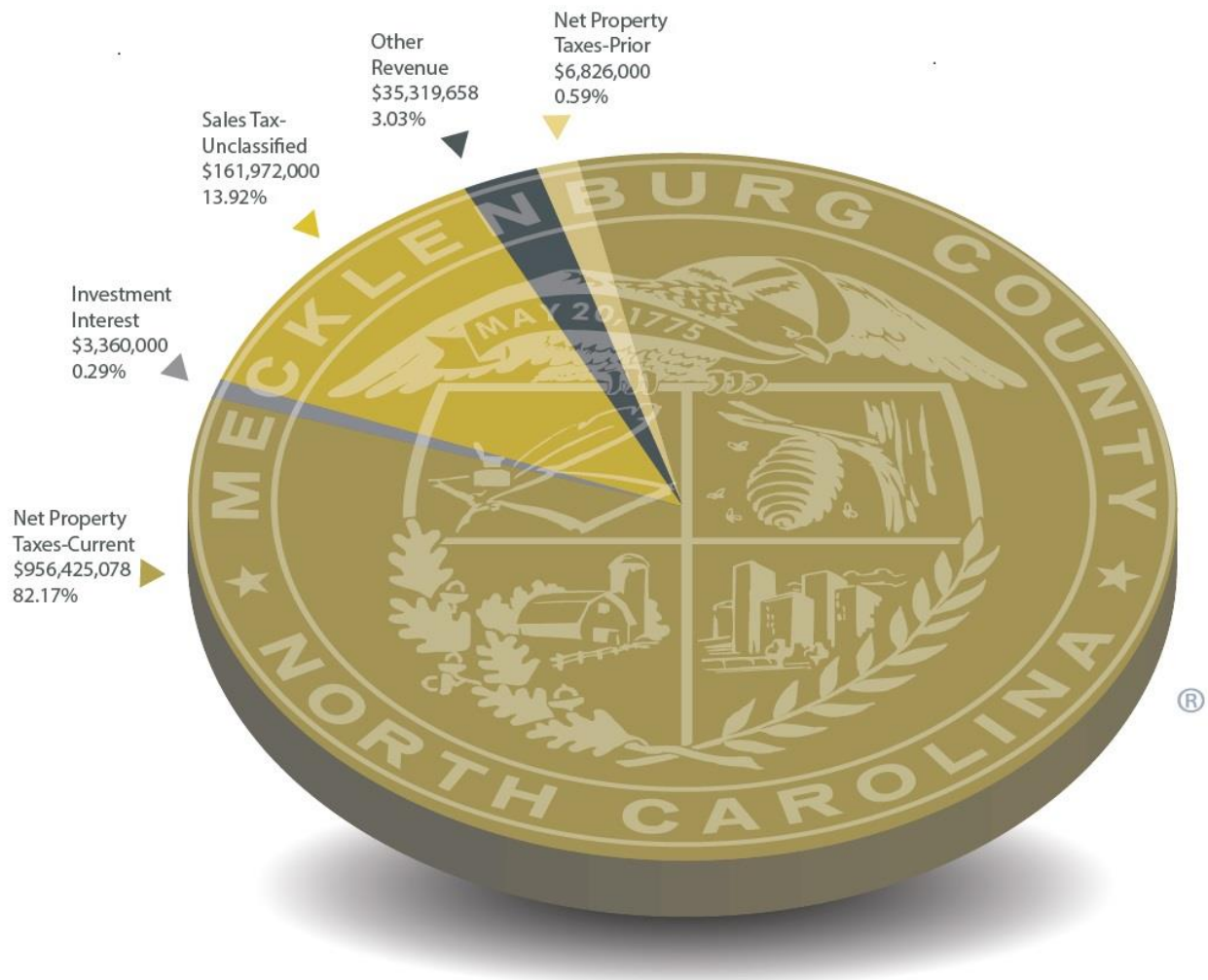
outside the four towns (Cornelius, Davidson, Huntersville, and Mint Hill) and the City of Charlotte.

These districts were created to fund the cost of providing fire protection services to all residents in the service district, with the cost burden carried by all service district property owners, through the fire protection service district tax. The County uses the funds raised by the Fire Protection Service District tax to contract with the City of Charlotte, or the towns, or in some instances, directly with the Volunteer Fire Department(s), to provide fire protection services for that area.

The tax rate necessary to fund the service district is recommended by each Town, but set by the Board. The tax rate for the Charlotte ETJ service district is set by the Board based on the property values and the cost of services to be provided. Based on this guidance, the Fire Protection Service District tax rates for each district is set at 5 to 7 cents per \$100 in valuation. There are no changes to the Fire Protection Service Districts' tax rates.

Fire Protection Service District Tax Rates					
	Charlotte ETJ	Cornelius ETJ	Davidson ETJ	Huntersville ETJ	Mint Hill ETJ
Value of 1¢ @ 96% Collection Rate	\$524,227	\$10,356	\$22,308	\$143,572	\$44,973
Tax Rate	6¢	5¢	6¢	5¢	7¢
FY15 Projected Tax Revenue	\$3,145,359	\$51,778	\$133,850	\$717,861	\$314,812

## Where the Money Comes From (County Dollars)



Note: Other revenue includes licenses and permits, Local ABC profits, transient occupancy tax, revenue from rentals, sale of property and other revenue.



## Where the Money Comes From Total Revenue

	FY15 Adopted	FY16 Recommended	FY2016 Allocation % of Total Budget
1. Property Tax	\$958,106,572	\$963,251,078	61.31%
2. Sales Tax	227,410,000	247,000,000	15.72%
3. Charges For Services	92,763,406	89,039,080	5.67%
4. Federal Sources	108,770,573	112,723,213	7.17%
5. State Sources	36,650,058	40,044,384	2.55%
6. Other Revenues	59,813,458	68,367,280	4.35%
7. Licenses & Permits	22,314,752	23,939,837	1.52%
8. Law Enforcement Service District	13,131,498	14,838,995	0.94%
9. Investment Income	3,325,000	4,015,000	0.26%
10. Fire District	3,912,373	4,363,660	0.28%
11. Local ABC Profits	3,278,712	3,580,000	0.23%
<b>Total</b>	<b>\$1,529,476,402</b>	<b>\$1,571,162,527</b>	<b>100.00%</b>

- Property taxes represent 61.31 percent of the total revenue for the Fiscal Year 2016 Recommended Budget.
- Sales tax revenue consists of taxes on retail sales and leases of tangible personal property.
- Charges for Services are revenues from user fees such as parks, landfill, storm water, health user fees, and others.
- Federal Sources consist of revenue from the Federal Government, which primarily funds health, mental health, and social services.
- Similar to Federal Sources, State Sources consist of revenue from the State of North Carolina, which funds various health, mental and social services. State lottery funds are also included.
- Other Revenues include revenues from rentals, transient occupancy tax, sale of properties, and other revenue sources.
- Licenses and Permits are revenues derived from business, marriage, and license fees.
- Law Enforcement Service District Tax is generated from the 21.14 cents tax assessment in the unincorporated areas.
- Investment Interest is revenue from funds invested by the County.
- Fire District Tax in FY2016 is generated from the 5 to 7 cents tax for fire protection services in the unincorporated areas.
- Local ABC Profits distribution revenues are net profits from local ABC stores. Mecklenburg County allocates 2 percent of the net profits to the six municipalities and applies no less than 25 percent to the payment of principle and interest on bond indebtedness.

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Comparison of County Revenue

	FY13 Adopted Budget	FY14 Adopted Budget	FY15 Adopted Budget	FY16 Recommended Budget
<b>TAX RATE</b>	<b>79.22¢</b>	<b>81.57¢</b>	<b>81.57¢</b>	<b>81.57¢</b>
Net Property Tax - Current	897,522,990	909,036,472	943,155,572	956,425,078
Net Property Tax - Prior	14,827,500	14,826,000	14,951,000	6,826,000
Sales Tax - One cent	86,758,000	89,950,000	100,000,000	111,472,000
Sales Tax- Half cent	22,400,000	23,100,000	25,100,000	26,800,000
Sales Tax - Add'l half cent	18,800,000	19,400,000	21,800,000	23,700,000
Other Revenues <sup>1</sup>	21,354,391	26,130,907	27,161,835	35,319,658
Interest On Investments	2,680,000	2,750,000	2,800,000	3,360,000
<b>TOTALS</b>	<b>166,819,891</b>	<b>176,156,907</b>	<b>191,812,835</b>	<b>207,477,658</b>
Est. Assessed Valuation	116,200,000,000	114,300,000,000	117,985,000,000	119,523,000,000
Tax Levy	920,536,400	932,345,100	962,403,645	974,949,111
Less: Uncollectible	-23,013,410	-23,308,628	-19,248,073	-18,524,033
Net - Property Taxes	897,522,990	909,036,472	943,155,572	956,425,078
<b>NET YIELD ONE CENT</b>	<b>11,329,500</b>	<b>11,144,250</b>	<b>11,562,530</b>	<b>11,725,206</b>
<b>TAX RATE PER \$100</b>	<b>79.22¢</b>	<b>81.57¢</b>	<b>81.57¢</b>	<b>81.57¢</b>

<b>UNCOLLECTIBLE %</b>	-2.50%	-2.50%	-2.00%	-1.90%
<b>COLLECTION RATE</b>	97.50%	97.50%	98.00%	98.10%

<sup>1</sup>Other revenues include room occupancy (transient) tax, vehicle rental tax, heavy equipment tax, and unclassified parking.



# MECKLENBURG COUNTY | FISCAL YEAR 2016

## ALLOCATION COMPARISON OF COUNTY REVENUES BY SERVICE AREA <sup>1</sup> Fiscal Year 2013-2016

Fiscal Year	FY13	Percent of Total	FY14	Percent of Total	FY15*	Percent of Total	FY16 Recommended	Percent of Total
<b>Summary</b>								
County Services	\$420,771,731	39.53%	\$429,713,551	39.60%	\$447,094,644	39.39%	\$458,347,695	39.38%
General Debt Service	156,348,465	14.69%	164,234,855	15.13%	158,192,978	13.94%	144,538,383	12.42%
Education Services	487,222,685	45.78%	491,244,973	45.27%	529,680,785	46.67%	561,016,658	48.20%
<b>Total</b>	<b>\$1,064,342,881</b>	<b>100.00%</b>	<b>\$1,085,193,379</b>	<b>100.00%</b>	<b>\$1,134,968,407</b>	<b>100.00%</b>	<b>\$1,163,902,736</b>	<b>100.00%</b>
<b>Education Details</b>								
CMS								
<i>Operating</i>	335,132,664	31.49%	354,244,548	32.64%	381,032,105	33.57%	399,902,352	34.36%
<i>Capital Replacement</i>	4,960,000	0.47%	4,960,000	0.46%	4,960,000	0.44%	4,960,000	0.43%
<i>Debt Service</i>	104,813,417	9.85%	88,660,107	8.17%	100,604,832	8.86%	111,915,413	9.62%
<b>Sub Total CMS</b>	<b>444,906,081</b>	<b>41.80%</b>	<b>447,864,655</b>	<b>41.27%</b>	<b>486,596,937</b>	<b>42.87%</b>	<b>516,777,765</b>	<b>44.40%</b>
CPCC								
<i>Operating</i>	27,099,486	2.55%	30,883,974	2.85%	32,284,482	2.84%	33,873,949	2.91%
<i>Debt Service</i>	15,217,118	1.43%	12,496,344	1.15%	10,799,366	0.95%	10,364,944	0.89%
<b>Sub Total CPCC</b>	<b>42,316,604</b>	<b>3.98%</b>	<b>43,380,318</b>	<b>4.00%</b>	<b>43,083,848</b>	<b>3.80%</b>	<b>44,238,893</b>	<b>3.80%</b>
Combined CMS & CPCC								
<i>Operating</i>	362,232,150	34.03%	385,128,522	35.49%	413,316,587	36.42%	433,776,301	37.27%
<i>Capital Replacement</i>	4,960,000	0.47%	4,960,000	0.46%	4,960,000	0.44%	4,960,000	0.43%
<i>Debt Service</i>	120,030,535	11.28%	101,156,451	9.32%	111,404,198	9.82%	122,280,357	10.51%
<b>Total Education</b>	<b>487,222,685</b>	<b>45.78%</b>	<b>491,244,973</b>	<b>45.27%</b>	<b>529,680,785</b>	<b>46.67%</b>	<b>561,016,658</b>	<b>48.20%</b>

<sup>1</sup> Table excludes one-time funding allocation.

\*The FY15 Adopted Budget does not include \$4.9 million to CMS that was provided due to State funding decisions that occurred post adoption (with these funds, the percent of total for CMS would be 43.12% and the Total Education percent would be 46.90% for FY15.)

RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## FY2016 Recommended Budget Budget Summary by Agency and Funding Source

Agency	Recommended Budget	Federal	State	Other*	County
<b>County Services</b>					
Asset and Facility Management	\$26,279,439			248,000	\$26,031,439
Behavioral Health Division	12,016,079				12,016,079
Child Support Enforcement	8,828,754	5,841,429	442,699	14,644	2,529,982
Commissioners	418,827				418,827
Community Service Grants	3,786,919				3,786,919
Community Support Services	14,160,068			356,400	13,803,668
County Assessor's Office	12,063,649				12,063,649
Criminal Justice Services	9,544,705			354,838	9,189,867
Economic Development	10,264,680				10,264,680
Elections	5,219,953			2,888,816	2,331,137
Emergency Medical Services	12,430,000				12,430,000
Finance	13,111,420				13,111,420
Historic Land Commission	256,724			75,000	181,724
Hospitals	1,500,000				1,500,000
Human Resources	5,519,634			107,301	5,412,333
Information Technology	19,194,072				19,194,072
Internal Audit	1,258,668				1,258,668
Joint City County	7,619,917			4,363,660	3,256,257
Land Use & Environmental Services	69,386,476		1,957,176	63,708,426	3,720,874
Law Enforcement	15,668,995			14,988,995	680,000
Manager's Office	8,993,218			28,000	8,965,218
Medical Examiner	2,087,915		252,000	351,657	1,484,258
Non-Departmental	49,216,353			27,396,000	21,820,353
Park & Recreation	37,857,417			5,558,202	32,299,215
Public Health	65,659,831	5,709,953	9,551,001	6,206,142	44,192,735
Public Information	2,365,409				2,365,409
Public Library	31,419,942			1,099,000	30,320,942
Register of Deeds	3,213,962			437,470	2,776,492
Sheriff	113,663,314	200,000	10,000	21,052,500	92,400,814
Social Services	183,667,324	98,946,806	18,121,508	940,530	65,658,480
Tax Collector	4,975,019			2,092,835	2,882,184
Transit Sales	38,000,000		38,000,000		
<b>Total County Services</b>	<b>789,648,683</b>	<b>110,698,188</b>	<b>68,334,384</b>	<b>152,268,416</b>	<b>458,347,695</b>
<b>General Debt Service &amp; PAYGO</b>	<b>153,019,383</b>	<b>-</b>	<b>-</b>	<b>8,481,000</b>	<b>144,538,383</b>
<b>Education Services</b>					
CMS Current Expenses	406,202,352			6,300,000	399,902,352
CMS Capital Replacement	4,960,000				4,960,000
CMS Debt Service	170,468,438	2,025,025	56,528,000		111,915,413
CPCC	35,429,083			1,555,134	33,873,949
CPCC Debt	11,434,588			1,069,644	10,364,944
<b>Total Education Services</b>	<b>628,494,461</b>	<b>2,025,025</b>	<b>56,528,000</b>	<b>8,924,778</b>	<b>561,016,658</b>
<b>Total Appropriation</b>	<b>\$1,571,162,527</b>	<b>\$112,723,213</b>	<b>\$124,862,384</b>	<b>\$169,674,194</b>	<b>\$1,163,902,736</b>

\*Fund Balance allocation is included in Other Revenue.

# RECOMMENDED BUDGET

## **Expenditure Overview**

---

FY2016 Expenditure Overview

Where the Money Goes

Budget Comparison Summary by Agency





## FY2016 Recommended Budget Expenditure Overview

### Appropriations

The Fiscal Year 2016 Recommended Budget anticipates \$1.16 billion in County expenditures and total expenditures of \$1.57 billion which is funded, in part, by a county-wide tax rate of 81.57 cents per \$100 valuation; no change from the FY2015 tax rate. A summary of the approved funding by financial category is below.

Financial Category*	County Funding	Percent of County	Total Funding	Percent of Total
Administrative Services	\$73,716,865	6.46%	\$101,468,166	6.46%
Business Partners	21,834,900	1.88%	41,262,555	2.63%
Business Partners - Education	561,016,658	48.20%	628,494,461	40.00%
Community Services	64,951,294	5.58%	74,496,340	4.74%
Customer Satisfaction & Management	22,014,134	1.89%	22,042,134	1.40%
Detention & Court Support Services	105,604,921	9.07%	134,124,688	8.54%
Financial Services	172,595,636	14.83%	221,170,443	14.08%
Health And Human Services	135,670,962	11.66%	275,503,302	17.54%
Land Use & Environmental Services	6,497,366	0.56%	72,600,438	4.62%
<b>Total</b>	<b>\$1,163,902,736</b>	<b>100.00%</b>	<b>\$1,571,162,527</b>	<b>100.00%</b>

\*Refer to the *Budget Overview* section for a listing of County agencies by financial category.

The Recommended Budget can be viewed according to the Board of County Commissioners four focus areas and three broad expenditure categories – Debt Service, Education Services, and County Services. The table below and the information that follows shows this view for the County funded portion of the budget by these expenditure categories.

Focus Area	Community Health & Safety	Effective & Efficient Government	Sustainable Community	Social, Education & Economic Opportunity	County Funding
Debt Service/ PAYGO*		\$144,538,383		\$122,280,357	<b>\$266,818,740</b>
Education Services				438,736,301	<b>438,736,301</b>
County Services	168,624,157	171,332,789	43,176,891	75,213,858	<b>458,347,695</b>
<b>Total County</b>	<b>\$168,624,157</b>	<b>\$315,871,172</b>	<b>\$43,176,891</b>	<b>\$636,230,516</b>	<b>\$1,163,902,736</b>

\*PAYGO amount is \$29.3M, remaining \$115.3M is debt service.

## Debt Service Fund

Debt service is the annual budget appropriation for repayment of the County's outstanding debt for capital building projects such as government buildings, schools, parks and libraries. In FY2012, the County recommended a new strategy to provide for capital projects using the Debt Service Fund. The new model removes debt service from competing with other funding needs in the General Fund and provides a mechanism to determine debt capacity and generate fund balance.

The Debt Service Fund is used to provide a dedicated funding source for the County's principal and interest payments on debt, including debt service for Charlotte-Mecklenburg Schools (CMS) and Central Piedmont Community College (CPCC). The Debt Service Fund will help ensure compliance with recommended debt policies and will make debt service more intentional and less likely to be a potential strain on the annual operating budget. A more standard, structured method based on available funding capacity will be used to manage debt issuance for capital projects. The Fund includes County revenues dedicated for debt service - lottery funds, a portion of the sales tax, and ABC and investment revenues. Property taxes equivalent to 20 cents on the tax rate provide the majority of the revenue for the Debt Service Fund. The appropriation for the Debt Service Fund follows.

General debt service within the Debt Service Fund for FY2016 is \$62 million, a decrease of \$1 million (1.6 percent). Debt service for CMS is projected to be \$170.5 million, an increase of \$15.8 million (10.2 percent). CPCC debt service is projected to be \$11.4 million, a decrease of \$458,626 (3.9 percent). Consistent with the funding model, the Debt Service Fund includes a contribution to fund balance in the amount of \$53.3 million.

Debt Service Fund			
	Debt Service Revenue	County Funding	Total Funding
CMS Debt Service	\$58,553,025	\$111,915,413	\$170,468,438
CPCC Debt Service	1,069,644	10,364,944	11,434,588
General Debt Service	2,630,000	59,344,629	61,974,629
Budgeted Fund Balance		53,333,894	53,333,894
<b>Total Debt Service Fund</b>	<b>\$62,252,669</b>	<b>\$234,958,880</b>	<b>\$297,211,549</b>

## Other Debt

The Debt Service Fund is used for the County's bond and installment financing principal and interest payments. Other debt-related expenditures, including fees and payment to the City for Park and Recreation bonds, are budgeted in the General Fund. In FY2016, this amount is \$2.6 million.

## Fund Balance

Consistent with the County's Fund Balance policy, the Recommended Budget utilizes \$39.4 million of available fund balance. Funding from this source includes \$16 million for Enterprise Reserves (capital, technology, and fleet), \$9.5 million to address unmet needs, \$8 million for Other Post-Employment Benefits (OPEB), and \$5.9 million for Pay-As-You-Go (PAYGO) capital financing. Of the \$9.5 million to address unmet needs, \$7.2 million will address unmet needs for education and literacy. Refer to the *Revenue Overview* section of this document for a detailed list of fund balance allocations.

## Pay-As-You-Go Capital Funding

In compliance with the Debt policy, the Board of County Commissioners recommended a Pay-As-You-Go (PAYGO) strategy to budget 3 cents of the tax rate for capital projects funding. Pay-As-You-Go funding will reduce the impact of the capital program on future years by reducing the need for borrowing.

For FY2016, the Recommended Budget includes \$35.1 million for PAYGO, a 1.22 percent increase from FY2015. The value of a penny increased in FY2016 and requires an additional \$423,270 to maintain 3 cents in the PAYGO fund. Of the 3 cents, nearly half a cent, \$5,851,000, is recommended to come from fund balance. The available fund balance is sufficient to fund a portion of Pay-go and remain well above policy thresholds.

Pay-As-You-Go Capital Funding				
	FY15 Adopted	FY16 Recommended	Dollar Change	Percent Change
<b>Pay-As-You Go</b>	\$34,687,590	\$35,110,860	\$423,270	1.22%

## Education Services

Education Services is comprised of county funding for Charlotte-Mecklenburg Schools (CMS) and Central Piedmont Community College (CPCC). By law the County must fund the facility construction and major renovation costs for CMS and CPCC. The County also has some limited funding obligations to pay for CMS and CPCC operational costs associated with facility maintenance and other related costs.

The Mecklenburg Board of County Commissioners, however, chose over the years to provide operational funding to CMS and CPCC as a supplement to state funding.

Education Services will receive a total of \$628 million for operating, capital replacement, and debt service obligations. Net County revenues used for Education services are \$561 million. This represents 48 percent of available County revenue. This is a net increase of \$26 million (4.9 percent) from FY2015.

Education Services (County Funds)				
	FY15 Amended*	FY16 Recommended	Dollar Change	Percent Change
CMS Operating	\$385,936,594	\$399,902,352	\$13,965,758	3.62%
CMS Debt Service	100,604,832	111,915,413	11,310,581	11.24%
CMS Capital Replacement	4,960,000	4,960,000	-	0.00%
CPCC Operating	32,084,482	33,673,949	1,589,467	4.95%
CPCC - WTVI Merger	200,000	200,000	-	0.00%
CPCC Debt Service	10,799,366	10,364,944	-434,422	-4.02%
<b>Education Services</b>	<b>\$534,585,274</b>	<b>\$561,016,658</b>	<b>\$26,431,384</b>	<b>4.94%</b>

Note: Table excludes one-time fund balance allocation

\*In FY15, \$7.3 million of CMS Operating was designated by the Board for CMS employee salary increases. This amount was increased by \$4.9 million to \$12.2 million due to State funding decisions that occurred post adoption.

## Charlotte-Mecklenburg Schools Funding

The FY2016 Recommended Budget funds Charlotte-Mecklenburg Schools (CMS) operating budget in the amount of \$404 million, an increase of \$12.9 million (3.3 percent). This amount does not include \$2.3 million in fines and forfeitures; however, it does include \$4 million in one-time funding from unallocated fund balance for technology, maintenance and capital replacement needs.

In FY2015, the County funded CMS at \$2,671 per pupil. The recommended funding level increases per pupil funding to \$2,722. When combined with \$170.5 million in CMS debt service, \$4.9 million for capital replacement and \$2.3 million from fines and forfeitures, the total recommended appropriation for FY2016 is \$581.6 million.

CMS Funding (Total Funds)				
	FY15 Amended*	FY16 Recommended	Dollar Change	Percent Change
CMS Operating	\$385,936,594	\$399,902,352	\$13,965,758	3.62%
One-Time Funding	5,040,000	4,000,000	-1,040,000	-20.63%
Fines and Forfeitures	2,300,000	2,300,000	-	0.00%
CMS Capital Replacement	4,960,000	4,960,000	-	0.00%
CMS Debt Service	154,639,857	170,468,438	15,828,581	10.24%
<b>Funding Per Pupil</b>	<b>2,671</b>	<b>2,722</b>	<b>51</b>	<b>1.91%</b>
<b>CMS Funding</b>	<b>\$552,876,451</b>	<b>\$581,630,790</b>	<b>\$28,754,339</b>	<b>5.20%</b>

\* In FY15, \$7.3 million of CMS Operating was designated by the Board for CMS employee salary increases. This amount was increased by \$4.9 million to \$12.2 million due to State funding decisions that occurred post adoption.

In addition to this funding amount, the anticipated receipt of \$9.5 million in projected North Carolina Education Lottery proceeds provides an alternative revenue source to finance education construction needs and will be dedicated wholly to CMS debt service.

## Central Piedmont Community College Funding

The FY2016 Central Piedmont Community College (CPCC) recommended funding (operating and debt) totaling \$46.9 million, is a \$1.9 million (4.2 percent) increase in total funding from the FY2015 Adopted Budget. The operating budget increased by \$2.3 million and debt service decreased by \$458,626. In debt service funding, the County Manager recommends \$1.07 million in dedicated debt service revenue.

Mecklenburg County calculates CPCC operational funding based on facility square footage. The FY2016 Recommended Budget includes a 7.1 percent increase in funding for CPCC. The Recommended Operating Budget funds \$35.4 million which includes CPCC-WTVI Merger funding in the amount of \$200,000 and one-time funding from unallocated fund balance in the amount \$1.5 million for technology and maintenance needs. Per the WTVI/CPCC Merger Plan, FY2016 is the final year for the County to provide transitioning funds. The County appropriation for CPCC is allocated to operating and debt as shown on the next page. The Recommended Budget also includes funding for CPCC facility needs through the County's Capital Facility Maintenance & Repair Reserve Fund in the amount of \$1.8 million.

CPCC Funding (Total Funds)				
	FY15 Adopted	FY16 Recommended	Dollar Change	Percent Change
CPCC Operating	\$32,084,482	\$33,673,949	\$1,589,467	4.95%
One-Time Funding	800,000	1,555,134	755,134	94.39%
CPCC - WTVI Merger	200,000	200,000	-	0.00%
Debt Service	11,893,214	11,434,588	-458,626	-3.86%
<b>CPCC Funding</b>	<b>\$44,977,696</b>	<b>\$46,863,671</b>	<b>\$1,885,975</b>	<b>4.19%</b>

## County Services

County services are those services provided by Mecklenburg County departments and agencies including Social Services, Park and Recreation, Public Health, Sheriff's Office and others. In the FY2016 Recommended Budget, County services receive the balance of available County revenue totaling \$458 million. This represents an \$11 million (2.5 percent) net increase from the FY2015 Adopted Budget.

## Employee Compensation and Benefits

To effectively recruit and retain a qualified workforce, Mecklenburg County is committed to providing employees with a competitive salary and benefits package. The FY2016 Recommended Budget includes funding for critical components of the compensation package: sustaining the County's pay-for-performance plan and investing in employee benefits. Maintaining the key elements of the County's traditional compensation package is in line with the County Manager's priority of sustaining current operations. These key elements are our outlined below.

- The FY2016 Recommended Budget includes \$5.9 million to fund pay-for-performance. The performance ranges were reduced from 0-7 percent to 0-4.5 percent in FY2012 and will remain the same for FY2016. The performance ranges are defined in the following table:

Employee Performance Level	Range of Increase
Exemplary	3.5 - 4.5%
Successful	1.0 - 3.0%
Needs Improvement	0%

- The projected increase to medical and dental claims in FY2016 is approximately a \$2 million increase of the total plan cost. The FY2016 Recommended Budget funds 75 percent of projected medical and dental claims. The projected increase to medical and dental claims for the County is approximately a \$1.7 million increase of the total plan cost, which is 75 percent of the total increase. Employees will pay the remaining increase of \$503,767.

Item	Amount
Pay-for-Performance	\$5,893,013
Unemployment Insurance Funding	-600,000
Medical and Dental Increases	1,702,371
Market Adjustment	230,000
<b>Total Increase</b>	<b>\$7,225,384</b>

In addition to paying for a pay-for-performance increase, an estimated additional \$275,168 for the health and dental costs of 32 new positions is included in the FY2016 Recommended Budget. The new position count excludes 11 positions associated with Land Use & Environmental Services, since health and benefit costs will be funded from other sources.

Below is a table of the new positions:

New Positions with County-Funded Benefits	
Agency	Count
Asset & Facility Management	2
Behavioral Health	1
Community Support Services	4
Economic Development	1
Land Use & Environmental Services	2
Medical Examiner	3
Public Health	11
Social Services	8
<b>Total</b>	<b>32</b>

## Other Post Employee Benefits (OPEB)

The FY2016 Recommended Budget includes funding for Other Post-Employment Benefits (OPEB). For Mecklenburg County, this constitutes the costs of providing health benefits to retirees. While accounting requirements do not require a jurisdiction to fund the liability, bond rating agencies (e.g., Fitch, Moody's and Standard & Poors) expect every jurisdiction to demonstrate a plan to address and manage this liability. The rating agencies have indicated that the management of OPEB will be part of all future credit analyses and ratings. In response to this expectation, the Recommended Budget appropriates \$8 million by utilizing fund balance.



## Enterprise Reserve Funds

The Board of County Commissioners adopted the PAYGO strategy that ensures a dedicated, sustainable, steady and predictable funding source for ongoing investments in managing technology, facilities, and fleet. These reserves are a budgetary mechanism used to maintain key County assets through current year and/or existing funds. In accordance with the Fund Balance Policy, the County Manager recommends funding for these reserves in the amount of \$16 million.

In FY2015, the Adopted Budget included \$4.8 million in one-time fund balance to replace all computers and vehicles that did not meet County standards. This accounts in large part for the decrease in funding. The FY2016 Recommended Budget allocates funds as follows:

	<b>FY15 Adopted</b>		<b>FY16 Recommended</b>	
<b>Reserve</b>	<b>Fund Balance</b>	<b>One-time Fund Balance</b>	<b>Fund Balance</b>	<b>Dollar Change</b>
Technology	\$8,000,000	\$1,980,000	\$6,000,000	-\$3,980,000
Fleet	2,000,000	2,800,000	2,000,000	-2,800,000
Capital	8,000,000	-	8,000,000	-
Undesignated	2,000,000	-	-	-2,000,000
<b>Total</b>	<b>\$20,000,000</b>	<b>\$4,780,000</b>	<b>\$16,000,000</b>	<b>-\$8,780,000</b>

### Technology Reserve

In FY2005, the Board of County Commissioners created a technology reserve. For FY2016, departments submitted technology requests totaling more than \$12 million. The County Manager recommends \$6 million for technology reserve funding in FY2016 to address technology projects and staffing needs.

### Fleet Reserve

Based on a study conducted in FY2006, the age of the County's fleet was well beyond industry adopted standards. As a result, the Board of County Commissioners created a fleet reserve to provide a stable funding source for fleet replacement. Since the establishment of this reserve, the County has retired or replaced over 800 vehicles.

For FY2016, the County Manager recommends \$2 million for fleet reserve funding to replace approximately 86 vehicles. Vehicles scheduled for replacement have an average age of 10 years, and an average mileage of 116,715.

## Capital Facility Maintenance & Repair Reserve

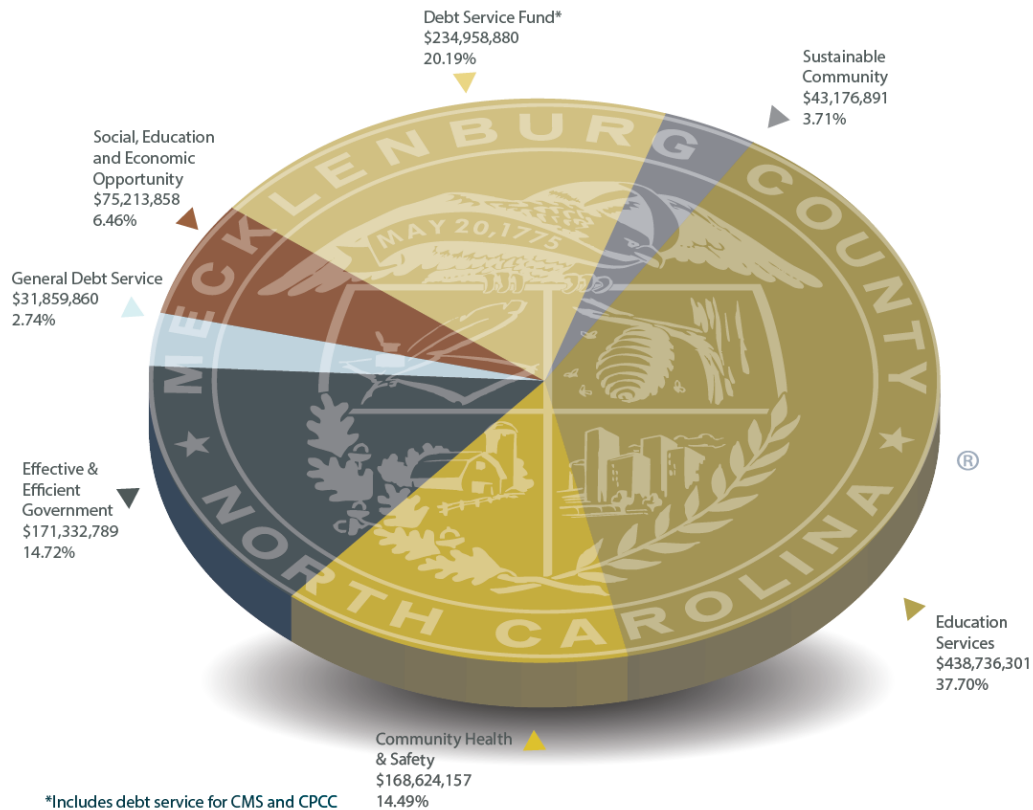
In FY2006, the Board of County Commissioners approved a strategy to plan and manage more effectively the replacement, renovation, and repair of the County's capital assets. As part of the Fiscal Year 2016 budget process, County departments and other County-funded agencies submitted more than \$32 million in capital reserve requests. The Recommended Budget includes \$8 million for capital reserve funding in FY2016 to address capital projects based on priority ranking. Critical projects will be funded through the unappropriated balance in the reserve fund.

Priority Category	Description
Critical	This category is an immediate need and must be completed in the coming fiscal year to prevent possible down-time for County services. Failure to complete the project may result in liability to the County. This project type generally involves water infiltration to the building or serious health and safety issues. Projects may involve correction of serious health/safety code violations where a high risk is involved. Examples include roof replacements and sealing of building exterior walls where water has already infiltrated the building, or projects involving emergency exit or egress requirements.
High	This category is not an immediate need, but poses a high risk if the project is not completed soon. Projects generally involve replacement of equipment or building components that are nearing the end of their life expectancy and/or have experienced repeated problems or failures. Examples include repair/replacement of HVAC equipment, windows, repair of trip hazards or other safety issues, and emergency generator projects.
Moderate	This category is not an immediate need and does not pose a high risk if the project is not completed soon. Projects generally involve efficiency enhancements to building systems, or repair/replacement of non-critical building equipment or components. Examples include upgrades to HVAC systems, security equipment, or other building components that do not involve a high risk.
Low	This category is not an immediate need, but must be addressed in the future. Projects generally involve cosmetic repairs/replacements of building components, or repairs to buildings that are vacant or expected to be disposed of in the near future. Examples include interior painting, carpet replacement when no trip hazards are present, furniture replacement, and window blind replacement.

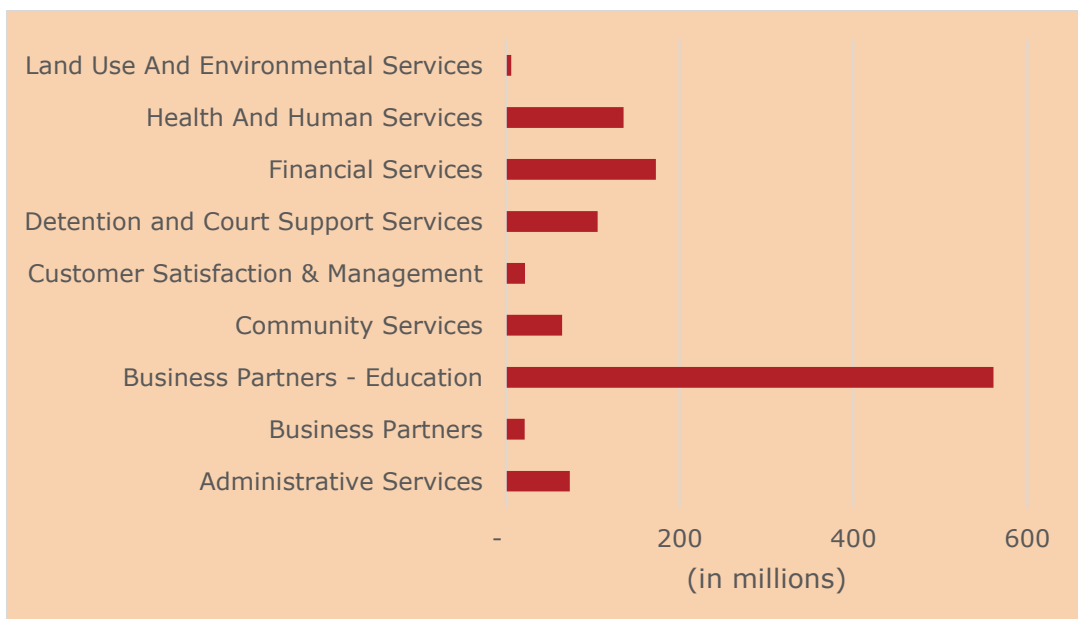
Submitted Reserve Fund Projects		
Rank	Total	Projects
Capital Facility Maintenance & Repair		
Critical	\$11,194,360	40
Non-Critical*	\$9,484,750	57
Finishes, Paving and Renovations	\$11,413,705	60
Technology Reserve	\$13,576,712	32
Fleet Reserve	\$1,718,000	86

\*Non-Critical rank includes High, Moderate, and Low categories

## Where the Money Goes (County Dollars)



## Where the Money Goes by Financial Category



# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Budget Comparison Summary by Agency

Agency	FY14 Adopted Budget	FY15 Adopted Budget*	FY16 Recommended Budget	FY16 Difference	FY16 % Difference
<b>County Services</b>					
Asset and Facility Management			\$26,279,439	\$26,279,439	100.00%
Behavioral Health Division		8,846,650	12,016,079	3,169,429	35.83%
Business Support Services Agency	50,514,596	53,339,356		(53,339,356)	-100.00%
Child Support Enforcement	7,797,803	8,530,466	8,828,754	298,288	3.50%
Commissioners	411,602	418,801	418,827	26	0.01%
Community Service Grants	3,903,616	3,795,919	3,786,919	(9,000)	-0.24%
Community Support Services	9,394,956	11,060,421	14,160,068	3,099,647	28.02%
County Assessor's Office	10,023,735	12,600,798	12,063,649	(537,149)	-4.26%
Criminal Justice Services	8,595,256	9,370,249	9,544,705	174,456	1.86%
Economic Development	10,067,226	11,971,762	10,264,680	(1,707,082)	-14.26%
Elections	4,334,872	3,920,797	5,219,953	1,299,156	33.13%
Emergency Medical Services	12,430,000	12,430,000	12,430,000		
Finance	9,965,468	10,214,672	13,111,420	2,896,748	28.36%
Historic Land Commission	230,465	1,245,665	256,724	(988,941)	-79.39%
Hospitals	225,000	1,500,000	1,500,000		
Human Resources		4,936,857	5,519,634	582,777	11.80%
Information Technology			19,194,072	19,194,072	100.00%
Internal Audit	1,043,333	1,230,220	1,258,668	28,448	2.31%
Joint City County	6,908,472	7,168,630	7,619,917	451,287	6.30%
Land Use & Environmental Services	60,443,434	59,308,371	69,386,476	10,078,105	16.99%
Law Enforcement	13,799,422	14,497,899	15,668,995	1,171,096	8.08%
Managed Care Organization	241,769,455				
Manager's Office	5,859,002	6,226,268	8,993,218	2,766,950	44.44%
Medical Examiner	1,572,304	1,744,163	2,087,915	343,752	19.71%
Non-Departmental	70,578,276	56,994,778	49,216,353	(7,778,425)	-13.65%
Park & Recreation	29,477,335	33,822,590	37,857,417	4,034,827	11.93%
Provided Services Organization	16,100,945	16,751,661		(16,751,661)	-100.00%
Public Health	41,921,549	51,129,922	65,659,831	14,529,909	28.42%
Public Information Department		2,440,956	2,365,409	(75,547)	-3.09%
Public Library	26,495,331	30,608,277	31,419,942	811,665	2.65%
Register of Deeds	3,127,644	3,191,994	3,213,962	21,968	0.69%
Sheriff	114,492,287	118,232,028	113,663,314	(4,568,714)	-3.86%
Social Services	167,393,669	172,889,705	183,667,324	10,777,619	6.23%
Tax Collector	7,103,059	6,319,280	4,975,019	(1,344,261)	-21.27%
Transit Sales	35,100,000	38,000,000	38,000,000		
<b>Total County Services</b>	<b>975,547,909</b>	<b>774,739,155</b>	<b>789,648,683</b>	<b>14,909,528</b>	<b>1.92%</b>
<b>General Debt Service &amp; PAYGO</b>	<b>167,319,087</b>	<b>161,787,589</b>	<b>153,019,383</b>	<b>(8,768,206)</b>	<b>-5.42%</b>
<b>Education Services</b>					
CMS Operational Expenses	356,544,548	388,372,105	406,202,352	17,830,247	5.00%
CMS Capital Replacement	4,960,000	4,960,000	4,960,000		
CMS Debt Service	139,115,132	154,639,857	170,468,438	15,828,581	11.38%
CPCC	30,883,974	33,084,482	35,429,083	2,344,601	7.59%
CPCC Debt	13,673,551	11,893,214	11,434,588	(458,626)	-3.35%
<b>Total Education Services</b>	<b>545,177,205</b>	<b>592,949,658</b>	<b>628,494,461</b>	<b>35,544,803</b>	<b>5.99%</b>
<b>Total Appropriation</b>	<b>\$1,688,044,201</b>	<b>\$1,529,476,402</b>	<b>\$1,571,162,527</b>	<b>\$41,686,125</b>	<b>2.73%</b>

\*The FY15 Adopted Budget does not include \$4.9 million to CMS that was provided due to State funding decisions that occurred post adoption.

# RECOMMENDED BUDGET

## **Agency Pages**

---

Agency Pages





## Asset and Facility Management

### Mission

To enable the success of our customers through quality asset, facility, and project management services.

### Responsibilities

Services include Design and Construction Project Management for the development of general government, park, justice, and library facilities; Facility Maintenance and Operations; Security Services; Real Estate Management; and Fleet and Courier Services.

This department provides internal support to all other County departments, the Charlotte Mecklenburg Library, and the Court System by satisfying land and space needs, facility maintenance, and providing healthy working environments.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$1,860,146	\$0	\$0
Contractual Services	\$23,921,673	\$0	\$0
Commodities	\$392,744	\$0	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$104,876	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$26,279,439</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$248,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$26,031,439</b>	<b>\$0</b>	<b>\$0</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
33	0	0	0	0	0

## Behavioral Health Division

### Mission

To develop actions to meet and resolve behavioral health issues identified by the departments of the Consolidated Human Services Agency.

### Responsibilities

\*Provide guidance, knowledge, and expertise to departments within the Consolidated Human Services Agency specific to behavioral health issues related to, and in the context of, consumers served within each of the departments.

\*Develop a consolidated human services provider-community network that is organized and structured around integrating primary health and behavioral healthcare.

\*Develop outcome and performance data to improve services, promote consumer engagement and clinical effectiveness across all service settings (behavioral health, social services, health) and consumer populations.

\*Manage County funds designated for the provision of Behavioral Health Services, to include contract development and programmatic reviews.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$737,519	\$507,529	\$0
Contractual Services	\$11,276,260	\$8,344,079	\$0
Commodities	\$2,300	\$2,300	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$12,016,079</b>	<b>\$8,853,908</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$12,016,079</b>	<b>\$8,853,908</b>	<b>\$0</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
6	0	5	0	0	0

## Business Support Services Agency

### Mission

To enable the success of our customers by becoming the model business support services provider.

### Responsibilities

\* The Asset and Facility Management (BSSA-AFM) unit provides master/space planning, architectural design and construction project management; facility management, maintenance and security for County-owned and library facilities; cash transport; and real estate management.

\* The Business and Financial Management (BSSA-BFM) unit provides administrative support, fiscal administration and performance management for the BSSA. Additionally, BFM manages the County's vehicle fleet, courier services, IT asset management and IT purchasing.

\*The Business Improvement Services (BSSA-BIS) unit provides services that address operational efficiency and quality improvement opportunities incorporating people, processes and systems. BIS employs industry proven methodologies to administer services such as business process reengineering.

\*The Geospatial Information Services (BSSA-GIS) unit provides GIS technology solutions to the County, City, Towns and the public. Services include Land Records and Address Management, Mapping and Analysis, GIS Application Development, GIS Database Management and Storm Water Pervious Mapping.

\*The Information Technology (BSSA-IT) unit provides infrastructure and automation services to support business operations and service delivery. Services include managing the County's IT infrastructure including data and voice networks, internet and servers; and securing County data and systems.

\*The Procurement (BSSA-PRO) unit provides operational support to County departments through the acquisition of goods and services.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$0	\$24,361,943	\$24,601,117
Contractual Services	\$0	\$26,259,913	\$24,226,604
Commodities	\$0	\$2,508,897	\$1,376,129
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$124,662	\$81,746
Capital Outlay	\$0	\$229,000	\$229,000
<b>Total Expense</b>	<b>\$0</b>	<b>\$53,484,415</b>	<b>\$50,514,596</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$1,249,555</b>	<b>\$448,189</b>
<b>Net County Dollars</b>	<b>\$0</b>	<b>\$52,234,860</b>	<b>\$50,066,407</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
0	0	264	1	285	0

## Child Support Enforcement

### Mission

The vision is to lead the State in the provision of child support services.

The mission is to promote the well-being of children and the self-sufficiency of families by providing responsive and responsible child support services.

### Responsibilities

Child Support Enforcement (CSE) works to ensure that both parents are responsible for the financial support of their children to the best of their ability.

Specific Services Include:

- \* Noncustodial Parent Location
- \* Establishment of Paternity
- \* Establishment of Child Support Obligation
- \* Enforcement of a Court Ordered Support Obligation

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$7,554,716	\$7,417,397	\$6,545,345
Contractual Services	\$1,108,419	\$1,077,168	\$1,165,035
Commodities	\$154,942	\$73,525	\$76,746
Other Charges	\$0	\$0	\$0
Interdepartmental	\$10,677	\$10,677	\$10,677
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$8,828,754</b>	<b>\$8,578,767</b>	<b>\$7,797,803</b>
<b>Total Revenue</b>	<b>\$6,298,772</b>	<b>\$6,075,102</b>	<b>\$5,630,252</b>
<b>Net County Dollars</b>	<b>\$2,529,982</b>	<b>\$2,503,665</b>	<b>\$2,167,551</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
109	1	109	0	108	0

## Commissioners

### Mission

To serve as the Board of Directors for Mecklenburg County government by setting public policy, regulations, the annual tax rate and budget in an effort to make Mecklenburg County a community of pride and choice for people to live, work and recreate.

### Responsibilities

Funding provides Commissioners' salaries, benefits and travel expenses.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$305,635	\$313,484	\$313,010
Contractual Services	\$107,692	\$107,692	\$78,952
Commodities	\$5,500	\$5,500	\$19,640
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$418,827</b>	<b>\$426,676</b>	<b>\$411,602</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$418,827</b>	<b>\$426,676</b>	<b>\$411,602</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
9	0	9	0	9	0

## Community Support Services

### Mission

To improve residents' self-sufficiency, health and safety through a wide array of quality services and community partnerships.

### Responsibilities

Community Support Services (CSS) is comprised of four program areas: the Women's Commission which provides domestic violence victim and immigrant services, and perpetrator services and the Displaced Homemaker program, the Veterans Service Office provides claims processing, counseling and outreach, Homeless Support Services and Project Safe Neighborhoods.

Community Support Services (CSS) also includes Adult Substance Abuse Treatment Continuum.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended*	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$7,199,355	\$4,993,250	\$4,172,910
Contractual Services	\$6,721,283	\$6,353,205	\$5,109,893
Commodities	\$226,478	\$180,255	\$104,434
Other Charges	\$0	\$1,030	\$0
Interdepartmental	\$12,952	\$7,719	\$7,719
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$14,160,068</b>	<b>\$11,535,459</b>	<b>\$9,394,956</b>
<b>Total Revenue</b>	<b>\$356,400</b>	<b>\$97,852</b>	<b>\$98,352</b>
<b>Net County Dollars</b>	<b>\$13,803,668</b>	<b>\$11,437,607</b>	<b>\$9,296,604</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
94	1	64	1	60	1

\*Includes FY2016 one-time funding allocation



## County Assessor's Office

### Mission

To discover, list, and appraise all real and personal property in Mecklenburg County in accordance with North Carolina General Statutes. The Assessor's Office provides accurate and timely information to internal and external customers while fostering good relationships with those customers and the community.

### Responsibilities

- \* Assessing values for all real and personal property
- \* Providing tax base values and other specialty reports to Finance Officer and other stakeholders
- \* Discovering and billing all taxable real, business and individual personal property, including Public Service company valuations provided by the Department of Revenue
- \* Listening to customer feedback and providing customer service and information
- \* Accepting, reviewing and processing appeals to value, taxability or situs for all property types

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$7,815,719	\$7,649,926	\$6,501,905
Contractual Services	\$3,300,870	\$3,566,611	\$2,048,070
Commodities	\$161,569	\$172,117	\$194,171
Other Charges	\$750,000	\$1,004,149	\$1,000,000
Interdepartmental	\$34,491	\$37,121	\$112,589
Capital Outlay	\$1,000	\$2,100	\$167,000
<b>Total Expense</b>	<b>\$12,063,649</b>	<b>\$12,432,024</b>	<b>\$10,023,735</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$12,063,649</b>	<b>\$12,432,024</b>	<b>\$10,023,735</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
99	0	99	0	95	0

## Criminal Justice Services

### Mission

The mission of the Criminal Justice Services is to promote collaboration and ensure accountability, efficiency and effectiveness within the Mecklenburg County criminal justice system. CJS focuses on the enhancement of the criminal justice system's capacity to prevent crime, enforce laws, provide services, offer treatment alternatives and ensure expedient justice for offenders, victims, and community by promoting strategies and providing support and direction to criminal justice agencies and programs.

### Responsibilities

Criminal Justice Services (CJS) promotes strategies and expands capacity among community-based organizations, prevention initiatives and other various programs by analyzing all relative factors in an effort to establish goals, priorities and standards that are based upon a combination of best practices and distinct state and local factors. CJS provides support and direction to criminal justice-related agencies and programs by facilitating coordination and promoting cooperation among state, local, and federal entities, as well as private-sector service. CJS funding decisions are heavily based upon statistical analysis and assessment of needs for services, while continued funding is primarily based upon program evaluation methods and criteria identified by Mecklenburg County's Managing for Results (M4R) performance-based evaluation program.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$4,121,829	\$4,061,098	\$3,140,609
Contractual Services	\$5,171,343	\$6,519,859	\$5,206,503
Commodities	\$251,533	\$259,433	\$248,144
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$9,544,705</b>	<b>\$10,840,390</b>	<b>\$8,595,256</b>
<b>Total Revenue</b>	<b>\$354,838</b>	<b>\$1,568,261</b>	<b>\$531,166</b>
<b>Net County Dollars</b>	<b>\$9,189,867</b>	<b>\$9,272,129</b>	<b>\$8,064,090</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
56	0	55	0	46	0

## Economic Development

### Mission

Facilitate private sector job growth and investment in Mecklenburg County.

### Responsibilities

\*Manage the County's participation in the Business Investment Program and other economic development grants

\*Assist with the redevelopment of County-owned real estate

\*Work closely with partner organizations such as the NC Department of Commerce, City of Charlotte, Charlotte Regional Partnership, Charlotte Center City Partners, Charlotte Chamber of Commerce, Lake Norman Economic Development Cooperation (EDC), Lake Norman Chamber, Central Piedmont Community College, Centralina Council of Government (COG) and others to create effective partnerships

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$324,525	\$166,589	\$235,629
Contractual Services	\$291,050	\$292,675	\$218,175
Commodities	\$230,580	\$279,483	\$205,509
Other Charges	\$9,418,525	\$11,235,252	\$9,407,913
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$10,264,680</b>	<b>\$11,973,999</b>	<b>\$10,067,226</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$10,264,680</b>	<b>\$11,973,999</b>	<b>\$10,067,226</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
3	0	2	0	2	0

## Elections

### Mission

To provide United States citizens residing in Mecklenburg County the opportunity to exercise their right to vote in the appropriate jurisdictions by establishing convenient and efficient voter registration, voting sites and services, and by operating the election process in an open, fair and efficient manner as set forth in the Constitutions and General Statutes of North Carolina and the United States of America.

### Responsibilities

The Board of Elections maintains the voter registration system and conducts voter education. Additionally, the Board of Elections utilizes public information opportunities such as voting equipment demonstrations and precinct specific sample ballots on the web to inform voters of their ballot prior to arriving at the polls.

The Board of Elections website continues to serve as an extension of the office's customer service philosophy by allowing citizens access to voter information, such as precinct location, voter registration information, campaign finance reports and precinct specific sample ballots.

The administration of the election process, from the registration of candidates and political committees to insure compliance to State Campaign Finance law to the selection of precincts including the outfitting, training and staffing of the voting locations for all elections and the tabulation of results make up the last of the major responsibilities of the Board of Elections.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended*	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$2,542,574	\$2,213,117	\$1,984,629
Contractual Services	\$2,579,088	\$1,622,715	\$2,251,467
Commodities	\$89,604	\$89,681	\$90,089
Other Charges	\$0	\$0	\$0
Interdepartmental	\$8,687	\$8,687	\$8,687
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$5,219,953</b>	<b>\$3,934,200</b>	<b>\$4,334,872</b>
<b>Total Revenue</b>	<b>\$2,888,816</b>	<b>\$1,574,518</b>	<b>\$1,740,149</b>
<b>Net County Dollars</b>	<b>\$2,331,137</b>	<b>\$2,359,682</b>	<b>\$2,594,723</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
21	1	21	0	21	0

\*Includes FY2016 one-time funding allocation

## Emergency Medical Services

### Mission

The Agency will provide care and meet the needs of our customers above all else providing appropriate, timely and courteous care through a comprehensive, accredited and cost effective EMS system. The Agency will continuously strive to educate our community.

### Responsibilities

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Other Charges	\$12,430,000	\$12,430,000	\$12,430,000
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$12,430,000</b>	<b>\$12,430,000</b>	<b>\$12,430,000</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$12,430,000</b>	<b>\$12,430,000</b>	<b>\$12,430,000</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	0	0

## Finance

### Mission

To ensure quality financial services and information are provided to management, departments, the financial community and others for the benefit of Mecklenburg County and its residents.

### Responsibilities

Resources are provided for financial management, administration, procurement services, operations, funds receipting and disbursing and grant development and reporting. Control and accounting for fixed assets in accordance with Generally Accepted Accounting Principles (GAAP) is provided. Invested funds are managed to maximize interest. Compliance with N.C. General Statutes and GAAP is ensured with preparation of the Comprehensive Annual Financial Report, related audit, single audit and reports for the Local Government Commission. Required governmental statistical and management reports (capital projects, debt analyses and fund balance projections) are prepared.

Administrative support, preparation and management of all debt and other financings and processing of all financial transactions, contracts, payment requests, bi-weekly payroll, bank reconciliation and document microfilming are provided.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$11,672,805	\$9,154,193	\$8,791,020
Contractual Services	\$1,291,747	\$1,053,077	\$1,026,280
Commodities	\$146,868	\$133,168	\$148,168
Other Charges	\$38,000,000	\$38,000,000	\$35,100,000
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$51,111,420</b>	<b>\$48,340,438</b>	<b>\$45,065,468</b>
<b>Total Revenue</b>	<b>\$38,000,000</b>	<b>\$38,000,000</b>	<b>\$35,100,000</b>
<b>Net County Dollars</b>	<b>\$13,111,420</b>	<b>\$10,340,438</b>	<b>\$9,965,468</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
148	0	118	0	116	0



## Geospatial Information Systems

### Mission

To provide quality geospatial data and technology solutions, empowering customers of Mecklenburg County to make data-driven decisions.

### Responsibilities

Geospatial Information Systems (GIS) is comprised of four Service Groups: GIS Technology Solutions, Mapping and Project Services, Strategic Planning/Program Support Services and Land Records and Addressing Services.

GIS enterprise service responsibilities are as follows:

- \* Maintain current ownership files and process all parcel and ownership changes.
- \* Addressing, E911 Address Data Coordination.
- \* Emergency Operation Center GIS Support.
- \* GIS Strategic Planning.
- \* Base Mapping.
- \* Custom Mapping and Analysis.
- \* GIS Data Management and Distribution.
- \* GIS Metadata Management.
- \* GIS Desktop and Internet Application Development.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$3,230,826
Contractual Services	\$0	\$0	\$364,358
Commodities	\$0	\$0	\$75,606
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$797,007
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,467,797</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,576,200</b>
<b>Net County Dollars</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,891,597</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	41	0

## Historic Land Commission

### Mission

To identify, safeguard and promote the preservation and restoration of historic buildings, sites, areas and objects in the natural and man-made environments of Charlotte, Davidson, Huntersville, Mint Hill, Matthews, and Mecklenburg County, North Carolina.

### Responsibilities

The Historic Landmarks Commission (HLC) prepares surveys and research reports on prospective historic landmarks and processes same for designation; processes applications for Certificates of Appropriateness; and aids citizens through the designation process

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$123,015	\$113,704	\$97,066
Contractual Services	\$132,409	\$132,409	\$132,099
Commodities	\$1,300	\$1,300	\$1,300
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$256,724</b>	<b>\$247,413</b>	<b>\$230,465</b>
<b>Total Revenue</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Net County Dollars</b>	<b>\$181,724</b>	<b>\$172,413</b>	<b>\$155,465</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
2	0	1	1	0	2

## Human Resources

### Mission

To provide programs and services that enable the County to attract, develop and retain a qualified, diverse and high performing workforce.

### Responsibilities

- \* Provide executive leadership, development and administration of County human resources policies and procedures.
- \* Attract a pool of qualified job candidates to meet the County's staffing needs.
- \* Provide and administer employee benefits to current County employees and eligible retirees.
- \* Develop and administer the County's classification, compensation and recognition programs.
- \* Provide organizational learning and development opportunities.
- \* Administer the County's Human Resource Management Information System.
- \* Provide employee relations services to maintain cooperative relationships between the County and its employees.
- \* Ensure County compliance with all State and Federal employment laws.
- \* Ensure a safe, healthy and drug-free workplace for employees.
- \* Provide strategic leadership for diversity management

### Budget and Staff Resources

Budget Overview	FY2016 Recommended*	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$4,524,156	\$4,087,525	\$0
Contractual Services	\$958,478	\$910,508	\$0
Commodities	\$37,000	\$54,120	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$5,519,634</b>	<b>\$5,052,153</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$107,301</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$5,412,333</b>	<b>\$5,052,153</b>	<b>\$0</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
49	2	45	2	0	0

\*Includes FY2016 one-time funding allocation

## Information Services and Technology

### Mission

We provide business-valued IT Solutions and Services that are flexible, engaging and innovative. Our vision is to be the trusted technology partner to our Mecklenburg County Business Partners for realizing their strategic goals.

### Responsibilities

Working collaboratively with Mecklenburg County governmental agencies and users, on behalf of the citizens of the County, the Information Technology Services department partners to provide short and long-term strategic IT planning, development, implementation and day-to-day operational support of service enabling systems solutions.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$13,241,151	\$0	\$0
Contractual Services	\$3,492,396	\$0	\$0
Commodities	\$2,211,009	\$0	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$20,516	\$0	\$0
Capital Outlay	\$229,000	\$0	\$0
<b>Total Expense</b>	<b>\$19,194,072</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$19,194,072</b>	<b>\$0</b>	<b>\$0</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
135	0	0	0	0	0

## Internal Audit

### Mission

Through open communication, professionalism, expertise and trust, Internal Audit assists County executive management and the Audit Review Committee in accomplishing the Board's objectives by bringing a systematic and disciplined approach to evaluate the effectiveness of the County's risk management, control and governance processes in the delivery of services.

### Responsibilities

The department conducts performance, financial-related and information system audits to assess the accountability, controls, efficiency and integrity of business practices within County operations. Internal Audit conducts follow-through reviews to ensure the resolution of audit concerns; conducts special analyses, investigations and advisory projects requested by management and the Board of County Commissioners; serves as advisors to departments regarding system controls in the operation and development of automation and assists external auditors in conducting the County's Annual Single Audit.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$1,174,575	\$1,153,448	\$963,089
Contractual Services	\$74,609	\$66,805	\$70,885
Commodities	\$9,484	\$17,743	\$9,359
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$11,666	\$0
<b>Total Expense</b>	<b>\$1,258,668</b>	<b>\$1,249,662</b>	<b>\$1,043,333</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$1,258,668</b>	<b>\$1,249,662</b>	<b>\$1,043,333</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
12	0	12	0	10	0

## Land Use & Environmental Services Agency

### Mission

Works in partnership with the community to enhance the quality of life through environmental stewardship and economic vitality.

### Responsibilities

- \* Improving and maintaining healthy air quality.
- \* Preventing loss of life and property from flooding.
- \* Providing environmentally sound solutions for waste disposal.
- \* Ensuring building safety by enforcing State building codes.
- \* Protecting our surface waters.
- \* Identifying groundwater contamination sites.
- \* Administering zoning regulations.
- \* Geospatial Information Services.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$39,911,356	\$33,154,096	\$34,445,075
Contractual Services	\$11,698,685	\$10,200,913	\$10,159,998
Commodities	\$3,162,563	\$3,332,936	\$3,108,559
Other Charges	\$10,786,275	\$9,107,593	\$8,933,164
Interdepartmental	\$2,043,783	\$2,013,088	\$2,104,040
Capital Outlay	\$1,783,814	\$1,769,299	\$1,692,598
<b>Total Expense</b>	<b>\$69,386,476</b>	<b>\$59,577,925</b>	<b>\$60,443,434</b>
<b>Total Revenue</b>	<b>\$65,665,602</b>	<b>\$59,037,380</b>	<b>\$54,912,076</b>
<b>Net County Dollars</b>	<b>\$3,720,874</b>	<b>\$540,545</b>	<b>\$5,531,358</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
454	6	394	2	418	3



## Managed Care Organization

### Mission

To assist persons, families and communities affected by mental illness, intellectual and/or developmental disabilities and substance abuse to achieve their life goals.

### Responsibilities

Coordinate and provide resources for those in Mecklenburg County seeking assistance for mental illness, developmental disabilities and/or substance abuse. The focus is on managing services for those most in need and those with limited financial capacity. MeckLINK also directly provides a limited number of services to include:

Substance abuse services such as residential services and services in the jails and shelters and services to children birth to age three to name a few. Services not directly provided by MeckLINK are contracted to community providers and includes a broad continuum. Specific services include, but are not limited to:

- \* Screening and evaluation
- \* Inpatient and outpatient services
- \* In-home support
- \* Prevention
- \* Residential services, and
- \* Respite care
- \* Medicaid Services

MeckLink also provides a 24/7/365 call center where any individual can call to access the above service system.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$16,190,352
Contractual Services	\$0	\$4,309,297	\$224,402,001
Commodities	\$0	\$0	\$1,052,171
Other Charges	\$0	\$9,513	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$124,931
<b>Total Expense</b>	<b>\$0</b>	<b>\$4,318,810</b>	<b>\$241,769,455</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$3,695,406</b>	<b>\$241,769,455</b>
<b>Net County Dollars</b>	<b>\$0</b>	<b>\$623,404</b>	<b>\$0</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	239	0

RECOMMENDED BUDGET

## Manager's Office

### Mission

To direct the operations of County departments by administering and implementing policies, regulations and the annual budget adopted by the Board of County Commissioners. In addition, the Manager's Office develops strategies to achieve the Board's 2020 Vision for the community.

### Responsibilities

The County Manager interprets/executes the Board's policies, procedures and regulations and oversees administration of County departments. Assistant County Managers work with focus area leadership teams and 42 advisory boards. Clerical support is available to the Commissioners, management and staff.

Additionally, the Manager's Office includes the Office of Management and Budget, the Enterprise Project Management Office, and Business Process Management. The Office of Management and Budget is responsible for preparing the annual budget, developing policies and procedures for on-going fiscal management, strategic planning and evaluation activities.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$7,503,739	\$5,037,037	\$4,524,169
Contractual Services	\$1,341,094	\$1,156,329	\$1,219,222
Commodities	\$146,090	\$149,878	\$113,316
Other Charges	\$0	\$0	\$0
Interdepartmental	\$2,295	\$2,295	\$2,295
Capital Outlay	\$0	\$16,432	\$0
<b>Total Expense</b>	<b>\$8,993,218</b>	<b>\$6,361,971</b>	<b>\$5,859,002</b>
<b>Total Revenue</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$8,965,218</b>	<b>\$6,361,971</b>	<b>\$5,859,002</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
66	0	40	1	38	1

## Medical Examiner

### Mission

To aid in the investigation, determination, and certification of cause and manner of deaths under Medical Examiner jurisdiction (e.g., homicide, suicide, trauma, unexpected death, death in police custody, unattended death, etc.) occurring in Mecklenburg County. Also, the department is responsible for utilizing the morgue and its facilities when necessary.

### Responsibilities

The Medical Examiner provides autopsy and investigative services to Charlotte-Mecklenburg and Union, Anson, Cabarrus, Stanly, Rowan and Cleveland counties. The agency provides examination and determination of cause and manner of death in cases where death occurs suddenly/unexpectedly, at young age or in apparent good health, and/or death occurs due to injury (homicides, suicides, and accidental).

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$1,944,689	\$1,630,992	\$1,439,635
Contractual Services	\$78,112	\$76,403	\$79,469
Commodities	\$63,981	\$55,573	\$52,067
Other Charges	\$0	\$0	\$0
Interdepartmental	\$1,133	\$1,133	\$1,133
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$2,087,915</b>	<b>\$1,764,101</b>	<b>\$1,572,304</b>
<b>Total Revenue</b>	<b>\$603,657</b>	<b>\$603,657</b>	<b>\$597,657</b>
<b>Net County Dollars</b>	<b>\$1,484,258</b>	<b>\$1,160,444</b>	<b>\$974,647</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
17	4	14	0	13	0

## Park & Recreation

### Mission

To enrich the lives of citizens by providing quality leisure opportunities, experiences and partnerships. To offer recreation for people of all ages, and to act as stewards of our natural resources.

### Responsibilities

This agency provides the administration, facilities, programs and fiscal support for the Park and Recreation Department and the Park and Recreation Commission. Park and Recreation is responsible for operations, maintenance and programming of more than 210 facilities. It manages the County's 17,700 +/- acres of parks, greenways, golf courses, recreation centers, swimming pools, special facilities and nature preserves. Additional services include:

- \* Coordination and planning of neighborhood and community recreational opportunities and special events.
- \* Strategic analysis to support facility, park and greenway planning, design and development.
- \* Programming/activities for therapeutic recreation (to serve both special and select populations).
- \* Environmental education and stewardship of nature preserves.
- \* Privatized management of five golf courses, and an equestrian center.
- \* Marketing and public information about facilities programs.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended*	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$27,036,018	\$23,829,563	\$21,029,910
Contractual Services	\$7,070,073	\$5,419,696	\$4,574,337
Commodities	\$2,919,469	\$2,973,886	\$2,385,535
Other Charges	\$104,967	\$104,967	\$921,166
Interdepartmental	\$425,849	\$483,000	\$509,887
Capital Outlay	\$301,041	\$275,243	\$56,500
<b>Total Expense</b>	<b>\$37,857,417</b>	<b>\$33,086,355</b>	<b>\$29,477,335</b>
<b>Total Revenue</b>	<b>\$5,558,202</b>	<b>\$4,824,200</b>	<b>\$4,308,550</b>
<b>Net County Dollars</b>	<b>\$32,299,215</b>	<b>\$28,262,155</b>	<b>\$25,168,785</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
305	173	305	0	270	0

\*Includes FY2016 one-time funding allocation

## Provided Services Organization

### Mission

To partner with consumers in reaching their highest potential by providing a range of effective mental health, intellectual development disability and substance abuse services.

### Responsibilities

Provide effective and efficient treatment and/or case coordination services that reflect Evidence Based or Best Practices in the following programs:

- \*Children's Developmental Services
- \*Child Development/Community Policing
- \*Operation Recovery
- \*Jail Diversion of Mentally Ill (Post booking)
- \*Crisis Intervention Team Training (CMPD and MCSO officers)
- \*Substance Abuse Services Center - Social Setting Detoxification and Residential Treatment
- \*Substance Abuse Treatment in the Men's and Women's Homeless Shelters
- \*Substance Abuse Treatment in Jail Central

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$0	\$15,070,625	\$13,866,607
Contractual Services	\$0	\$1,509,191	\$1,959,320
Commodities	\$0	\$268,514	\$219,650
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$55,368	\$55,368
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$0</b>	<b>\$16,903,698</b>	<b>\$16,100,945</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$5,195,296</b>	<b>\$5,731,288</b>
<b>Net County Dollars</b>	<b>\$0</b>	<b>\$11,708,402</b>	<b>\$10,369,657</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
0	0	205	9	197	9

## Public Health

### Mission

To promote and protect the public's health.

### Responsibilities

- \* Monitor health status to identify community health problems.
- \* Diagnose and investigate health problems and health hazards in the community.
- \* Inform, educate and empower people about health issues.
- \* Mobilize community partnerships to identify and solve health problems.
- \* Develop policies and plans that support individual and community health efforts.
- \* Enforce laws and regulations that protect health and ensure safety.
- \* Evaluate effectiveness, accessibility and quality of personal and population-based health services.
- \* Research for new insights and solutions to health problems.
- \* Link people to needed personal health services and assure the provision of health care when otherwise unavailable.
- \* Assure a competent public health and personal health care workforce.
- \* Child Development - Community Policing
- \* Adult Mental Health Continuum
- \* Children's Developmental Services

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$58,202,088	\$44,568,879	\$36,081,797
Contractual Services	\$5,127,794	\$4,818,621	\$4,252,864
Commodities	\$2,190,271	\$2,774,893	\$1,556,806
Other Charges	\$0	\$0	\$0
Interdepartmental	\$139,678	\$126,897	\$30,082
Capital Outlay	\$0	\$91,000	\$0
<b>Total Expense</b>	<b>\$65,659,831</b>	<b>\$52,380,290</b>	<b>\$41,921,549</b>
<b>Total Revenue</b>	<b>\$21,467,096</b>	<b>\$16,474,460</b>	<b>\$16,479,088</b>
<b>Net County Dollars</b>	<b>\$44,192,735</b>	<b>\$35,905,830</b>	<b>\$25,442,461</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
793	10	642	8	528	4



## Public Information Department

### Mission

To effectively communicate the priorities, messages and goals of Mecklenburg County using multiple communication methods and channels.

### Responsibilities

The Public Information Department is strategically aligned into three centers of excellence: Web Services, Digital & Multimedia Communications, and Mass & Targeted Communications.

\*Web Services supports the CharMeck.org website and MeckWeb Intranet site by providing guidance to County departments on creating and maintaining a strong web presence. Web Services is also charged with the continuous improvement of the County's overall web presence including multimedia integration, mobile capabilities, website usability and social media promotion.

\*Digital & Multimedia Communications includes areas involving the use of TV and video, social media, community meetings, special events and other methods to provide information directly to residents and generate community/public input and other citizen involvement opportunities.

\*Mass & Targeted Communications includes media relations, employee communications, direct communications, social media, marketing, printed materials and other methods to provide information to residents, County employees and other stakeholders.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$1,789,696	\$1,758,595	\$0
Contractual Services	\$531,238	\$531,238	\$0
Commodities	\$44,075	\$63,671	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$400	\$0	\$0
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$2,365,409</b>	<b>\$2,353,504</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$0</b>	<b>\$3,216</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$2,365,409</b>	<b>\$2,350,288</b>	<b>\$0</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
19	0	19	0	0	0

## Public Library

### Mission

The Charlotte Mecklenburg Library creates a community of readers and empowers individuals with free access to information and the universe of ideas.

### Responsibilities

Since its founding in 1903 as a Carnegie Free Library, the Charlotte Mecklenburg Library has provided valuable education and literacy services to the citizens of Mecklenburg County. Through the core values of learning, openness, respect, inclusion, and leadership, the Library will focus on three strategic goals:

- \* Increase community awareness and engagement
- \* Innovate to support 21st century access
- \* Increase operational excellence, fiscal stability and sustainability

The values and goals mentioned above will help the Library live out the vision of being a welcoming place where reading, learning, and imagination thrive; a recognized leader and recognized voice in our community; and a model library in our industry.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended*	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$25,581,119	\$25,211,146	\$22,112,569
Contractual Services	\$3,394,227	\$2,854,068	\$3,238,121
Commodities	\$2,423,036	\$1,568,036	\$1,123,081
Other Charges	\$0	\$0	\$0
Interdepartmental	\$21,560	\$21,560	\$21,560
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$31,419,942</b>	<b>\$29,654,810</b>	<b>\$26,495,331</b>
<b>Total Revenue</b>	<b>\$1,099,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Net County Dollars</b>	<b>\$30,320,942</b>	<b>\$29,654,810</b>	<b>\$26,495,331</b>

Position Summary					
FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
353	56	353	10	327	9

\*Includes FY2016 one-time funding allocation

## Register of Deeds

### Mission

Considerate professionals dedicated to providing superior customer service while maintaining the accuracy and integrity of Mecklenburg County's valuable land and vital records.

### Responsibilities

The Register of Deeds is the custodian and manager of various public records filed in Mecklenburg County. This office is responsible for preserving and maintaining these records and providing the public with access to records that are available under the public records law. This office issues marriage licenses to qualified persons getting married in the State of North Carolina within sixty (60) days of the date the license was issued, and maintains copies of licenses. In addition to land records, the Register of Deeds maintains many other types of documents such as birth certificates, death certificates, notary public commissions, armed force discharges, historic landmarks, bonds and others. The office is responsible for providing certified copies of any official records it maintains. The Register collects fees for services and copies, and also collects state excise taxes on real estate transfers.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$2,310,361	\$2,312,574	\$2,214,070
Contractual Services	\$785,682	\$792,282	\$825,155
Commodities	\$99,919	\$98,919	\$88,419
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$18,000	\$24,000	\$0
<b>Total Expense</b>	<b>\$3,213,962</b>	<b>\$3,227,775</b>	<b>\$3,127,644</b>
<b>Total Revenue</b>	<b>\$437,470</b>	<b>\$443,500</b>	<b>\$404,000</b>
<b>Net County Dollars</b>	<b>\$2,776,492</b>	<b>\$2,784,275</b>	<b>\$2,723,644</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
38	0	38	0	38	0

## Sheriff

### Mission

To protect the residents of Mecklenburg County by operating secure and professional rehabilitative detention facilities, enforcing civic and criminal laws, providing outstanding public service with integrity and upholding the constitutionality of the Sheriff's Office.

### Responsibilities

The Mecklenburg County Sheriff's Office is responsible for the operation of all county funded detention facilities in Mecklenburg County. Detention services include jail based rehabilitative and community based programming such as the Work Release and Restitution Center. In addition, Sheriff's Office employees provide security for judges, jurors, defendants, and witnesses and carry out orders of the court by serving criminal and civic process.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$87,792,295	\$91,680,927	\$87,272,421
Contractual Services	\$21,519,352	\$22,830,567	\$22,776,658
Commodities	\$3,188,645	\$3,706,610	\$3,724,816
Other Charges	\$652,535	\$639,740	\$257,603
Interdepartmental	\$479,995	\$460,789	\$460,789
Capital Outlay	\$30,492	\$174,982	\$0
<b>Total Expense</b>	<b>\$113,663,314</b>	<b>\$119,493,615</b>	<b>\$114,492,287</b>
<b>Total Revenue</b>	<b>\$21,262,500</b>	<b>\$30,015,422</b>	<b>\$26,487,121</b>
<b>Net County Dollars</b>	<b>\$92,400,814</b>	<b>\$89,478,193</b>	<b>\$88,005,166</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
1243	0	1288	0	1280	0

## Social Services

### Mission

To provide economic and social services to sustain and/or improve the quality of life for its citizens.

### Responsibilities

- \* The Economic Services Division administers federal and state-mandated programs for eligible families who request food and medical assistance.
- \* The Services for Adults Division provides services for and information to older adults (those over age 60) and disabled adults (those over 18). The division's goal is to enhance customers' self-sufficiency and their accessibility to available resources.
- \* The Youth and Family Services Division provide services for and information to protect children by strengthening the capacity for self-sufficiency of families of Mecklenburg County whose children's health, welfare and safety are at risk due to their circumstances or behavior which necessitates public intervention.
- \* The Community Resources Division increases the capacity of Mecklenburg County to care for the safety, security and well-being of the community while stabilizing vulnerable customers and assisting them in reaching self-sufficiency.
- \* The Business Affairs Division was established by the Social Services Director to lead the pursuit of more efficient and effective economic and social services and to help the department achieve its strategic vision. Units in this division provide centralized business support services to the four other DSS divisions.
- \* Additional administrative functions such as Fiscal Administration, Human Resources Department, Information Services and Technology Department, Public Service and Information Department and Strategic Management are provided to support all business functions.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$91,496,779	\$86,687,164	\$77,186,233
Contractual Services	\$90,307,776	\$86,647,495	\$88,386,490
Commodities	\$1,027,370	\$1,154,305	\$1,348,803
Other Charges	\$5,000	\$10,000	\$0
Interdepartmental	\$383,858	\$388,398	\$388,398
Capital Outlay	\$446,541	\$460,300	\$83,745
<b>Total Expense</b>	<b>\$183,667,324</b>	<b>\$175,347,662</b>	<b>\$167,393,669</b>
<b>Total Revenue</b>	<b>\$118,008,844</b>	<b>\$113,415,611</b>	<b>\$108,493,936</b>
<b>Net County Dollars</b>	<b>\$65,658,480</b>	<b>\$61,932,051</b>	<b>\$58,899,733</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
1304	5	1238	6	1106	6



## Tax Collector

### Mission

The Office of the Tax Collector serves Mecklenburg County residents with integrity by administering tax laws equitably and exceeding collection goals while achieving exemplary customer satisfaction results.

### Responsibilities

The Tax Collector provides the following services: Business Tax Collection, Enforced Collections, Tax Support Services and Tax Accounting. Below is a description of each service.

\* Business Tax Collection assesses and collects gross receipt taxes (taxes based on sales receipts) including room occupancy, prepared food and beverage, vehicle rental tax, u-drive-it tax, heavy equipment tax, and other fees.

\* Enforced Collections collects ad valorem tax (taxes based on value) including real estate, business personal property and individual personal property taxes, and registered motor vehicle taxes, special assessments and other fees.

\*Tax Support Services receives and processes tax payments in the form of cash, checks, money orders, credit cards and electronic checks via in person over the counter transactions, U.S. Mail or other courier services and through contractual agreements with providers of services such as lockbox check processing and online/Interactive Voice Response (IVR) payment processing for credit cards and eChecks.

\* Tax Accounting deposits cash/checks received, reconciles payments and receipts, coordinates refunds and returned checks and administers distribution of funds collected to various municipalities.

\* All units/services respond to customer inquiries, conduct research and assist with general informational requests.

### Budget and Staff Resources

Budget Overview	FY2016 Recommended	FY2015 Amended	FY2014 Adopted
Personnel Services & Employee Benefits	\$2,777,310	\$3,546,266	\$3,808,965
Contractual Services	\$2,123,008	\$2,714,877	\$3,210,877
Commodities	\$65,895	\$88,466	\$73,001
Other Charges	\$0	\$0	\$0
Interdepartmental	\$8,806	\$10,216	\$10,216
Capital Outlay	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$4,975,019</b>	<b>\$6,359,825</b>	<b>\$7,103,059</b>
<b>Total Revenue</b>	<b>\$2,092,835</b>	<b>\$2,439,374</b>	<b>\$2,426,664</b>
<b>Net County Dollars</b>	<b>\$2,882,184</b>	<b>\$3,920,451</b>	<b>\$4,676,395</b>

### Position Summary

FY2016 Recommended		FY2015 Adopted		FY2014 Adopted	
FT	PT	FT	PT	FT	PT
40	0	50	2	55	2





## **Other Related Information**

---

FY2016 Fee Changes

County Debt Policy

Five Year Historical Tax Rate Comparison

20 Year Tax Rate Summary



## Land Use and Environmental Services Agency (LUESA)

Item	Current	Change	Increase	Comments	Revenue Generated From Increase
LUESA – Solid Waste Fees					
<u>Foxhole Landfill Item</u>	<u>Per Ton</u>	<u>Per Ton</u>	<u>Additional</u>	The LUESA fee ordinance provides a fee structure for materials received at the Foxhole Landfill. The proposed fee increases will will allow the Landfill to offer Saturday hours to the development community and will fund ongoing closure and post-closure requirements for this facility.	\$200,000
C&D Tons	\$39.00	\$41.00	\$2.00		
Dry Wall	\$29.00	\$31.00	\$2.00		
Shingles	\$29.00	\$31.00	\$2.00		
Processed C&D	\$20.00	\$22.00	\$2.00		
Concrete	\$5.00	\$7.00	\$2.00		
<u>Mulch &amp; Compost</u>	<u>Per Cubic Yard</u>	<u>Per Cubic Yard</u>	<u>Reduction</u>	The LUESA fee ordinance provides a fee structure for materials received at Compost Central. The proposed fee will decrease the cost of mulch less than 2 cubic yards to allow for a more efficient customer flow through the transaction process by speeding up tranactions.	(\$18,000)
Wood Mulch	\$10.00	\$9.34	(\$0.66)		
Compost	\$23.00	\$18.65	(\$4.35)		
LUESA – Demo Fees					
Amend the LUESA Fee Ordinance, revising the demolition permit fee schedule.				The LUESA Fee Ordinance currently provides a consolidated demolition permit fee structure, combining charges for Air Quality, Environment Health and building permits into one fee, varying by the size of the structure and extent of the work. The current fee level was established in 1997, with no subsequent changes. Recent LUESA studies indicate the current revenue levels fail to cover program costs, with a significant deficit. We propose a 2.5% fee increase to address this inadequacy.	\$3,000
<u>Size-Sq. Ft.</u>	<u>Per Structure</u>	<u>Per Structure</u>	<u>Additional</u>	Permit fees, add the “Additional” fee to the “Per Structure” base for each structure with more than the NESHAP regulated amount of regulated asbestos-containing material (RACM).	
Less Than 500	\$116.00	\$119.00	\$0.00		
500-4,999	\$462.00	\$474.00	\$356.00		
5,000 to 9,999	\$694.00	\$711.00	\$356.00		
10,000 and above	\$867.00	\$889.00	\$356.00		
Regulated Asbestos Containing Material	\$347.00	\$356.00	N/A	Renovations in which a NESHAP regulated quantity of RACM is to be stripped, removed, dislodged, cut, drilled or similarly disturbed (including applicable NESHAP notification.).	

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Park and Recreation

First Ward Park - Event Venues			
<u>Indoor Pavilion:</u>		County Resident	Non-resident
Weekday - rental	5 hours	\$278.00	\$356.00
Weekend and Holidays - rental	5 hours	\$506.00	\$631.00
Each additional hour		\$94.00	\$118.00
<u>Lawn/garden:</u>			
Garden "Nodes"	5 hours	\$150.00	\$202.50
Arbor Pool	5 hours	\$300.00	\$405.00
Arbor Pool	Day rate (12 hrs.)	\$3,000.00	\$4,050.00
Great Lawn	5 hours	\$600.00	\$810.00
Great Lawn	Day rate (12 hrs.)	\$6,000.00	\$8,100.00
Entire Park - street closed	5 hours	\$2,400.00	\$3,240.00
Entire Park - street closed	Day rate (12 hrs.)	\$24,000.00	\$30,000.00
Ramsey Creek Park			
<u>Swim Beach</u> - Memorial Day - Labor Day		County Resident	Non-resident
Per vehicle		\$3.00	\$5.00
Per vehicle - Senior Citizen or Disabled		\$2.00	\$3.00
Season Pass		\$52.00	\$77.00
Season Pass - Senior Citizen or Disabled		\$32.00	\$40.00
Funbrellas - Weekday		\$15.00	\$26.00
Funbrellas - Weekend/Holiday		\$26.00	\$41.00
Aquatic Passes			
<u>Modified AQUATICS PASS:</u> Due to the shutdown of the Mecklenburg County Aquatic Center, a reduced fee option for an <u>Aquatic Passes</u> will be temporarily offered until the Mecklenburg Aquatic Center Reopens.			
Includes use of Indoor and Outdoor Pools.			
<u>Monthly Aquatic Pass</u>		County Resident	Non-resident
Youth Pass		\$20.00	\$25.00
Adult Pass (18 and over)		\$25.00	\$30.00
Family Pass		\$40.00	\$45.00
Senior Pass (55 and over)		\$20.00	\$25.00
Senior Family Pass		\$30.00	\$35.00
<u>Annual Aquatic Pass</u> - automatic bank draft - (County Resident)		Annual	Per Month Draft
Youth Pass		\$165.00	\$15.00
Adult Pass (18 and over)		\$220.00	\$20.00
Family Pass		\$385.00	\$35.00
Senior Pass (55 and over)		\$165.00	\$15.00
Senior Family Pass		\$275.00	\$25.00
<u>Annual Aquatic Pass</u> - automatic bank draft - (Non-resident)		Annual	Per Month Draft
Youth: Non-resident Pass		\$220.00	\$20.00
Adult: Non-resident Pass (18 and older)		\$275.00	\$25.00
Family: Non-resident Pass		\$440.00	\$40.00
Senior: Non-resident Pass (55 and older)		\$220.00	\$20.00
Senior Family: Non-resident Pass		\$330.00	\$30.00

RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Park and Recreation

Corporate Wellness and Senior Center Services			
<u>Corporate Wellness Passes:</u>		County Resident	Non-resident
Offered through contractual agreement with employer			
Individual Fitness Centers: (Bette Rae Thomas, Mallard Creek, Revolution, West Charlotte, Southview, Ray's Splash Planet - Fitness Center only)		\$78.00	\$97.00
Aquatic Pass: Includes Ray's Splash Planet, Mecklenburg County Aquatic Center, Marion Diehl and Outdoor Pools		\$338.00	\$422.00
Family Aquatic Pass: Includes Ray's Splash Planet, Mecklenburg County Aquatic Center, Marion Diehl and Outdoor Pools		\$546.00	\$680.00
Ray Pass: Includes Access to all Fitness Centers and Pools		\$468.00	\$585.00
Family Ray Pass: Includes Access to all Fitness Centers and Pools		\$676.00	\$845.00
<u>Senior Center Services/Programs:</u>		County Resident	Non-resident
Senior Programs Discount Card – Individual		\$50.00	\$60.00
Senior Programs Discount Card – Couple		\$90.00	\$105.00
Parker Hall Rental (Tyvola Center) – per hour (min. 5 hour rental) Saturday or Sunday only		\$100.00	\$125.00
Athletic Fields			
<u>Athletic Fields</u>		County Resident	Non-resident
Synthetic Turf Soccer Field	per hour	\$42.00	\$65.00
<i>(Current rates are 90 min. rentals)</i>			
<u>Regional Sportsplex - Tournament Rates</u>			
Includes: Fields, Shuttle service and Off Duty Police		Rental Fee per day	
Multi-field (5) Complex - Phase I	Mon. – Thur.	\$2,475.00	\$3,220.00
Multi-field (5) Complex - Phase I	Fri. – Sun.	\$2,750.00	\$3,575.00
Multi-field (4) Complex - Phase II	Mon. – Thur.	\$2,160.00	\$2,808.00
Multi-field (4) Complex - Phase II	Fri. – Sun.	\$2,400.00	\$3,120.00
<u>Ramblewood Soccer, Inc. (Ramblewood Park)</u>		Current	Proposed
Established Customer			
Rental - Regulation field	per hour	\$40.00	\$42.50
Rental - Small field	per hour	\$27.50	\$30.00
League play - Regulation field	game/2 hrs.	\$80.00	\$85.00
League play - Small field	game/2 hrs.	\$55.00	\$57.50
New Customers - Single user			
3 Fields or less	per field/2 hrs.	\$120.00	\$125.00
4 Fields or more	per field/2 hrs.	\$100.00	\$105.00
Ultimate Frisbee - Regulation field	per hour	\$40.00	\$42.50

RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Park and Recreation

Indoor/Outdoor Shelters			
<u>Hornet's Nest Indoor Pavilion 1 (Renovated)</u>		Current	Proposed
Weekday	5 hours	\$241.00	\$351.00
Weekday - additional hour	"	\$48.00	\$70.00
Weekend/Holiday	"	\$480.00	\$720.00
Weekend/Holiday - additional hour	"	\$96.00	\$144.00
<u>Hornet's Nest Outdoor Picnic Pavilion 2 (Renovated)</u>			
Weekday	5 hours	\$87.00	\$131.00
Weekend/Holiday	"	\$188.00	\$281.00
<u>Veterans Park and Hornet's Park Picnic Barn</u>			
County Resident - weekday	Additional 1 hour	-	\$24.00
Non-resident - weekday	"	-	\$36.00
County Resident - weekend/holiday	"	\$36.00	\$38.00
Non-resident - weekend/holiday	"	\$36.00	\$56.00
<u>Wm. R Davie, Clanton Park &amp; Beatty Park</u>			
County Resident - weekday	Additional 1 hour	-	\$48.00
Non-resident - weekday	"	-	\$70.00
County Resident - weekend/holiday	"	\$94.00	\$96.00
Non-resident - weekend/holiday	"	\$94.00	\$144.00
Golf Facilities			
<u>The Tradition Golf Course – Increases</u>		Current	Proposed
Course Fee: 18 Hole Riding			
Mon-Fri. - Prime time		\$43.00	\$45.00
Mon-Fri. - After 2:00		\$36.00	\$37.00
Sat. & Sun.- Prime time		\$52.00	\$55.00
Sat. & Sun.- After 2:00		\$39.00	\$40.00
Sat. & Sun.- After 5:00		\$32.00	\$33.00
<u>Golf Depot (Cadillac Golf Driving Range) – New</u>		Individual Rate	Family Rate
Membership Fees:			
Monthly - month to month		\$100.00	\$175.00
6 Months - monthly draft		\$492.00	\$840.00
6 Months - single payment		\$450.00	\$675.00
Annual - monthly draft		\$720.00	\$1,020.00
Annual - single payment		\$650.00	\$900.00
Corporate Package - Annual contract:			
5-10 Employees - per membership		\$45.00	\$65.00
11-25 Employees - per membership		\$40.00	\$60.00
26+ Employees - per membership		\$35.00	\$55.00
<u>Driving Range Golf Balls</u>		Charge	
Small bucket		\$6.00	
Medium bucket		\$8.00	
Large bucket		\$10.00	
Jumbo bucket		\$14.00	

## RECOMMENDED BUDGET



# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Park and Recreation

Other Facilities		
<u>American Legion Memorial Stadium</u>	For Profit	Non-profit
Weekend Rental - Fri, Sat, or Sun		
12 hours or less	\$6,200.00	\$5,270.00
Additional hours - per hour	\$517.00	\$439.00
Pre/Post Event Access - 4 hours or less	\$2,067.00	\$1,757.00
Weekday Rental - Mon - Thu		
4 hours or less	\$1,447.00	\$1,230.00
Additional hours - per hour	\$362.00	\$308.00
Pre/Post Event Access - 4 hours or less	\$1,447.00	\$1,230.00
Multiple Booking Discount - Applied to 4 or more bookings	less 10%	less 10%
Booth Space - Standard	\$120.00	\$40.00
<u>Grady Cole Center</u>		
Weekend Rental - Fri, Sat, or Sun	For Profit	Non-profit
12 hours or less	\$2,000.00	\$1,700.00
Additional hours - per hour	\$167.00	\$142.00
Pre/Post Event Access - 4 hours or less	\$667.00	\$567.00
Weekday Rental - Mon - Thur		
4 hours or less	\$468.00	\$398.00
Additional hours - per hour	\$117.00	\$99.00
Pre/Post Event Access - 4 hours or less	\$468.00	\$398.00
Multiple Booking Discount - Applied to 4 or more bookings	less 10%	less 10%
Booth Space - Standard	\$120.00	\$40.00
<u>Event Parking (Grady Cole/Memorial Stadium)</u>		
Passenger Auto- cars, minivans, vans	\$2-\$5	per vehicle
Bus and Recreational Vehicle	\$21	per vehicle
Existing Rates		
<u>Ramblewood Soccer, Inc. (Ramblewood Park)</u>		Fee/Charge
Other Charges:		
Concessions- Large vendor	weekend	\$250.00
Concessions- Small vendor	weekend	\$50.00
Golf cart	per day	\$75.00
Restroom cleaning	per day	\$150.00
Restroom cleaning - prorated/field	per day	\$15.00
Porta-Jons	unit/day	\$75.00
Porta-Jons - extra cleaning	per 2 units	\$50.00
Trash collection (RSI)	per day	\$100.00
Open/Close soccer complex	per day	\$90.00
Field lights - Field #1	per game	\$50.00
<u>Freedom Park</u>		
Bandshell - County Resident	5 hours	\$308.00
Bandshell - Non-resident	5 hours	\$450.00
<u>St. Mary's Chapel</u>		
Date change	per request	\$50.00

# RECOMMENDED BUDGET

# MECKLENBURG COUNTY | FISCAL YEAR 2016

## Park and Recreation

Existing Rates Cont.			
<u>Marion Diehl Pool</u>		County Resident	Non-resident
3 Month Pool Pass			
Youth Pass		\$60.00	\$70.00
Adult Pass (18 and over)		\$75.00	\$85.00
Family Pass		\$120.00	\$135.00
Senior Pass (55 and over)		\$60.00	\$70.00
Special Event Facility Rental:		Rental Fee	
Entire Pool (per hour)	min. 2 hours	\$120.00	
25 Meter lane	per hour	\$20.00	
Diving Well	per hour	\$64.00	
Lifeguard (non-operating hours)	per hr./person	\$15.00	
Recreation Assistant (non-operating hours)	per hr./person	\$15.00	
<u>Outdoor Pools</u>		Rental Fee	
Special Event Facility Rental:			
Entire Pool (per hour)	min. 2 hours	\$150.00	
50 Meter Long Course lane	per hour	\$25.00	
Diving Well	per hour	\$64.00	
Lifeguard (non-operating hours)	per hr./person	\$15.00	
Recreation Assistant (non-operating hours)	per hr./person	\$15.00	
<u>Mecklenburg County Aquatic Center</u>		Rental Fee	
Media Space	per hour	\$40.00	
Scoreboard	per day	\$500.00	
<u>Ray's Splash Planet</u>			
Special Event Facility Rental:			
Entire Facility (minimum 2 hours)	per hour	\$423.00	
Aerobics Room	per hour	\$67.00	
<u>Hosted Party Packages*</u>		Party Room 1	Party Room 2
Themed Party package		\$275.00	\$255.00
Deluxe Party package		\$225.00	\$200.00
Basic Party package		\$150.00	\$140.00
Party Room clean up		\$50.00	\$50.00
* Off-peak Incentive - \$20.00 per package (Mon-Thur; excludes Holidays & No-school days)			

## RECOMMENDED BUDGET

## Mecklenburg County, North Carolina Debt Policy

### Introduction

Mecklenburg County recognizes that one of the keys to sound financial management is a debt policy. These benefits are recognized by bond rating agencies and the development of a debt policy is a recommended practice by the Government Finance Officers Association. A debt policy establishes the parameters for issuing and managing debt. It provides guidelines regarding the timing and purposes for which debt may be issued, presents the types of permissible debt, and the methods of sale that may be used. The debt policy should recognize an obligation to fully and timely repay all debt as an essential requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound financial position and that credit quality is protected.

The debt policy is to be used in conjunction with the operating and capital budgets, the Capital Improvement Program (CIP), and other financial policies. The advantages of a debt policy are:

- Enhancing the quality of decisions;
- Documenting the decision-making process;
- Identifying objectives for staff to implement;
- Demonstrating a commitment to long-term financial planning objectives; and
- Being viewed positively by the bond rating agencies.

### Debt Instruments

General obligation bonds are bonds secured by a promise to levy taxes in an amount necessary to pay debt service, principal and interest, coming due each fiscal year. General obligations bond are backed by the full faith and credit of the County. These bonds are authorized by a referendum or by non-voted (2/3's) authorization by the governing body. The non-voted authorization allows governments to issue up to two-thirds of the previous year's net debt reduction without a referendum.

Revenue bonds are a pledge of the revenues generated by the debt-financed asset or by the operating system of which that asset is a part.

Special obligation bonds are bonds that are payable from the pledge of revenues other than locally levied taxes. Examples include the beer and wine tax or enterprise revenues.

Installment Financings are an alternative financing method that does not require voter approval. Certificates of participation or limited obligation bonds represent an undivided interest in the payments made by a public agency pursuant to a financing lease or an installment purchase agreement. The security for this financing is represented by a lien on the property acquired or constructed. The County will limit the use of Installment Financings to an unforeseen combination of circumstances or the resulting state that requires immediate action.

An Installment Purchase Contract is an agreement in which the equipment or property is acquired and periodic payments, which are sufficient to pay debt service, are made. The County has used this type of financing for short-term (2-5 years) equipment purchases.

## County Debt Policy

- A. Long-term debt shall not be used to finance ongoing operational expenses.
- B. Any debt issued shall not have a maturity date beyond the useful life of the asset being acquired or constructed by the debt proceeds.
- C. The County shall establish an affordable debt level to preserve credit quality and ensure sufficient revenue is available to pay annual debt service. This will be balanced against the County's need to maintain its infrastructure and manage growth.
- D. The County will use appropriate debt instruments to provide funding for capital assets at the lowest cost with minimal risk. The County will monitor its debt positions to maintain the lowest effective cost.
- E. The County will, at all times, manage its debt and sustain its strong financial position, including healthy reserves, to seek and maintain the highest credit rating possible.
- F. The County will maintain a Debt Service Fund to provide dedicated funding and management of general debt issuances and expenditures.
- G. The County shall utilize pay-as-you go and other alternative sources of funding for capital projects to minimize debt levels. To have an effective pay-as-you-go program, at least one funding source must be identified that is consistent, reliable, and large enough to provide for capital needs in an amount that reduces dependency on debt.

## Purposes for Debt Issuance

The County may issue debt for the purpose of acquiring or constructing capital assets including land, buildings, machinery, equipment, furniture, fixtures and any other eligible expenses specifically indicated in the Capital Improvement Policy. When feasible, debt issuance will be pooled together to minimize issuance expense. Annually, the County will prepare and adopt a Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP will also identify all debt-funded projects and the related debt service impact.

## Debt Structure

Debt will be paid off in a timeframe that is less than or meets the useful life of the asset or project acquired through the financing. The life of the debt, interest mode and principal maturity schedule make up the structure of the debt. This debt could be general obligation, revenue or special obligation bonds, or other installment financing.

The County will consider various financing techniques including fixed or variable interest rate debt and interest rate swap agreements in order to minimize the interest costs over the life of the issue. The use of these techniques will be evaluated based on market conditions and the maximum benefit to the County while minimizing the County's risk. The County will limit the issuance of variable rate debt to help maintain the County's AAA credit rating. The County's long term variable rate debt ratio target is 20% of total outstanding general debt.

## Debt Ratios

The County shall abide by the following debt ratios:

- Direct Debt as a Percentage of Assessed Valuation  
This ratio measures direct debt levels, debt issued by Mecklenburg County, against the property tax base which generates the tax revenues that are the main source of debt repayment. The ceiling for this ratio is 2.0%
- Direct Debt per Capita  
This ratio measures the burden of direct debt placed on the population supporting the debt. This measure will not exceed \$2,200.
- General Debt Service as a percentage of Operational Expenditures  
This ratio reflects the County's budgetary flexibility to adapt spending levels and respond to economic condition changes. This ratio is targeted at a level of 18%.
- Ten year Payout Ratio  
This ratio reflects the amortization of the County's outstanding debt. A faster payout is considered to be a positive credit attribute. The County will maintain a floor for its ten-year payout of 64.0%.

In addition, the County will also maintain the following debt ratios not solely determined by the County.

- Overall Debt as a Percentage of Assessed Valuation  
This ratio measures debt levels against the property tax base which generates the tax revenues that are the main source of debt repayment. The ceiling for this ratio is 4.0%.
- Overall Debt per Capita  
This ratio measures the burden of debt placed on the size of the population supporting the debt and is widely used by rating analysts as a measure of an issuers' ability to repay debt. This measure will not exceed \$4,000.

These ratios will be calculated and reported each year in conjunction with the capital budget process, the annual financial audit and as needed for fiscal analysis.

## Debt Management Policies

1. The County will issue debt only for purposes of constructing or acquiring capital assets and for making major renovations to existing capital assets.
2. The County shall not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
3. The County will ensure that adequate systems of internal control exist so as to provide reasonable assurance as to compliance with applicable laws, regulations, and covenants associated with outstanding debt.
4. The County will limit the use of Installment Financings, such as COPs, to an unforeseen combination of circumstances or the resulting state that requires immediate action.
5. The County will manage debt issuance to comply with the adopted debt limits and will evaluate those limits at least every five years.
6. The County will attempt to structure debt in the best and most appropriate manner consistent with the financial policies of the County in order to level principal repayment and minimize interest expense.

7. The County will monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized or utilize interest rate swap agreements to achieve cost savings.
8. The County will utilize the Debt Service Fund to manage debt issuances and to make debt service and capital expenditures more *budget neutral* and intentional.
9. To reduce the impact of capital programs on future years, the County will fund a portion of its CIP on a pay-as-you-go basis by:
  - Appropriating a minimum of three cents on the property tax rate for capital projects;
  - Appropriating proceeds from all county land sales for capital projects.

Pay-as-you-go funding will save money by eliminating interest expense on the funded projects. Pay-as-you-go capital appropriations improve financial flexibility in the event of sudden revenue shortfalls or emergency spending.

## **Administration and Implementation**

The County Manager and the Director of Finance are responsible for the administration and issuance of debt including the completion of specific tasks and responsibilities included in this policy. The County will evaluate the debt policy at least every five years.

## **Capital Planning and Debt Determination**

The Citizens Capital Budget Advisory Committee (CCBAC) appointed by the Board of County Commissioners (BOCC), reviews and develops standards for capital projects, seeks input from residents and departments on standards, determines whether projects meet standards and reports annually to the BOCC on the progress in meeting standards. The Capital Improvement review committee reviews, evaluates and prioritizes capital project requests of all functional areas. The BOCC then approves both a ten-year needs assessment and an annual capital budget. The BOCC adopts capital projects ordinances which provide budgetary authority.

Funding of the capital budget will be determined in conjunction with the approval of the CIP by the BOCC. Available pay-as-you-go funding and debt issuance will be allocated to fund the CIP based on the debt management policy.

When possible, the County will utilize the non-voted (two-thirds) bond authorization for bonds to fund projects, such as government facilities.

The County uses a combination of bonds and Installment Financings to finance capital assets. Installment Financings do not require voter approval but do require collateral as security.

Any capital item that has not been included in either of the above two processes, but because of its critical or emergency nature where timing was not anticipated in the CIP or budgetary process, or is mandated immediately by either State or Federal requirements, will be considered for financing by installment purchase contract.



## **Debt Service Fund**

The Debt Service Fund is established to provide separate dedicated funding for debt service management. The Debt Service Fund will be used to facilitate the payment of principal and interest for the County's general debt service and assist in the continued compliance with adopted debt policies. The County will appropriate to the Debt Service Fund a minimum of nineteen cents of the property tax rate. Funds appropriated can only be utilized for debt service or pay-as-you-go capital in the current or subsequent fiscal years. Accumulated fund balance should be limited to two years' non- property tax revenue. After the fund balance goal has been reached in the Debt Service Fund, a portion of the twenty-one cents may be reallocated for use in the pay-as-you-go capital funding.

## **Pay-As-You-Go Funding**

To reduce the impact of capital programs on future years, the County will fund a portion of its approved CIP on a pay-as-you-go basis annually by appropriating at least three cents of the property tax rate. In addition, proceeds from all County land sales will also be appropriated for approved CIP projects. These revenue sources will allow additional funding of CIP projects and reduce the County's dependence on borrowing.

## **Issuance of Debt**

The scheduling and amount of bond sales and installment purchase transactions will be recommended by the Director of Finance and the County Manager. The BOCC must approve the sale. These decisions will be based upon the identified cash flow requirements for each project to be financed, market conditions, and other relevant factors including the debt ratios. If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue debt. Instead, the County may fund up-front project costs and reimburse these costs when financing is arranged. In these situations the County will adopt a reimbursement resolution prior to the expenditure of project funds.

Fixed rate general obligation bond sales are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of the State Treasurer. Variable rate bonds, revenue and special obligation bonds and Installment Financings will be sold on a negotiated basis with the underwriter selection determined through a competitive process. Underwriters will be selected for each issue based on the particular experience and expertise necessary for that issue.

Debt service for each issue will be structured in an attempt to level out the county's total debt service payments over the life of the debt portfolio. This structuring also assists in minimizing the interest payments over the life of the issue. Structuring must take into consideration current market conditions and practices in the municipal finance market.

## **Legality**

The County must receive an opinion acceptable to the market from a nationally recognized law firm that each financing transaction complies with applicable law and all agreements in connection with any financing are legal, valid and binding obligations of the County.

## **Interest Rate Exchange Agreements**

Interest Rate Exchange Agreement shall mean a written contract entered into in connection with the issuance of County debt or in connection with County debt already outstanding with a counterparty to provide for an exchange of payments based upon fixed and/or variable interest rates. The County will govern the use of Interest Rate Exchange Agreements by the policy described in Attachment I to this debt management policy.

## **Continuing Disclosure**

The County will provide on-going disclosure information to established national information repositories and maintain compliance with disclosure standards promulgated by state and national regulatory agencies. The County will maintain good communications with bond rating agencies to inform them about the County's financial position by providing them the County's Comprehensive Annual Financial Report (CAFR) and operating and capital improvements Budget.

## **Arbitrage Rebate Reporting**

The County will comply with all arbitrage rebate requirements as established by the Internal Revenue Service and all disclosure requirements established by the Securities and Exchange Commission. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with the tax law and remitting rebatable earnings to the federal government in a timely manner in order to preserve the tax exempt status of the County's outstanding debt issues.

Amended by the Board of County Commissioners, February 15, 2003  
Amended by the Board of County Commissioners, April 15, 2003  
Amended by the Board of County Commissioners, September 3, 2003  
Amended by the Board of County Commissioners, November 5, 2008  
Amended by the Board of County Commissioners, June 5, 2012  
Amended by the Board of County Commissioners, May 20, 2014

## Attachment I

### **Mecklenburg County Interest Rate Exchange Agreement Policy**

This policy will govern the use by Mecklenburg County (the "County") of Interest Rate Exchange Agreements. "Interest Rate Exchange Agreement" shall mean a written contract entered into in connection with the issuance of County debt or in connection with County debt already outstanding with a counterparty to provide for an exchange of payments based upon fixed and/or variable interest rates. The failure by the County to comply with any provision of this policy will not invalidate or impair any Interest Rate Exchange Agreement.

#### **The Conditions Under Which Interest Rate Exchange Agreements May Be Entered Into**

##### *Purposes*

Interest Rate Exchange Agreements may be used for the following purposes only to:

1. achieve significant savings as compared to a product available in the bond market if the use of derivatives helps to achieve diversification of a particular bond offering;
2. enhance investment returns within prudent risk guidelines;
3. prudently hedge risk in the context of a particular financing or the overall asset/liability management of the County;
4. incur variable rate exposure within prudent guidelines;
5. achieve more flexibility in meeting overall financial objectives than available in conventional markets; and
6. accomplish a financial objective not otherwise obtainable using traditional financing methods.

##### *Legality*

The County must receive an opinion acceptable to the market from a nationally recognized law firm that the Interest Rate Exchange Agreement is a legal, valid and binding obligation of the County and entering into the transaction complies with applicable law.

##### *Speculation*

Interest Rate Exchange Agreements shall not be used for speculative purposes. Associated risks will be prudent risks that are appropriate for the County to take.

#### **Methods by Which Such Contracts Shall be Solicited and Procured**

In general, the County should procure Interest Rate Exchange Agreements by competitive bidding. The County shall determine which parties it will allow to participate in

a competitive transaction. The County has the right to accept matching bids to diversify counterparty risk or reward firms for ideas and work performed. The parameters for the bid must be disclosed in writing to all potential bidders.

Notwithstanding the above, the County may procure Interest Rate Exchange Agreements by negotiated methods when the County makes a determination that, due to the size or complexity of a particular swap, a negotiated transaction would result in the most favorable pricing and terms or innovation.

To facilitate the procurement of Interest Rate Exchange Agreements, the County will engage an independent financial advisory firm to assist in the price negotiations, in the development of terms and in risk assessment. The County shall obtain an independent opinion that the terms and conditions of the Interest Rate Exchange Agreement reflect a fair market value of such agreement as of the date of its execution.

### **Form and Content of Interest Rate Exchange Agreements**

To the extent possible, the Interest Rate Exchange Agreements entered into by the County shall contain the terms and conditions set forth in the International Swap and Derivatives Association, Inc. ("ISDA") Master Agreement, including any schedules and confirmation. The schedule should be modified to reflect specific legal requirements and business terms desired by the County.

The County shall consider including provisions that permit the County to assign its rights and obligations under the Interest Rate Exchange Agreement and to optionally terminate the agreement at its market value at any time. In general, the counterparty shall not have the right to optionally terminate an agreement.

#### *Events of Default*

Events of default of a counterparty shall include the following:

1. failure to make payments when due;
2. material breach of representations and warranties;
3. illegality;
4. failure to comply with downgrade provisions; and/or
5. failure to comply with any other provisions of the agreement after a specified notice period.

The County will have the right to terminate the agreement upon an event of default by the counterparty. Upon such termination, the counterparty will be the "defaulting party" for purposes of calculating the termination payment owed.

### **Aspects of Risk Exposure Associated with Such Contracts**

Before entering into an Interest Rate Exchange Agreement, the County shall evaluate all the risks inherent in the transaction. These risks to be evaluated could include:

- a. counterparty risk – the risk of a payment default on a swap by an issuer's counterparty;

- b. termination risk – the risk that a swap has a negative value and the issuer owes a breakage fee if the contract has to be terminated;
- c. rollover risk – the risk of a failed remarketing or auction with respect to any variable rate bonds associated with a swap; or the risk that an issuer cannot secure a cost-effective renewal of a letter or line of credit;
- d. basis risk - the risk that floating rate cash flow streams may diverge from each other;
- e. tax event risk – the risk that the spread between taxable and tax-exempt rates will change as a result of changes in income tax laws or other conditions; and
- f. amortization risk – the risk that the amortization of the swap will not be fully integrated with the amortization of the underlying bonds.

The County shall endeavor to diversify its exposure to counterparties. To that end, before entering into a transaction, it should determine its exposure to the relevant counterparty or counterparties and determine how the proposed transaction would affect the exposure. The exposure should not be measured solely in terms of notional amount, but also how changes in interest rates would affect the County's "Value at Risk" exposure for outstanding agreements.

## **Counterparty Selection Criteria**

The County may enter into an Interest Rate Exchange Agreement if the counterparty has at least two long term unsecured credit ratings in the double A category from Fitch, Moody's, or S&P and the counterparty has demonstrated experience in successfully executing Interest Rate Exchange Agreements. If after entering into an agreement the ratings of the counterparty are downgraded below the ratings required, then the agreement shall be subject to termination unless (a) the counterparty provides either a substitute guarantor or assigns the agreement, in either case, to a party meeting the rating criteria reasonably acceptable to the County or (b) the counterparty (or guarantor) collateralizes the Interest Rate Exchange Agreement in accordance with the criteria set forth in this Policy and the Interest Rate Exchange Agreement.

## **Provisions for Collateralization**

Should the rating of the counterparty, or if secured, the entity unconditionally guaranteeing its payment obligations not satisfy the requirements of the Counterparty Selection Criteria, then the obligations of the counterparty shall be fully and continuously collateralized by (a) direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America or (b) direct obligations of U.S. Agencies and such collateral shall be deposited with the County or an agent thereof. The specific collateral requirements for each Interest Rate Agreement shall be set forth in the corresponding swap documentation.

## **Long-Term Implications**

In evaluating a particular transaction involving the use of Interest Rate Exchange Agreements, the County shall review long-term implications associated with entering into Interest Rate Exchange Agreements, including costs of borrowing, historical interest rate

trends, variable rate capacity, credit enhancement capacity, opportunities to refund related debt obligations and other similar considerations.

## **Methods to be Used to Reflect Such Contracts in the County's Financial Statements**

The County shall reflect the use of Interest Rate Exchange Agreements on its financial statements in accordance with generally accepted accounting principles.

## **Monitoring**

The County shall monitor the performance of Interest Rate Exchange Agreements and may employ a financial advisor to assist in evaluating the effectiveness of its Agreements. A written report, provided at a minimum quarterly, shall include at least:

1. preparing a description of each contract, including a summary of its terms and conditions, the notional amount, rates, maturity and other provisions thereof;
2. determining any amounts which were required to be paid and received, and that the amounts were paid and received;
3. determining that each counterparty is in compliance with its rating requirements;
4. determining that each counterparty is in compliance with the downgrade provisions, if applicable (See Counterparty Selection Criteria);
5. assessing the counterparty risk, termination risk, basis risk and other risks, which shall include the marked to market value for each counterparty and relative exposure compared to other counterparties and a calculation of the County's Value at Risk for each counterparty; and
6. determining, at least quarterly, that all posted collateral, if required, has a net market value of at least the collateral in the Interest Rate Agreement.

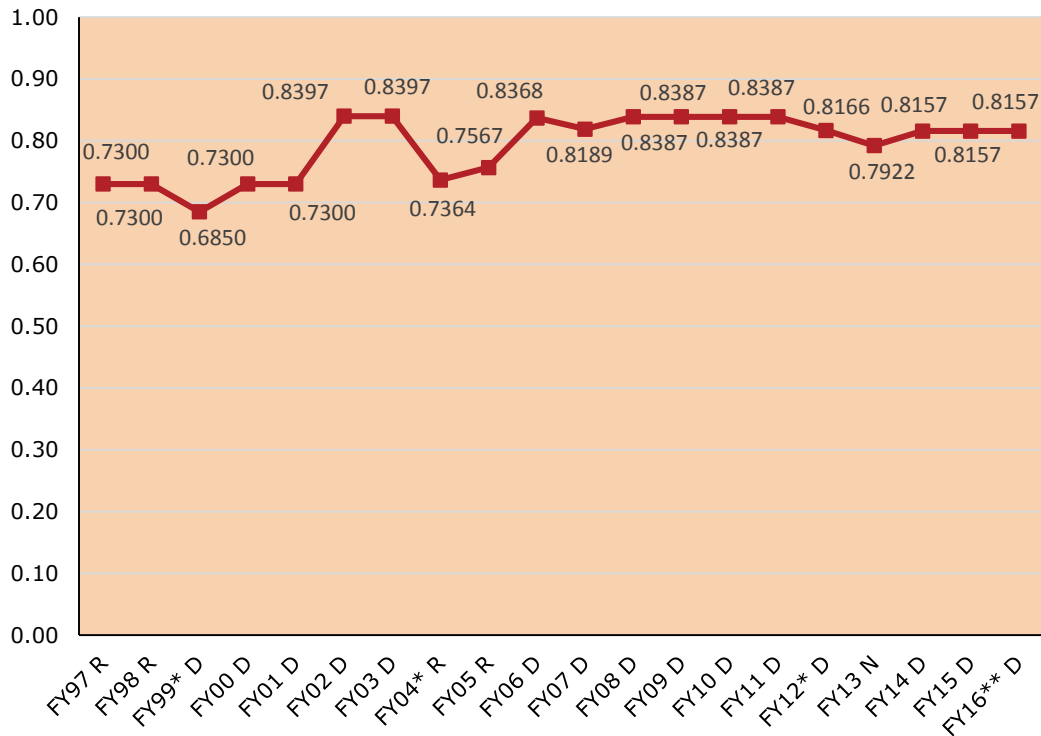


## Five Year Historical Comparison of Tax Rates

County	FY11-12 Tax Rate (Change)	FY12-13 Tax Rate (Change)	FY13-14 Tax Rate (Change)	FY14-15 Tax Rate (Change)	FY15-16 Recommended Tax Rate (Change)
Cabarrus	63.00 0.00	70.00 7.00	70.00 0.00	70.00 0.00	N/A
Cumberland	74.00 0.00	74.00 0.00	74.00 0.00	74.00 0.00	N/A
Durham	74.59 0.00	74.44 (0.15)	77.44 3.00	79.31 1.87	N/A
Forsyth	67.40 0.00	67.40 0.00	71.68 4.28	71.68 0.00	72.83 1.15
Gaston	83.50 0.00	83.50 0.00	87.00 3.50	87.00 0.00	N/A
Guilford	78.24 4.50	78.04 (0.20)	77.00 (1.04)	77.00 0.00	77.00 0.00
Iredell	48.50 4.00	48.50 0.00	48.50 0.00	48.50 0.00	52.75 4.25
<b>Mecklenburg</b>	<b>81.66 (2.21)</b>	<b>79.22 (2.44)</b>	<b>81.57 2.35</b>	<b>81.57 0.00</b>	<b>81.57 0.00</b>
Orange	85.80 0.00	85.80 0.00	85.80 0.00	87.80 2.00	87.80 0.00
Union	66.50 0.00	66.00 (0.50)	66.00 0.00	76.14 10.14	N/A
Wake	53.40 0.00	53.40 0.00	53.40 0.00	57.80 4.40	60.70 2.90

<sup>1</sup>"Change" is the value that reflects the increase or decrease in the tax rate from the previous fiscal year. Tax rate and change are in cents.

## 20 Year Tax Rate Summary



## Year and Majority Party

Year	Tax Rate	Board Make-Up	Party Majority
FY97 R	0.7300	R-5 D-4 U-0	Republican
FY98 R	0.7300	R-4 D-5 U-0	Democrat
FY99* D	0.6850	R-4 D-5 U-0	Democrat
FY00 D	0.7300	R-2 D-7 U-0	Democrat
FY01 D	0.7300	R-2 D-7 U-0	Democrat
FY02 D	0.8397	R-4 D-5 U-0	Democrat
FY03 D	0.8397	R-4 D-5 U-0	Democrat
FY04* R	0.7364	R-5 D-4 U-0	Republican
FY05 R	0.7567	R-5 D-4 U-0	Republican
FY06 D	0.8368	R-3 D-6 U-0	Democrat
FY07 D	0.8189	R-3 D-6 U-0	Democrat
FY08 D	0.8387	R-4 D-5 U-0	Democrat
FY09 D	0.8387	R-4 D-5 U-0	Democrat
FY10 D	0.8387	R-3 D-6 U-0	Democrat
FY11 D	0.8387	R-3 D-6 U-0	Democrat
FY12* D	0.8166	R-4 D-5 U-0	Democrat
FY13 N	0.7922	R-4 D-4 U-1	No Majority
FY14 D	0.8157	R-3 D-6 U-0	Democrat
FY15 D	0.8157	R-3 D-6 U-0	Democrat
FY16** D	0.8157	R-3 D-6 U-0	Democrat

\*Denotes Revaluation

\*\*Recommended Tax Rate

U Denotes Unaffiliated

# RECOMMENDED BUDGET

MECKLENBURG COUNTY NORTH CAROLINA  
OFFICE OF MANAGEMENT AND BUDGET  
600 EAST FOURTH STREET, 11TH FLOOR  
CHARLOTTE, NC 28202-2842



[WWW.MECKLENCOUNTYNC.GOV](http://WWW.MECKLENCOUNTYNC.GOV)