

FISCAL YEAR 2014
RECOMMENDED BUDGET

250
MECKLENBURG COUNTY
SINCE 1763

CELEBRATING THE SESTERCENTENNIAL

Looking North on South Tryon Street. 1905. From Art work of Charlotte, North Carolina. Imprint Chicago, Ill. : Gravure Illustration Co.

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For the Fiscal Year Beginning
July 1, 2012

Christopher P. Monell *Jeffrey P. Egan*

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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, 2012.

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.

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Mecklenburg County

FISCAL YEAR 2014 RECOMMENDED BUDGET



CELEBRATING THE SESTERCENTENNIAL



MECKLENBURG COUNTY

County Manager's Office

Fiscal Year 2014 Recommended Budget Transmittal Letter

Mecklenburg Board of County Commissioners Residents of Mecklenburg County

Tonight, I'm providing the Board and Mecklenburg County residents with the Recommended Budget for Fiscal Year 2013-2014 that totals \$1.68 billion. This is 17.2 percent more than the current year's adopted budget, an increase of \$247 million. This increase is primarily the result of increases in Medicaid funds associated with MeckLINK. The total increase in the County funding is 2.1%. Funding the Recommended Budget will require a property tax rate increase of 2.50 cents.

The FY2014 Recommended Budget is constructed primarily to sustain the services funded in the current year's budget adopted by the Board last June, and to address the growth in demand for these services. For example, increases in CMS student population, opening of new parks, annualized cost for expanded library operating hours in this fiscal year, and merit increases for employees.

I recognize that this is the first experience some Board members will have in voting for a budget. Those members of the Board who have done this before will tell you that adopting the budget is a matter of weighing choices and consequences. The fundamental choice and consequence of adopting the FY2014 budget is whether to sustain and maintain county-funded services at the cost of a property tax rate increase, or to cut services to maintain, or possibly reduce the tax rate.

It's an either-or decision. We cannot maintain the current property tax rate and maintain current services or address growth needs. This choice is made clearer by the decrease in assessed value of property from the FY2013 Adopted Budget to the FY2014 Recommended Budget. If we were to calculate a revenue-neutral budget based on the reduction in assessed value, it would increase the property tax rate by 2.5 cents. Although this is purely coincidental to the 2.5 cent property tax rate increase necessary to fund the Recommended Budget for FY2014, it reveals the inability to maintain current services and address growth at the current tax rate. Additionally, this year's General Assembly has or will enact new laws and mandates which are expected to impact future tax revenue and tax base.

I would like to share with you three important things that I believe are critical considerations of this Recommended Budget and about Mecklenburg County government in general.

The first important item is **County employees**. I believe it is safe to say that everyone in this community has a large stake in our employees being productive and successful in their jobs. Right now, Mecklenburg County is going through a very difficult time, and it's extremely important to show our employees good and proper leadership, so they can be as

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productive and successful as possible in their jobs of serving the community.

Good and proper leadership involves setting clear expectations, providing necessary resources and support mechanisms, and providing sufficient rewards for successful and exemplary performance.

It sounds trite to say employees are our most important resources, but this is reality. We cannot achieve the Board's goals for this community without high-performing employees. And to have high-performing employees, we need to invest in employees and have good and proper leadership that supports and encourages employees to be the best and do their best.

After employees, the next important consideration is **services**. Services are not just what we provide; it's what we do...it's what we are. We provide services to help Mecklenburg County residents improve their lives and the community.

The Board has seen the service demand trends, but I'm sure the data simply confirmed what you already knew – there are many needs in this community and they are growing. Addressing these needs requires us to change either because changes are mandated by the State, such as MeckLINK, or because they make the best business sense, such as the transition of the Health Department back to County management, expanding homelessness support services, rebuilding and increasing the capacity of the Assessor's Office, opening and operating new parks including Romare Bearden, and improving our work processes for greater efficiency and effectiveness.

The third and final important item I will mention is **relationships**. We can only be successful if we have strong, productive partnerships. And I'm including the Board in the "We" because partnerships are shaped by the public policy votes and approval of the Board of County Commissioners.

However, the strength and vitality of our relationships is influenced not only by the level of funding provided, but also by how well we communicate with our partners and throughout the community.

We need a consistent message throughout this community about the purpose, direction and strategies of the County. All of these messages are formed from the actions of the Board collectively and as individual members. As the Interim County Manager, my obligation and desire is to help the Board by carrying forward the Board's messages and carrying out the Board's purpose, direction and strategies into effective and efficient services and successful employees.

So, for County staff to help the Board, we also need the Board's help. We need your help by investing in and supporting employees. We need your help in providing services for our residents and to improve this community. And we need your help in developing, enhancing and sustaining good relationships with our strategic partners.

Sincerely,



Bobbie Shields
Interim County Manager

FY2014 Recommended Budget Executive Summary—Operating Budget

The Interim County Manager’s Fiscal Year 2014 Recommended Budget totals \$1.68 billion; a \$247 million (or 17.2 percent) increase from the FY2013 Adopted Budget. This 17.2 percent increase in the FY2014 Recommended Budget is primarily due to the additional revenue provided by the Federal Government to operate the new Managed Care Organization. This increase is primarily the result of increases in Medicaid funds associated with MeckLink as well as recommended increases in education funding.

The FY2014 Recommended Budget supports 5,376 full-time equivalent (FTE) staff. Of the total Recommended Budget, County dollars total \$1.09 billion; a \$21.8 million (or 2.1 percent) increase from the FY2013 Adopted Budget. The recommended tax rate is 81.72 cents per \$100 of valuation; 2.50 cents (or 3.2 percent) increase from the FY2013 countywide property tax rate of 79.22 cents.

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 FY2014 is \$114.3 billion; a \$1.9 billion (or 1.6 percent) decrease from FY2013.

For FY2014, the County has revised its projected appeals loss rate to 12 percent to reflect actual experience with appeals losses and to better estimate the tax base and resulting tax revenue.

Assessed Valuation			
(In Millions)	FY12 Budgeted*	FY13 Budgeted	FY14 Projected
Real Property	\$93,496.80	\$97,406.60	\$94,771.00
Personal Property	8,026.70	8,426.50	8,711.00
Vehicles	5,807.70	7,333.40	7,869.00
State Certifications	3,535.00	3,321.10	3,250.00
Less: Elderly Exemptions	(289.20)	(287.60)	(301.00)
Total	\$110,577.00	\$116,200.00	\$114,300.00
Percent Change	10.24%	5.08%	-1.64%
Net Yield of One Cent	\$10,781,258	\$11,329,500	\$11,144,250
Tax Rate	81.66¢	79.22¢	81.72¢
Collection Rate**	97.50%	97.50%	97.50%

*FY12 was a revaluation year for the County-the first in eight years.

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

FY2014 Property Tax

At the recommended tax rate of 81.72 cents, the property tax rate is projected to generate \$910.7 million. Total property tax revenue, including prior year taxes, is \$925.5 million. This is at a collection rate of 97.5%.

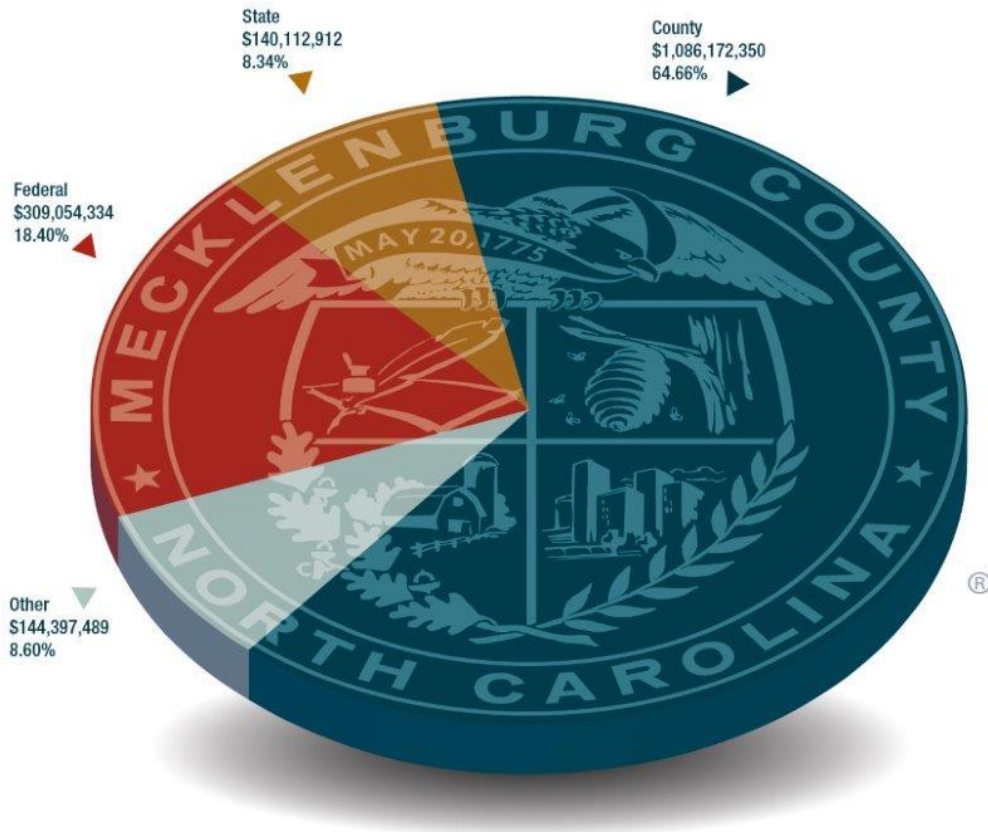
	FY13 Adopted	FY14 Recommended	Dollar Change	Percent Change
Net Property Taxes – Current	\$897,522,990	\$910,708,110	\$13,185,120	1.5%
Net Property Taxes – Prior	14,827,500	14,826,000	(1,500)	0.0%
Total Property Tax Revenue	\$912,350,490	\$925,534,110	\$13,183,620	1.5%

Revenue—Where the Money Comes From

The budget is composed of revenues and expenditures. Mecklenburg County defines total revenue as County revenue, plus Federal, State and other revenue. The Board of County Commissioners has discretionary control over County revenue. Other revenue is not under the control of the Board, and can only be used for specific purposes.

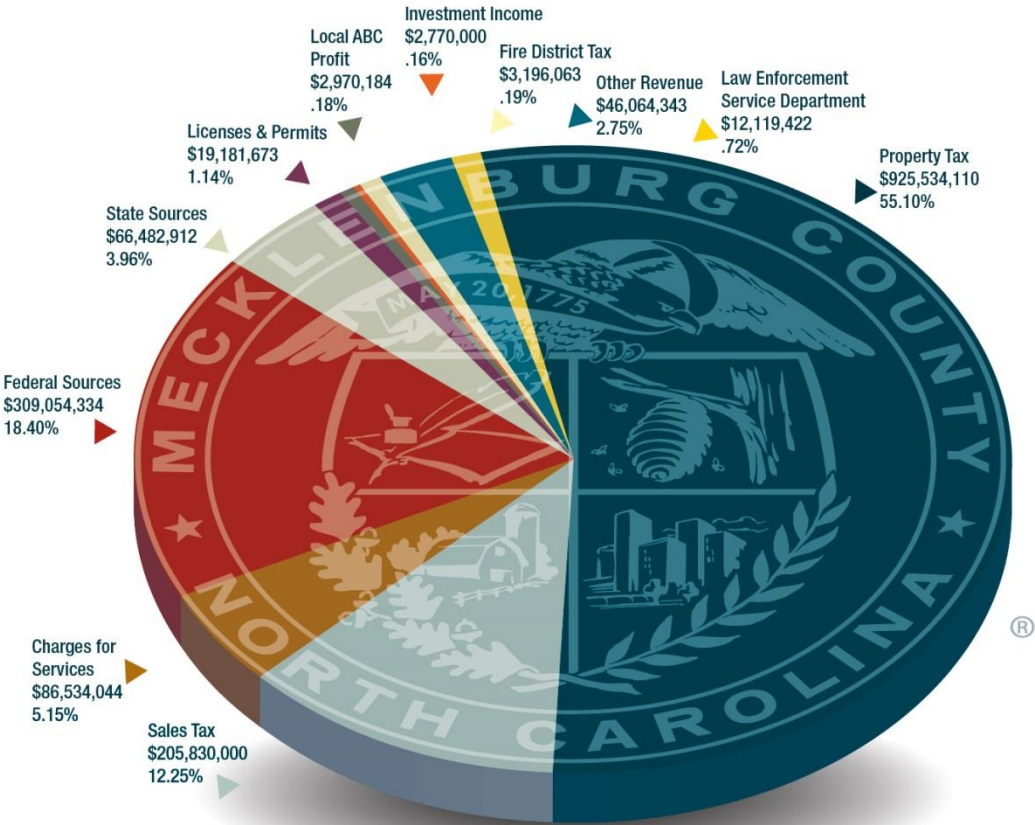
County revenue makes up 64.66 percent of all revenue, at \$1.09 billion. Federal revenue amounts to 18.4 percent of revenue, with \$309.1 million. State revenue is lesser, at 8.3 percent of total revenue, or \$140.1 million. In addition, other revenue equals \$144.4 million and makes up 8.6 percent of revenue in the Mecklenburg County budget.

Chart 1: Mecklenburg County Revenue by Source



Property tax makes up the largest portion (55.1 percent) of total revenue at a projected \$925.5 million. Federal sources are the second largest source of revenue (18.4 percent) with \$309.1 million. Additional County revenue comes from the Law Enforcement Service District tax, charges for services, licenses and permits, and interest earned on investments.

Chart 2: Mecklenburg County Revenue by Type

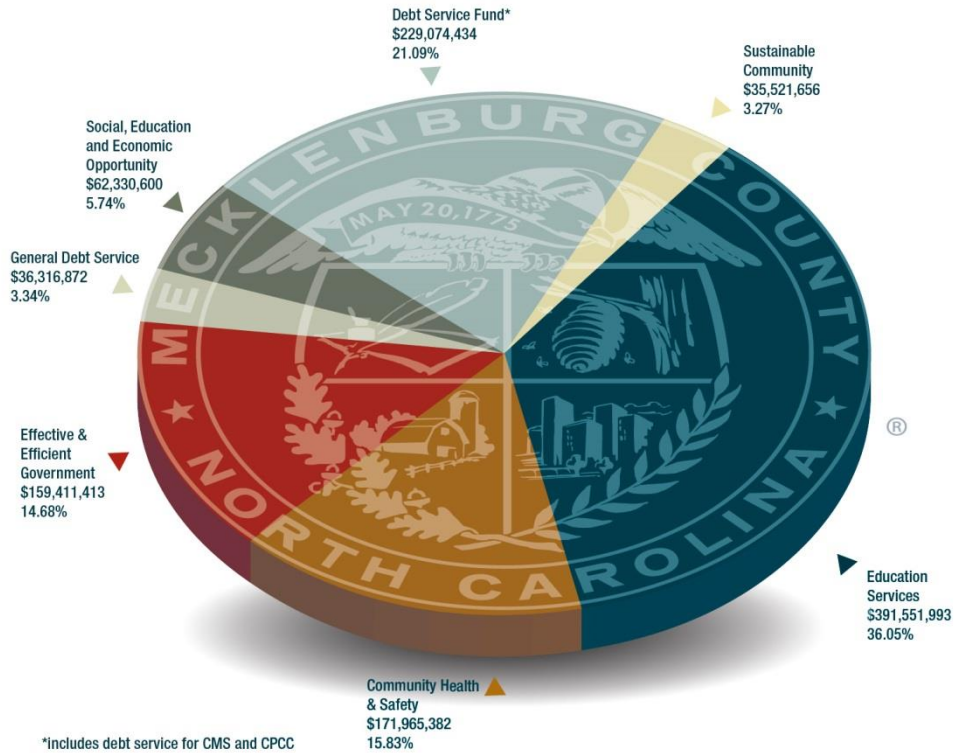


Expenditures—Where the Money Goes

Mecklenburg County categorizes expenditures as Debt Service, Education Services, or County Services. Each of these categories is described in detail in the sections that follow. Total expenditures amount to \$1.68 billion in the FY2014 Recommended Budget, of which \$1.09 billion is County cost.

The County services are categorized into four Focus Areas. The Community Health and Safety focus area, with \$172 million in funding, makes up 15.8 percent of County expenditures. Effective and Efficient Government, at \$159.4 million, comprises 14.7 percent of County funding. Social, Education and Economic Opportunity receives \$62.3 million, and amounts to 5.7 percent of County services. Finally, the Sustainable Community Focus Area, at \$35.5 million, makes up 3.3 percent of the County’s expenses.

Chart 3: Mecklenburg County Expenses by Type



Expenditures by Priority

In addition to the Focus Areas, Priority Levels provide a way of categorizing funding in terms of the priority the Board has placed on each individual County service. The table below provides a view of the Interim Manager’s FY2014 Recommended Budget by Priority Level.

Priority level	County Funding	% of County	Total Funding	% of Total
Priority level 1	\$ 696,699,579	64.14%	\$ 765,206,122	45.56%
Priority level 2	218,619,696	20.13%	572,614,949	34.09%
Priority level 3	113,023,378	10.41%	173,616,156	10.34%
Priority level 4	45,041,927	4.15%	70,113,362	4.17%
Priority level 5	7,145,975	0.66%	49,047,816	2.92%
Priority level 6	4,608,743	0.42%	48,105,628	2.86%
Priority level 7	1,033,052	0.10%	1,033,052	0.06%
Total	\$ 1,086,172,350	100.00%	\$ 1,679,737,085	100.00%

Debt Service Fund

Debt service is the annual budget appropriation for repayment of the County’s outstanding debts for capital building projects such as government buildings, schools, parks and libraries. In FY2012 the County adopted 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 adopted 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 21 cents on the tax rate provide the majority of the revenue for the Debt Service Fund. The appropriations for the Debt Service Fund follow in the table below.

General debt service for FY2014 is \$75.5 million, a decrease of \$2.05 million. Debt service for CMS is projected to be \$139.1 million, a decrease of \$15.2 million (9.8 percent). CPCC debt service is projected to be \$13.7 million, a decrease of \$2.8 million (17 percent). Debt service expenditures are decreasing due to the 2011 refunding bond issue which resulted in lower interest rates on fixed rate debt, as well as a reduction in overall debt issuance. Consistent with the funding model, the budget for the Debt Service Fund includes a budgeted surplus of \$55.5 million.

Debt Service Fund			
	Dedicated Debt Service Revenue	County Funding	Total Funding
CMS Debt Service	\$50,455,025	\$88,660,107	\$139,115,132
CPCC Debt Service	1,177,207	12,496,344	13,673,551
General Debt Service		75,506,114	75,506,114
Fund Balance		55,496,101	55,496,101
Total Debt Service Fund	\$51,632,232	\$232,158,666	\$283,790,898

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 of Charlotte for Park and Recreation bonds, are budgeted in the General Fund. In FY2014, this amount is \$2.9 million of County funding.

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 FY2014, the Recommended Budget includes \$33.4 million for PAYGO, a 1.64 percent decrease from FY2013. Due to the value of a penny decreasing in FY2014, the amount required to maintain 3 cents in the PAYGO Fund in FY2014 is \$555,750 less than the FY2013 appropriation.

Pay-As-You-Go Capital Funding				
	FY13 Adopted	FY14 Recommended	\$ Change	Percent Change
Pay-As-You Go	\$33,988,500	\$33,432,750	\$(555,750)	-1.64%

Education Services

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

Education Services (County Funds)				
	FY13 Adopted	FY14 Recommended	\$ Change	% Change
CMS Operating*	\$335,132,664	\$356,458,019	\$21,325,355	6.36%
CMS Debt Service	104,813,417	88,660,107	(16,153,310)	-15.41%
CMS Capital Replacement	4,960,000	4,960,000	-	0.00%
CPCC Operating	26,899,486	29,933,974	3,034,488	11.28%
CPCC - WTVI Merger	200,000	200,000	-	0%
CPCC Debt Service	15,217,118	12,496,344	(2,720,774)	-17.88%
Education Services	\$487,222,685	\$492,708,444	\$5,485,759	1.13%

*In FY2013, \$18.5 million of CMS Operating was approved by the Board for CMS employee salary increases.

Charlotte-Mecklenburg Schools

The Recommended Budget includes CMS funding of \$361.4 million, which is an increase of \$21.3 million or 6.3 percent, and does not include debt service costs associated with CMS. This increase funds items requested by CMS that are consistent with what the County defines as sustaining operations and student growth.

Central Piedmont Community College

The Recommended Budget includes CPCC funding of \$30.1 million, which is an increase of \$3 million (or 11.1 percent). Included in CPCC operating funding, \$200,000 is for costs related to transitioning the WTVI public television station under CPCC. Consistent with CMS funding methodology, the Interim County Manager is only funding items consistent with sustaining operations at CPCC. In addition, it is recommended CPCC receive funding for their facility needs through the County's Capital Facility Maintenance & Repair Reserve Fund in the amount of \$770,000.

County Services

County dollars total \$1.09 billion in the FY2014 Recommended Budget. After removing Debt Service and Education Services from County dollars, what remains is the funding for the County's core service delivery functions. The FY2014 Recommended Budget proposes \$429.2 million in funding for County services, an \$8.5 million (or 2 percent) increase from FY2013.

Investing in Employees

The FY2014 Recommended Budget continues the investment in County employees by funding merit increases, 401k/457b and market adjustments. The FY2014 Recommended Budget includes \$2.3 million for medical and dental increases for employees. The merit budget is based on 2 percent of payroll to fund an average 3 percent merit increase.

The projected increase to health and dental claims in FY2014 is approximately a \$3 million (7.8 percent) increase of the total plan cost. The FY2014 Recommended Budget funds 80 percent of projected health and dental claims. The projected increase to health and dental claims for the County is approximately a \$2.3 million (4.2 percent) increase of the total plan cost, which is 80 percent of the total increase. Employees will pay the remaining increase.

Employee Compensation (in millions)	
Item	FY2014
Medical & Dental Claims Increase	\$ 2.3
Employee Pay Increase (Pay-for-Performance)	4.8
Market Adjustment	1.5
Annualized Merit	1.0
Total	\$ 9.6

Enterprise Reserves

Fiscal discipline on the part of the County, combined with general economic recovery, has led to a greater than projected Fund Balance. The FY2014 Recommended Budget will use \$19 million of Fund Balance for Technology Reserve, Capital Facility Maintenance & Repair Reserve and Fleet Reserve. The purpose of this funding is for one-time expenses related to facility maintenance, technology infrastructure and replacement of County vehicles. Of these funds, \$2 million is allocated to undesignated balance. This balance is used to maintain the fund stability.

Enterprise Reserves	
Reserve	Fund Balance
Technology Reserve	\$6,500,000
Capital	8,500,000
Fleet Reserve	2,000,000
Undesignated	2,000,000
Total	\$19,000,000

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.

Law Enforcement Service District Assessed Value and Tax Levy			
	FY12 Adopted	FY13 Adopted	FY14 Recommended
Assessed Valuation	\$6,396,162,008	\$6,568,942,548	\$6,496,000,000
Total Net Tax Levy	11,467,170	12,467,196	12,119,422
Fund Balance	0	0	1,000,000
General Fund	0	680,000	680,000
Total	\$11,467,170	\$13,147,196	\$13,799,422
Tax Rate	18.66¢	19.37¢	19.37¢

The Interim County Manager is recommending the use of \$1 million in available Fund Balance to pay for the cost of law enforcement services in the unincorporated areas. The combination of available fund balance and funding generated from property taxes, the tax rate in the unincorporated areas will remain 19.37 cents in FY2014.

Lake Norman, Lake Wylie and Mountain Island Lake are community wide assets used by all residents of Mecklenburg County. The Board concluded that it is more equitable to share the cost of law enforcement lake patrols 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.

Fire Protection Service Districts

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.

Community Service Grants

On February 5, 2013, the County issued a request for proposals (RFP) for nonprofit services that contribute to the following target areas:

- Improve the high school graduation rate
- Train and place unemployed workers
- Prevent health risks and diseases
- Promote financial self-sufficiency

The FY2014 Recommended Budget provides funding support for Community Service Grants for new and FY2013 recipients.

Community Service Grantee	FY14 Recommended Budget
Improve the High School Graduation Rate	
100 Black Men of Greater Charlotte, Inc. – Mentoring	15,500
Arts and Science Council - National Center for Arts and Technology	350,000
Big Brothers Big Sisters	40,000
Communities in Schools of Charlotte-Mecklenburg, Inc.	813,000
Y-Readers	148,000
Target Area Sub-Total	\$1,366,500
Train and Place Unemployed Workers	
Center for Community Transitions - LifeWorks!	50,000
Charlotte-Mecklenburg Senior Centers, Inc. - Job Training	15,616
Community Culinary School of Charlotte	40,000
Latin American Coalition	50,000
Urban League of Central Carolinas	50,000
Target Area Sub-Total	\$205,616
Prevent Health Risks and Diseases	
C.W. Williams Community Health Center, Inc.	390,000
Care Ring - Physicians Reach Out	250,000
Charlotte Community Health Clinic	200,000
Charlotte-Mecklenburg Senior Centers, Inc. – Health	244,000
MedAssist of Mecklenburg	400,000
Levine Jewish Community Center	50,000
Levine Senior Center	65,000
Shelter Health Services, Inc.	60,000
Target Area Sub-Total	\$1,659,000
Promote Financial Self-Sufficiency	
Charlotte-Mecklenburg Housing Partnership	50,000
Junior Achievement	20,000
Target Area Sub-Total	\$70,000
Community Service Grant Funding Total:	\$3,301,116

How to Use This Document

The budget document is designed to serve two purposes. First, it serves as a policy document, financial plan, and operating guide for County programs. Second, the budget document serves to provide information in such a manner that the lay reader can understand the operations of Mecklenburg County.

This book presents the Interim County Manager's Recommended Budget for Fiscal Year 2014. It has nine sections: Introduction, Performance In Brief, Budget Overview, Budget Summaries, Revenue Overview, Expenditure Overview, Agency Budgets, Capital Improvement Program and Other Related Information. Financial schedules throughout the document include multi-year information for comparisons.

Introduction

In this section the Interim County Manager, who serves as the Chief Administrative Officer of the County, articulates his vision for the County in the Transmittal Letter. The Executive Summary summarizes the Recommended Budget, highlighting the outlook for revenues and taxes, expenditures and program performance. The FY2014 Budget Calendar provides key dates in the budget process.

Performance In Brief

This section provides the performance results of the four focus areas: Community Health and Safety, Effective and Efficient Government, Social, Education and Economic Opportunity for the last four fiscal years.

Budget Overview

This section summarizes and illustrates the Recommended Budget from various perspectives and levels of detail. The following summaries are included in this section.

- Recommended Budget Overview – a high level summary of the County's disbursements of available funds.
- Summary of Net County Expenditures and Revenue – a running total of revenues and expenses, including efficiencies, current service level, enhancements and debt service.
- Total Expenditures by Agency and Fund – a presentation of the FY2014 Recommended Budget by agency and funding source.

Budget Summaries

- Recommended Budget by Priority – the FY2014 service budgets in order of the seven priority levels assigned by the Mecklenburg Board of County Commissioners; within each priority level, the budget is broken out by program category.
- Expenditure Summary by Choice Matrix – a presentation of the expenditures by the choices available to the BOCC in funding services. All services funded by the County are categorized into one of four designations:
 - **NO CHOICE (RED);**
 - **NO PROGRAM CHOICE/FUNDING CHOICE (BLUE);**
 - **PROGRAM CHOICE/NO FUNDING CHOICE (PURPLE);** and
 - **PROGRAM CHOICE/FUNDING CHOICE (GREEN).**

Some services appear in multiple designations because portions of the service are subject to different levels of funding.

- Charlotte-Mecklenburg Schools Funding – a five-year comparison of funding for Charlotte-Mecklenburg County Schools.
- Central Piedmont Community College Funding – a five-year comparison of funding for Central Piedmont Community College.
- FY2014 Community Service Grant Funding – an explanation of the FY2014 funding approach and a multi-year comparison of County funding for non-profit agencies, grouped according to BOCC priority level.
- FY2014 Position Summary Comparison by Agency - a comparative summary of the County's authorized positions from FY2011 to FY2014 and a summary by agency of the changes in positions from FY2013 to FY2014.
- FY2014 Staff Composition Changes by Agency – a summary of staff changes for the FY2014 Recommended Budget.
- Explanation of Staff Changes by Agency – a detailed summary of staff changes for County agencies.

Revenue Overview

This section uses various tables to provide an analysis of revenue trends and projections. It summarizes total revenues by each source, subtotaled by category, for the prior, current and the upcoming fiscal years. This section also details revenues from the State and federal governments for the prior, current, and upcoming fiscal years.

Expenditures Overview

This section provides details and explanations of the key expenditures in the Recommended Budget. It includes all the County Government expenditures by fund type. This section also provides a breakdown of all operating expenditures by major expenditure category for the prior, current and upcoming fiscal year.

Agency Budgets

In this section, the Recommended Budget for each County agency is presented. Each page includes the agency's mission and responsibilities, linkage to focus areas, position summaries and budget overview by expense categories.

Capital Improvement Program

This section highlights the capital planning and budgeting for FY2014. The County continues to fund previously approved projects from FY2009. The FY2014 process allows for new capital projects to be incorporated into the new capital program. The final details of the capital program will be a part of the FY2014 Adopted Budget.

Other Related Information

This section contains historical comparisons of County tax rates and several recommended fee changes for FY2014. This section also contains the County's Debt Policy.

**FISCAL YEAR 2014
OPERATING BUDGET CALENDAR**

DATES	ACTIVITY	DESCRIPTION
January 2 –January 18	End-of Year Estimates	Departments project their FY2013 End-of-Year Estimates
January 8	Department Planning Workshop	Directors share results from planning exercise
January 10–January 30	Department-Finance- OMB Meetings	Discuss departments operating budgets and performance results
January 11	Capital Reserve Requests Due	Deadline for submitting capital reserve requests to BSSA-AFM
January 14	Community Service Grants	Notice sent to nonprofits notifying them of FY2014 grant process
January 14- January 28	Position Maintenance	OMB and agencies reconcile employee data for FY2014
January 16	Community Service Grants	Media advertisement of FY2014 grant process
January 30-February 1	Strategic Planning Conference	FY2014 Board Strategic Planning Conference
February 1-February 18	Position Maintenance	Agencies reconcile employee data for FY2014
February 5	Board Regular Meeting	Topics: FY2014 Budget Updates
February 5	Community Service Grants	FY2014 grant process orientation and application start date
February 12	Public Policy Meeting	Topics: FY2014 Budget Updates
February 19	Board Regular Meeting	Topics: FY2014 Budget Updates
February 19	Budget Kick-Off	Department Director’s Breakfast Meeting
February 26	Public Policy Meeting	Topics: FY2014 Budget Updates
February 20-March 1	Budget System Training	Training of FY2014 Budget Process
March 5	Board Regular Meeting	Topics: FY2014 Budget Updates
March 8	Community Service Grant	FY2014 application deadline
March 12	Public Policy Meeting	Topics: FY2014 Budget Updates
March 15	Technology Reserves	Deadline for submitting reserve requests to BSSA
March 19	Board Regular Meeting	Topics: FY2014 Budget Updates
March 26	Public Policy Meeting	Topics: FY2014 Budget Updates
March 28	Department Budget Requests	Deadline for Department FY2014 Budget Requests
April 2	Board Regular Meeting	Topics: FY2014 Budget Updates
April 9	Public Policy Meeting	Topics: FY2014 Budget Updates
April 16	Board Regular Meeting	Topics: FY2014 Budget Updates
April 23	Public Policy Meeting	Topics: FY2014 Budget Updates
April 30	Department Budget Requests	Agencies receive approval responses to budget requests
May 7	Board Regular Meeting	Topics: FY2014 Budget Updates
May 7	Department Budget Requests	Deadline to modify original requests in budget system to reflect approval levels
May 14	Public Policy Meeting	Topics: FY2014 Budget Updates
May 21	Recommended Budget	Presentation of Interim Manager’s Recommended Budget
May 23	CMS & CPCC Budget Request	CMS & CPCC present their budget request to the Board
May 28	Public Policy Meeting	Topics: FY2014 Budget Updates
May 30	Public Hearing	Board receive citizen comments on Manager’s Recommended Budget
June 4	Board Regular Meeting	Topics: FY2014 Budget Updates
June 11 – June 12	Budget Workshops	Board straw vote sessions
June 18	Budget Adoption	Board scheduled to adopt FY2014 Operating Budget



FY2009 - FY2012 Mecklenburg County Performance Results







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

- **Community Health and Safety**
- **Effective and Efficient Government**
- **Sustainable Community**
- **Social, Education and 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 39 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 yellow/red light indicates mixed results; performance evaluated using statistical analysis and expert knowledge.
	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.
	No light indicates the measure did not exist on the scorecard.

COMMUNITY HEALTH & SAFETY

2020 Performance Goals	FY09	FY10	FY 11	FY12 Results	
Desired Result: Increase Safety & Security of Residents					
Adult Abuse & Neglect Re-occurrence Index <i>To have 88% or more of referrals not screened in again within 12 months.</i>	○	○	○	●	86.69%
Child Abuse & Neglect Re-occurrence Index <i>To have 94% or more of cases be no repeated maltreatment.</i>	○	○	○	●	96.96%
Violent Crime Rate ¹ <i>To be in the quadrant with the lowest crime rate among comparable jurisdictions in the region.</i>	●	●	●	●	Lowest Crime Quadrant (509 crimes per 100,000)
Domestic Violence Index <i>To obtain 75% or more of targeted goals including domestic violence reports, protective orders, youth risk behaviors, offender program completion rate and community outreach.</i>	●	●	●	●	Crimes Reported: 1,052 (per 100,000) Protective orders: 318.7 (per 100,000) Completion Rate: 23%
Child Abuse Rate - Tracking purposes only <i>To have the County's abused children rate to be below the State's rate.</i>	●	●	●	-	Meck: 7.7 State: 12.9 (cases per 1,000)
Disabled Adult Abuse & Neglect Rate - Tracking purposes only <i>To have fewer than 33 cases per 10,000 disabled adults.</i>	●	●	●	-	Meck: 53.64 State: 37.88 (cases per 10,000)
Desired Result: Increase Efficiency & Effectiveness of Criminal Justice Services					
Functional Capacity of Jails <i>Not to exceed functional capacity more than 20% of the year.</i>	●	●	●	●	0% of days exceeded functional capacity
Trial Court Performance Index² <i>To obtain 75% or more of percent of target trial court goals including case clearance rate, time to disposition and age of active pending cases.</i>	●	●	●	●	81% of target trial court goals achieved
Desired Result: Reduce Health Risks & Diseases					
Health Index <i>To obtain 75% or more of targeted health goals including low adolescent pregnancy, preventable mortality and communicable disease rates.</i>	●	●	●	●	63% of goals obtained Performance Trend ▲
Desired Result: Improve Management of Mental Illness, Developmental Disabilities & Substance Abuse					
Mental Health Index <i>To obtain 80% or more of targeted mental health goals including increased access to mental health services by decreasing wait time and increased number of consumers staying in the community and/or receiving in-home services.</i>	●	●	●	●	60% of goals obtained

¹ 2011 Calendar Year Data

² Cannot compare prior year results due to a change in methodology

SUSTAINABLE COMMUNITY

2020 Performance Goals	FY09	FY10	FY11		FY 12 Results
Desired Result: Sustain and Enhance the Environment					
Solid Waste Disposal Rate^{1,2} <i>To achieve a disposal rate of less than or equal to 1.27 tons per capita.</i>	○	○	○	●	Mecklenburg County Disposal Rate: 1.18
Air Quality Index² <i>To achieve the NAAQS compliance air quality standard.</i>	○	○	○	●	NAAQS compliance air quality indicator: 87
Environmental Leadership Index <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>	○	●	●	●	71% of goals obtained Performance Trend ▲
Water Quality Index: Trophic Lake Index <i>To achieve Trophic lake index of -1.51.</i>	○	○	○	●	Trophic Lake Index: -0.42
Water Quality Index: Suitable Stream Miles <i>To achieve 88.4% of stream miles suitable for human contact.</i>	○	○	○	●	64% of stream miles suitable for human contact
Green Space Index³ <i>To achieve 100% of the Park & Recreation Master Plan recommended acreage.</i>	○	○	○	●	Under Development
Desired Result: Improve Quality of Life in Neighborhoods					
Insurance Services Office Ratings <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: 4.0 Flood: 5.0 Fire: 5.2
Park & Recreation Capital Ratio <i>To have 20% or more of capital expenditures for Park & Recreation facilities matched by other public or private sector partners.</i>	●	●	●	●	14.8% matched
Transit Proximity Index <i>To have 85% or more of the County's parks, greenways and libraries within one-quarter mile of a transit stop.</i>	●	●	●	●	Parks: 55% Greenways: 61% Libraries: 92% Performance Trend ▲
Recreational Amenities Index³ <i>To achieve 100% of the Park & Recreation Master Plan community recommendations.</i>	○	○	○	●	Under Development
Quality of Life Index	○	○	○	●	-
Desired Result: Provide a Vibrant and Diverse Economy					
Job Growth¹ <i>To increase the base number of jobs, that is, individuals working in the County regardless of where they live.</i>	○	●	●	●	0.03% Performance Trend ▲
Code Enforcement Performance Index <i>To have 90% or more of all plan reviews completed on time, inspection response time within 24 hours and inspection pass rate.</i>	○	○	○	●	Plan reviews completed on time: 92.30% Inspection response w/in 24 hours: 92.30% Inspection pass rate: 84.36%
Property Growth Rate	○	○	○	●	Under Development
TBD (Economic Development Measure)	○	○	○	●	Under Development

¹ 2011 Fiscal Year Data

² Previously part of Environmental Quality Index

³ Previously part of Parks and Open Space Index

SOCIAL, EDUCATION & ECONOMIC OPPORTUNITY

2020 Performance Goals	FY09	FY10	FY 11	FY12 Results	
Desired Result: Increase Literacy & High School Graduation Rate					
High School Graduation Rate <i>To have the high school graduation rate at or above 90%.</i>	○	○	○	●	Meck: 76.4% State: 80.2%
Student Growth <i>To have CMS students achieve more than a year's worth of growth in reading, math and science.</i>	○	○	○	●	61%
Performance Gap <i>Comparison of economically disadvantaged students and non-economically disadvantaged students on the EOG or EOC test.</i>	○	○	○	●	0 out of 6 goals obtained
Academic Performance <i>To have 100% for Reading and Math, 90% for Science, English, Algebra I, and Biology.</i>	○	○	○	●	0 out of 6 goals obtained
Desired Result: Increased Independence & Self-Sufficiency					
Self-Sufficiency Progress Index <i>To achieve program goals for seniors, child support, veterans, public assistance, WorkFirst, and homeless clients.</i>	○	○	○	●	7 out of 8 program achieved
Employment Rate <i>To have the County's employment rate be at pre-recession levels at or above 95%.</i>	○	○	○	●	Meck: 89.87% State: 89.90%
Living Wage Employment Rate	○	○	○	●	-

EFFECTIVE & EFFICIENT GOVERNMENT

2020 Performance Goals	FY09	FY10	FY11	FY12	FY 12 Results
Desired Result: High Customer Satisfaction					
Customer Satisfaction <i>To have 84% or more of County residents satisfied with direct and online service delivery.</i>	●	●	●	●	97% customer satisfaction rating Performance Trend ▲
Desired Result: Positive Resident Perception					
Resident Perception Index <i>To have 84% or more of County residents satisfied with quality of service, value for tax dollar and the community as a place to live, work and recreate.</i>	○	○	○	●	72% Satisfaction (Fund Quality Service) 75% Satisfaction (Live, Work, Recreate)
Desired Result: Increase Resident Awareness of County Responsibilities & Services					
Public Awareness <i>To have 100% goal attainment on awareness of County services, goals and results.</i>	●	●	●	●	113% of target achieved Performance Trend ▲
Desired Result: Enhance Citizen Involvement					
Advisory Committee Diversity <i>To have advisory committee membership representative of the County's racial/ethnic population which currently is 30.8% Black/African American; 13.9% other (2010 Census data).</i>	●	●	●	●	Blacks: 29.9% Others: 10.3%
Citizen Involvement Index	○	○	○	●	Under Development
Desired Result: Optimize Business Processes					
Tax Collection Rate <i>To be comparable or higher than state average in tax collections.</i>	●	●	●	●	97.97% Performance Trend ▲
Service Efficiency Ratings <i>To have 80% of service level efficiency measures at or above target.</i>	○	○	○	●	74.07%
Desired Result: Improve Financial Management					
Budget Evaluation Survey Tool <i>To achieve the 2.5 (exemplary) target for aggregate department results.</i>	○	○	○	●	2.00
Financial Assessment Survey Tool <i>To achieve the 2.5 (exemplary) target for aggregate department results.</i>	○	○	○	●	Under Development
Desired Result: Maintain Triple A Bond Rating					
Bond Rating <i>To maintain Triple A bond rating, the highest possible score.</i>	●	●	●	●	AAA
Desired Result: Maintain Affordable and Competitive Tax Rate					
Property Tax to Household Income <i>To have residential property tax revenue as a percentage of household income less than or equal to select regional jurisdictions in North Carolina.</i>	●	●	●	●	Meck: 1.64% Benchmark: 1.47%
Cost of County Government <i>To be at or below the per capita average for North Carolina benchmark jurisdictions.</i>	○	○	○	●	Pending
Desired Result: Increase Employee Knowledge, Skills and Abilities					
Individual Development Plan <i>To have 84% or more of County employees with an Individual Development Plan and annual assessment of plan.</i>	○	○	○	●	82% (Individual Development Plan) 93% (Annual Assessment of Plan)
Training Dollars Per Employee	○	○	○	●	Under Development

EFFECTIVE & EFFICIENT GOVERNMENT

2020 Performance Goals	FY09	FY10	FY11	FY12	FY 12 Results
Desired Result: Increase Employee Motivation & Satisfaction					
Employee Motivation & Satisfaction <i>To have 84% or more of County employees satisfied with working at Mecklenburg County.</i>	●	●	●	●	87% satisfaction Performance Trend ▲
Employee Satisfaction Parity (Tracking Purposes) <i>To achieve at least 84% satisfaction (parity) for each indicator by race, gender and age.</i>	●	●	●	-	Parity achieved by race, gender and age.
Desired Result: Increase Recruit & Retain High Performing Employees					
Resignation Rate <i>To have the County's voluntary resignation to be at or below the national benchmark for local and state governments.</i>	●	●	●	●	Meck: 5.2% Benchmark: 7.3%
Applicant Pool Satisfaction	○	○	○	●	Under Development
Desired Result: Optimize Technology Resources					
Employee Technology Resources <i>To have 84% or more of County employees satisfied with technology related resources.</i>	●	●	●	●	85% satisfaction

**FY2014 Recommended Budget Overview
Revenues and Appropriations**

Revenue Summary	FY2012 Adopted Budget	FY2013 Adopted Budget	FY2014 Recommended Budget	Dollar Change	Percent Change
County Revenue					
Net Property Taxes - Current	880,397,487	897,522,990	910,708,110	13,185,120	1.50%
Net Property Taxes - Prior	17,840,000	14,827,500	14,826,000	(1,500)	0.00%
Sales Tax - Unclassified	119,000,000	127,958,000	131,800,000	3,842,000	3.00%
Other Revenue	5,747,520	21,354,391	26,088,240	4,733,849	22.20%
Investment Interest	2,250,000	2,680,000	2,750,000	70,000	2.60%
Total County Revenue	1,025,235,007	1,064,342,881	1,086,172,350	21,829,469	2.10%
Other Revenue					
Transit Sales Tax	32,200,000	34,000,000	35,100,000	1,100,000	3.20%
LESD	11,467,170	12,467,196	12,119,422	(347,774)	-2.80%
Licenses & Permits	13,385,873	15,551,200	18,811,673	3,260,473	21.00%
Fire District Taxes		3,296,101	3,196,063	(100,038)	-3.00%
Fines and Forfeitures	2,645,000	2,619,553	2,499,475	(120,078)	-4.60%
Intergovernmental	173,801,943	162,039,593	375,137,246	213,097,653	131.50%
Charges for Services	82,690,218	73,729,023	70,945,008	(2,784,015)	-3.80%
Sales Tax - School Debt	32,515,000	37,800,000	38,930,000	1,130,000	3.00%
Miscellaneous Revenue	11,065,671	26,900,355	36,825,848	9,925,493	36.90%
Total Other Revenue	359,770,875	368,403,021	593,564,735	225,161,714	61.10%
Total Revenue	1,385,005,882	1,432,745,902	1,679,737,085	246,991,183	17.20%
Expenditure Summary	FY2012 Adopted Budget	FY2013 Adopted Budget	FY2014 Recommended Budget	Dollar Change	Percent Change
County Expenditures					
General Debt Service(County)	88,393,869	122,359,965	130,802,105	8,442,140	6.90%
Capital(Pay-As-You-Go)	32,343,773	33,988,500	33,432,750	(555,750)	-1.60%
Education Services Operating (County)	357,899,101	367,192,150	391,551,993	24,359,843	6.63%
Education Services Debt (County)	138,124,000	120,030,535	101,156,451	(18,874,084)	-15.72%
County Services(County)	408,474,264	420,771,731	429,229,051	8,457,320	2.00%
Total County Expense	1,025,235,007	1,064,342,881	1,086,172,350	21,829,469	2.10%
Non - County Expenditures					
General Debt Service (Non-County)	1,110,000	-	3,084,232	3,084,232	-100.00%
Education Services (Non-County)	47,076,000	53,078,990	53,932,232	853,242	1.60%
County Services(Non-County)	311,584,875	315,324,031	536,548,271	221,224,240	70.20%
Total Non-County Expense	359,770,875	368,403,021	593,564,735	225,161,714	61.10%
Total Expenditures*	1,385,005,882	1,432,745,902	1,679,737,085	246,991,183	17.20%

* This 17.2 percent increase in the FY2014 Recommended Budget is primarily due to the additional revenue provided by the Federal Government to operate the new Managed Care Organization.

Summary of Net County Expenditures and Revenues

Starting Point - FY2013 Adopted Budget		Running Total
		\$ 1,064,342,881
I. Sustaining County Services		
A. Efficiencies Savings and Redirection of Funds: No impact to County Services		
Behavioral Health Center Business Model Modifications	(5,000,000)	
Retiree Insurance Funding Adjustment	(1,700,000)	
Emergency Medical Services	(1,650,000)	
Fleet Reserve	(1,100,000)	
Criminal Justice Services - Pretrial Services Operation Hours	(500,000)	
Economic Development	(320,000)	
Employee Premiums	(280,000)	
Enterprise Training	(150,000)	
	(10,700,000)	1,053,642,881
B. Fiscal Discipline - Debt Service Fund		
CMS Debt Service Pay Off	(16,153,310)	
General Debt Service	8,442,140	
CPCC Debt Service Pay Off	(2,720,774)	
PAYGO Capital Funding	(555,750)	
	(10,987,694)	1,042,655,187
C. Planned Investments		
County Assessors Office Operating	1,800,000	
Homelessness Services -Charlotte Housing Authority Contract	1,362,500	
School Health Nurses	1,070,504	
Park & Recreation	966,000	
Business Investment Program Grants	935,000	
Microsoft Clouds and Enterprise License	900,000	
Enterprise Maintenance Contract	518,000	
Revaluation Preparation	500,000	
Election Preparation	483,400	
Procurement	175,600	
	8,711,004	1,051,366,191
II. Relationships		
CMS Operating	21,325,355	
CPCC Operating	3,034,488	
Library Services	471,200	
Community Service Grants	200,000	
	25,031,043	1,076,397,234
III. Investing In Our Employees		
Pay-For-Performance Plan	4,800,000	
Medical & Dental Claims	2,320,000	
Market Adjustments	1,500,000	
Annualized Salaries	1,000,000	
	9,620,000	1,086,017,234
IV. Budget Adjustments		
Net Other Budget Adjustments	155,116	
	155,116	\$ 1,086,172,350
FY 2013-2014 GRAND TOTAL OF COUNTY EXPENDITURES		\$ 1,086,172,350
FY 2012-2013 County Revenue (79.22 tax rate)		\$ 1,064,342,881
FY 2013-2014 County Revenue (81.72 tax rate)		21,829,469
FY2013-2014 GRAND TOTAL OF COUNTY REVENUE		\$ 1,086,172,350

**Total Expenditures by Agency and Fund
FY 2013-2014**

Agency/Fund	General	Capital Maintenance & Repair	Medicaid Waiver - LME	Medicaid Waiver	Vehicle Reserve	Technology Reserve	Solid Waste	Storm Water	Transit	Law Enforcement	Debt	Fire District	Grand Total
Business Support Services Agency	50,359,596												\$50,359,596
Child Support Enforcement	7,797,803												\$7,797,803
CMS Debt											139,115,132		\$139,115,132
CMS Operational	358,758,019	4,960,000											\$363,718,019
County Assessor's Office	10,023,735												\$10,023,735
Commissioners	411,602												\$411,602
Community Service Grants	3,301,116												\$3,301,116
Community Support Services	9,394,956												\$9,394,956
CPCCC	30,133,974												\$30,133,974
CPCCC Debt											13,673,551		\$13,673,551
Criminal Justice Services	8,595,256												\$8,595,256
Debt Service	36,316,872										131,002,215		\$167,319,087
Economic Development	10,067,226												\$10,067,226
Elections	4,334,872												\$4,334,872
Emergency Medical Services	12,430,000												\$12,430,000
Finance	9,965,468												\$9,965,468
Geospatial Information Systems	4,467,797												\$4,467,797
Historic Land Commission	230,465												\$230,465

**Total Expenditures by Agency and Fund
FY 2013-2014**

Agency/Fund	General	Capital Maintenance & Repair	Medicaid Waiver - LME	Medicaid Waiver	Vehicle Reserve	Technology Reserve	Solid Waste	Storm Water	Transit	Law Enforcement	Debt	Fire District	Grand Total
Hospitals	225,000												\$225,000
Internal Audit	1,043,333												\$1,043,333
Joint City County Agency	3,272,972											3,196,063	\$6,469,035
Land Use Environmental Services	29,233,748						16,138,753	15,070,933					\$60,443,434
Law Enforcement Service District	680,000									13,119,422			\$13,799,422
Managed Care Organization			44,404,259	206,211,846									\$250,616,105
Manager's Office	5,688,109												\$5,688,109
Medical Examiner	1,647,285												\$1,647,285
Non-Departmental	33,898,888	10,500,000			2,000,000	6,500,000							\$52,898,888
Park & Recreation	29,477,335												\$29,477,335
Provided Services Organization	16,100,945												\$16,100,945
Public Health	42,276,549												\$42,276,549
Public Library	26,495,331												\$26,495,331
Register of Deeds	3,127,644												\$3,127,644
Sheriff	114,492,287												\$114,492,287
Social Services	167,393,669												\$167,393,669
Tax Collector	7,103,059												\$7,103,059
Transit Sales Tax									35,100,000				\$35,100,000
Grand Total	\$1,038,744,911	\$15,460,000	\$44,404,259	\$206,211,846	\$2,000,000	\$6,500,000	\$16,138,753	\$15,070,933	\$35,100,000	\$13,119,422	\$283,790,898	\$3,196,063	\$1,679,737,085

FY 2014 Recommended Budget by Priority Level

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 1								
Charlotte-Mecklenburg Schools Funding								
CMS OPERATIONAL FUNDING	0	0	0	0	2,300,000	356,458,019	358,758,019	318,877,051
CMS-DEBT	0	0	2,025,025	48,430,000	0	88,660,107	139,115,132	154,331,407
CMS - CAPITAL REPLACEMENT	0	0	0	0	0	4,960,000	4,960,000	4,960,000
CMS EMPLOYEE SALARY INCREASE-RESTRICTED CONTINGENCY	0	0	0	0	0	0	0	18,555,613
Total:	0	0	2,025,025	48,430,000	2,300,000	450,078,126	502,833,151	496,724,071
CPCC Education Funding								
CPCC OPERATIONS FUNDING	0	0	0	0	0	29,933,974	29,933,974	26,899,486
CPCC - DEBT	0	0	0	0	1,177,207	12,496,344	13,673,551	16,478,118
CPCC-WTVI MERGER (CPC)	0	0	0	0	0	200,000	200,000	200,000
Total:	0	0	0	0	1,177,207	42,630,318	43,807,525	43,577,604
Debt Service								
DEBT SERVICE (NDP)	0	0	0	0	3,084,232	130,802,105	133,886,337	122,359,965
PAY AS YOU GO CAPITAL FUNDING (NDP)	0	0	0	0	0	33,432,750	33,432,750	33,988,500
Total:	0	0	0	0	3,084,232	164,234,855	167,319,087	156,348,465
Education Support Services								
YMCA Y-READERS (CSG)	0	0	0	0	0	148,000	148,000	148,000
COMMUNITIES IN SCHOOLS (CSG)	0	0	0	0	0	813,000	813,000	813,000
100 BLACK MEN OF CHARLOTTE - MENTORING (CSG)	0	0	0	0	0	15,500	15,500	15,500
ASC - NATIONAL CENTER FOR ARTS & TECHNOLOGY (CSG)	0	0	0	0	0	350,000	350,000	350,000
BIG BROTHERS BIG SISTERS (CSG)	0	0	0	0	0	40,000	40,000	0
Total:	0	0	0	0	0	1,366,500	1,366,500	1,326,500
Job Training/Employment Assistance								
EMPLOYMENT SERVICES RESOURCE CENTER (CSS)	2	0	0	0	500	166,296	166,796	166,030
WORK FIRST EMPLOYMENT SERVICE (DSS)	56	0	859,004	0	0	5,198,142	6,057,146	5,694,444
LATIN AMERICAN COALITION (CSG)	0	0	0	0	0	50,000	50,000	50,000
COMMUNITY CULINARY SCHOOL (CSG)	0	0	0	0	0	40,000	40,000	0
URBAN LEAGUE OF CENTRAL CAROLINAS - JOB TRAINING (CSG)	0	0	0	0	0	50,000	50,000	50,000
SENIOR CENTERS - JOB TRAINING (CSG)	0	0	0	0	0	15,616	15,616	15,616
THE CENTER FOR COMMUNITY TRANSITIONS - LIFEWORKS! (CSG)	0	0	0	0	0	50,000	50,000	50,000
Total:	58	0	859,004	0	500	5,570,054	6,429,558	6,026,090
Non-Communicable Illness & Disease Prevention/Treatment								
CHARLOTTE COMMUNITY HEALTH CLINIC (CSG)	0	0	0	0	0	200,000	200,000	200,000
SHELTER HEALTH SERVICES (CSG)	0	0	0	0	0	60,000	60,000	60,000
PREVENTION/WELLNESS (HLT)	0	0	0	0	0	0	0	281,347
FOOD & FACILITIES SANITATION (LUE)	46	0	0	117,800	110,500	3,630,343	3,858,643	3,734,264
PEST MANAGEMENT & ENVIRONMENTAL SERVICES (LUE)	9	0	0	4,000	281,115	527,075	812,190	792,135
EMERGENCY MEDICAL SERVICES (EMS)	0	0	0	0	0	12,430,000	12,430,000	13,080,000
CAROLINA HEALTHCARE SYSTEMS CONTRACT (HLT)	0	0	0	0	0	0	0	34,065,431
PHYSICIANS REACH OUT (CSG)	0	0	0	0	0	250,000	250,000	250,000
CW WILLIAMS - HEALTHCARE FOR HOMELESS INITIATIVE (CSG)	0	0	0	0	0	390,000	390,000	390,000
SENIOR CENTERS - HEALTH & WELLNESS (CSG)	0	0	0	0	0	244,000	244,000	244,000

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 1								
Non-Communicable Illness & Disease Prevention/Treatment								
WOMEN, INFANTS, CHILDREN (HLT)	66	3	4,230,066	3,879	0	31,733	4,265,678	0
COMMUNITY SUPPORT PROGRAMS (HLT)	77	0	0	4,170,114	1,316,200	969,857	6,456,171	0
SCHOOL HEALTH NURSE (HLT)	160	0	0	50,000	5,000	11,332,424	11,387,424	0
HEALTH PLANNING (HLT)	18	0	0	113,229	700	1,435,284	1,549,213	0
HEALTH PROMOTION (HLT)	16	0	0	227,972	0	1,269,010	1,496,982	0
LEVINE JEWISH COMMUNITY CENTER (CSG)	0	0	0	0	0	50,000	50,000	0
Total:	392	3	4,230,066	4,686,994	1,713,515	32,819,726	43,450,301	53,097,177
Priority 1 Total:	450	3	7,114,095	53,116,994	8,275,454	696,699,579	765,206,122	757,099,907
Priority 2								
Adult Mental Illness Prevention & Treatment								
BEHAVIORAL HEALTH CENTER (AMH)	0	0	0	0	0	0	0	11,594,186
ADULT MENTAL HEALTH CONTINUUM (MCO)	0	0	48,305	6,282,819	0	1,552,699	7,883,823	5,719,059
JAIL DIVERSION (MCO)	0	0	0	0	0	356,694	356,694	1,409,850
ADULT MENTAL HEALTH CONTINUUM (PSO)	7	0	0	0	294,708	235,553	530,261	479,281
CARE COORDINATION (MCO)	86	0	5,028,133	13,044	0	1,150,706	6,191,883	0
COMPLIANCE AND PROGRAM INTEGRITY (MCO)	3	0	0	0	0	0	0	0
BEHAVIORAL HEALTH CARE (MCO)	0	0	0	0	0	3,000,000	3,000,000	0
ADMINISTRATIVE AND ADVOCACY SERVICES (MCO)	9	0	653,701	0	0	95,283	748,984	0
Total:	105	0	5,730,139	6,295,863	294,708	6,390,935	18,711,645	19,202,376
Business Attraction, Retention, and Expansion								
MWSBE (EDO)	1	0	0	0	0	120,415	120,415	117,054
ECONOMIC DEVELOPMENT (EDO)	1	0	0	0	0	139,864	139,864	136,303
CHARLOTTE REGIONAL PARTNERSHIP (EDO)	0	0	0	0	0	199,034	199,034	199,034
BUSINESS INVESTMENT GRANTS (EDO)	0	0	0	0	0	4,959,873	4,959,873	4,024,719
DEVELOPMENT AGREEMENTS (EDO)	0	0	0	0	0	3,198,040	3,198,040	3,968,040
Total:	2	0	0	0	0	8,617,226	8,617,226	8,445,150
Child Abuse, Neglect Prevention & Protection								
CHILDREN'S SERVICES (DSS)	362	0	18,187,318	2,135,786	200,000	16,683,688	37,206,792	33,577,060
Total:	362	0	18,187,318	2,135,786	200,000	16,683,688	37,206,792	33,577,060
Communicable Illness & Disease Prevention/Treatment								
COMMUNICABLE DISEASE (HLT)	46	0	28,000	480,404	229,000	2,613,512	3,350,916	1,040,667
STD/HIV TRACKING & INVESTIGATIONS (HLT)	0	0	0	0	0	0	0	641,692
BIOTERRORISM PREPAREDNESS (HLT)	0	0	0	0	0	0	0	195,885
Public Health Clinics (HLT)	79	2	1,847,009	302,798	1,591,254	4,289,327	8,030,388	0
Total:	125	2	1,875,009	783,202	1,820,254	6,902,839	11,381,304	1,878,244
Economic/Financial Assistance								
CHILDCARE SERVICES (DSS)	0	0	30,205,084	14,114,605	0	631,260	44,950,949	46,459,387
MEDICAID RELATED PAYMENTS (DSS)	0	0	0	0	0	3,389,008	3,389,008	3,389,008
PUBLIC ASSISTANCE (DSS)	460	4	16,024,240	596,991	583,711	11,487,751	28,692,693	28,063,826
INDIGENT CARE SUBSIDY (HSP)	0	0	0	0	0	225,000	225,000	225,000
MEDASSIST OF MECKLENBURG (CSG)	0	0	0	0	0	400,000	400,000	400,000
GENERAL ASSISTANCE (DSS)	15	0	9,144,822	106,010	0	3,550,693	12,801,525	9,007,484
CHILD SUPPORT ENFORCEMENT (SHF)	2	0	0	0	0	0	0	0
VETERANS CLAIMS PROCESSING & COUNSELING (CSS)	9	0	0	0	1,452	700,686	702,138	670,459
COMMUNITY SOCIAL WORK (DSS)	36	0	1,450,895	110,502	154,000	1,132,467	2,847,864	3,660,350
CHILD SPRT ENFORCEMENT CUSTOMER SUPPORT AND CASE MGT (CSE)	101	0	4,628,654	344,280	17,644	1,940,881	6,931,459	6,281,903

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 2								
Economic/Financial Assistance								
CHARLOTTE-MECKLENBURG HOUSING PARTNERSHIP (CSG)	0	0	0	0	0	50,000	50,000	0
JUNIOR ACHIEVEMENT (CSG)	0	0	0	0	0	20,000	20,000	0
Total:	623	4	61,453,695	15,272,388	756,807	23,527,746	101,010,636	98,157,417
Employee Resource Management								
UNEMPLOYMENT INSURANCE (HRS)	0	0	0	0	0	1,400,000	1,400,000	1,400,000
EMPLOYEE COMPENSATION (NDP)	0	0	0	0	0	4,800,000	4,800,000	4,374,000
401/457b CONTRIBUTION (NDP)	0	0	0	0	0	0	0	2,054,000
RETIREE MEDICAL INSURANCE (HRS)	0	0	0	0	0	10,555,030	10,555,030	10,555,030
EMPLOYEE MARKET ADJUSTMENT (NDP)	0	0	0	0	0	1,500,000	1,500,000	0
EMPLOYEE LEARNING SERVICES (HRS)	0	0	0	0	0	930,000	930,000	1,080,000
HUMAN RESOURCES (SHF)	9	0	0	0	0	919,863	919,863	827,562
OTHER POST EMPLOYMENT BENEFITS (HRS)	0	0	0	0	0	8,000,000	8,000,000	8,000,000
TRAINING DIVISION - MANDATED (SHF)	11	0	0	0	0	616,919	616,919	593,914
TRAINING DIVISION - NONMANDATED (SHF)	0	0	0	0	0	613,383	613,383	604,057
EMPLOYEE AND ORGANIZATIONAL DEVELOPMENT (BSA)	23	0	0	0	192,960	2,112,541	2,305,501	1,991,185
EMPLOYEE SERVICES CENTER (BSA)	6	0	0	0	0	386,523	386,523	405,669
HUMAN RESOURCE MANAGEMENT (BSA)	34	0	0	0	0	3,856,973	3,856,973	3,142,486
Total:	83	0	0	0	192,960	35,691,232	35,884,192	35,027,903
Financial Management/Fiscal Control								
ADMINISTRATIVE SUPPORT (MGR)	4	0	0	0	0	356,831	356,831	267,245
FINANCIAL REPORTING (FIN)	5	0	0	0	0	652,231	652,231	719,363
ENFORCED COLLECTIONS (TAX)	19	2	0	0	145,000	2,843,055	2,988,055	3,117,105
SENIOR ADMINISTRATION (MCO)	0	0	0	1,182,471	0	0	1,182,471	643,566
UTILIZATION MANAGEMENT (MCO)	29	0	1,906,872	626,620	0	0	2,533,492	3,075,240
CONTRACTED LOBBYING (MGR)	0	0	0	0	0	100,000	100,000	100,000
CAPITAL & DEBT (FIN)	3	0	0	0	0	229,097	229,097	227,754
ACCOUNTING (FIN)	21	0	0	0	0	5,652,898	5,652,898	5,990,400
INVESTMENT ADMINISTRATION (FIN)	1	0	0	0	0	125,388	125,388	122,416
BUSINESS TAX (TAX)	19	0	0	0	2,176,169	43,142	2,219,311	2,142,912
TAX SUPPORT SERVICES (TAX)	15	0	0	0	105,495	1,257,246	1,362,741	1,405,998
AUDIT (AUD)	10	0	0	0	0	1,043,333	1,043,333	1,017,611
ADMINISTRATION & FISCAL MANAGEMENT (LIB)	14	0	0	0	0	1,522,523	1,522,523	1,307,876
FRAUD (DSS)	11	0	489,694	0	0	218,879	708,573	742,424
INMATE FINANCE & SUPPORT (SHF)	35	0	0	0	0	1,989,278	1,989,278	1,931,334
PROCUREMENT (JCC)	0	0	0	0	0	745,452	745,452	728,456
REVENUES (NDP)	0	0	0	0	3,270,293	(3,270,293)	0	0
COMMISSIONERS (COM)	9	0	0	0	0	411,602	411,602	388,656
UNRESTRICTED CONTINGENCY (NDP)	0	0	0	0	0	125,000	125,000	125,000
ABC PROFIT DISTRIBUTION	0	0	0	0	0	332,000	332,000	332,000
ASSOCIATION DUES (NDP)	0	0	0	0	0	293,086	293,086	293,086
SENIOR ADMINISTRATION (MGR)	6	0	0	0	0	1,417,196	1,417,196	1,201,100
ADMINISTRATIVE SUPPORT (MGR)	9	0	0	0	0	753,482	753,482	898,590
ADMINISTRATIVE SUPPORT (MCO)	0	0	0	3,322,698	0	0	3,322,698	275,624
FISCAL ADMINISTRATION (MCO)	25	0	1,972,036	267,037	0	0	2,239,073	0
PROGRAM REVIEW & STUDIES (OMB)	0	0	0	0	0	100,000	100,000	75,000
QUALITY IMPROVEMENT (MCO)	15	0	1,005,742	334,076	8,000	0	1,347,818	1,031,689
MANAGEMENT & BUDGET SERVICES (MGR)	11	0	0	0	0	1,217,938	1,217,938	1,192,121
QUALITY IMPROVEMENT (DSS)	31	0	507,996	0	0	1,984,605	2,492,601	3,137,835
HUMAN SERVICES FINANCE DIVISION (FIN)	80	0	0	0	0	6,121,476	6,121,476	5,756,667
CHILD SUPPORT ENFORCEMENT ADMINISTRATION (CSE)	4	0	269,043	43,035	0	105,362	417,440	407,641
PSO ADMINISTRATION (PSO)	16	0	0	0	3,500	1,593,226	1,596,726	1,484,036
HEALTH DEPARTMENT TRANSITION (HLT)	0	0	0	0	0	0	0	1,995,000
HEALTH TRANSITION (BSA)	0	0	0	0	0	0	0	678,899

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 2								
Financial Management/Fiscal Control								
SENIOR ADMINISTRATION (CAO)	2	0	0	0	0	356,245	356,245	0
ADMINISTRATIVE SUPPORT (CAO)	7	0	0	0	0	808,902	808,902	0
CSS ADMINISTRATION (CSS)	5	0	0	0	0	588,066	588,066	398,217
SENIOR ADMINISTRATION (DSS)	1	0	643,012	0	0	22,277	665,289	2,730,438
ADMINISTRATIVE SUPPORT (DSS)	8	0	219,100	0	0	409,536	628,636	483,929
SENIOR ADMINISTRATION (FIN)	3	0	0	0	0	515,203	515,203	504,021
ADMINISTRATIVE SUPPORT (FIN)	2	0	0	0	0	124,591	124,591	122,546
SENIOR ADMINISTRATION (HLT)	2	0	0	0	0	639,933	639,933	400,797
ADMINISTRATIVE SUPPORT (HLT)	1	0	0	265,272	560,000	366,850	1,192,122	248,322
ADMINISTRATIVE SUPPORT (HRS)	0	0	0	0	0	400,000	400,000	400,000
SENIOR ADMINISTRATION (LUE)	1	0	0	0	172,480	18,377	190,857	210,667
ADMINISTRATIVE SUPPORT (LUE)	8	0	0	0	674,569	139,235	813,804	752,682
FISCAL ADMINISTRATION (LUE)	9	1	0	0	707,839	23,156	730,995	673,325
SENIOR ADMINISTRATION (PRK)	2	0	0	0	0	429,309	429,309	394,471
ADMINISTRATIVE SUPPORT (PRK)	2	0	0	0	0	345,422	345,422	387,624
FISCAL ADMINISTRATION (PRK)	6	0	0	0	0	553,835	553,835	535,284
SENIOR ADMINISTRATION (REG)	2	0	0	0	0	344,628	344,628	300,877
ADMINISTRATIVE SUPPORT (REG)	1	0	0	0	0	92,643	92,643	87,123
FISCAL ADMINISTRATION (REG)	2	0	0	0	0	121,766	121,766	114,902
SENIOR ADMINISTRATION (SHF)	3	0	0	0	50,000	597,873	647,873	479,930
ADMINISTRATIVE SUPPORT (SHF)	4	0	0	0	0	395,952	395,952	367,577
FISCAL ADMINISTRATION (SHF)	15	0	0	0	0	1,153,767	1,153,767	1,102,768
SENIOR ADMINISTRATION (TAX)	1	0	0	0	0	152,952	152,952	147,335
PROVIDERS OPERATIONS (MCO)	29	0	2,225,581	353,770	0	0	2,579,351	1,520,839
RESEARCH & PLANNING (SHF)	2	0	0	0	0	146,777	146,777	133,661
MEDICAID WAIVER (MCO)	0	0	187,358,375	0	0	(468,973)	186,889,402	0
ADMINISTRATIVE SUPPORT (BSA)	6	0	0	0	0	456,689	456,689	848,778
BUSINESS AND FINANCIAL MANAGEMENT (BSA)	15	0	0	0	0	2,450,818	2,450,818	1,692,807
SENIOR ADMINISTRATION (BSA)	1	0	0	0	0	201,496	201,496	194,259
ADMINISTRATION (MCO)	12	0	4,229,835	0	0	0	4,229,835	0
Total:	545	3	200,827,286	6,394,979	7,873,345	39,351,358	254,446,968	58,045,823
IT Resource Mgmt								
INFORMATION SYSTEM (CAO)	5	0	0	0	0	1,363,279	1,363,279	0
TELEPHONE AND NETWORK INFRASTRUCTURE	0	0	0	0	0	2,635,109	2,635,109	0
INFORMATION TECHNOLOGY SUPPORT (AMH)	0	0	0	0	0	0	0	495,321
GIS APPLICATIONS (GIS)	8	0	0	0	0	1,056,166	1,056,166	1,341,909
INFORMATION SERVICES DIVISION (SHF)	2	0	0	0	0	822,294	822,294	803,797
TECHNOLOGY RESERVE (NDP)	0	0	0	0	6,500,000	0	6,500,000	6,500,000
IT RESOURCE MANAGEMENT (LIB)	4	0	0	0	0	841,451	841,451	836,031
IT RESOURCE MANAGEMENT (DSS)	0	0	225,806	0	0	767,415	993,221	1,023,221
IT RESOURCE MANAGEMENT (PRK)	2	0	0	0	0	456,905	456,905	454,866
IT RESOURCE MANAGEMENT (SHF)	11	0	0	0	0	992,274	992,274	792,214
APPLICATIONS AND DATABASES (BSA)	42	0	0	0	0	4,459,961	4,459,961	4,629,715
IT BUSINESS ANALYSIS (BSA)	20	0	0	0	0	896,488	896,488	534,945
IT CUSTOMER SUPPORT CENTER (BSA)	36	0	0	0	0	2,534,351	2,534,351	2,302,085
IT NETWORKS, SERVERS, AND TELECOMMUNICATIONS (BSA)	43	0	0	0	0	8,222,241	8,222,241	6,923,627
IT PROJECT MANAGEMENT (BSA)	12	0	0	0	0	1,419,189	1,419,189	1,340,570
IT SECURITY SERVICES (BSA)	5	0	0	0	0	749,591	749,591	769,107
Total:	190	0	225,806	0	6,500,000	27,216,714	33,942,520	28,747,408
Land, Property, & Records Management								
VITAL RECORDS (HLT)	0	0	0	0	0	0	0	570,172
RECORDS RESEARCH & ASSISTANCE (REG)	9	0	0	0	230,000	666,661	896,661	887,325
REAL PROPERTY RECORDINGS & DOCUMENTATION (REG)	18	0	0	0	174,000	1,132,483	1,306,483	1,027,860
VITAL & MISCELLANEOUS RECORDS (REG)	6	0	0	0	0	365,463	365,463	479,662

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 2								
Land, Property, & Records Management								
LAND RECORDS (GIS)	17	0	0	0	0	1,146,767	1,146,767	1,022,823
RECORD & MAIL SERVICES (DSS)	0	0	349,020	0	0	1,396,077	1,745,097	1,358,525
PROPERTY DISCOVERIES (NDP)	0	0	0	0	0	1,250,000	1,250,000	1,100,000
PROPERTY ASSESSMENT (LUE)	0	0	0	0	0	0	0	7,558,105
STORM WATER DATABASE MAINTENANCE (GIS)	9	0	0	0	751,165	0	751,165	0
BUSINESS PERSONAL PROPERTY AUDIT (CAO)	3	0	0	0	0	267,809	267,809	0
PROPERTY ASSESSMENT SERVICES (CAO)	34	0	0	0	0	2,232,288	2,232,288	0
REAL PROPERTY VALUATION (CAO)	44	0	0	0	0	4,995,212	4,995,212	0
MAPPING AND PROJECT SERVICES (GIS)	7	0	0	0	825,035	688,664	1,513,699	1,199,443
PATIENT SERVICES AND PLANNING (HLT)	63	0	0	0	1,058,191	2,849,531	3,907,722	0
Total:	210	0	349,020	0	3,038,391	16,990,955	20,378,366	15,203,915
Legal Counsel								
ATTORNEY (MGR)	6	1	0	0	0	1,699,972	1,699,972	1,526,714
LEGAL SERVICES (DSS)	12	0	167,068	0	0	1,176,824	1,343,892	1,313,897
LEGAL SERVICES (SHF)	2	0	0	0	0	287,755	287,755	152,683
ATTORNEY (TAX)	0	0	0	0	0	380,000	380,000	320,000
Total:	20	1	167,068	0	0	3,544,551	3,711,619	3,313,294
Property/Asset Management and Maintenance								
FACILITY MANAGEMENT (SHF)	0	0	0	0	0	6,855,361	6,855,361	6,996,182
FACILITIES MANAGEMENT (AMH)	0	0	0	0	0	0	0	499,943
FACILITIES MANAGEMENT (DSS)	0	0	293,152	0	0	1,164,462	1,457,614	1,456,018
CAPITAL RESERVE (NDP)	0	0	0	0	10,500,000	0	10,500,000	7,500,000
VEHICLE RESERVE (NDP)	0	0	0	0	2,000,000	0	2,000,000	1,100,000
CORPORATE FLEET MANAGEMENT (BSA)	1	0	0	0	0	369,876	369,876	354,854
FACILITY SECURITY (BSA)	1	0	0	0	0	2,131,843	2,131,843	1,428,758
COURIER SERVICES (BSA)	2	0	0	0	0	216,584	216,584	371,539
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT (BSA)	11	0	0	0	0	748,686	748,686	618,018
FACILITY MANAGEMENT AND MAINTENANCE (BSA)	7	0	0	0	218,589	15,408,514	15,627,103	11,258,657
REAL ESTATE MANAGEMENT (BSA)	3	0	0	0	36,640	610,223	646,863	473,440
SPIRIT SQUARE/FACILITY MAINTENANCE (BSA)	0	0	0	0	0	750,000	750,000	750,000
Total:	25	0	293,152	0	12,755,229	28,255,549	41,303,930	32,807,409
Public and Employee Communications								
PUBLIC INFORMATION (PRK)	0	0	0	0	0	0	0	0
PUBLIC INFORMATION (LIB)	4	0	0	0	0	344,082	344,082	333,178
311 CALL CENTER (JCC)	0	0	0	0	0	2,527,520	2,527,520	2,438,152
GME COMMUNICATIONS (LUE)	0	0	0	0	0	0	0	250,854
SC COMMUNICATIONS (LUE)	0	0	0	0	373,250	0	373,250	0
VOTER EDUCATION OUTREACH (ELE)	6	0	0	0	199,598	646,481	846,079	1,134,879
PUBLIC INFORMATION (BSA)	10	0	0	0	0	1,140,039	1,140,039	1,035,072
VIDEO SERVICES (BSA)	2	0	0	0	0	177,990	177,990	176,048
WEB SERVICES (BSA)	5	0	0	0	0	610,791	610,791	430,719
Total:	27	0	0	0	572,848	5,446,903	6,019,751	5,798,902
Priority 2 Total:	2,317	9	289,108,493	30,882,218	34,004,542	218,619,696	572,614,949	340,204,901
Priority 3								
Child & Adolescent Mental Health Services								
CHILD DEVELOPMENT - COMMUNITY POLICING (PSO)	8	1	0	0	0	739,666	739,666	801,077
CHILD & ADOLESCENT MENTAL HEALTH CONTINUUM (MCO)	0	0	88,308	0	0	5,553,871	5,642,179	9,690,615
EVALUATIONS (MCO)	5	0	0	2,500	0	543,610	546,110	266,777
Total:	13	1	88,308	2,500	0	6,837,147	6,927,955	10,758,469

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 3								
Detention Facilities								
DETENTION SERVICES (SHF)	900	0	200,000	0	22,922,183	53,146,646	76,268,829	75,233,192
REHABILITATION SERVICES (SHF)	23	0	0	0	0	2,116,307	2,116,307	2,001,585
WORK RELEASE & RESTITUTION CENTER (SHF)	27	0	0	0	135,000	2,152,402	2,287,402	2,125,822
Total:	950	0	200,000	0	23,057,183	57,415,355	80,672,538	79,360,599
Domestic/intimate Partner Violence Prevention & Protection								
DV ENFORCEMENT & EDUCATION (SHF)	9	0	0	0	0	714,395	714,395	720,473
DV SERVICES (DSS)	0	0	0	0	0	63,339	63,339	61,372
NOVA (CSS)	6	0	0	0	90,000	559,135	649,135	617,443
DV ADULT VICTIM SERVICES (CSS)	15	1	0	0	6,400	2,053,849	2,060,249	2,130,755
DV CHILDREN SERVICES (CSS)	7	0	0	0	0	633,822	633,822	546,391
Total:	37	1	0	0	96,400	4,024,540	4,120,940	4,076,434
Environmental Services Water								
GROUND WATER QUALITY (LUE)	13	0	0	19,591	280,050	962,779	1,262,420	1,290,797
SURFACE WATER QUALITY (LUE)	0	0	0	0	0	0	0	8,314,612
LAKE NORMAN MARINE COMMISSION (LUE)	0	0	0	0	2,077	0	2,077	2,077
MT ISLAND LAKE MARINE COMMISSION (LUE)	0	0	0	0	1,156	0	1,156	1,156
LAKE WYLIE MARINE COMMISSION (LUE)	0	0	0	0	1,325	0	1,325	1,325
LAND DEVELOPMENT (LUE)	7	1	0	0	791,305	105,940	897,245	579,296
SURFACE WATER QUALITY AND FLOOD HAZARD MITIGATION	60	1	0	0	14,606,921	0	14,606,921	0
Total:	80	2	0	19,591	15,682,834	1,068,719	16,771,144	10,189,263
Homelessness Services								
HOMELESS SUPPORT OUTREACH & PARTNERSHIPS (CSS)	5	0	0	0	0	326,943	326,943	315,356
HOMELESS RESOURCE SERVICES (CSS)	4	0	0	0	0	1,502,518	1,502,518	1,488,364
HOMELESS HOUSING SERVICES MOORE PLACE (CSS)	5	0	0	0	0	351,904	351,904	339,078
SHELTER PLUS CARE SERVICES (CSS)	2	0	0	0	0	150,885	150,885	154,330
FREQUENT USER SERVICE ENHANCEMENT (CSS)	0	0	0	0	0	2,262,500	2,262,500	0
Total:	16	0	0	0	0	4,594,750	4,594,750	2,297,128
Intellectual & Developmental Disabilities								
CHILDREN'S DEVELOPMENTAL SERVICES (PSO)	96	1	0	2,549,575	1,648,246	3,593,013	7,790,834	7,685,494
INTELLECTUAL AND DEVELOPMENT DISABILITIES CONTINUUM (MCO)	0	0	0	7,258,249	0	2,969,117	10,227,366	9,454,196
HEALTH CALL CENTER (MCO)	26	0	1,810,527	481,581	0	0	2,292,108	0
Total:	122	1	1,810,527	10,289,405	1,648,246	6,562,130	20,310,308	17,139,690
Library Services								
INMATE LIBRARY SERVICE (SHF)	4	0	0	0	0	266,629	266,629	280,133
PUBLIC LIBRARY SERVICES (LIB)	281	9	0	0	0	22,072,995	22,072,995	21,355,362
IMAGINON (LIB)	22	1	0	0	0	1,582,621	1,582,621	1,725,892
Total:	307	9	0	0	0	23,922,245	23,922,245	23,361,387
Substance Abuse Prevention & Treatment								
SUBSTANCE ABUSE PREVENTION SERVICES (MCO)	0	0	413,968	0	0	548,022	961,990	548,022
ADULT SUBSTANCE TREATMENT CONTINUUM (MCO)	0	0	2,277,765	3,374,932	0	2,305,571	7,958,268	7,114,292
YOUTH SUBSTANCE ABUSE TREATMENT CONTINUUM (MCO)	0	0	293,607	102,253	0	86,700	482,560	430,335
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (PSO)	70	7	0	286,266	948,993	4,208,199	5,443,458	5,288,306
Total:	70	7	2,985,340	3,763,451	948,993	7,148,492	14,846,276	13,380,955

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 3								
Tourism								
CRVA-CIAA TOURNAMENT (EDO)	0	0	0	0	0	200,000	200,000	200,000
US NATIONAL WHITEWATER (EDO)	0	0	0	0	0	1,000,000	1,000,000	1,000,000
ACC FOOTBALL CHAMPIONSHIP (EDO)	0	0	0	0	0	250,000	250,000	250,000
Total:	0	0	0	0	0	1,450,000	1,450,000	1,450,000
Priority 3 Total:	1,595	21	5,084,175	14,074,947	41,433,656	113,023,378	173,616,156	162,013,925
Priority 4								
Adult Abuse, Neglect Prevention & Protection								
ADULT SERVICES (DSS)	49	1	1,337,371	117,258	0	2,981,070	4,435,699	4,057,043
Total:	49	1	1,337,371	117,258	0	2,981,070	4,435,699	4,057,043
Criminal Justice Coordination								
CRIMINAL JUSTICE PLANNING (CJS)	4	0	60,834	274,191	0	601,526	936,551	1,076,828
GENERAL COURT MANDATED (CJS)	0	0	0	0	116,000	55,635	171,635	184,830
COURT CHILD CARE (CJS)	0	0	0	0	0	212,250	212,250	176,986
DISTRICT ATTORNEY'S OFFICE (CJS)	4	0	0	0	0	1,916,926	1,916,926	1,819,159
FELONY DRUG TEAM (CJS)	0	0	0	0	66,391	37,609	104,000	104,000
DISTRICT COURT SET (CJS)	0	0	0	0	0	425,812	425,812	417,407
FINE COLLECTIONS/POST JUDGMENT SERVICES CENTER (CJS)	3	0	0	0	0	289,852	289,852	281,601
PUBLIC DEFENDER'S OFFICE (CJS)	0	0	0	0	0	639,185	639,185	568,544
DRUG TREATMENT COURT (CJS)	15	0	0	0	0	1,077,711	1,077,711	1,113,179
PRETRIAL RELEASE SERVICE (CJS)	20	0	0	0	13,750	1,526,265	1,540,015	2,046,753
JURY MANAGEMENT (CJS)	0	0	0	0	0	85,800	85,800	62,118
CRIMINAL FELONY ADMINISTRATION (CJS)	0	0	0	0	0	405,419	405,419	456,981
SUPERIOR COURT SET (CJS)	0	0	0	0	0	790,100	790,100	780,167
CHILD SUPPORT COURT SERVICES (CSE)	3	0	284,561	43,035	0	121,308	448,904	431,153
Total:	49	0	345,395	317,226	196,141	8,185,398	9,044,160	9,519,706
Environmental Services_AIR								
AIR QUALITY (LUE)	21	1	0	517,719	1,124,651	0	1,642,370	2,078,670
Total:	21	1	0	517,719	1,124,651	0	1,642,370	2,078,670
Park, Fields & Recreation Centers								
PARK OPERATIONS (PRK)	95	0	0	0	606,000	8,173,671	8,779,671	11,805,469
PARK REPAIR AND MAINTENANCE (PRK)	28	0	0	0	0	3,933,247	3,933,247	4,091,905
PARK FACILITY PLANNING SERVICE (PRK)	4	0	0	0	0	439,013	439,013	295,977
Total:	127	0	0	0	606,000	12,545,931	13,151,931	16,193,351
Public Safety & Security								
LESD (NDP)	0	0	0	0	13,119,422	680,000	13,799,422	13,147,196
REGISTRATION DIVISION (SHF)	12	0	0	0	100,000	580,785	680,785	668,725
COURT SECURITY (SHF)	102	0	0	0	0	6,954,061	6,954,061	6,763,580
FIELD OPERATIONS (SHF)	107	0	0	7,500	3,072,438	6,682,445	9,762,383	9,635,698
FIRE SERVICE DISTRICT (JCC)	0	0	0	0	3,196,063	0	3,196,063	3,296,101
Total:	221	0	0	7,500	19,487,923	14,897,291	34,392,714	33,511,300
Recreation & Leisure Programs								
SPECIAL FACILITIES (PRK)	0	0	0	0	90,701	99,081	189,782	189,782
RECREATION PROGRAMMING (PRK)	64	0	0	0	809,550	5,605,630	6,415,180	6,283,739
THERAPEUTIC RECREATION (PRK)	8	0	0	0	114,000	727,526	841,526	845,320
Total:	72	0	0	0	1,014,251	6,432,237	7,446,488	7,318,841
Priority 4 Total:	539	2	1,682,766	959,703	22,428,966	45,041,927	70,113,362	72,678,911

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 5								
Aging In Place Services								
CHAR-MECK COUNCIL ON AGING (CSG)	0	0	0	0	0	0	0	30,000
SENIOR CITIZENS NUTRITION PROGRAM (DSS)	28	1	722,247	107,252	113,600	1,806,973	2,750,072	2,931,922
MAINTAINING INDEPENDENCE SERVICES (DSS)	4	0	1,578,040	1,577,675	2,500	1,477,332	4,635,547	4,603,035
LEVINE SENIOR CENTERS (CSG)	0	0	0	0	0	65,000	65,000	65,000
Total:	32	1	2,300,287	1,684,927	116,100	3,349,305	7,450,619	7,629,957
Aquatic Services								
INDOOR POOLS (PRK)	14	0	0	0	1,453,299	808,095	2,261,394	2,238,187
OUTDOOR POOLS (PRK)	0	0	0	0	0	215,550	215,550	215,550
Total:	14	0	0	0	1,453,299	1,023,645	2,476,944	2,453,737
Athletic Services								
ATHLETIC SERVICES (PRK)	6	0	0	0	1,029,000	(57,395)	971,605	954,348
Total:	6	0	0	0	1,029,000	(57,395)	971,605	954,348
Environmental Services Land								
NATURE PRESERVES & NATURAL RESOURCES (PRK)	36	0	0	0	192,500	2,705,967	2,898,467	2,860,898
SOLID WASTE DISPOSAL (LUE)	0	0	0	0	0	0	0	6,563,490
WASTE REDUCTION (LUE)	0	0	0	0	0	0	0	7,772,633
YARD WASTE (LUE)	0	0	0	0	0	0	0	2,396,365
ZONING CODE ENFORCEMENT (LUE)	0	0	0	0	105,000	0	105,000	113,000
SOLID WASTE SERVICES (LUE)	68	0	0	1,654,442	13,669,420	0	15,323,862	0
Total:	104	0	0	1,654,442	13,966,920	2,705,967	18,327,329	19,706,386
Regulatory Processes & Building Safety								
FLOOD HAZARD MITIGATION (LUE)	0	0	0	0	0	0	0	6,198,567
CODE ENFORCEMENT (LUE)	175	0	0	0	19,696,866	0	19,696,866	16,207,690
FIRE MARSHAL (LUE)	1	0	0	0	0	124,453	124,453	122,268
Total:	176	0	0	0	19,696,866	124,453	19,821,319	22,528,525
Priority 5 Total:	332	1	2,300,287	3,339,369	36,262,185	7,145,975	49,047,816	53,272,953
Priority 6								
Historic Preservation								
CHARLOTTE-MECKLENBURG HISTORIC PRESERVATION(HLC)	0	2	0	0	75,000	155,465	230,465	190,711
Total:	0	2	0	0	75,000	155,465	230,465	190,711
Morgue & Medical Examiner								
MEDICAL EXAMINER (MED)	13	0	0	564,122	33,535	1,049,628	1,647,285	1,585,344
Total:	13	0	0	564,122	33,535	1,049,628	1,647,285	1,585,344
Recreation & Leisure Programs								
COOPERATIVE EXTENSION SERVICES (PRK)	0	0	0	0	13,500	188,943	202,443	202,443
Total:	0	0	0	0	13,500	188,943	202,443	202,443
Regional Planning								
CENTRALINA COUNCIL OF GOVERNMENTS (NDP)	0	0	0	0	0	251,530	251,530	251,530
Total:	0	0	0	0	0	251,530	251,530	251,530
Transportation								
CHARLOTTE AREA TRANSIT SYSTEM (FIN)	0	0	0	35,100,000	0	0	35,100,000	34,000,000
MEDICAID TRANSPORTATION (DSS)	0	0	3,230,749	1,243,583	0	25,668	4,500,000	4,500,000

	FT	PT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY13 Adopted Budget Total Cost
Priority 6								
Transportation								
MECKLENBURG TRANSPORT (DSS)	33	1	533,769	831,976	330,100	989,267	2,685,112	3,056,765
Total:	33	1	3,764,518	37,175,559	330,100	1,014,935	42,285,112	41,556,765
Voting Services								
VOTER REGISTRATION & MAINTENANCE (ELE)								
EARLY & ABSENTEE VOTING (ELE)	8	0	0	0	506,877	636,681	1,143,558	1,086,830
PRIMARY & GENERAL ELECTIONS (ELE)	4	0	0	0	1,033,674	590,103	1,623,777	1,133,425
DISTRICT & PRECINCT (ELE)	3	0	0	0	0	283,457	283,457	402,020
Total:	15	0	0	0	1,540,551	1,948,242	3,488,793	3,015,275
Priority 6 Total:	61	3	3,764,518	37,739,681	1,992,686	4,608,743	48,105,628	46,802,068
Priority 7								
Advisory Committee Mgmt/Citizen Participation								
CITIZEN INVOLVEMENT OUTREACH (MGR)	1	0	0	0	0	142,690	142,690	138,713
Total:	1	0	0	0	0	142,690	142,690	138,713
Partnerships/Underwriting Development								
FUND DEVELOPMENT (LIB)	2	0	0	0	0	131,659	131,659	131,054
GRANT DEVELOPMENT (FIN)	1	0	0	0	0	147,574	147,574	146,711
VOLUNTEER COORDINATION (PRK)	3	0	0	0	0	543,986	543,986	189,616
Total:	6	0	0	0	0	823,219	823,219	467,381
Personal Injury Prevention & Protection								
LAKE NORMAN MARINE COMMISSION (NDP)								
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	0	0	0	21,584	21,584	21,584
MT ISLAND LAKE MARINE COMMISSION (NDP)	0	0	0	0	0	23,675	23,675	23,675
Total:	0	0	0	0	0	67,143	67,143	67,143
Priority 7 Total:	7	0	0	0	0	1,033,052	1,033,052	673,237
GRAND TOTAL:	5,301	37	309,054,334	140,112,912	144,397,489	1,086,172,350	1,679,737,085	1,432,745,902

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	No Choices (Programs or Funding) FY 2014 Total Dollars: \$392,559,381	No Program Choice Funding Choice FY 2014 Total Dollars: \$783,743,446
Program Choice	Program Choice No Funding Choice FY 2014 Total Dollars: \$20,996,028	Program Choice Funding Choice FY 2014 Total Dollars: \$ 482,438,230

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	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
CMS-DEBT	1	0	0	SCH	88,660,107	139,115,132	63.73
CPCC - DEBT	1	0	0	CPC	12,496,344	13,673,551	91.39
DEBT SERVICE (NDP)	1	0	0	DSV	130,802,105	133,886,337	97.70
ABC PROFIT DISTRIBUTION	2	0	0	NDP	332,000	332,000	100.00
CHILDCARE SERVICES (DSS)	2	0	0	DSS	631,260	44,950,949	1.40
MEDICAID RELATED PAYMENTS (DSS)	2	0	0	DSS	3,389,008	3,389,008	100.00
REVENUES (NDP)	2	0	0	NDP	-3,270,293	0	0.00
TRAINING DIVISION - MANDATED (SHF)	2	11	0	SHF	616,919	616,919	100.00
FIRE SERVICE DISTRICT (JCC)	4	0	0	JCC	0	3,196,063	0.00
LESD (NDP)	4	0	0	JCC	680,000	13,799,422	4.93
CHARLOTTE AREA TRANSIT SYSTEM (FIN)	6	0	0	FIN	0	35,100,000	0.00
MEDICAID TRANSPORTATION (DSS)	6	0	0	DSS	25,668	4,500,000	0.57
TOTAL PRIORITY 1-3:		11	0		233,657,450	335,963,896	69.55%
TOTAL PRIORITY 4-7:		0	0		705,668	56,595,485	1.25%
TOTAL:		11	0		234,363,118	392,559,381	59.70%

BLUE: MANDATED/DISCRETIONARY							
Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
CMS - CAPITAL REPLACEMENT	1	0	0	SCH	4,960,000	4,960,000	100.00
CMS OPERATIONAL FUNDING	1	0	0	SCH	356,458,019	358,758,019	99.36
Community Support Programs (HLT)	1	77	0	HLT	969,857	6,456,171	15.02
CPCC OPERATIONS FUNDING	1	0	0	CPC	29,933,974	29,933,974	100.00
FOOD & FACILITIES SANITATION (LUE)	1	46	0	LUE	3,630,343	3,858,643	94.08
HEALTH PLANNING (HLT)	1	18	0	HLT	1,435,284	1,549,213	92.65
HEALTH PROMOTION (HLT)	1	16	0	HLT	1,269,010	1,496,982	84.77
PEST MANAGEMENT & ENVIRONMENTAL SERVICES (LUE)	1	9	0	LUE	527,075	812,190	64.90
School Health Nurse (HLT)	1	160	0	HLT	11,332,424	11,387,424	99.52
Women, Infants, Children (HLT)	1	66	3	HLT	31,733	4,265,678	0.74
WORK FIRST EMPLOYMENT SERVICE (DSS)	1	56	0	DSS	5,198,142	6,057,146	85.82
ADMINISTRATION (MCO)	2	12	0	MCO	0	4,229,835	0.00
ADMINISTRATIVE AND ADVOCACY SERVICES (MCO)	2	9	0	MCO	95,283	748,984	12.72
ADMINISTRATIVE SUPPORT (MGR)	2	4	0	MGR	356,831	356,831	100.00
ADULT MENTAL HEALTH CONTINUUM (MCO)	2	0	0	MCO	1,552,699	7,883,823	19.69
ADULT MENTAL HEALTH CONTINUUM (PSO)	2	7	0	PSO	235,553	530,261	44.42
ATTORNEY (MGR)	2	6	1	MGR	1,699,972	1,699,972	100.00
BEHAVIORAL HEALTH CARE (MCO)	2	0	0	MCO	3,000,000	3,000,000	100.00
BUSINESS PERSONAL PROPERTY AUDIT (CAO)	2	3	0	CAO	267,809	267,809	100.00
CARE COORDINATION (MCO)	2	86	0	MCO	1,150,706	6,191,883	18.58
CHILDREN'S SERVICES (DSS)	2	362	0	DSS	16,683,688	37,206,792	44.84
CHILD SPRT ENFORCEMENT CUSTOMER SUPPORT AND CASE MGT (CSE)	2	101	0	CSE	1,940,881	6,931,459	28.00
CHILD SUPPORT ENFORCEMENT ADMINISTRATION (CSE)	2	4	0	CSE	105,362	417,440	25.24
CHILD SUPPORT ENFORCEMENT (SHF)	2	2	0	SHF	0	0	0.00
COMMISSIONERS (COM)	2	9	0	COM	411,602	411,602	100.00
COMMUNICABLE DISEASE (HLT)	2	46	0	HLT	2,613,512	3,350,916	77.99

BLUE: MANDATED/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
COMMUNITY SOCIAL WORK (DSS)	2	36	0	DSS	1,132,467	2,847,864	39.77
COMPLIANCE AND PROGRAM INTEGRITY (MCO)	2	3	0	MCO	0	0	0.00
ENFORCED COLLECTIONS (TAX)	2	19	2	TAX	2,843,055	2,988,055	95.15
FACILITY MANAGEMENT (SHF)	2	0	0	SHF	6,855,361	6,855,361	100.00
FINANCIAL REPORTING (FIN)	2	5	0	FIN	652,231	652,231	100.00
LAND RECORDS (GIS)	2	17	0	GIS	1,146,767	1,146,767	100.00
LEGAL SERVICES (DSS)	2	12	0	DSS	1,176,824	1,343,892	87.57
MAPPING AND PROJECT SERVICES (GIS)	2	7	0	GIS	688,664	1,513,699	45.50
Patient Services And Planning (Hlt)	2	63	0	HLT	2,849,531	3,907,722	72.92
PSO ADMINISTRATION (PSO)	2	16	0	PSO	1,593,226	1,596,726	99.78
PUBLIC ASSISTANCE (DSS)	2	460	4	DSS	11,487,751	28,692,693	40.04
Public Health Clinics (HLT)	2	79	2	HLT	4,289,327	8,030,388	53.41
QUALITY IMPROVEMENT (DSS)	2	31	0	DSS	1,984,605	2,492,601	79.62
QUALITY IMPROVEMENT (MCO)	2	15	0	MCO	0	1,347,818	0.00
REAL PROPERTY RECORDINGS & DOCUMENTATION (REG)	2	18	0	REG	1,132,483	1,306,483	86.68
REAL PROPERTY VALUATION (CAO)	2	44	0	CAO	4,995,212	4,995,212	100.00
RECORD & MAIL SERVICES (DSS)	2	0	0	DSS	1,396,077	1,745,097	80.00
RECORDS RESEARCH & ASSISTANCE (REG)	2	9	0	REG	666,661	896,661	74.35
SENIOR ADMINISTRATION (FIN)	2	3	0	FIN	515,203	515,203	100.00
SENIOR ADMINISTRATION (HLT)	2	2	0	HLT	639,933	639,933	100.00
SENIOR ADMINISTRATION (SHF)	2	3	0	SHF	597,873	647,873	92.28
UNEMPLOYMENT INSURANCE (HRS)	2	0	0	NDP	1,400,000	1,400,000	100.00
UTILIZATION MANAGEMENT (MCO)	2	29	0	MCO	0	2,533,492	0.00
VITAL & MISCELLANEOUS RECORDS (REG)	2	6	0	REG	365,463	365,463	100.00
VOTER EDUCATION OUTREACH (ELE)	2	6	0	ELE	646,481	846,079	76.41
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (PSO)	3	70	7	PSO	4,208,199	5,443,458	77.31
ADULT SUBSTANCE TREATMENT CONTINUUM (MCO)	3	0	0	MCO	2,305,571	7,958,268	28.97
CHILD & ADOLESCENT MENTAL HEALTH CONTINUUM (MCO)	3	0	0	MCO	5,553,871	5,642,179	98.43
CHILDREN'S DEVELOPMENTAL SERVICES (PSO)	3	96	1	PSO	3,593,013	7,790,834	46.12
DETENTION SERVICES (SHF)	3	900	0	SHF	53,146,646	76,268,829	69.68
DV ENFORCEMENT & EDUCATION (SHF)	3	9	0	SHF	714,395	714,395	100.00
DV SERVICES (DSS)	3	0	0	DSS	63,339	63,339	100.00
EVALUATIONS (MCO)	3	5	0	MCO	543,610	546,110	99.54
HEALTH CALL CENTER (MCO)	3	26	0	MCO	0	2,292,108	0.00
INMATE LIBRARY SERVICE (SHF)	3	4	0	SHF	266,629	266,629	100.00
INTELLECTUAL AND DEVELOPMENT DISABILITIES CONTINUUM (MCO)	3	0	0	MCO	2,969,117	10,227,366	29.03
SUBSTANCE ABUSE PREVENTION SERVICES (MCO)	3	0	0	MCO	548,022	961,990	56.97
SURFACE WATER QUALITY AND FLOOD HAZARD MITIGATION	3	60	1	LUE	0	14,606,921	0.00
YOUTH SUBSTANCE ABUSE TREATMENT CONTINUUM (MCO)	3	0	0	MCO	86,700	482,560	17.97
ADULT SERVICES (DSS)	4	49	1	DSS	2,981,070	4,435,699	67.21
CHILD SUPPORT COURT SERVICES (CSE)	4	3	0	CSE	121,308	448,904	27.02
COURT SECURITY (SHF)	4	102	0	SHF	6,954,061	6,954,061	100.00
FIELD OPERATIONS (SHF)	4	107	0	SHF	6,682,445	9,762,383	68.45

BLUE: MANDATED/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
GENERAL COURT MANDATED (CJS)	4	0	0	CJS	55,635	171,635	32.41
REGISTRATION DIVISION (SHF)	4	12	0	SHF	580,785	680,785	85.31
CODE ENFORCEMENT (LUE)	5	175	0	LUE	0	19,696,866	0.00
FIRE MARSHAL (LUE)	5	1	0	LUE	124,453	124,453	100.00
MAINTAINING INDEPENDENCE SERVICES (DSS)	5	4	0	DSS	1,477,332	4,635,547	31.87
SOLID WASTE SERVICES (LUE)	5	68	0	LUE	0	15,323,862	0.00
DISTRICT & PRECINCT (ELE)	6	3	0	ELE	283,457	283,457	100.00
EARLY & ABSENTEE VOTING (ELE)	6	0	0	ELE	438,001	438,001	100.00
MECKLENBURG TRANSPORT (DSS)	6	33	1	DSS	989,267	2,685,112	36.84
PRIMARY & GENERAL ELECTIONS (ELE)	6	4	0	ELE	590,103	1,623,777	36.34
VOTER REGISTRATION & MAINTENANCE (ELE)	6	8	0	ELE	636,681	1,143,558	55.68
TOTAL PRIORITY 1-3:		3,152	20		568,914,066	715,335,346	79.53%
TOTAL PRIORITY 4-7:		569	2		21,914,598	68,408,100	32.04%
TOTAL:		3,721	22		590,828,664	783,743,446	75.39%

PURPLE: DISCRETIONARY/MANDATED

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
BUSINESS INVESTMENT GRANTS (EDO)	2	0	0	EDO	4,959,873	4,959,873	100.00
DEVELOPMENT AGREEMENTS (EDO)	2	0	0	EDO	3,198,040	3,198,040	100.00
SPIRIT SQUARE/FACILITY MAINTENANCE (BSA)	2	0	0	BSA	750,000	750,000	100.00
FREQUENT USER SERVICE ENHANCEMENT (CSS)	3	0	0	CSS	2,262,500	2,262,500	100.00
GROUND WATER QUALITY (LUE)	3	13	0	LUE	962,779	1,262,420	76.26
HOMELESS SUPPORT OUTREACH & PARTNERSHIPS (CSS)	3	5	0	CSS	326,943	326,943	100.00
LAND DEVELOPMENT (LUE)	3	7	1	LUE	105,940	897,245	11.81
SHELTER PLUS CARE SERVICES (CSS)	3	2	0	CSS	150,885	150,885	100.00
US NATIONAL WHITEWATER (EDO)	3	0	0	EDO	1,000,000	1,000,000	100.00
AIR QUALITY (LUE)	4	21	1	LUE	0	1,642,370	0.00
NATURE PRESERVES & NATURAL RESOURCES (PRK)	5	36	0	PRK	2,705,967	2,898,467	93.36
MEDICAL EXAMINER (MED)	6	13	0	MED	1,049,628	1,647,285	63.72
TOTAL PRIORITY 1-3:		27	1		13,716,960	14,807,906	92.63%
TOTAL PRIORITY 4-7:		70	1		3,755,595	6,188,122	60.69%
TOTAL:		97	2		17,472,555	20,996,028	83.22%

GREEN: DISCRETIONARY/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
100 BLACK MEN OF CHARLOTTE - MENTORING (CSG)	1	0	0	CSG	15,500	15,500	100.00
ASC - NATIONAL CENTER FOR ARTS & TECHNOLOGY (CSG)	1	0	0	CSG	350,000	350,000	100.00
BIG BROTHERS BIG SISTERS (CSG)	1	0	0	CSG	40,000	40,000	100.00
CHARLOTTE COMMUNITY HEALTH CLINIC (CSG)	1	0	0	CSG	200,000	200,000	100.00
COMMUNITIES IN SCHOOLS (CSG)	1	0	0	CSG	813,000	813,000	100.00
COMMUNITY CULINARY SCHOOL (CSG)	1	0	0	CSG	40,000	40,000	100.00
CPCC-WTVI MERGER (CPC)	1	0	0	CPC	200,000	200,000	100.00

GREEN: DISCRETIONARY/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
CW WILLIAMS - HEALTHCARE FOR HOMELESS INITIATIVE (CSG)	1	0	0	CSG	390,000	390,000	100.00
EMERGENCY MEDICAL SERVICES (EMS)	1	0	0	EMS	12,430,000	12,430,000	100.00
EMPLOYMENT SERVICES RESOURCE CENTER (CSS)	1	2	0	CSS	166,296	166,796	99.70
LATIN AMERICAN COALITION (CSG)	1	0	0	CSG	50,000	50,000	100.00
LEVINE JEWISH COMMUNITY CENTER (CSG)	1	0	0	CSG	50,000	50,000	100.00
PAY AS YOU GO CAPITAL FUNDING (NDP)	1	0	0	DSV	33,432,750	33,432,750	100.00
PHYSICIANS REACH OUT (CSG)	1	0	0	CSG	250,000	250,000	100.00
SENIOR CENTERS - HEALTH & WELLNESS (CSG)	1	0	0	CSG	244,000	244,000	100.00
SENIOR CENTERS - JOB TRAINING (CSG)	1	0	0	CSG	15,616	15,616	100.00
SHELTER HEALTH SERVICES (CSG)	1	0	0	CSG	60,000	60,000	100.00
THE CENTER FOR COMMUNITY TRANSITIONS - LIFEWORX! (CSG)	1	0	0	CSG	50,000	50,000	100.00
URBAN LEAGUE OF CENTRAL CAROLINAS - JOB TRAINING (CSG)	1	0	0	CSG	50,000	50,000	100.00
YMCA Y-READERS (CSG)	1	0	0	CSG	148,000	148,000	100.00
311 CALL CENTER (JCC)	2	0	0	JCC	2,527,520	2,527,520	100.00
ACCOUNTING (FIN)	2	21	0	FIN	2,049,908	2,049,908	100.00
ACCOUNTING (FIN)	2	0	0	NDP	3,602,990	3,602,990	100.00
ADMINISTRATION & FISCAL MANAGEMENT (LIB)	2	14	0	LIB	1,522,523	1,522,523	100.00
ADMINISTRATIVE SUPPORT (BSA)	2	6	0	BSA	456,689	456,689	100.00
ADMINISTRATIVE SUPPORT (CAO)	2	7	0	CAO	808,902	808,902	100.00
ADMINISTRATIVE SUPPORT (DSS)	2	8	0	DSS	409,536	628,636	65.15
ADMINISTRATIVE SUPPORT (FIN)	2	2	0	FIN	124,591	124,591	100.00
ADMINISTRATIVE SUPPORT (HLT)	2	1	0	HLT	366,850	1,192,122	30.77
ADMINISTRATIVE SUPPORT (HRS)	2	0	0	NDP	400,000	400,000	100.00
ADMINISTRATIVE SUPPORT (LUE)	2	8	0	LUE	139,235	813,804	17.11
ADMINISTRATIVE SUPPORT (MCO)	2	0	0	MCO	0	3,322,698	0.00
ADMINISTRATIVE SUPPORT (MGR)	2	9	0	MGR	753,482	753,482	100.00
ADMINISTRATIVE SUPPORT (PRK)	2	2	0	PRK	345,422	345,422	100.00
ADMINISTRATIVE SUPPORT (REG)	2	1	0	REG	92,643	92,643	100.00
ADMINISTRATIVE SUPPORT (SHF)	2	4	0	SHF	395,952	395,952	100.00
APPLICATIONS AND DATABASES (BSA)	2	42	0	BSA	4,459,961	4,459,961	100.00
ASSOCIATION DUES (NDP)	2	0	0	NDP	293,086	293,086	100.00
ATTORNEY (TAX)	2	0	0	TAX	380,000	380,000	100.00
AUDIT (AUD)	2	10	0	AUD	1,043,333	1,043,333	100.00
BUSINESS AND FINANCIAL MANAGEMENT (BSA)	2	15	0	BSA	2,450,818	2,450,818	100.00
BUSINESS TAX (TAX)	2	19	0	TAX	43,142	2,219,311	1.94
CAPITAL & DEBT (FIN)	2	3	0	FIN	229,097	229,097	100.00
CAPITAL RESERVE (NDP)	2	0	0	NDP	0	10,500,000	0.00
CHARLOTTE-MECKLENBURG HOUSING PARTNERSHIP (CSG)	2	0	0	CSG	50,000	50,000	100.00
CHARLOTTE REGIONAL PARTNERSHIP (EDO)	2	0	0	EDO	199,034	199,034	100.00
CONTRACTED LOBBYING (MGR)	2	0	0	MGR	100,000	100,000	100.00
CORPORATE FLEET MANAGEMENT (BSA)	2	1	0	BSA	369,876	369,876	100.00
COURIER SERVICES (BSA)	2	2	0	BSA	216,584	216,584	100.00
CSS ADMINISTRATION (CSS)	2	5	0	CSS	588,066	588,066	100.00

GREEN: DISCRETIONARY/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT(BSA)	2	11	0	BSA	748,686	748,686	100.00
ECONOMIC DEVELOPMENT (EDO)	2	1	0	EDO	139,864	139,864	100.00
EMPLOYEE AND ORGANIZATIONAL DEVELOPMENT (BSA)	2	23	0	BSA	2,112,541	2,305,501	91.63
EMPLOYEE COMPENSATION (NDP)	2	0	0	NDP	4,800,000	4,800,000	100.00
EMPLOYEE LEARNING SERVICES (HRS)	2	0	0	NDP	930,000	930,000	100.00
EMPLOYEE MARKET ADJUSTMENT (NDP)	2	0	0	NDP	1,500,000	1,500,000	100.00
EMPLOYEE SERVICES CENTER (BSA)	2	6	0	BSA	386,523	386,523	100.00
FACILITIES MANAGEMENT (DSS)	2	0	0	DSS	1,164,462	1,457,614	79.89
FACILITY MANAGEMENT AND MAINTENANCE (BSA)	2	7	0	BSA	15,408,514	15,627,103	98.60
FACILITY SECURITY (BSA)	2	1	0	BSA	2,131,843	2,131,843	100.00
FISCAL ADMINISTRATION (LUE)	2	9	1	LUE	23,156	730,995	3.17
FISCAL ADMINISTRATION (MCO)	2	25	0	MCO	0	2,239,073	0.00
FISCAL ADMINISTRATION (PRK)	2	6	0	PRK	553,835	553,835	100.00
FISCAL ADMINISTRATION (REG)	2	2	0	REG	121,766	121,766	100.00
FISCAL ADMINISTRATION (SHF)	2	15	0	SHF	1,153,767	1,153,767	100.00
FRAUD (DSS)	2	11	0	DSS	218,879	708,573	30.89
GENERAL ASSISTANCE (DSS)	2	15	0	DSS	3,550,693	12,801,525	27.74
GIS APPLICATIONS (GIS)	2	8	0	GIS	1,056,166	1,056,166	100.00
HUMAN RESOURCE MANAGEMENT (BSA)	2	34	0	BSA	3,856,973	3,856,973	100.00
HUMAN RESOURCES (SHF)	2	9	0	SHF	919,863	919,863	100.00
HUMAN SERVICES FINANCE DIVISION (FIN)	2	80	0	FIN	6,121,476	6,121,476	100.00
INDIGENT CARE SUBSIDY (HSP)	2	0	0	HSP	225,000	225,000	100.00
INFORMATION SERVICES DIVISION (SHF)	2	2	0	SHF	822,294	822,294	100.00
INFORMATION SYSTEM (CAO)	2	5	0	CAO	1,363,279	1,363,279	100.00
INMATE FINANCE & SUPPORT (SHF)	2	35	0	SHF	1,989,278	1,989,278	100.00
INVESTMENT ADMINISTRATION (FIN)	2	1	0	FIN	125,388	125,388	100.00
IT BUSINESS ANALYSIS (BSA)	2	20	0	BSA	896,488	896,488	100.00
IT CUSTOMER SUPPORT CENTER (BSA)	2	36	0	BSA	2,534,351	2,534,351	100.00
IT NETWORKS, SERVERS, AND TELECOMMUNICATIONS (BSA)	2	43	0	BSA	8,222,241	8,222,241	100.00
IT PROJECT MANAGEMENT (BSA)	2	12	0	BSA	1,419,189	1,419,189	100.00
IT RESOURCE MANAGEMENT (DSS)	2	0	0	DSS	767,415	993,221	77.27
IT RESOURCE MANAGEMENT (LIB)	2	4	0	LIB	841,451	841,451	100.00
IT RESOURCE MANAGEMENT (PRK)	2	2	0	PRK	456,905	456,905	100.00
IT RESOURCE MANAGEMENT (SHF)	2	11	0	SHF	992,274	992,274	100.00
IT SECURITY SERVICES (BSA)	2	5	0	BSA	749,591	749,591	100.00
JAIL DIVERSION (MCO)	2	0	0	MCO	356,694	356,694	100.00
JUNIOR ACHIEVEMENT (CSG)	2	0	0	CSG	20,000	20,000	100.00
LEGAL SERVICES (SHF)	2	2	0	SHF	287,755	287,755	100.00
MANAGEMENT & BUDGET SERVICES (MGR)	2	11	0	MGR	1,217,938	1,217,938	100.00
MEDASSIST OF MECKLENBURG (CSG)	2	0	0	CSG	400,000	400,000	100.00
MEDICAID WAIVER (MCO)	2	0	0	MCO	-468,973	186,889,402	-0.25
MWSBE (EDO)	2	1	0	EDO	120,415	120,415	100.00
OTHER POST EMPLOYMENT BENEFITS (HRS)	2	0	0	NDP	8,000,000	8,000,000	100.00
PROCUREMENT (JCC)	2	0	0	JCC	745,452	745,452	100.00

GREEN: DISCRETIONARY/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
PROGRAM REVIEW & STUDIES (OMB)	2	0	0	NDP	100,000	100,000	100.00
PROPERTY ASSESSMENT SERVICES (CAO)	2	34	0	CAO	2,232,288	2,232,288	100.00
PROPERTY DISCOVERIES (NDP)	2	0	0	NDP	1,250,000	1,250,000	100.00
PROVIDERS OPERATIONS (MCO)	2	29	0	MCO	0	2,579,351	0.00
PUBLIC INFORMATION (BSA)	2	10	0	BSA	1,140,039	1,140,039	100.00
PUBLIC INFORMATION (LIB)	2	4	0	LIB	344,082	344,082	100.00
REAL ESTATE MANAGEMENT (BSA)	2	3	0	BSA	610,223	646,863	94.34
RESEARCH & PLANNING (SHF)	2	2	0	SHF	146,777	146,777	100.00
RETIREE MEDICAL INSURANCE (HRS)	2	0	0	DSS	2,343,000	2,343,000	100.00
RETIREE MEDICAL INSURANCE (HRS)	2	0	0	NDP	8,212,030	8,212,030	100.00
SC COMMUNICATIONS (LUE)	2	0	0	LUE	0	373,250	0.00
SENIOR ADMINISTRATION (BSA)	2	1	0	BSA	201,496	201,496	100.00
SENIOR ADMINISTRATION (CAO)	2	2	0	CAO	356,245	356,245	100.00
SENIOR ADMINISTRATION (DSS)	2	1	0	DSS	22,277	665,289	3.35
SENIOR ADMINISTRATION (LUE)	2	1	0	LUE	18,377	190,857	9.63
SENIOR ADMINISTRATION (MCO)	2	0	0	MCO	0	1,182,471	0.00
SENIOR ADMINISTRATION (MGR)	2	6	0	MGR	1,417,196	1,417,196	100.00
SENIOR ADMINISTRATION (PRK)	2	2	0	PRK	429,309	429,309	100.00
SENIOR ADMINISTRATION (REG)	2	2	0	REG	344,628	344,628	100.00
SENIOR ADMINISTRATION (TAX)	2	1	0	TAX	152,952	152,952	100.00
STORM WATER DATABASE MAINTENANCE (GIS)	2	9	0	GIS	0	751,165	0.00
TAX SUPPORT SERVICES (TAX)	2	15	0	TAX	1,257,246	1,362,741	92.26
TECHNOLOGY RESERVE (NDP)	2	0	0	NDP	0	6,500,000	0.00
TELEPHONE AND NETWORK INFRASTRUCTURE	2	0	0	NDP	2,635,109	2,635,109	100.00
TRAINING DIVISION - NONMANDATED (SHF)	2	0	0	SHF	613,383	613,383	100.00
UNRESTRICTED CONTINGENCY (NDP)	2	0	0	NDP	125,000	125,000	100.00
VEHICLE RESERVE (NDP)	2	0	0	NDP	0	2,000,000	0.00
VETERANS CLAIMS PROCESSING & COUNSELING (CSS)	2	9	0	CSS	700,686	702,138	99.79
VIDEO SERVICES (BSA)	2	2	0	BSA	177,990	177,990	100.00
WEB SERVICES (BSA)	2	5	0	BSA	610,791	610,791	100.00
ACC FOOTBALL CHAMPIONSHIP (EDO)	3	0	0	EDO	250,000	250,000	100.00
CHILD DEVELOPMENT - COMMUNITY POLICING (PSO)	3	8	1	PSO	739,666	739,666	100.00
CRVA-CIAA TOURNAMENT (EDO)	3	0	0	EDO	200,000	200,000	100.00
DV ADULT VICTIM SERVICES (CSS)	3	15	1	CSS	2,053,849	2,060,249	99.69
DV CHILDREN SERVICES (CSS)	3	7	0	CSS	633,822	633,822	100.00
HOMELESS HOUSING SERVICES MOORE PLACE (CSS)	3	5	0	CSS	351,904	351,904	100.00
HOMELESS RESOURCE SERVICES (CSS)	3	4	0	CSS	1,502,518	1,502,518	100.00
IMAGINON (LIB)	3	22	1	LIB	1,582,621	1,582,621	100.00
LAKE NORMAN MARINE COMMISSION (LUE)	3	0	0	LUE	0	2,077	0.00
LAKE WYLIE MARINE COMMISSION (LUE)	3	0	0	LUE	0	1,325	0.00
MT ISLAND LAKE MARINE COMMISSION (LUE)	3	0	0	LUE	0	1,156	0.00
NOVA (CSS)	3	6	0	CSS	559,135	649,135	86.14
PUBLIC LIBRARY SERVICES (LIB)	3	281	9	LIB	22,072,995	22,072,995	100.00
REHABILITATION SERVICES (SHF)	3	23	0	SHF	2,116,307	2,116,307	100.00

GREEN: DISCRETIONARY/DISCRETIONARY

Item	Priority Level	FT	PT	Agency	County Dollars	Total Dollars	County % of Total
WORK RELEASE & RESTITUTION CENTER (SHF)	3	27	0	SHF	2,152,402	2,287,402	94.10
COURT CHILD CARE (CJS)	4	0	0	CJS	212,250	212,250	100.00
CRIMINAL FELONY ADMINISTRATION (CJS)	4	0	0	CJS	405,419	405,419	100.00
CRIMINAL JUSTICE PLANNING (CJS)	4	4	0	CJS	601,526	936,551	64.23
DISTRICT ATTORNEY'S OFFICE (CJS)	4	4	0	CJS	1,916,926	1,916,926	100.00
DISTRICT COURT SET (CJS)	4	0	0	CJS	425,812	425,812	100.00
DRUG TREATMENT COURT (CJS)	4	15	0	CJS	1,077,711	1,077,711	100.00
FELONY DRUG TEAM (CJS)	4	0	0	CJS	37,609	104,000	36.16
FINE COLLECTIONS/POST JUDGMENT SERVICES CENTER (CJS)	4	3	0	CJS	289,852	289,852	100.00
JURY MANAGEMENT (CJS)	4	0	0	CJS	85,800	85,800	100.00
PARK FACILITY PLANNING SERVICE (PRK)	4	4	0	PRK	439,013	439,013	100.00
PARK OPERATIONS (PRK)	4	95	0	PRK	8,173,671	8,779,671	93.10
PARK REPAIR AND MAINTENANCE (PRK)	4	28	0	PRK	3,933,247	3,933,247	100.00
PRETRIAL RELEASE SERVICE (CJS)	4	20	0	CJS	1,526,265	1,540,015	99.11
PUBLIC DEFENDER'S OFFICE (CJS)	4	0	0	CJS	639,185	639,185	100.00
RECREATION PROGRAMMING (PRK)	4	64	0	PRK	5,605,630	6,415,180	87.38
SPECIAL FACILITIES (PRK)	4	0	0	PRK	99,081	189,782	52.21
SUPERIOR COURT SET (CJS)	4	0	0	CJS	790,100	790,100	100.00
THERAPEUTIC RECREATION (PRK)	4	8	0	PRK	727,526	841,526	86.45
ATHLETIC SERVICES (PRK)	5	6	0	PRK	-57,395	971,605	-5.91
INDOOR POOLS (PRK)	5	14	0	PRK	808,095	2,261,394	35.73
LEVINE SENIOR CENTERS (CSG)	5	0	0	CSG	65,000	65,000	100.00
OUTDOOR POOLS (PRK)	5	0	0	PRK	215,550	215,550	100.00
SENIOR CITIZENS NUTRITION PROGRAM (DSS)	5	28	1	DSS	1,806,973	2,750,072	65.71
ZONING CODE ENFORCEMENT (LUE)	5	0	0	LUE	0	105,000	0.00
CENTRALINA COUNCIL OF GOVERNMENTS (NDP)	6	0	0	NDP	251,530	251,530	100.00
CHARLOTTE-MECKLENBURG HISTORIC PRESERVATION(HLC)	6	0	0	HLC	155,465	230,465	67.46
COOPERATIVE EXTENSION SERVICES (PRK)	6	0	0	PRK	188,943	202,443	93.33
CITIZEN INVOLVEMENT OUTREACH (MGR)	7	1	0	MGR	142,690	142,690	100.00
FUND DEVELOPMENT (LIB)	7	2	0	LIB	131,659	131,659	100.00
GRANT DEVELOPMENT (FIN)	7	1	0	FIN	147,574	147,574	100.00
LAKE NORMAN MARINE COMMISSION (NDP)	7	0	0	NDP	21,584	21,584	100.00
LAKE WYLIE MARINE COMMISSION (NDP)	7	0	0	NDP	23,675	23,675	100.00
MT ISLAND LAKE MARINE COMMISSION (NDP)	7	0	0	NDP	21,884	21,884	100.00
VOLUNTEER COORDINATION (PRK)	7	3	0	PRK	543,986	543,986	100.00
TOTAL PRIORITY 1-3:		1,172	12		212,054,177	445,330,079	47.62%
TOTAL PRIORITY 4-7:		300	1		31,453,836	37,108,151	84.76%
TOTAL:		1,472	13		243,508,013	482,438,230	50.47%
GRAND TOTAL:		5,301	37		1,086,172,350	1,679,737,085	64.66%

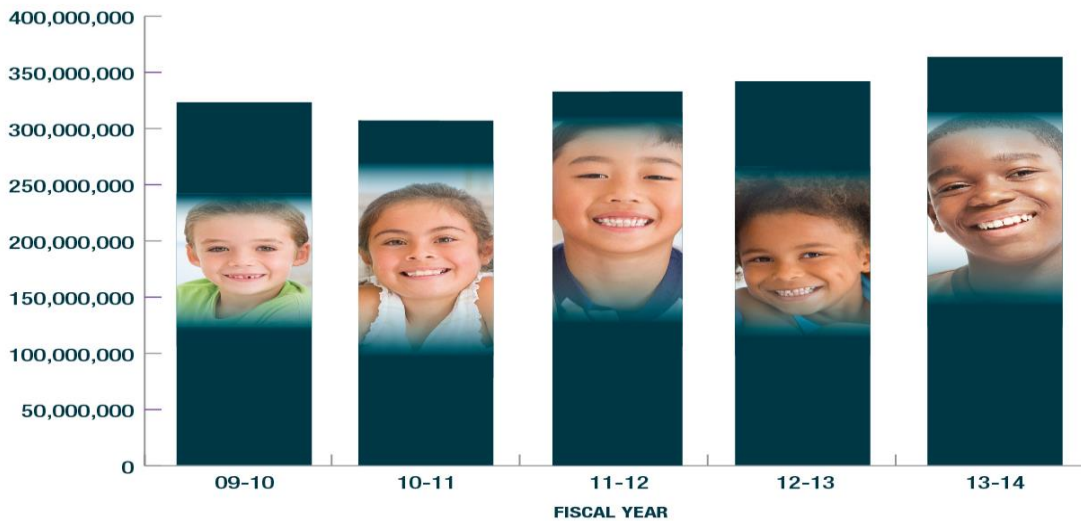
Charlotte - Mecklenburg Schools Funding

	FY 09-10 Adopted Budget	FY 10-11 Adopted Budget	FY 11-12 Adopted Budget	FY 12-13 Adopted Budget	FY 13-14 Recommended Budget
Current Expense*	\$313,367,391	\$299,950,000	\$326,039,101	\$335,132,664	\$356,458,019
Fines & Forfeitures	\$4,000,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
TOTAL	\$317,367,391	\$302,250,000	\$328,339,101	\$337,432,664	\$358,758,019
Capital Replacement	\$5,200,000	\$4,960,000	\$4,960,000	\$4,960,000	\$4,960,000
Debt Service	\$111,533,690	\$116,118,593	\$120,557,000	\$104,813,417	\$88,660,107
TOTAL	\$434,101,081	\$423,328,593	\$453,856,101	\$447,206,081	\$452,378,126
% Increase	-6.3%	-2.5%	7.2%	-1.5%	-0.3%
TOTAL (w/out Debt Service)	\$322,567,391	\$307,210,000	\$333,299,101	\$342,392,664	\$363,718,019
% Increase	-9.5%	-4.8%	8.5%	2.7%	6.2%
Average Daily Enrollment**	133,644	134,951	138,131	140,129	143,866
% Increase	-0.3%	1.0%	2.4%	1.4%	2.7%
Cost per Student	\$2,375	\$2,240	\$2,377	\$2,408	\$2,494

*In FY2013, \$18.5 million of CMS Operating was approved by the Board for CMS employee salary increases.

**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 provided by CMS. FY10-FY13 figures reflect actual CMS enrollment numbers, therefore the % increase and cost per student figures will not match figures in the FY13 adopted budget document.

Total County Funding for Charlotte-Mecklenburg Schools

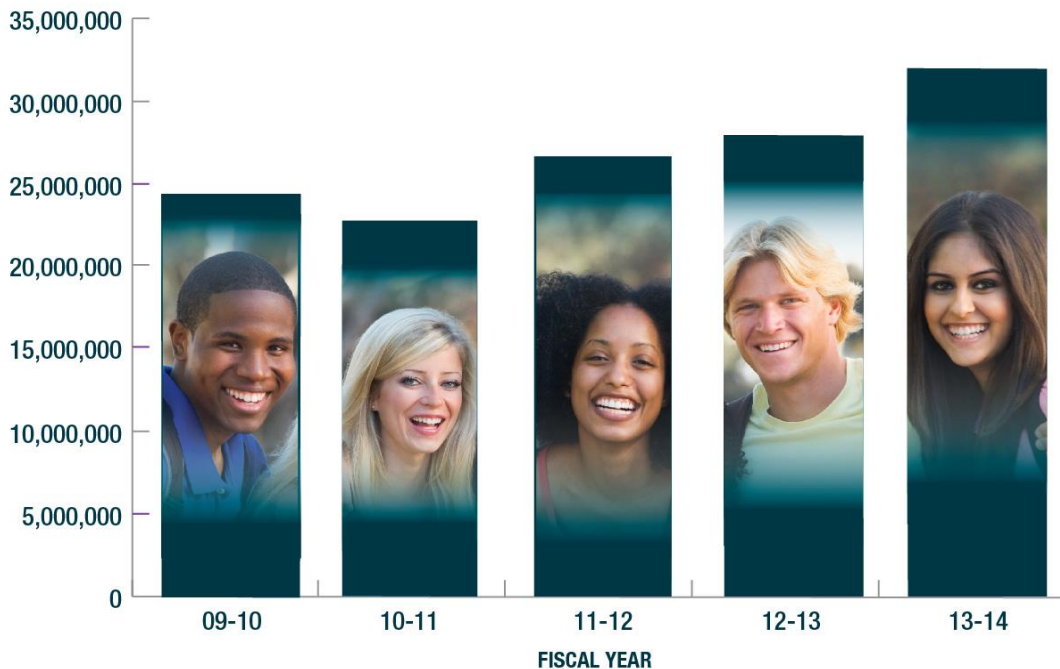


Central Piedmont Community College Funding

	FY 09-10 Adopted Budget	FY 10-11 Adopted Budget	FY 11-12 Adopted Budget	FY 12-13 Adopted Budget	FY 13-14 Recommended Budget
Current Expense	\$24,492,884	\$23,900,000	\$25,900,000	\$26,899,486	\$29,933,974
CPCC-WTVI Merger	\$0	\$0	\$0	\$200,000	\$200,000
Debt Service	\$16,870,477	\$15,595,112	\$17,567,000	\$15,217,118	\$12,496,344
TOTAL	\$41,363,361	\$39,495,112	\$43,467,000	\$42,316,604	\$42,630,318
% Increase	-5.2%	-4.5%	10.1%	-2.6%	0.7%
TOTAL (w/out Debt Service)	\$24,492,884	\$23,900,000	\$25,900,000	\$27,099,486	\$30,133,974
% Increase	-9.2%	-2.4%	8.4%	4.6%	11.2%
Annual Total Enrollment*	77,954	80,139	81,149	76,396	77,160
% Increase	5.1%	2.8%	1.3%	-5.9%	1.0%

*Annual Total Enrollment is supplied by CPCC

Total County Funding for Central Piedmont Community College



FY2014 Community Service Grant Funding

For Fiscal Year 2014, the Board of County Commissioners endorsed a competitive grants process that aligns Mecklenburg County’s Community Service Grant Funding with the County’s Critical Success Factors. On February 5, 2013, 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
- Train and place unemployed workers
- Prevent health risks and diseases
- Promote financial self-sufficiency

RFP Target Areas and Mecklenburg County’s Critical Success Factors

The four target areas of the RFP process reflect the specific factors endorsed by the Board of County Commissioners in January 2011 as most critical to improving the quality of life for Mecklenburg County residents in the aftermath of the recession. 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 FY2014 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. Clearly contribute to one of the four target areas.

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

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

FY2014 Community Service Grant Funding by Target Area

Community Service Grantee	FY14 Recommended Budget
Improve the High School Graduation Rate	
100 Black Men of Greater Charlotte, Inc. – Mentoring	15,500
Arts and Science Council - National Center for Arts and Technology	350,000
Big Brothers Big Sisters*	40,000
Communities in Schools of Charlotte-Mecklenburg, Inc.	813,000
Y-Readers	148,000
Target Area Sub-Total	\$1,366,500
Train and Place Unemployed Workers	
Center for Community Transitions - LifeWorks!	50,000
Charlotte-Mecklenburg Senior Centers, Inc. - Job Training	15,616
Community Culinary School of Charlotte*	40,000
Latin American Coalition	50,000
Urban League of Central Carolinas	50,000
Target Area Sub-Total	\$205,616
Prevent Health Risks and Diseases	
C.W. Williams Community Health Center, Inc.	390,000
Care Ring - Physicians Reach Out	250,000
Charlotte Community Health Clinic	200,000
Charlotte-Mecklenburg Senior Centers, Inc. – Health	244,000
MedAssist of Mecklenburg	400,000
Levine Jewish Community Center*	50,000
Levine Senior Center	65,000
Shelter Health Services, Inc.	60,000
Target Area Sub-Total	\$1,659,000
Promote Financial Self-Sufficiency	
Charlotte-Mecklenburg Housing Partnership*	50,000
Junior Achievement*	20,000
Target Area Sub-Total	\$70,000
Community Service Grant Funding Total:	\$3,301,116

*Denotes new recommended agency

**FY2014 Community Service Grant Adopted Budget
Comparison of Funding FY2013 – FY2014**

Community Service Grantee	FY13 Amended Budget	FY14 Recommended Budget
Priority Level One		
100 Black Men of Greater Charlotte, Inc. - Mentoring	15,500	15,500
Arts and Science Council - National Center for Arts and Technology	350,000	350,000
Big Brothers Big Sisters*	0	40,000
Center for Community Transitions - LifeWorks!	50,000	50,000
Charlotte-Mecklenburg Senior Centers, Inc. - Job Training	16,000	15,616
Communities in Schools of Charlotte-Mecklenburg, Inc.	813,000	813,000
Community Culinary School of Charlotte*	0	40,000
Latin American Coalition	50,000	50,000
Urban League of Central Carolinas	50,000	50,000
YMCA Y Readers	148,000	148,000
Priority Level Two		
Charlotte-Mecklenburg Housing Partnership*	0	50,000
Junior Achievement*	0	20,000
Priority Level Three		
C.W. Williams Community Health Center, Inc.	390,000	390,000
Care Ring - Physicians Reach Out	150,000	250,000
Charlotte Community Health Clinic	200,000	200,000
Charlotte-Mecklenburg Senior Centers, Inc. - Health	244,000	244,000
Levine Jewish Community Center*	0	50,000
Levine Senior Center	65,000	65,000
MedAssist of Mecklenburg	350,000	400,000
Shelter Health Services	60,000	60,000
Community Service Grants Totals:	3,131,116	3,301,116

*Denotes new recommended agency

FY2014 Staff Summary Comparison by Agency

This chart displays comparative information on the County's positions from FY2011 to FY2014.

Agency	FY11 Adopted Positions		FY12 Adopted Positions		FY13 Adopted Positions		FY14 Recommended Positions	
	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE
Area Mental Health	273	10	275	16	275			
Board of Elections	21		21		21		21	
Business Support Services Agency ¹	233		231		252		285	
Child Support Enforcement	98		98		98		108	
Community Support Services	48	2	53	1	54		60	1
County Assessor's Office							95	
County Commissioners	9		9		9		9	
Criminal Justice Services	39		55		54		46	
Economic Development	2		2		2		2	
Finance	34	1	47		111		116	
GIS	34	1	33	1	33	1	41	
Internal Audit	8		10		10		10	
LUESA	449	2	447	2	462	3	418	3
Managed Care Organization ²							239	
Manager's Office	30	1	33	1	34	1	37	1
Medical Examiner	13		13		13		13	
Park & Recreation	241		256	2	267		270	
Provider Services Organization					186	12	197	9
Public Health	38	1	39		520		528	4
Public Library	229		294	7	322	9	327	9
Register of Deeds	32		34		35		38	
Sheriff's Office ³	1,335		1,339		1,355		1355	
Social Services	1,182	11	1,131	7	1,100	7	1106	6
Tax Collector	55	2	54	2	55	2	55	2
TOTAL	4,403	31	4,474	39	5,268	35	5,376	35

* Due to rounding totals may be slightly off.

FTE - Full-time equivalent staff
PTE - Part-time equivalent staff⁴

¹ Business Support Services Agency was a new County agency in FY2013 that was composed of Human Resources, Information Services and Technology, Public Service and Information and Real Estate Services.

² The Managed Care Organization is a new County agency that is composed of positions from Area Mental Health.

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

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

FY2014 Staff Composition Changes by Agency

This chart displays staff changes for the FY2014 Recommended Budget.

Agency	FY13 Adopted Positions		FY14 Recommended Positions		Positions Added		Positions Deleted	
	FTE	PTE	FTE	PTE	FTE	PTE	FTE	PTE
Area Mental Health	275						275	
Board of Elections	21		21					
Business Support Services Agency ¹	252		285		33			
Child Support Enforcement	98		108		10			
Community Support Services	54		60	1	6	1		
County Assessor's Office	0		95		95			
County Commissioners	9		9					
Criminal Justice Services	54		46				8	
Economic Development	2		2					
Finance	111		116		5			
GIS	33	1	41		8			1
Internal Audit	10		10					
LUESA	462	3	418	3	31		75	
Managed Care Organization ²			239		251		12	
Manager's Office	34	1	37	1	3			
Medical Examiner	13		13					
Park & Recreation	267		270		4		1	
Provider Services Organization	186	12	197	9	11			3
Public Health	520		528	4	13	4	5	
Public Library	322	9	327	9	5			
Register of Deeds	35		38		3			
Sheriff's Office ³	1,355		1355					
Social Services	1,100	7	1106	6	12		6	1
Tax Collector	55	2	55	2				
TOTAL	5,268	35	5,376	35	490	5	382	5

FTE - Full-time equivalent staff

PTE - Part-time equivalent staff⁴

* Due to rounding totals may be slightly off.

** Temporary positions are not tracked because departments have the flexibility to manage these positions within their budgets. In addition, these positions do not require Board of County Commissioners (BOCC) approval.

¹ Business Support Services Agency was a new County agency in FY2013 that was composed of Human Resources, Information Services and Technology, Public Service and Information and Real Estate Services.

² The Managed Care Organization is a new County agency that is composed of positions from Area Mental Health.

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

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

Explanation of Staff Changes by Agency

The previous table shows Fiscal Year 2013 adopted and Fiscal Year 2014 Recommended position count(s) for each County department. Below is an explanation of the staff changes for FY2014 by Agency.

Area Mental Health

The following positions were transferred after the FY2013 Adopted Budget:

- All positions totaling 275 transferred to Managed Care Organization (MCO)

Business Support Services Agency

The following positions were transferred after the FY2013 Adopted Budget:

- Two Sr. IT Business Analyst positions from MCO
- Three IT Business Analyst positions from MCO
- One IT Support Technician position from MCO
- One Sr. IT Programmer/Analyst position from MCO
- One Administrative Support Supervisor position from MCO
- One Manager position from MCO
- One Sr. IT Business Analyst position from DSS
- One IT Business Analyst position from DSS
- One Technical Associate position from HLT
- Two Technical Analyst position from HLT
- One Sr. IT Programmer/Analyst position from CJS

The following position was transferred in the FY2014 budget:

- One IT Manager position transferred to CAO

The following positions were added to the FY2014 budget:

- Two IT Business Analysts positions transferred from the Health Department
- One Senior IT Programmer position for the Health Transition
- One Procurement Director position
- One IT Business Analyst position
- Four Project Manager positions for the Capital Improvement Plan
- Two HR consultant position for the Health Transition
- Three Technical Associate positions for the Health Transition
- Three Technical Analyst positions for the Health Transition
- One Senior Process Consultant city funded position
- One IT Business Analyst position for PSO

Child Support Enforcement

The following positions were added to the FY2014 budget:

- Seven Child Support Agent II positions
- One Case Manager III position
- One Social Service Program Coordinator/Supervisor position
- One Administrative Support Assistant II position

Community Support Services

The following positions weretransferred after the FY2013 Adopted Budget:

- One Management Analyst position from CJS
- Five Senior Social Worker positions from DSS-YFS

County Assessor Office

The following positions were transferred in the FY2014 Recommended Budget:

- 74 positions transferred from LUESA

The following positions were added to the FY2014 budget:

- One IT Manager position transferred from BSSA
- One Sr. IT Program Analyst position
- Two Property Auditor I positions
- Two Admin Support Assistant III positions
- One Admin Support Supervisor position
- Four Administrative Support Assistant III positions
- 10 Real Property Appraisers positions

Criminal Justice Services

The following position was transferred in the FY2013 budget:

- One Criminal Justice Case Manager position to BSSA and reclassified to a Sr. IT Developer position

The following positions were deleted in the FY2014 budget:

- Four Arrest Processing Supervisor positions
- Two Case Manager II positions
- One Arrest Processing Analyst position

Finance

The following positions weretransferred after the FY2013 Adopted Budget:

- One Sr. Fiscal Analyst position
- One Assistant Fiscal Analyst position
- Three Fiscal Support Assistant III position

Geospatial Information Services

The following position was deleted in the FY2014 budget:

- One part-time Sr. IT Programmer/Analyst position

Geospatial Information Services

The following positions were added to the FY2014 budget:

- One Sr. Fiscal Analyst position transferred from LUESA and reclassified to a Business Manager
- Two GIS Analyst positions
- One Senior Engineering Technician position
- Three Fiscal Support Assistant III positions
- One Senior IT Programmer position

Land Use and Environmental Services

The following positions were added by the BOCC after the FY2013 Adopted Budget:

- 13 Inspector III positions
- Two Inspection Supervisor positions
- Two Plans Examiner positions
- One Plans Review Facilitator position

The following positions were transferred in the FY2014 budget:

- 74 positions transferred to CAO
- One Sr. Fiscal Analyst position to GIS

The following positions were added to the FY2014 budget:

- One Administrative Support Coordinator position
- One Plans Review Facilitator position
- Three Inspector I positions
- Six Inspector III positions

Managed Care Organization

The following positions were transferred after the FY2013 Adopted Budget:

- 275 positions from AMH
- Two positions transferred to PSO
- Nine positions transferred to BSSA

Twenty-five positions were not needed for the Mecklink Waiver and removed from the departments count.

Manager's Office

The following positions were added to the FY2014 budget:

- One Assistant to the County Manager position
- One Senior Associate Attorney position
- One Administrative Support Assistant III position in the Clerk's Office

Park & Recreation

The following position was added after the FY2013 Adopted Budget:

- One HR Specialist position

The following positions were added to the FY2014 budget:

- One Recreation Specialist position
- Two Maintenance and Operations Assistant positions
- One Natural Resource Specialist position

Provider Services Organization

The following positions were transferred after the FY2013 Adopted Budget:

- Two positions transferred from MCO

The following positions were transferred in the FY2014 budget:

- Two positions transferred from AMH
- Two part-time positions converted to one full-time position

The following positions were added to the FY2014 budget:

- One Sr. Nurse position
- One Health Therapist II position
- One Case Coordinator position
- One Health Therapist I position

Public Health

The following positions were deleted after the FY2013 Adopted Budget:

- Five grant funded positions

The following positions were added after the FY2013 Adopted Budget:

- 14 part-time positions for the Health Department Transition
- Six part-time positions for the Health Transition

The following positions were added in the FY2014 budget:

- Two Nurse Supervisor positions
- 11 School Nurse positions

Public Library

The following positions were added to the FY2014 budget:

- Two Human Resource positions
- Three unfunded positions were approved for funding via lump sum allocation

Register of Deeds

The following positions were added after the FY2013 Adopted Budget:

- Three Administrative Support Assistant II positions

Social Services

The following positions were reclassified from temporary to full-time after the FY2013 Adopted Budget:

- Five Administrative Support Assistant III positions
- Three Social Service Assistant positions
- Three Training Specialist positions
- One Social Work Supervisor position

The following positions were transferred after the FY2013 Adopted Budget:

- Five Sr. Social Worker positions to CSS
- One Management Analyst position to CSS



FY2014 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 into two categories: 1) County Revenue and 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 tables also allocate 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, WTVI 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 FY2014 is \$114.3 billion, a \$1.9 billion (1.64 percent) decrease from the FY2013 values.

Assessed Valuation			
(In Millions)	FY12 Budgeted*	FY13 Budgeted	FY14 Projected
Real Property	\$93,496.80	\$97,406.60	\$94,771.00
Personal Property	8,026.70	8,426.50	8,711.00
Vehicles	5,807.70	7,333.40	7,869.00
State Certifications	3,535.00	3,321.10	3,250.00
Less: Elderly Exemptions	(289.20)	(287.60)	(301.00)
Total	\$110,577.00	\$116,200.00	\$114,300.00
Percent Change	10.24%	5.08%	-1.64%
Net Yield of One Cent	\$10,781,258	\$11,329,500	\$11,144,250
Tax Rate	81.66¢	79.22¢	81.72¢
Collection Rate**	97.50%	97.50%	97.50%

*FY12 was a revaluation year for the County-the first in eight years.

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

FY2014 Property Tax

At the recommended tax rate of 81.72 cents, the property tax rate is projected to generate \$880.4 million. Total property tax revenue, including prior year taxes, is \$898.2 million. This is at a collection rate of 97.5%.

	FY13 Adopted	FY14 Recommended	Dollar Change	Percent Change
Net Property Taxes - Current	\$897,522,990	\$910,708,110	\$13,185,120	1.5%
Net Property Taxes - Prior	14,827,500	14,826,000	(1,500)	0.0%
Total Property Tax Revenue	\$912,350,490	\$925,534,110	\$13,183,620	1.5%

Sales Tax

Sales tax revenue for the County is projected to be \$205.8 million for FY2014. This is a \$6,072,000 or 3 percent increase from the FY2013 budget. Of this total, \$38.9 million is dedicated to pay for CMS debt service. An additional \$35.1 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			\$35,100,000	\$35,100,000
Debt Service		\$9,890,000	29,040,000	\$38,930,000
Unclassified	\$89,300,000	23,100,000	19,400,000	\$131,800,000
TOTAL	\$89,300,000	\$32,990,000	\$83,540,000	\$205,830,000

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 4-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%
Total	100%

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

For FY2014, 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 slow recovering economy has led to projected investment income of \$2.77 million for FY2014, a \$30,000 increase from the FY2013 Adopted Budget.

Total Interest Earned				
	FY11 Adopted Budget	FY12 Adopted Budgeted	FY13 Adopted Budget	FY14 Recommended Budget
General Fund	\$2,900,000	\$2,825,000	\$2,740,000	\$2,770,000
Change from Prior Year	-71.71%	-3.45%	-3.01%	1.09%

Fund Balance

In 2012, the County adopted a new fund balance. 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. 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 FY2014 Recommended Budget includes appropriating \$19 million from excess fund balance for Capital, Technology and Fleet Reserve.

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 FY2014, 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 FY2014 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 \$12,548,543 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 \$12,548,543 to \$13,426,941 (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	\$ 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 NCGA 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.

FY2014 LESD Funding

The methodology used to calculate the annual cost of policing the LESD is based on the population percentage and the total cost of police services (see below). Based on this methodology, the total cost for police services in FY2014 is \$13,799,422 a \$652,226 (or 4.96 percent) increase over FY2013.

Calculation of LESD Cost for Police Services			
Item	FY2013	FY14	Percent Change
Unincorporated Area Population	49,658	51,655	4.02%
Charlotte & Unincorporated Area Population	793,055	801,392	1.05%
Unincorporated Area as a % of Charlotte & Unincorporated Area	6.26%	6.45%	0.19%
CMPD total cost for police services	209,965,159	214,088,600	1.96%
LESD share of CMPD cost	6.26%	6.45%	0.19%

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			
	FY12 Adopted	FY13 Adopted	FY14 Recommended
Assessed Valuation	\$6,396,162,008	\$6,568,942,548	\$6,496,000,000
Total Net Tax Levy	11,467,170	12,467,196	12,119,422
Fund Balance	0	0	1,000,000
General Fund	0	680,000	680,000
Total	\$11,467,170	\$13,147,196	\$13,799,422
Tax Rate	18.66¢	19.37¢	19.37¢

For FY2014, the Interim County Manager is recommending the use of \$1 million in available Fund Balance to pay for the cost of law enforcement services in the unincorporated areas. The combination of available fund balance and funding generated from property taxes, the tax rate in the unincorporated areas will remain 19.37 cents in FY2014.

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 for them 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.

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.

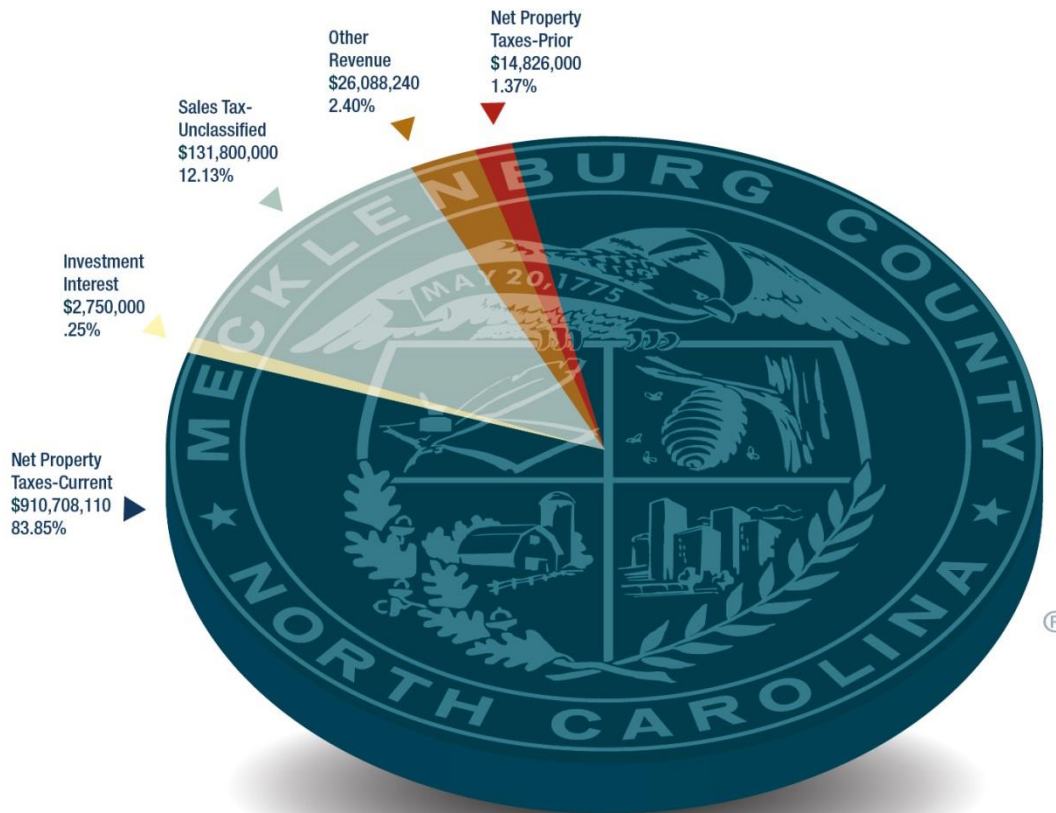
Starting in FY2013, the County, under the authority of N.C.G.S. 153A-301 et seq., levied a fire protection service district tax to pay for fire services in the towns and unincorporated area. A total of five service districts were created to service the extraterritorial jurisdictions (ETJs) left in the 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) related to a specific Fire Protection Service District, to provide fire protection services for that area.

The tax rate necessary to fund the service district would be recommended by each Town, but set by the Board. The tax rate for the Charlotte ETJ service district would be 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 to be set at 5 to 7 cents per \$100 in valuation.

Fire Protection Service District Tax Rates					
	Charlotte ETJ	Cornelius ETJ	Davidson ETJ	Huntersville ETJ	Mint Hill ETJ
Value of 1¢ @ 96% Collection Rate	\$457,746	\$8,564	\$20,432	\$122,797	\$40,220
Tax Rate	6¢	5¢	5¢	5¢	7¢
FY14 Projected Tax Revenue	\$2,636,617	\$41,107	\$98,074	\$589,424	\$270,278

Where the Money Comes From (County Dollars)



Where the Money Comes From Total Revenue

	FY2012-2013 Adopted	FY 2013-2014 Recommended	FY2014 Allocation % of total Budget
1. Property Tax	\$ 912,350,490	\$ 925,534,110	55.10%
2. Sales Tax	199,758,000	205,830,000	12.25%
3. Charges For Services	84,515,459	86,534,044	5.15%
4. Federal Sources	100,214,891	309,054,334	18.40%
5. State Sources	62,024,702	66,482,912	3.96%
6. Other Revenues	36,506,863	46,064,343	2.74%
7. Licenses & Permits	15,934,200	19,181,673	1.14%
8. Law Enforcement Service District	12,467,196	12,119,422	0.72%
9. Investment Income	2,740,000	2,770,000	0.16%
10. Fire District	3,296,101	3,196,063	0.19%
11. Local ABC Profits	2,938,000	2,970,184	0.18%
Total	\$ 1,432,745,902	\$ 1,679,737,085	100.00%

1. Property taxes represent 55.10 percent of the total revenue for the Fiscal Year 2014 Recommended Budget.
2. Sales tax revenue consists of taxes on retail sales and leases of tangible personal property.
3. Charges for Services are revenues from user fees such as parks, landfill, storm water, health user fees, and others.
4. Federal Sources consist of revenue from the Federal Government, which primarily funds health, mental health, social services and the new Managed Care Organization.
 - a. The Federal Sources increase is primarily the result of Medicaid funds associated with MeckLink.
5. 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.
6. Other Revenues include revenues from rentals, transient occupancy tax, sale of properties, inmate reimbursements, and other revenue sources.
7. Licenses and Permits are revenues derived from business, marriage, and license fees.
8. Law Enforcement Service District Tax is generated from the 19.37 cents tax assessment in the unincorporated areas.
9. Investment Interest is revenue from funds invested by the County.
10. Fire District Tax in FY2014 is generated from the 5 to 7 cents tax for fire protection services in the unincorporated areas.
11. 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.

Comparison of County Revenue

	FY10-11 Adopted Budget	FY11-12 Adopted Budget	FY12-13 Adopted Budget	FY13-14 Recommended Budget
TAX RATE	83.87¢	81.66¢	79.22¢	81.72¢
Prior Year's Taxes -Net	17,608,665	17,840,000	14,827,500	14,826,000
Net Property Tax	820,185,697	880,397,487	897,522,990	910,708,110
Sales Tax - one cent	77,040,000	80,800,000	86,758,000	89,300,000
Sales Tax- half cent	17,500,000	19,750,000	22,400,000	23,100,000
Sales Tax - add'l half cent	14,800,000	18,450,000	18,800,000	19,400,000
Other Revenues	5,460,328	5,747,520	21,354,391	26,088,240
Available Fund Balance				
Interest On Investments	2,250,000	2,250,000	2,680,000	2,750,000
TOTALS	954,844,690	1,025,235,007	1,064,342,881	1,086,172,350
Est. Assessed Valuation	100,200,000,000	110,577,000,000	116,200,000,000	114,300,000,000
Tax Levy	840,377,400	912,149,673	920,536,400	934,059,600
Less: Uncollectibles	21,009,435	22,803,742	23,013,410	23,351,490
Net-Property Taxes	820,185,697	880,397,487	897,522,990	910,708,110
NET YIELD ONE CENT	9,779,500	10,781,258	11,329,500	11,144,250
TAX RATE PER \$100	83.87¢	81.66¢	79.22¢	81.72¢
UNCOLLECTIBLE %	2.5%	2.5%	2.5%	2.5%
COLLECTION RATE	97.5%	97.5%	97.5%	97.5%

Note:

- County revenue is composed of property tax, sales tax, investment interest, and fund balance. These are revenue sources the Board of County Commissioners have discretion and authority over and that directly impact the county-wide property tax rate.
- Real property recording fees, real property documentation fees, Criminal Justice Services Revenue and other unclassified revenue sources have been reclassified from Other Revenue to County Revenue.

ALLOCATION COMPARISON OF COUNTY REVENUES BY SERVICE AREA
Fiscal Year 2011-2014

Fiscal Year	2011	% of Total	2012	% of Total	2013	% of Total	2014	% of Total
Summary								
County Services	\$402,476,981	42.15%	\$408,474,264	39.84%	\$420,771,731	39.53%	\$429,229,051	39.52%
General Debt Service	91,844,004	9.62%	121,737,642	11.87%	156,348,465	14.69%	164,234,855	15.12%
Education Services	460,523,705	48.23%	495,023,101	48.28%	487,222,685	45.78%	492,708,444	45.36%
Total	\$954,844,690	100.00%	\$1,025,235,007	100.00%	\$1,064,342,881	100.00%	\$1,086,172,350	100.00%
Education Details								
CMS								
<i>Operating</i>	299,950,000	31.41%	326,039,101	31.80%	335,132,664	31.49%	356,458,019	32.82%
<i>Capital Replacement</i>	4,960,000	0.52%	4,960,000	0.48%	4,960,000	0.47%	4,960,000	0.46%
<i>Debt Service</i>	116,118,593	12.16%	120,557,000	11.76%	104,813,417	9.85%	88,660,107	8.16%
Sub Total CMS	421,028,593	44.09%	451,556,101	44.04%	444,906,081	41.80%	450,078,126	41.44%
CPCC								
<i>Operating</i>	23,900,000	2.50%	25,900,000	2.53%	27,099,486	2.55%	30,133,974	2.77%
<i>Debt Service</i>	15,595,112	1.63%	17,567,000	1.71%	15,217,118	1.43%	12,496,344	1.15%
Sub Total CPCC	39,495,112	4.14%	43,467,000	4.24%	42,316,604	3.98%	42,630,318	3.92%
Combined CMS & CPCC								
<i>Operating</i>	323,850,000	33.92%	351,939,101	34.33%	362,232,150	34.03%	386,591,993	35.59%
<i>Capital Replacement</i>	4,960,000	0.52%	4,960,000	0.48%	4,960,000	0.47%	4,960,000	0.46%
<i>Debt Service</i>	131,713,705	13.79%	138,124,000	13.47%	120,030,535	11.28%	101,156,451	9.31%
Total Education	460,523,705	48.23%	495,023,101	48.28%	487,222,685	45.78%	492,708,444	45.36%

**FY2014 Recommended
Budget Summary by Agency and Funding Source**

Agency	FY2014 Recommended Budget	Federal	State	Other	County
Business Support Services Agency	50,359,596	-	-	448,189	49,911,407
Child Support Enforcement	7,797,803	5,182,258	430,350	17,644	2,167,551
Commissioners	411,602	-	-	-	411,602
Community Service Grants	3,301,116	-	-	-	3,301,116
Community Support Services	9,394,956	-	-	98,352	9,296,604
County Assessor's Office	10,023,735	-	-	-	10,023,735
Criminal Justice Services	8,595,256	60,834	274,191	196,141	8,064,090
Economic Development	10,067,226	-	-	-	10,067,226
Elections	4,334,872	-	-	1,740,149	2,594,723
Emergency Medical Services	12,430,000	-	-	-	12,430,000
Finance	9,965,468	-	-	-	9,965,468
Geospatial Information Systems	4,467,797	-	-	1,576,200	2,891,597
Historic Landmarks Commission	230,465	-	-	75,000	155,465
Hospitals	225,000	-	-	-	225,000
Internal Audit	1,043,333	-	-	-	1,043,333
Joint City County Agency	6,469,035	-	-	3,196,063	3,272,972
Land Use Environmental Services	60,443,434	-	2,313,552	52,598,524	5,531,358
Law Enforcement Service District	13,799,422	-	-	13,119,422	680,000
Managed Care Organization	250,616,105	209,312,755	23,602,050	8,000	17,693,300
Manager's Office	5,688,109	-	-	-	5,688,109
Medical Examiner	1,647,285	-	564,122	33,535	1,049,628
Non-Departmental	52,898,888	-	-	22,270,293	30,628,595
Outside Agencies	-	-	-	-	-
Park & Recreation	29,477,335	-	-	4,308,550	25,168,785
Provided Services Organization	16,100,945	-	2,835,841	2,895,447	10,369,657
Public Health	42,276,549	6,105,075	5,613,668	4,760,345	25,797,461
Public Library	26,495,331	-	-	-	26,495,331
Register of Deeds	3,127,644	-	-	404,000	2,723,644
Sheriff	114,492,287	200,000	7,500	26,279,621	88,005,166
Social Services	167,393,669	86,168,387	20,941,638	1,383,911	58,899,733
Tax Collector	7,103,059	-	-	2,426,664	4,676,395
Transit 1/2 Cent Sales Tax	35,100,000	-	35,100,000	-	-
Total County Services	\$965,777,322	\$307,029,309	\$91,682,912	\$137,836,050	\$429,229,051
General Debt Service	\$167,319,087	-	-	3,084,232	\$164,234,855
Education Services					
CMS Current Expenses	358,758,019	-	-	2,300,000	356,458,019
CMS Capital Replacement	4,960,000	-	-	-	4,960,000
CMS Debt Service	139,115,132	2,025,025	48,430,000	-	88,660,107
CPCC Operations	29,933,974	-	-	-	29,933,974
CPCC-WTVI	200,000	-	-	-	200,000
CPCC Debt	13,673,551	-	-	1,177,207	12,496,344
Total Education Services	\$546,640,676	\$2,025,025	\$48,430,000	\$3,477,207	\$492,708,444
Total Appropriation	\$1,679,737,085	\$309,054,334	\$140,112,912	\$144,397,489	\$1,086,172,350



FY2014 Recommended Budget Expenditure Overview

Appropriations

The Fiscal Year 2014 Recommended Budget anticipates \$1,086,172,350 in County expenditures and total expenditures of \$1,679,737,085, which would be funded, in part, by a county-wide tax rate of 81.72 cents per \$100 valuation, a 2.50 cents tax rate increase from FY2013. A summary of the approved funding by priority level is below.

Priority level	County Funding	% of County	Total Funding	% of Total
Priority level 1	696,699,579	64.14%	765,206,122	45.56%
Priority level 2	218,619,696	20.13%	572,614,949	34.09%
Priority level 3	113,023,378	10.41%	173,616,156	10.34%
Priority level 4	45,041,927	4.15%	70,113,362	4.17%
Priority level 5	7,145,975	0.66%	49,047,816	2.92%
Priority level 6	4,608,743	0.42%	48,105,628	2.86%
Priority level 7	1,033,052	0.10%	1,033,052	0.06%
Total	1,086,172,350	100.00%	1,679,737,085	100.00%

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

Focus Area	Community Health & Safety	Effective & Efficient Government	Sustainable Community	Social, Education & Economic Opportunity	County Funding
Debt Service/ PAYGO*		\$164,234,855			\$164,234,855
Education Services				\$492,708,444	\$492,708,444
County Services	\$171,965,382	\$159,411,413	\$35,521,656	\$62,330,600	\$429,229,051
Total County	\$171,965,382	\$323,646,268	\$35,521,656	\$555,039,044	\$1,086,172,350

*PAYGO amount is \$33.4M, remaining \$130.8M is debt service.

Debt Service Fund

Debt service is the annual budget appropriation for repayment of the County's outstanding debts for capital building projects such as government buildings, schools, parks and libraries. In FY2012 the County adopted 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 adopted 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 21 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 for FY2014 is \$75.5 million, a decrease of \$ 2.05 million. Debt service for CMS is projected to be \$139.1 million, a decrease of \$15.2 million (9.8 percent). CPCC debt service is projected to be \$13.7 million, a decrease of \$2.8 million (17 percent). Debt service expenditures are decreasing due to the 2011 refunding bond issue which resulted in lower interest rates on fixed rate debt, as well as a reduction in overall debt issuance. Consistent with the funding model, the budget for the Debt Service Fund includes a budget surplus of \$55.5 million.

Debt Service Fund			
	Dedicated Debt Service Revenue	County Funding	Total Funding
CMS Debt Service	\$50,455,025	\$88,660,107	\$139,115,132
CPCC Debt Service	1,177,207	12,496,344	13,673,551
General Debt Service		75,506,114	75,506,114
Fund Balance		55,496,101	55,496,101
Total Debt Service Fund	\$51,632,232	\$232,158,666	\$283,790,898

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 FY2014, this amount is \$2.9 million.

PAY-AS-YOU-GO Capital Funding

In compliance with the Debt policy, the board 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 years by reducing the need for borrowing.

For FY2014, the Recommended Budget includes \$33.4 million for PAYGO, a 1.64 percent decrease from FY2013. Due to the value of a penny decreasing in FY2014, the amount required to maintain 3 cents in the PAYGO Fund in FY2014 is \$555,750 less than the FY2013 appropriation.

Pay-As-You-Go Capital Funding				
	FY13 Adopted	FY14 Recommended	\$ Change	Percent Change
Pay-As-You Go	\$33,988,500	\$33,432,750	\$(555,750)	-1.64%

Education Services

Education Services comprises 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, has chosen over the years to provide operational funding to CMS and CPCC as a supplement to state funding.

Education Services will receive a total of \$546,640,676 for operating, capital replacement, and debt service obligations. Net County revenues used for Education services are \$492,708,444. This represents 45.36 percent of available County revenue. This is a net increase of \$5,485,759 (1.13 percent) from FY2013.

Education Services (County Funds)				
	FY13 Adopted	FY14 Recommended	\$ Change	% Change
CMS Operating	\$335,132,664	\$356,458,019	\$21,325,355	6.36%
CMS Debt Service	104,813,417	88,660,107	(16,153,310)	-15.41%
CMS Capital Replacement	4,960,000	4,960,000	-	0.00%
CPCC Operating	26,899,486	29,933,974	3,034,488	11.28%
CPCC - WTVI Merger	200,000	200,000	-	0.00%
CPCC Debt Service	15,217,118	12,496,344	(2,720,774)	-17.88%
Education Services	\$487,222,685	\$492,708,444	\$5,485,759	1.13%

*In FY2013, \$18.5 million of CMS Operating was approved by the Board for CMS employee salary increases.

CMS Funding

The FY2014 Recommended Budget funds CMS operating budget in the amount of \$356,458,019, an increase of \$21,325,355 (6.36 percent). This amount does not include \$2.3 million in fines and forfeitures.

Currently, the County funds CMS at \$2,408 per pupil. The approved funding level, including the restricted contingency amount, increases per pupil funding to \$2,494. When combined with \$139.1 million in CMS debt service, \$4.9 million for capital replacement and \$2.3 million from fines and forfeitures, the total recommended appropriation for CMS for FY2014 is \$502,833,151 million.

CMS Funding (Total Funds)				
	FY13 Adopted	FY14 Recommended	\$ Change	% Change
CMS Operating	\$335,132,664	\$356,458,019	\$21,325,355	6.36%
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)	154,331,407	139,115,132	(15,216,275)	-9.86%
Funding Per Pupil	2,408	2,494	86	3.58%
CMS Funding	\$496,724,071	\$502,833,151	\$6,109,080	1.23%

*In FY2013, \$18.5 million of CMS Operating was approved by the Board for CMS employee salary increases.

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

Mecklenburg County calculates CPCC operational funding based on facility square footage. The FY2014 Recommended Budget includes a 11.19% increase in funding for CPCC. The recommended operating budget is \$30,133,974.

CPCC recommended funding (operating and debt) totals \$42,630,318, a \$313,714 (.74 percent) increase from the FY2013 Adopted Budget. The operating budget increased by \$3 million and debt service decreased by \$2.7 million. The County appropriation for CPCC is allocated to operating and debt as follows:

CPCC Funding (County Funds)				
	FY13 Adopted	FY14 Recommended	\$ Change	% Change
Operating Expense	\$26,899,486	\$29,933,974	\$3,034,488	\$11.28%
CPCC-WTVI Merger	200,000	200,000	-	0.00%
Debt Service	15,217,118	12,496,344	(2,720,774)	-17.88%
CPCC Funding	\$42,316,604	\$42,630,318	\$313,714	0.74%

County Services

County services are those services provided by Mecklenburg County departments and agencies including Social Services, Park and Recreation, the Public Health Department, Sheriff's Office and others. In the FY2014 Recommended Budget, County services receive the balance of available County revenue totaling \$429,229,051. This represents a \$8,457,320 (2 percent) net increase from the FY2013 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 FY2014 Recommended Budget includes funding for critical components of our 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 Interim Manager's priority of sustaining current operations. These key elements are outlined below.

- The FY2014 Recommended Budget includes \$4.8 million for pay-for-performance. The performance ranges were reduced from 0-7 percent to 0-4.5 percent in FY2012 and would remain the same for FY2014. 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 FY2014 is approximately a \$3 million (7.8 percent) increase of the total plan cost. The FY2014 Recommended Budget funds 80 percent of projected medical and dental claims. The projected increase to medical and dental claims for the County is approximately a \$2.3 million (4.2 percent) increase of the total plan cost, which is 80 percent of the total increase. Employees will pay the remaining increase.
- The market adjustment of \$1.5 million is to maintain competitiveness at the 50th percentile.

Item	Amount
Medical & dental claims increase	\$2,320,000
Pay-for-performance plan	4,800,000
Market adjustment	1,500,000
Total Increase	\$8,620,000

In addition to this increase to pay for existing employees, an additional \$.61 million for the health and dental costs of 69 new positions is included in the FY2014 Recommended Budget. The new position count excludes 22 positions associated with Business Support Services, Geospatial Information Services and Land Use Environmental Services Agency. The health and benefits cost with the 22 positions will be funded from other sources. The following is a table of the new positions:

New Position Benefits Cost Increases	
Business Support Services	16
Child Support Enforcement	10
County Assessor Office	20
Geospatial Information Services	1
Historic Landmarks Commission	1
Manager's Office	3
Park & Recreation	4
Provided Services Organization	1
Public Health	13
Total	69

Other Post Employee Benefits (OPEB)

The FY2014 Recommended Budget includes funding for Other Post Employee 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.

Enterprise Reserve Funds

The Board adopted a pay-as-you-go strategy that ensures a dedicated, sustainable, steady and predictable funding source for ongoing investments in managing technology, facilities, and fleet. Establishing these reserves supports achieving eight of the Board’s desired results. The Interim County Manager recommends funding for these reserves in the amount of \$19 million. Of these funds, \$2 million is allocated to undesignated balance. This balance is used to maintain the fund stability. These funds are apportioned as follows:

	FY13 Adopted		FY14 Recommended		Change
	General Fund	Fund Balance	General Fund	Fund Balance	
Technology	-	\$6,500,000	-	\$6,500,000	\$ -
Fleet	1,100,000	-	-	2,000,000	900,000
Capital	-	7,500,000	-	8,500,000	1,000,000
Undesignated	-	-	-	2,000,000	2,000,000
Total	\$1,100,000	\$14,000,000	-	\$19,000,000	\$3,900,000

Technology Reserve

In FY2005, the Board of County Commissioners created a technology reserve. For FY2014, departments submitted technology requests totaling more than \$12 million. The Interim County Manager recommends \$6,500,000 for technology reserve funding in FY2014 to address technology projects.

Fleet Reserve

Based on a study conducted in FY2006, the age of the County’s fleet is well beyond industry recommended 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 560 vehicles bringing the average age of the fleet to 6.5 years from over seven. The current goal is to maintain the average age of the fleet at 6 years before replacement.

For FY2014, the Interim County Manager recommends \$2 million for fleet reserve funding to replace approximately 86 vehicles.

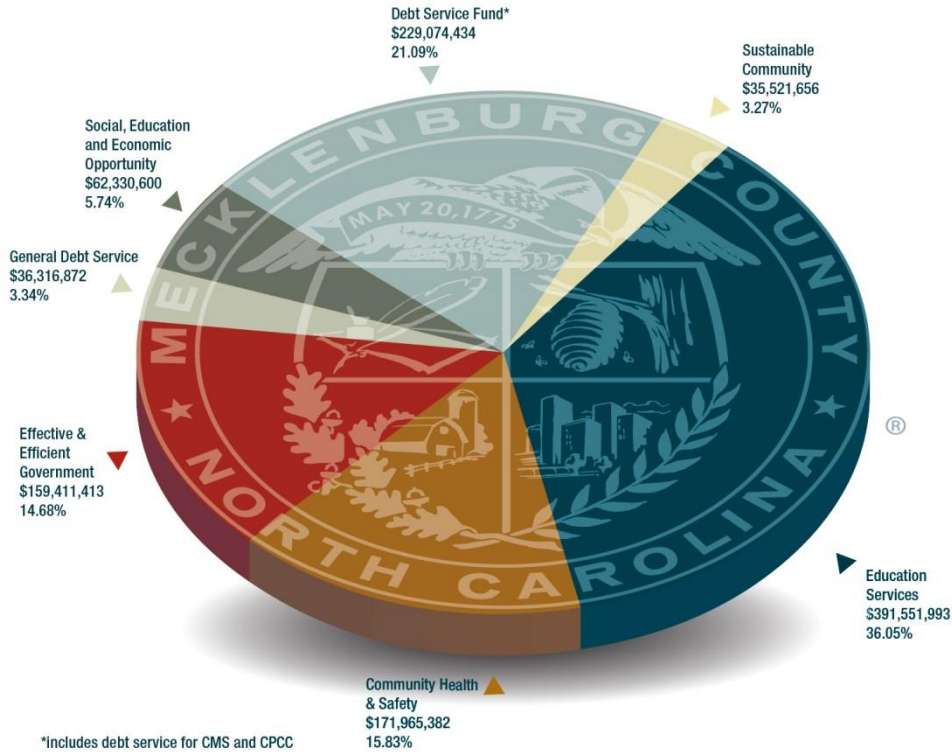
Capital Facility Maintenance & Repair Reserve

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 2014 budget process, County departments and other County-funded agencies submitted more than \$23 million in capital reserve requests. The Interim County Manager recommends \$8,500,000 for capital reserve funding in FY2014 to address capital projects based on priority ranking.

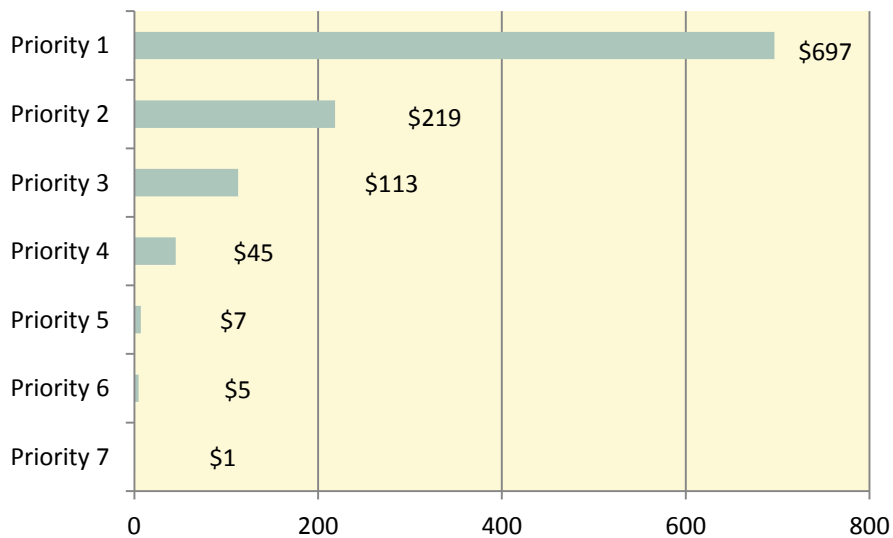
Priority Category	Description
Critical	This category of project is an immediate need and must be completed in the coming fiscal year to prevent possible down-time for County services. Failure to complete the project may result in liability to the County. This project type generally involves water infiltration 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 of project 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 of project 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 of project 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 Maintenance & Repair		
Critical	\$8,072,000	37
High	\$3,547,925	23
Moderate	\$5,407,125	26
Low	\$6,383,000	53
Technology Reserve	\$12,296,759	23
Fleet Reserve	\$2,000,000	86

**Where the Money Goes
(County Dollars)**



**Where the Money Goes by Priority
(in millions)**



**Where the Money Goes by Program Category
(in millions)**

Priority Level	Program Category	FY14 Recommended County Funding	FY14 Recommended Total Funding	FY14 Recommended % of Total Budget
1	Charlotte-Mecklenburg Schools Funding	450.08	502.83	29.94%
	CPCCE Education Funding	42.63	43.81	2.61%
	Debt Service	164.23	167.32	9.96%
	Education Support Services	1.37	1.37	0.08%
	Job Training/Employment Assistance	5.57	6.43	0.38%
	Non-Communicable Illness & Disease Prevention/Treatment	32.82	43.45	2.59%
	Total Priority 1	696.70	765.21	45.56%
2	Adult Mental Illness Prevention & Treatment	6.39	18.71	1.11%
	Business Attraction, Retention, and Expansion	8.62	8.62	0.51%
	Child Abuse, Neglect Prevention & Protection	16.68	37.21	2.22%
	Communicable Illness & Disease Prevention/Treatment	6.90	11.38	0.68%
	Economic/Financial Assistance	23.53	101.01	6.01%
	Employee Resource Management	35.69	35.88	2.14%
	Financial Management/Fiscal Control	39.35	254.45	15.15%
	IT Resource Mgmt	27.22	33.94	2.02%
	Land, Property, & Records Management	16.99	20.38	1.21%
	Legal Counsel	3.54	3.71	0.22%
	Property/Asset Management and Maintenance	28.26	41.30	2.46%
Public and Employee Communications	5.45	6.02	0.36%	
	Total Priority 2	218.62	572.61	34.09%
3	Child & Adolescent Mental Health Services	6.84	6.93	0.41%
	Detention Facilities	57.42	80.67	4.80%
	Domestic/intimate Partner Violence Prevention & Protection	4.02	4.12	0.25%
	Environmental Services_Water	1.07	16.77	1.00%
	Homelessness Services	4.59	4.59	0.27%
	Intellectual & Developmental Disabilities	6.56	20.31	1.21%
	Library Services	23.92	23.92	1.42%
	Substance Abuse Prevention & Treatment	7.15	14.85	0.88%
	Tourism	1.45	1.45	0.09%
	Total Priority 3	113.02	173.61	10.34%
4	Adult Abuse, Neglect Prevention & Protection	2.98	4.44	0.26%
	Criminal Justice Coordination	8.19	9.04	0.54%
	Environmental Services_AIR	0.00	1.64	0.10%
	Greenway Development & Management	0.00	0.00	0.00%
	Park, Fields & Recreation Centers	12.55	13.15	0.78%
	Public Safety & Security	14.90	34.39	2.05%
	Recreation & Leisure Programs	6.43	7.45	0.44%
	Total Priority 4	45.05	70.11	4.17%
5	Aging In Place Services	3.35	7.45	0.44%
	Aquatic Services	1.02	2.48	0.15%
	Athletic Services	-0.06	0.97	0.06%
	Environmental Services_Land	2.71	18.33	1.09%
	Regulatory Processes & Building Safety	0.12	19.82	1.18%
	Total Priority 5	7.14	49.05	2.92%
6	Historic Preservation	0.16	0.23	0.01%
	Land Quality	0.00	0.00	0.00%
	Morgue & Medical Examiner	1.05	1.65	0.10%
	Recreation & Leisure Programs	0.19	0.20	0.01%
	Regional Planning	0.25	0.25	0.01%
	Transportation	1.01	42.29	2.52%
	Voting Services	1.95	3.49	0.21%
	Total Priority 6	4.61	48.11	2.86%
7	Advisory Committee Mgmt/Citizen Participation	0.14	0.14	0.01%
	Financial Planning	0.00	0.00	0.00%
	Partnerships/Underwriting Development	0.82	0.82	0.05%
	Personal Injury Prevention & Protection	0.07	0.07	0.00%
	Total Priority 7	1.03	1.03	0.06%
	Total Funding:	1,086.17	1,679.73	100.00%

Budget Comparison Summary By Agency					
Agency	FY11-12 Adopted Budget	FY 12-13 Adopted Budget	FY13-14 Recommended Budget	FY13-14 Difference	FY13-14 % Difference
Area Mental Health*	\$ 83,180,259	\$ 53,769,554	\$ -	\$ (53,769,554)	-100.0%
Business Support Services Agency	\$ -	\$ 42,351,237	\$ 50,359,596	\$ 8,008,359	18.9%
Child Support Enforcement	\$ 6,352,152	\$ 7,120,697	\$ 7,797,803	\$ 677,106	9.5%
Commissioners	\$ 374,915	\$ 388,656	\$ 411,602	\$ 22,946	5.9%
Community Service Grants	\$ 3,102,500	\$ 3,066,116	\$ 3,301,116	\$ 235,000	7.7%
Community Support Services	\$ 6,193,606	\$ 6,826,423	\$ 9,394,956	\$ 2,568,533	37.6%
County Assessor's Office	\$ -	\$ -	\$ 10,023,735	\$ 10,023,735	100.0%
Criminal Justice Services	\$ 9,025,756	\$ 9,088,553	\$ 8,595,256	\$ (493,297)	-5.4%
Economic Development	\$ 7,755,898	\$ 9,895,150	\$ 10,067,226	\$ 172,076	1.7%
Elections	\$ 4,093,665	\$ 4,150,154	\$ 4,334,872	\$ 184,718	4.5%
Emergency Medical Services	\$ 15,080,000	\$ 13,080,000	\$ 12,430,000	\$ (650,000)	-5.0%
Finance	\$ 3,550,140	\$ 9,510,639	\$ 9,965,468	\$ 454,829	4.8%
Geospatial Information Systems	\$ 3,476,398	\$ 3,564,175	\$ 4,467,797	\$ 903,622	25.4%
Historic Landmarks Commission	\$ 186,234	\$ 190,711	\$ 230,465	\$ 39,754	20.8%
Hospitals	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	0.0%
Human Resources	\$ 3,929,530	\$ -	\$ -	\$ -	0.0%
Information Services Technology	\$ 17,874,620	\$ -	\$ -	\$ -	0.0%
Internal Audit	\$ 992,174	\$ 1,017,611	\$ 1,043,333	\$ 25,722	2.5%
Joint City County Agency	\$ 2,765,323	\$ 6,462,709	\$ 6,469,035	\$ 6,326	0.1%
Land Use Environmental Services	\$ 63,226,483	\$ 65,613,978	\$ 60,443,434	\$ (5,170,544)	-7.9%
Law Enforcement Service Districts	\$ 11,467,170	\$ 13,147,196	\$ 13,799,422	\$ 652,226	5.0%
Library	\$ 24,257,052	\$ 25,689,393	\$ 26,495,331	\$ 805,938	3.1%
Managed Care Organization*	\$ -	\$ -	\$ 250,616,105	\$ 250,616,105	100.0%
Manager's Office	\$ 4,940,396	\$ 5,324,483	\$ 5,688,109	\$ 363,626	6.8%
Medical Examiner	\$ 1,500,528	\$ 1,585,344	\$ 1,647,285	\$ 61,941	3.9%
Non-Departmental	\$ 49,318,049	\$ 49,351,028	\$ 52,898,888	\$ 3,547,860	7.2%
Park & Recreation	\$ 29,783,380	\$ 31,945,479	\$ 29,477,335	\$ (2,468,144)	-7.7%
Provided Services Organization	\$ -	\$ 15,738,194	\$ 16,100,945	\$ 362,751	2.3%
Public Health	\$ 38,416,469	\$ 39,439,313	\$ 42,276,549	\$ 2,837,236	7.2%
Public Service Information	\$ 1,720,003	\$ -	\$ -	\$ -	0.0%
Real Estate Services	\$ 16,216,364	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 2,753,610	\$ 2,897,749	\$ 3,127,644	\$ 229,895	7.9%
Sheriff	\$ 108,198,846	\$ 112,214,887	\$ 114,492,287	\$ 2,277,400	2.0%
Social Services	\$ 160,917,709	\$ 161,307,983	\$ 167,393,669	\$ 6,085,686	3.8%
Tax Collector	\$ 6,984,910	\$ 7,133,350	\$ 7,103,059	\$ (30,291)	-0.4%
Transit 1/2 Cent Sales tax	\$ 32,200,000	\$ 34,000,000	\$ 35,100,000	\$ 1,100,000	3.2%
Total County Services	\$ 720,059,139	\$ 736,095,762	\$ 965,777,322	\$ 229,681,560	31.2%
General Debt Service	\$ 122,847,642	\$ 156,348,465	\$ 167,319,087	\$ 10,970,622	7.0%
Education Services					
CMS Operational Expenses	\$ 328,339,101	\$ 337,432,664	\$ 358,758,019	\$ 21,325,355	6.3%
CMS Capital Replacement	\$ 4,960,000	\$ 4,960,000	\$ 4,960,000	\$ -	0.0%
CMS Debt Service	\$ 164,072,000	\$ 154,331,407	\$ 139,115,132	\$ (15,216,275)	-9.9%
CPC	\$ 25,900,000	\$ 26,899,486	\$ 29,933,974	\$ 3,034,488	11.3%
CPC Debt	\$ 18,828,000	\$ 16,478,118	\$ 13,673,551	\$ (2,804,567)	-17.0%
CPC-WTVI Merger	\$ -	\$ 200,000	\$ 200,000	\$ -	0.0%
Total Education Services	\$ 542,099,101	\$ 540,301,675	\$ 546,640,676	\$ 6,339,001	1.2%
Total Appropriation	\$ 1,385,005,882	\$ 1,432,745,902	\$ 1,679,737,085	\$ 246,991,183	17.2%

*Area Mental Health agency was redesigned in FY2014 into the new Managed Care Organization.



Area Mental Health

Mission

To assist persons, families and communities affected by mental illness, substance abuse, or developmental disabilities 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. Services not directly provided by AMH 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.
- * Case management and in-home support.
- * Prevention.
- * Residential services, and
- * Respite care.

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

LINK TO BOARD FOCUS AREAS: Community Health & Safety; Social, Education & Economic Opportunity

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$0	\$6,628,753	\$19,747,518
Contractual Services	\$0	\$47,026,264	\$62,708,775
Commodities	\$0	\$140,862	\$645,978
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$34,172	\$77,988
Capital Outlay	\$0	\$0	\$0
Total Expense	\$0	\$53,830,051	\$83,180,259
Total Revenue	\$0	\$34,409,122	\$42,412,106
Net County Dollars	\$0	\$19,420,929	\$40,768,153

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
0	0	275	0	275	16

Note: Area Mental Health agency was redesigned in FY2014 into the new Managed Care Organization.

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 for general government, park, justice, and library facilities; 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 Human Resources (BSSA-HR) unit provides and administers employee benefits; administers the County's Human Resource Management System; provides employee relation services; ensures compliance with all State and Federal employment laws; and develops the County's classification, compensation and recognition programs.

*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; supporting application systems; and securing County data and systems. In addition, IT provides Customer Relationship Management and project management services; and

*The Public Information (BSSA-PI) unit provides proactive communications services including media relations, direct communications and employee communications.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$24,601,117	\$22,647,946	\$0
Contractual Services	\$24,071,604	\$19,031,054	\$0
Commodities	\$1,376,129	\$1,404,157	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$81,746	\$54,746	\$0
Capital Outlay	\$229,000	\$239,000	\$0
Total Expense	\$50,359,596	\$43,376,903	\$0
Total Revenue	\$448,189	\$324,596	\$0
Net County Dollars	\$49,911,407	\$43,052,307	\$0

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
285	0	252	0	0	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

LINK TO BOARD FOCUS AREAS: Social, Education & Economic Opportunity

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$6,545,345	\$5,958,682	\$5,373,804
Contractual Services	\$1,165,035	\$1,113,308	\$824,660
Commodities	\$76,746	\$96,746	\$136,944
Other Charges	\$0	\$0	\$0
Interdepartmental	\$10,677	\$5,107	\$2,044
Capital Outlay	\$0	\$0	\$14,700
Total Expense	\$7,797,803	\$7,173,843	\$6,352,152
Total Revenue	\$5,630,252	\$5,362,211	\$5,024,842
Net County Dollars	\$2,167,551	\$1,811,632	\$1,327,310

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
108	0	98	0	98	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.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$313,010	\$303,052	\$287,823
Contractual Services	\$78,952	\$70,992	\$70,992
Commodities	\$19,640	\$0	\$0
Other Charges	\$0	\$16,100	\$16,100
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$411,602	\$390,144	\$374,915
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$411,602	\$390,144	\$374,915

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
9	0	9	0	9	0

Community Support Services

Mission

To improve resident's 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.

LINK TO BOARD FOCUS AREAS: Social, Education & Economic Opportunity; Community Health & Safety

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$4,172,910	\$3,934,576	\$3,519,660
Contractual Services	\$5,109,893	\$2,876,964	\$2,566,725
Commodities	\$104,434	\$101,607	\$99,769
Other Charges	\$0	\$0	\$0
Interdepartmental	\$7,719	\$7,452	\$7,452
Capital Outlay	\$0	\$0	\$0
Total Expense	\$9,394,956	\$6,920,599	\$6,193,606
Total Revenue	\$98,352	\$98,352	\$242,536
Net County Dollars	\$9,296,604	\$6,822,247	\$5,951,070

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
60	1	54	1	53	1

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 relations 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

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$6,501,905	\$0	\$0
Contractual Services	\$2,048,070	\$0	\$0
Commodities	\$194,171	\$0	\$0
Other Charges	\$1,000,000	\$0	\$0
Interdepartmental	\$112,589	\$0	\$0
Capital Outlay	\$167,000	\$0	\$0
Total Expense	\$10,023,735	\$0	\$0
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$10,023,735	\$0	\$0

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
95	0	0	0	0	0

Note: New agency

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.

LINK TO BOARD FOCUS AREAS: [Community Health & Safety](#)

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$3,140,609	\$3,736,205	\$0
Contractual Services	\$5,206,503	\$6,386,153	\$0
Commodities	\$248,144	\$285,598	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$8,595,256	\$10,407,956	\$0
Total Revenue	\$531,166	\$891,718	\$0
Net County Dollars	\$8,064,090	\$9,516,238	\$0

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
46	0	54	0	0	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 EDC, Lake Norman Chamber, Central Piedmont Community College, Centralina COG and others to create effective partnerships

LINK TO BOARD FOCUS AREAS: Sustainable Community

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$235,629	\$237,634	\$214,373
Contractual Services	\$218,175	\$18,600	\$7,185,821
Commodities	\$205,509	\$205,509	\$155,704
Other Charges	\$9,407,913	\$9,442,759	\$200,000
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$10,067,226	\$9,904,502	\$7,755,898
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$10,067,226	\$9,904,502	\$7,755,898

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
2	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 Statues 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.

LINK TO BOARD FOCUS AREAS: [Effective and Efficient Government](#)

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$1,984,629	\$2,489,793	\$1,795,073
Contractual Services	\$2,251,467	\$1,830,760	\$2,225,112
Commodities	\$90,089	\$148,753	\$71,678
Other Charges	\$0	\$0	\$0
Interdepartmental	\$8,687	\$2,913	\$1,802
Capital Outlay	\$0	\$0	\$0
Total Expense	\$4,334,872	\$4,472,219	\$4,093,665
Total Revenue	\$1,740,149	\$1,666,262	\$1,752,658
Net County Dollars	\$2,594,723	\$2,805,957	\$2,341,007

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
21	0	21	0	21	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, 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 insured 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.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$8,791,020	\$8,470,360	\$2,688,134
Contractual Services	\$1,026,280	\$1,103,050	\$842,465
Commodities	\$148,168	\$114,091	\$19,541
Other Charges	\$35,100,000	\$34,000,000	\$32,200,000
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$45,065,468	\$43,687,501	\$35,750,140
Total Revenue	\$35,100,000	\$34,000,000	\$32,200,000
Net County Dollars	\$9,965,468	\$9,687,501	\$3,550,140

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
116	0	111	0	35	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.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$3,230,826	\$2,548,830	\$2,400,062
Contractual Services	\$364,358	\$264,647	\$253,473
Commodities	\$75,606	\$58,950	\$66,424
Other Charges	\$0	\$0	\$0
Interdepartmental	\$797,007	\$773,593	\$756,439
Capital Outlay	\$0	\$0	\$0
Total Expense	\$4,467,797	\$3,646,020	\$3,476,398
Total Revenue	\$1,576,200	\$807,603	\$866,744
Net County Dollars	\$2,891,597	\$2,838,417	\$2,609,654

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
41	0	33	1	33	1

Human Resources

Mission

To provide programs and services that enable the County to attract, develop and retain a qualified, diverse and satisfied workforce. In addition, Human Resources ensures compliance with State and Federal employment laws.

Responsibilities

- * Providing executive leadership, development and administration of County human resources policies and procedures.
- * Attracting a pool of qualified job candidates to meet the County's staffing needs.
- * Providing and administering employee benefits to current County employees and eligible retirees.
- * Developing and administering the County's classification, compensation and recognition programs to enhance employee satisfaction, workforce recruitment and retention.
- * Administering the County's Human Resource Management Information System.
- * Providing employee relations services to maintain cooperative relationships between the County and its employees.
- * Ensuring County compliance with all State and Federal employment laws.
- * Providing County employee training and development.
- * Ensuring a safe, healthy and drug-free workplace for employees.
- * Providing strategic leadership for diversity.

Note: A unit of Business Support Services Agency

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$3,274,476
Contractual Services	\$0	\$0	\$390,543
Commodities	\$0	\$0	\$264,511
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$0	\$0	\$3,929,530
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$0	\$0	\$3,929,530

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	44	0

Information Services Technology

Mission

To partner with our customers, enabling them to operate efficiently and to serve their customers effectively. Our vision is to be the leader and preferred provider of technology solutions to our customers.

Responsibilities

Information Services & Technology (IST) provides information technology (IT) infrastructure and automation services to all County departments to support their operations and delivery of services to the public. Services are provided to other governmental agencies and users that prove beneficial to the County and its citizens. These services include:

- * Establishing technology architecture and standard policies for hardware, software, networks, integration, data and related methodologies.
- * Planning, consulting and leading the County in the usage of automation technology.
- * Managing the operations of the County's IT infrastructure, which includes data and voice networks, Internet, servers and mainframe data center.
- * Analyzing the design and the procurement or development of new applications systems that are beneficial to the County and its citizens.
- * Supporting existing application systems developed or procured by IST.
- * Applying information security principles and practices to secure data and systems appropriately.
- * Installing, training and supporting microcomputer systems.
- * Procuring hardware, software, networks and automation services consistent with County policy and State laws.

Note: A unit of Business Support Services Agency

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$12,322,898
Contractual Services	\$0	\$0	\$4,575,007
Commodities	\$0	\$0	\$739,784
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$7,931
Capital Outlay	\$0	\$0	\$229,000
Total Expense	\$0	\$0	\$17,874,620
Total Revenue	\$0	\$0	\$255,930
Net County Dollars	\$0	\$0	\$17,618,690

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	150	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.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$963,089	\$955,699	\$891,641
Contractual Services	\$70,885	\$76,182	\$77,353
Commodities	\$9,359	\$7,859	\$19,826
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$3,354
Total Expense	\$1,043,333	\$1,039,740	\$992,174
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$1,043,333	\$1,039,740	\$992,174

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
10	0	10	0	10	0

Land Use Environmental Services

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.

LINK TO BOARD FOCUS AREAS: Sustainable Community

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$34,445,075	\$38,119,257	\$34,357,985
Contractual Services	\$10,159,998	\$13,790,337	\$15,680,403
Commodities	\$3,108,559	\$2,947,826	\$2,620,367
Other Charges	\$8,933,164	\$9,301,522	\$7,738,706
Interdepartmental	\$2,104,040	\$2,232,203	\$2,189,127
Capital Outlay	\$1,692,598	\$1,744,716	\$639,895
Total Expense	\$60,443,434	\$68,135,861	\$63,226,483
Total Revenue	\$54,912,076	\$53,473,466	\$48,794,324
Net County Dollars	\$5,531,358	\$14,662,395	\$14,432,159

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
418	3	462	3	447	2

Library

Mission

The Public Library of Charlotte and Mecklenburg County is:

- * Expanding minds.
- * Empowering individuals.
- * Enriching our community.

Responsibilities

Since its founding in 1903 as a Carnegie Free Library, the Public Library of Charlotte and Mecklenburg County (PLCMC) has provided community learning services and outreach to the citizens of the Charlotte Mecklenburg area.

The library offers collections, resources, programs and services that support the strategic outcomes of:

- * Building a highly literate and educated community;
- * Being highly accessed and cherished by our community;
- * Contributing to the economic health, cultural and social capital of our community;
- * Being a preferred employer in our community and nationally among libraries; and
- * Being good stewards of the community's trust and resource.

LINK TO BOARD FOCUS AREAS: Social, Education & Economic Opportunity

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$22,112,569	\$22,067,407	\$20,299,957
Contractual Services	\$3,238,121	\$3,284,303	\$3,284,303
Commodities	\$1,123,081	\$651,862	\$647,292
Other Charges	\$0	\$0	\$0
Interdepartmental	\$21,560	\$23,696	\$25,500
Capital Outlay	\$0	\$0	\$0
Total Expense	\$26,495,331	\$26,027,268	\$24,257,052
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$26,495,331	\$26,027,268	\$24,257,052

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
327	9	322	9	294	7

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.

LINK TO BOARD FOCUS AREAS: Community Health & Safety; Social, Education & Economic Opportunity

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$16,763,725	\$0	\$0
Contractual Services	\$232,675,278	\$0	\$0
Commodities	\$1,052,171	\$0	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$124,931	\$0	\$0
Total Expense	\$250,616,105	\$0	\$0
Total Revenue	\$232,922,805	\$6,700,000	\$0
Net County Dollars	\$17,693,300	\$-6,700,000	\$0

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
239	0	0	0	0	0

Note: New agency

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. This office is responsible for preparing the annual budget, developing policies and procedures for on-going fiscal management, strategic planning, evaluation activities and eGovernment/Customer service initiative.

[LINK TO BOARD FOCUS AREAS: Effective and Efficient Government](#)

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$4,363,064	\$4,084,002	\$3,476,731
Contractual Services	\$1,219,222	\$1,255,379	\$1,367,547
Commodities	\$103,528	\$96,838	\$93,736
Other Charges	\$0	\$0	\$0
Interdepartmental	\$2,295	\$1,058	\$2,382
Capital Outlay	\$0	\$0	\$0
Total Expense	\$5,688,109	\$5,437,277	\$4,940,396
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$5,688,109	\$5,437,277	\$4,940,396

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
37	1	34	1	33	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).

LINK TO BOARD FOCUS AREAS: Community Health & Safety

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$1,439,635	\$1,453,339	\$1,360,760
Contractual Services	\$111,650	\$105,430	\$93,985
Commodities	\$94,867	\$52,067	\$44,621
Other Charges	\$0	\$0	\$0
Interdepartmental	\$1,133	\$541	\$1,162
Capital Outlay	\$0	\$0	\$0
Total Expense	\$1,647,285	\$1,611,377	\$1,500,528
Total Revenue	\$597,657	\$597,657	\$597,657
Net County Dollars	\$1,049,628	\$1,013,720	\$902,871

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
13	0	13	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.

LINK TO BOARD FOCUS AREAS: Sustainable Community

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$21,029,910	\$20,766,171	\$18,930,716
Contractual Services	\$4,574,337	\$7,854,450	\$7,598,657
Commodities	\$2,385,535	\$2,271,991	\$2,049,702
Other Charges	\$921,166	\$816,199	\$735,824
Interdepartmental	\$509,887	\$512,075	\$468,481
Capital Outlay	\$56,500	\$170,450	\$0
Total Expense	\$29,477,335	\$32,391,336	\$29,783,380
Total Revenue	\$4,308,550	\$4,209,904	\$4,127,691
Net County Dollars	\$25,168,785	\$28,181,432	\$25,655,689

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
270	0	267	0	256	2

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

LINK TO BOARD FOCUS AREAS: Community Health & Safety; Social, Education & Economic Opportunity

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$13,866,607	\$13,340,292	\$0
Contractual Services	\$1,959,320	\$2,243,815	\$0
Commodities	\$219,650	\$220,871	\$0
Other Charges	\$0	\$0	\$0
Interdepartmental	\$55,368	\$48,742	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$16,100,945	\$15,853,720	\$0
Total Revenue	\$5,731,288	\$5,951,050	\$0
Net County Dollars	\$10,369,657	\$9,902,670	\$0

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
197	9	186	12	0	0

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.

LINK TO BOARD FOCUS AREAS: Community Health & Safety

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$36,486,797	\$4,198,103	\$2,919,424
Contractual Services	\$4,202,864	\$34,975,806	\$35,353,303
Commodities	\$1,556,806	\$478,814	\$134,210
Other Charges	\$0	\$0	\$0
Interdepartmental	\$30,082	\$9,474	\$9,532
Capital Outlay	\$0	\$0	\$0
Total Expense	\$42,276,549	\$39,662,197	\$38,416,469
Total Revenue	\$16,479,088	\$12,838,577	\$13,699,581
Net County Dollars	\$25,797,461	\$26,823,620	\$24,716,888

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
528	4	520	0	39	0

Public Service Information

Mission

Mecklenburg County's communications will be the best among local government service providers.

Responsibilities

The agency provides proactive public information/communications and administrative support services including media relations, direct communications and employee communications.

* Media relations involve working proactively and cooperatively with the news media to ensure accurate, comprehensive and timely reporting of county government.

* Direct communications involves using Internet, TV and video, direct mailing, advertising, community meetings, special events and other methods to provide information directly to residents and generate community/public input and other public involvement.

* Employee communications involves using Intranet, e-mail, published material and other methods to provide information to county employees and generate employee input, feedback, innovation and enhanced productivity.

Note: A unit of Business Support Services Agency

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$1,353,268
Contractual Services	\$0	\$0	\$324,016
Commodities	\$0	\$0	\$35,767
Other Charges	\$0	\$0	\$5,000
Interdepartmental	\$0	\$0	\$1,952
Capital Outlay	\$0	\$0	\$0
Total Expense	\$0	\$0	\$1,720,003
Total Revenue	\$0	\$0	\$5,000
Net County Dollars	\$0	\$0	\$1,715,003

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	16	0

Real Estate Services

Mission

To lead and manage overall planning, coordination and development of Mecklenburg County facilities, real property, and fleet.

Responsibilities

Services are as follows: master planning, space planning, architectural design and construction administration for the development of general government, park, and justice facilities; property management and building maintenance; security services for County-owned facilities (excluding park and court facilities); land acquisition; economic development; historic landmarks; and the County's vehicle fleet.

This agency supports all county departmental programs by satisfying space and land needs and providing healthy working environments.

Note: A unit of Business Support Services Agency.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$1,789,462
Contractual Services	\$0	\$0	\$13,842,070
Commodities	\$0	\$0	\$513,376
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$71,456
Capital Outlay	\$0	\$0	\$0
Total Expense	\$0	\$0	\$16,216,364
Total Revenue	\$0	\$0	\$713,848
Net County Dollars	\$0	\$0	\$15,502,516

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	21	0

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.

[LINK TO BOARD FOCUS AREAS: Effective and Efficient Government](#)

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$2,214,070	\$2,004,210	\$1,802,197
Contractual Services	\$825,155	\$841,589	\$855,894
Commodities	\$88,419	\$92,019	\$95,519
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total Expense	\$3,127,644	\$2,937,818	\$2,753,610
Total Revenue	\$404,000	\$345,000	\$348,500
Net County Dollars	\$2,723,644	\$2,592,818	\$2,405,110

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
38	0	35	0	34	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.

LINK TO BOARD FOCUS AREAS: Community Health & Safety

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$87,272,421	\$86,308,491	\$80,888,308
Contractual Services	\$22,776,658	\$22,871,224	\$19,043,783
Commodities	\$3,724,816	\$4,233,098	\$7,873,342
Other Charges	\$257,603	\$258,277	\$0
Interdepartmental	\$460,789	\$453,335	\$393,413
Capital Outlay	\$0	\$24,138	\$0
Total Expense	\$114,492,287	\$114,148,563	\$108,198,846
Total Revenue	\$26,487,121	\$24,595,710	\$24,527,538
Net County Dollars	\$88,005,166	\$89,552,853	\$83,671,308

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
1280	0	1355	0	1339	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 our 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.

LINK TO BOARD FOCUS AREAS: Community Health & Safety; Social, Education & Economic Opportunity

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$77,186,233	\$73,909,558	\$72,209,101
Contractual Services	\$88,386,490	\$86,447,437	\$85,211,155
Commodities	\$1,348,803	\$1,270,666	\$1,302,492
Other Charges	\$0	\$1,680,000	\$1,524,807
Interdepartmental	\$388,398	\$381,292	\$304,073
Capital Outlay	\$83,745	\$434,581	\$366,081
Total Expense	\$167,393,669	\$164,123,534	\$160,917,709
Total Revenue	\$108,493,936	\$105,627,790	\$105,741,119
Net County Dollars	\$58,899,733	\$58,495,744	\$55,176,590

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
1106	6	1100	7	1131	7

State Justice Services (CJS)

Mission

The mission of State Justice Services (SJS) is to promote collaboration and ensure accountability, efficiency, and effectiveness within the Mecklenburg County criminal justice system. SJS 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 the community by promoting strategies and providing support and direction to criminal justice agencies and programs.

Responsibilities

State Justice Services (SJS) 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. SJS 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. SJS funding decisions are heavily based upon thorough statistical analyses 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.

LINK TO BOARD FOCUS AREAS: [Community Health & Safety](#)

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$3,627,186
Contractual Services	\$0	\$0	\$5,165,354
Commodities	\$0	\$0	\$231,216
Other Charges	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$2,000
Total Expense	\$0	\$0	\$9,025,756
Total Revenue	\$0	\$0	\$800,048
Net County Dollars	\$0	\$0	\$8,225,708

Position Summary					
FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
0	0	0	0	55	0

Tax Collector

Mission

To collect taxes/fees on all real personal property in Mecklenburg County in accordance with North Carolina General Statutes. To provide accurate and timely information to internal and external customers while fostering good relations with those customers and the community. To continuously improve processes in an effort to streamline work flow and build team relationships within the department.

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, privilege licenses, 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 and 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.

LINK TO BOARD FOCUS AREAS: Effective and Efficient Government

Budget Overview	FY 2014 Recommended	FY 2013 Amended	FY 2012 Adopted
Personnel Services & Employee Benefits	\$3,808,965	\$3,733,007	\$3,389,576
Contractual Services	\$3,210,877	\$3,386,537	\$3,514,238
Commodities	\$73,001	\$67,909	\$61,707
Other Charges	\$0	\$0	\$0
Interdepartmental	\$10,216	\$13,446	\$19,389
Capital Outlay	\$0	\$0	\$0
Total Expense	\$7,103,059	\$7,200,899	\$6,984,910
Total Revenue	\$2,426,664	\$2,079,478	\$2,139,478
Net County Dollars	\$4,676,395	\$5,121,421	\$4,845,432

Position Summary

FY 2014 Recommended		FY 2013 Adopted		FY 2012 Adopted	
FT	PT	FT	PT	FT	PT
55	2	55	2	54	2



FY2014-FY2017 Capital Improvement Plan

The Mecklenburg County’s FY2014-FY2017 Capital Plan is underway. County staff will present a ranking of capital projects to the Board at the May 21 public meeting. The Board approved the FY2014 Capital Projects Budget Ordinances at the March 19, 2013 meeting. The Board is scheduled to review and adopt the FY2014-FY2017 Capital Plan at the June 18 Board meeting. The County staff project ranking is included in this section. If a Capital Plan is approved on June 18, 2013 details regarding the plan will be included in the FY2014 Adopted Budget.

The FY2014 Capital Process:

- The CIP Review Committee developed a list of FY2014 capital projects. Reviewed FY2009 ranked approved capital projects for viability with a project start date of July 1, 2013. This resulted in 41 projects that were approved by the BOCC in March 2013.
- The CIP Review Team requested County departments and partners to submit **new** capital project requests for FY2015-FY2017 based on a start date of July 1, 2016.
- The CIP Review Committee ranked the submission of 88 new capital projects for FY2015-FY2017 based on the BOCC approved Capital Project Ranking Form.
- The FY2014-FY2017 Capital Plan submitted to the County Executive Team for feedback.
- The BOCC approves the Final project list for FY2015-FY2017.

Note: Debt capacity is approximately \$134,000,000 per fiscal year.

Project Category	Number of Projects	Project Amount
CMS	17	\$295,168,000
CPCC	10	280,004,500
Government Facilities*	13	176,088,237
Park and Recreation	48	135,734,000
Totals:	88	\$886,994,737

*Government Facilities includes the Public Library’s capital projects.

On the following pages, the tables detail the 88 capital projects submitted for FY2015-FY2017:

**Mecklenburg County
2015 - 2017 Capital Projects Ranking List**

County Rank	Dept Rank	Dept	Project Name	Dept Score	CIP Score	Project Cost	Cumulative
1	3	CMS	JM Alexander MS	53	56	30,672,000	30,672,000
2	8	CMS	Myers Park HS	52	55	22,248,000	52,920,000
3	2	CMS	Olympic HS	53	52	8,964,000	61,884,000
4	5	CMS	New PK-8 #1 (Potential Berryhill/Reid Park Relief)	52	51	30,376,000	92,260,000
5	1	CMS	Oakhurst STEAM Magnet ES	53	49	5,940,000	98,200,000
6	1	CPC	Giles Science Building Renovation	59	49	5,250,000	103,450,000
7	4	CMS	New Language Immersion K-8	53	49	30,376,000	133,826,000
8	9	CMS	Nations Ford ES (at Waddell)	53	49	19,440,000	153,266,000
9	16	CMS	Statesville Road ES Replacement	53	49	20,340,000	173,606,000
10	3	CPC	Cato Campus Phase 3	45	48	23,000,000	196,606,000
11	10	CMS	East Mecklenburg HS	52	48	12,744,000	209,350,000
12	12	CMS	South Mecklenburg HS	52	48	18,360,000	227,710,000
13	5	CPC	Levine Campus Phase 3	42	45	32,200,000	259,910,000
14	10	CPC	Harper Campus Phase 4	42	45	41,250,000	301,160,000
15	7	CMS	Northwest School of the Arts	53	42	12,420,000	313,580,000
16	7	CPC	Basic Skills Literacy Center	45	42	56,100,000	369,680,000
17	17	CMS	Selwyn Elementary School Renovation	53	42	2,592,000	372,272,000
18	11	CMS	PK8 Conversion Phase II (Ashley Park, Bruns Avenue, WG Byers, Druid Hills, Reid Park, Westerly Hills)	52	41	24,732,000	397,004,000
19	2	CPC	Central Campus @ Charlottetowne Avenue	35	38	27,550,000	424,554,000
20	4	CPC	Terrell Renovation & Expansion	41	38	30,476,500	455,030,500
21	6	CPC	Hendrick Automotive Expansion	35	38	3,315,000	458,345,500
22	18	CMS	Northridge MS Addition	41	38	6,448,000	464,793,500
23	3	RES	Child Support Enforcement Relocation to Woodard Center	33	36	8,825,000	473,618,500
24	11	PRK	Latta Plantation Nature Preserve	33	36	7,800,000	481,418,500
25	13	CMS	Career and Technology Education Phase I (Garinger/W.Meck/N.Meck /Independence)	33	36	8,640,000	490,058,500
26	8	CPC	Advanced Tech Center Renovation & Addition	38	35	33,363,000	523,421,500
27	9	CPC	Merancas Campus Phase 4	32	35	27,500,000	550,921,500
28	14	CMS	Davidson K-8 Conversion	38	35	9,500,000	560,421,500
29	15	CMS	New STEAM K-8 (Pot. Ballantyne-Elon-Hawk Ridge-Polo-Comm House-JMR Relief)	45	35	31,376,000	591,797,500
30	2	RES	Energy Upgrades	31	34	1,772,237	593,569,737
31	4	RES	Upfit Court Rooms 5110 and 8300	27	30	2,483,000	596,052,737
32	7	RES	Woodard Center Phase III B Partial Hal Marshall Center Relocation	26	29	70,355,000	666,407,737
33	7	PRK	Alexander Street Neighborhood Park	31	29	300,000	666,707,737
34	1	RES	Medic	58	28	48,344,000	715,051,737
35	8	RES	Board of Elections Renovation	25	28	4,613,000	719,664,737
36	10	PRK	Crossridge Neighborhood Park (New)	16	25	600,000	720,264,737
37	29	PRK	West Branch Rocky River GWY - Fisher Farm Park Trail	27	25	1,395,000	721,659,737
38	35	PRK	Abersham/Fisher Farm/Allison Farm Regional Park	19	25	1,200,000	722,859,737
39	5	RES	CCOB Tax Department Relocation	21	24	7,204,000	730,063,737
40	9	RES	Demolition Projects (Old Fire Station #10, Monroe Rd. Park District Office, Gatling Center Huntersville)	21	24	523,000	730,586,737
41	32	PRK	Gateway Nature Preserve - MPlan and Design (New)	21	24	400,000	730,986,737
42	17	PRK	Stevens Creek Nature Preserve/Center - New	20	23	7,200,000	738,186,737
43	1	LIB	Morrison Library	19	22	8,017,000	746,203,737
44	2	LIB	West Boulevard Library	19	22	4,742,000	750,945,737
45	3	LIB	North County Library Renovation	19	22	6,700,000	757,645,737

Mecklenburg County
2015 - 2017 Capital Projects Ranking List

County Rank	Dept Rank	Dept	Project Name	Dept Score	CIP Score	Project Cost	Cumulative
46	4	LIB	South County Library	19	22	11,145,000	768,790,737
47	6	PRK	Progress Park - Picnic Shelter	19	22	200,000	768,990,737
48	14	PRK	Hucks Road Regional Park (New)	16	22	3,600,000	772,590,737
49	21	PRK	Linda Lake Neighborhood Park (New)	16	22	600,000	773,190,737
50	24	PRK	Four Mile Creek Gwy - Tunnel under S. Trade Street Matthews	22	22	175,000	773,365,737
51	26	PRK	Pineville Community Park (New)	27	22	3,600,000	776,965,737
52	28	PRK	Jetton Park - Picnic Shelter	9	22	1,000,000	777,965,737
53	34	PRK	McDowell Creek GWY - Taybrook to Baylis Drive	16	22	2,500,000	780,465,737
54	41	PRK	Huntersville Rec Center - Improvements	27	22	1,500,000	781,965,737
55	45	PRK	Thomas McAllister Winget Regional Park - Improvements	16	22	2,716,000	784,681,737
56	9	PRK	Robert C. Bradford Regional Park -Synthetic Turf Fields (3)	18	21	2,950,000	787,631,737
57	16	PRK	Greenway Improvements	17	20	223,900	787,855,637
58	36	PRK	South Street Park (Davidson) - Improvements	16	20	300,000	788,155,637
59	1	PRK	Little Sugar Creek GWY - Tyvola to Huntingtowne Farms Park	16	19	3,659,000	791,814,637
60	2	PRK	Little Sugar Creek GWY - Huntingtowne Farms Park to I-485	16	19	3,326,000	795,140,637
61	3	PRK	McAlpine Creek GWY - Sardis to Providence	22	19	1,310,000	796,450,637
62	4	PRK	Pine Valley Neighborhood Park (New)	16	19	700,000	797,150,637
63	5	PRK	Mayerling Drive Neighborhood Park (New)	16	19	600,000	797,750,637
64	8	PRK	Walker Branch GWY - Tryon to Smith Road	16	19	1,176,000	798,926,637
65	12	PRK	Marion Diehl Rec Center - Improvements	16	19	8,525,000	807,451,637
66	13	PRK	Long Creek GWY Phase 2 - Dixon Branch to Primm Road	16	19	3,900,000	811,351,637
67	15	PRK	Sugaw Creek Rec Center Center - Improvements	16	19	5,700,000	817,051,637
68	18	PRK	Druid Hills Neighborhood Park (Improvement)	16	19	300,000	817,351,637
69	19	PRK	Briar/Little Hope Creek GWY - Manning to Marion Diehl Park	24	19	2,008,000	819,359,637
70	20	PRK	Ezell Farms Community Park (New)	16	19	3,600,000	822,959,637
71	22	PRK	Irvins Creek GWY - Idlewild to Lakeview Circle	16	19	2,535,000	825,494,637
72	23	PRK	Naomi Drenan Center - Improvements	16	19	4,120,000	829,614,637
73	25	PRK	Eastfield Regional Park (New)	16	19	3,600,000	833,214,637
74	27	PRK	McAlpine Creek GWY - Hwy 51 to Johnston Road	16	19	1,267,000	834,481,637
75	30	PRK	Colonial Francis Beatty Regional Park - Improvements	16	19	2,063,600	836,545,237
76	30	PRK	Mallard Creek GWY - Mallard Creek Road to David Taylor	16	19	1,555,000	838,100,237
77	32	PRK	Mallard Creek GWY - Mallard Creek Road to David Taylor/CATS	16	19	392,500	838,492,737
78	33	PRK	Mallard Creek Rec Center - Improvements	16	19	6,375,000	844,867,737
79	37	PRK	South Prong/Rocky River GWY - Davidson to Cornelius	16	19	1,035,000	845,902,737
80	39	PRK	McIntyre Creek GWY - Beatties Ford to Clarencefield Drive	16	19	887,000	846,789,737
81	40	PRK	Stewart Creek Gwy - W. Trade St. to MLK Park	16	19	835,000	847,624,737
82	42	PRK	Briar Creek GWY - Central Ave. to Commonwealth	16	19	635,000	848,259,737
83	43	PRK	Irwin Creek Gwy - Old Statesville Road to Allen Hills Park	16	19	2,555,000	850,814,737
84	44	PRK	Sugar Creek GWY -Billy Graham to S. Tryon St.	16	19	6,000,000	856,814,737
85	46	PRK	Northern Towns Rec Center - New	16	19	27,000,000	883,814,737
86	47	PRK	McAlpine Creek GWY - Bridge Connection to Ballantyne	16	19	175,000	883,989,737
87	48	PRK	Briar Creek GWY - Bay St. to Monroe Rd.	16	19	1,640,000	885,629,737
88	6	RES	Medical Examiner	21	13	1,365,000	886,994,737



FY2014 Recommended Fee Changes

Department/Item	Current	Change	Proposed Increase	Comments	Revenue Generated From Increase
LUESA - Code Enforcement					
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 10% fee increase to address this inadequacy.	\$25,000
<u>Size-Sq. Ft.</u> Less Than 500 500-4,999 5,000 to 9,999 10,000 and above	<u>Per Structure</u> \$110.00 \$440.00 \$660.00 \$825.00	<u>Per Structure</u> \$112.75 \$451.00 \$676.50 \$845.60	<u>Additional</u> \$0.00 \$338.25 \$338.25 \$338.25	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).	
Regulated Asbestos Containing Material	\$330.00	\$338.25	na	Renovations in which a NESHAP regulated quantity of RACM is to be stripped, removed, dislodged, cut, drilled or similarly disturbed (including applicable NESHAP notification.).	

**Land Use and Environmental Services Agency (LUESA) (cont.)
Revised Solid Waste Fee Schedule – No Budget Impact**

Department/Item	Proposed Fee	Comments
LUESA – Solid Waste		
Processed C&D Material		This fee is designed to encourage the development of a Construction and Demolition Waste (C&D) processing and recycling infrastructure and to facilitate the receipt of processed C&D materials at the County's Foxhole Landfill. The fee is set to fully recover the County's cost of operation.
<u>Weighed when scales are in operation</u>	\$20.00 / ton \$20.00 minimum	
<u>By vehicle type when scales are not in operation</u> Compactor, Rear loading, Front loading, Roll-off Container Uncompact loads, Roll-off Container open top	\$4.35 per cubic yard \$2.30 per cubic yard	

Parks And Recreation

Department/Item	Current	Change	Proposed Increase	Comments	Revenue Generated From Increase
Park and Recreation					
Mcdowell Campgrounds				Competitive fee structure to offset rising expenses for maintaining sites.	\$24,500
<u>Primitive Sites</u> Resident Non-Resident	<u>Per Night</u> \$12.00 \$15.00	<u>Per Night</u> \$15.00 \$19.00	<u>Additional</u> \$3.00 \$4.00		
<u>Drive-To Sites</u> Resident Non-Resident	<u>Per Night</u> \$15.00 \$22.00	<u>Per Night</u> \$19.00 \$28.00	<u>Additional</u> \$4.00 \$6.00		
<u>RV Sites</u> Resident Non-Resident	<u>Per Night</u> \$21.00 \$26.00	<u>Per Night</u> \$26.00 \$33.00	<u>Additional</u> \$5.00 \$7.00		
<u>Supplies</u> Ice Firewood	\$1.50 / bag \$4.00 / bundle	\$1.50 / bag \$4.00 / bundle	<u>Additional</u> \$.50 \$1.00		

Parks And Recreation (cont.)

Department/Item	Current	Change	Proposed Increase	Comments	Revenue Generated From Increase
Park and Recreation					
Tennis Court Rental				Competitive fee structure to offset rising expenses for maintaining sites.	\$40,000
<u>Court Rental</u> Individual per 1 hour League per 1.5 hours	\$3.00 \$4.50	\$5.00 \$7.00	<u>Additional</u> \$2.00 \$3.00		
<u>Block Mon.-Thur.</u> More than 4 hours Less than 4 hours	\$100.00 per-hour	\$180.00 \$90.00	<u>Additional</u> \$80.00	For Tournaments – entire facility	
<u>Block Fri. & Sun.</u> More than 4 hours Less than 4 hours	\$150.00 per-hour	\$200.00 \$100.00	<u>Additional</u> \$50.00	For Tournaments – entire facility	
<u>Block Sat.</u> More than 4 hours Less than 4 hours	\$183.00 per-hour	\$250.00 \$125.00	<u>Additional</u> \$67.00	For Tournaments – entire facility	

**Parks And Recreation (cont.)
Revised Aquatic Fee Schedule – No Budget Impact**

Monthly Pass	Aquatic Center	Marion Diehl Pool	Ray's Splash Planet	COMBINED PASS
Youth Pass - Resident	\$ 27.00	\$ 25.00	\$ 30.00	\$ 27.00
Adult Pass - Resident	\$ 41.00	\$ 37.00	\$ 40.00	\$ 41.00
Family Pass - Resident	\$ 53.00	\$ 49.00	\$ 60.00	\$ 53.00
Senior Pass - Resident	\$ 27.00	\$ 25.00	\$ 30.00	\$ 27.00
Senior Family Pass - Resident	\$ 37.00	\$ 34.00	\$ 55.00	\$ 37.00
<hr/>				
Youth Pass - Non-Resident	\$ 30.00	\$ 28.00	\$ 40.00	\$ 30.00
Adult Pass - Non-Resident	\$ 46.00	\$ 42.00	\$ 50.00	\$ 46.00
Family Pass - Non-Resident	\$ 61.00	\$ 57.00	\$ 70.00	\$ 61.00
Senior Pass - Non-Resident	\$ 30.00	\$ 28.00	\$ 40.00	\$ 30.00
Senior Family Pass - Non-Resident	\$ 43.00	\$ 40.00	\$ 65.00	\$ 43.00

Annual Pass	Aquatic Center	Marion Diehl Pool	Ray's Splash Planet	COMBINED PASS
Youth Pass - Resident	\$ 246.00	\$ 246.00	\$ 300.00	\$ 242.00
Adult Pass - Resident	\$ 384.00	\$ 384.00	\$ 420.00	\$ 396.00
Family Pass - Resident	\$ 540.00	\$ 540.00	\$ 660.00	\$ 528.00
Senior Pass - Resident	\$ 246.00	\$ 246.00	\$ 300.00	\$ 242.00
Senior Family Pass - Resident	\$ 350.00	\$ 350.00	\$ 480.00	\$ 352.00
<hr/>				
Youth Pass - Non-Resident	\$ 282.00	\$ 282.00	\$ 420.00	\$ 275.00
Adult Pass - Non-Resident	\$ 454.00	\$ 444.00	\$ 540.00	\$ 451.00
Family Pass - Non-Resident	\$ 634.00	\$ 634.00	\$ 780.00	\$ 616.00
Senior Pass - Non-Resident	\$ 282.00	\$ 282.00	\$ 420.00	\$ 275.00
Senior Family Pass - Non-Resident	\$ 426.00	\$ 426.00	\$ 600.00	\$ 418.00

**Parks And Recreation (cont.)
New Facilities**

Little Sugar Creek Greenway		
Metro Sections	Hourly Rate	Daily Rate
Central Fountain	\$150	N/A
Metropolitan Fountain	\$150	N/A
Midtown Park	\$150	N/A
Captain Jack Plaza & Zeiss Green	\$150	\$1,500
Elizabeth Park	\$150	\$1,500
Park – Morehead St. to Pearl St.	\$450	\$4,500

Romare Bearden Park		
Event Venues	Hourly Rate	Daily Rate
Maudell’s Garden	\$300	N/A
Madeline’s Garden	\$300	N/A
Paris Memory Garden	\$300	N/A
Arbor and Trellis Garden	\$300	N/A
Childhood Muse Plaza	\$300	N/A
Formal Oval -small	\$300	\$3,000
Big Moon Green	\$600	\$6,000

**Mecklenburg County Health Department
New County Services**

Division: Health Informatics & Planning

Program Area	Service	Fee
Medical Records	Administrative Attorney/Insurance Request	\$10.00
	Disability Determination Request	\$12.00
	General Patient Record/Lab Results per page	\$1.00
	Pages 100+	\$0.25
	Pages 1-25	\$0.75
	Pages 26-100	\$0.50

Vital Records	Birth Amendment - Preparation	\$10.00
	Birth Amendment - Preparation of Legitimation	\$10.00
	Birth Amendment/Legitimation (state fee)	\$15.00
	Birth Amendment/Legitimation (copy from state)	\$24.00
	Birth Amendment/Notary - to County	\$3.00
	Certified Birth Certificate	\$10.00
	Certified Death Certificate	\$10.00
	Copies	\$1.00
	Wallet Certificates - laminated (1 only)	\$7.50
	Wallet Certificates - laminated (2 or more of same)	\$5.00

Division: Clinical Services

Program Area	Service	Fee
Dental Health	Children ages newborn to 15 years of age	
	Periodic oral evaluation	\$42.00
	Limited oral evaluation -problem	\$70.00
	Oral Eval under 3 w/Counseling	\$42.00
	Comprehensive oral evaluation	\$73.00
	Intraoral film (comp. series)	\$128.00
	Intraoral periapical 1st film	\$24.00
	Intraoral – periapical additional film	\$19.00
	Intraoral occlusal film	\$36.00
	Bitewing single film	\$27.00
	Bitewings 2 films	\$41.00
	Bitewings 4 films	\$57.00
	Dental prophylaxis - 14yrs. and over	\$91.00
	Dental prophylaxis - 13yrs. and under	\$63.00
	Topical fluoride Varnish	\$36.00

**Mecklenburg County Health Department (cont.)
New County Services**

Division: Clinical Services		
Program Area	Service	Fee
Dental Health	Sealant per tooth	\$36.00
	Space maintainer – fixed unilateral (quad)	\$319.00
	Space maintainer – fixed bilateral	\$421.00
	Re-cement space maintainer	\$69.00
	Amalgam 1 surface	\$108.00
	Amalgam 2 surfaces	\$157.00
	Amalgam 3 surfaces	\$190.00
	Amalgam 4+ surfaces	\$231.00
	Resin one surface – anterior	\$134.00
	Resin 2 surfaces – anterior	\$171.00
	Resin 3 surfaces – anterior	\$209.00
	Resin 4+ surfaces involving incisal	\$248.00
	Composite crown – anterior	\$274.00
	Resin 1 surface – posterior	\$157.00
	Resin 2 surfaces – posterior	\$205.00
	Resin 3 surface – posterior	\$255.00
	Resin 4 + surfaces – posterior	\$313.00
	Re-cement crown	\$93.00
	Stainless steel crown , primary tooth	\$254.00
	Stainless steel crown , Perm. tooth	\$287.00
	Prefab SS w/resin window	\$351.00
	Sedative filling	\$97.00
	Crown build up	\$242.00
	Pin retention per tooth	\$51.00
	Pulp cap – direct	\$66.00
	Pulp cap – indirect	\$52.00
	Pulpotomy – therapeutic	\$157.00
	Endodontics – anterior	\$664.00
	Apexification/recalcification initial visit	\$376.00
	Apexification/recalcification interim	\$165.00
	Apexification/recalcification final appt.	\$555.00
	Full mouth debridement	\$166.00
	Extract single tooth / simple	\$139.00
Extract tooth – erupted (surg.)	\$246.00	
Extract soft tissue impacted	\$309.00	
Tooth re-implantation	\$530.00	

**Mecklenburg County Health Department (cont.)
New County Services**

Division: Clinical Services		
Program Area	Service	Fee
Dental Health	Biopsy soft tissue (Same as CMC)	\$421.00
	Incision & Drainage / abscess intra-oral	\$274.00
	Suture of recent small wounds	\$419.00
	Habit appliance	\$130.00
	Analgesia N2O	\$57.00
	Misc.(duplicate X-rays)	\$21.00
	Complicated suture – up to 5 cm.	\$1,045.00
	Palliative treatment of dental pain minor	\$105.00
	Apply desensitizing agents	\$378.00
	Athletic mouthguard	\$168.00
	Elective services, sliding scale does not apply	
	<i>Note: Dental Service fee is based on services provided</i>	

Family Planning, Women's Health	Breast Feeding & Child Birth Classes	No Charge to Patient
	Depo-Provera Injections	\$73.00
	Implanon Hormonal Implant	\$943.00
	Oral Contraceptive Pills	\$9.00 per pack
	Mirena IUD Kit & Insertion	\$780.00
	Norplant Removal	\$248.00
	Pap Smears	\$26.00
	Paraguard IUD Kit & Insertion	\$671.00

Foreign Travel	Nurse Consultation	\$48.00
	Typhoid	\$67.00
	Yellow Fever	\$107.00
	<i>Note: Foreign Travel program is out-of-pocket expense only. Immunizations vary based on destination; see Immunization Section for Immunization Administration and Vaccine Cost.</i>	

**Mecklenburg County Health Department (cont.)
New County Services**

Division: Clinical Services		
Program Area	Service	Fee
Immunizations - Childhood Required Vaccines 0-18 yrs	For vaccines that are administered as part of a series, the fees listed are per dose. Vaccine Administration costs are charged in addition to the vaccine rendered unless indicated otherwise.	
	Injectable Vaccine Administration; single vaccine	\$15.00
	Injectable Vaccine Administration; each additional vaccine	\$13.00
	Oral - Intranasal Vaccine Administration; single vaccine	\$15.00
	Oral - Intranasal Administrative; each additional vaccine	\$12.00
	ActHib (PRP-T)	\$25.00
	Diphtheria-Tetanus	\$38.00
	Dtap	\$20.00
	Dtap-HIB-IPV	\$93.00
	Dtap-IPV	\$43.00
	Flu Mist with administration (intranasal)	\$40.00
	Fluzone with administration (Intradermal)	\$34.00
	Hep A (adult)	\$53.00
	Hep B (adult)	\$66.00
	Hepatitis A - Pediatric/Adolescent	\$20.00
	Hepatitis B - Pediatric/Adolescent	\$12.00
	Hiberix Booster	\$25.00
	High Dose Fluzone with administration (65 yrs+)	\$46.00
	HPV Vaccine (Cervarix)	\$160.00
	HPV Vaccine (Gardasil)	\$163.00
	Immune Globulin	\$13.00
	Pedvax Hib	\$24.00
	Inactivated Poliovirus	\$30.00
Influenza Vaccine (3 yrs+) with administration	\$30.00	
Influenza Vaccine (6-35 months) with administration	\$30.00	
Measles, Mumps, Rubella	\$53.00	
Measles,Mumps,Rubella,Varicella (Proquad)	\$161.00	
Menactra	\$128.00	
Menomune	\$130.00	
Pneumonia Vaccine	\$66.00	

**Mecklenburg County Health Department (cont.)
New County Services**

Division: Clinical Services		
Program Area	Service	Fee
	Pevnar	\$145.00
	Rabies (Imovax)	\$176.00
	Rotavirus (oral)	\$87.00
	Tdap	\$47.00
	Tetanus-Diphtheria	\$23.00
	Tuberculin Skin Test	\$22.00
	Twinrix	\$107.00
	Typhoid	\$67.00
	Varicella	\$104.00
	Yellow Fever	\$107.00
Laboratory	Zoster (Shingles)	\$191.00
	Chlamydia; Amplified Probe	\$92.00
	Culture, Presumptive, Pathogenic Organisms, Screening Only	\$24.00
	Finger, Heel, Ear Stick	\$12.00
	Gram Stain	\$22.00
	Hemoglobin	\$15.00
	Marriage License Serology	\$45.00
	Neisseria Gonorrhoeae; Amplified Probe	\$92.00
	Newborn Screening	\$19.00
	Occult Blood, Feces	\$14.00
	Ova & Parasite Smear	\$50.00
	PH, Body Fluids	\$16.00
	Quantiferon TB Gold In-Tube Test	\$107.00
	Quantitation of Drug Assay	\$84.00
	Rabies Titer	\$40.00
	Special Stains, All Other	\$152.00
	Specimen Handling & Conveyance	\$15.00
	Syphilis Test - RPR Qualitative	\$31.00
	Urinalysis, Dipstick	\$15.00
	Urine Pregnancy Test	\$25.00
	Venipuncture	\$14.00
	Wet Mount	\$19.00

**Mecklenburg County Health Department (cont.)
New County Services**

Division: Clinical Services		
Program Area	Service	Fee
Refugee Services	Refugee Health	No Charge to Patient
	Completion of Immigration Record	\$25.00

TB	TB Employment Assessment	\$22.00
	Treatment of Disease or Infection	No charge to patient

STD	Treatment of Sexually Transmitted Disease or Infection	\$84.00 to \$239.00
	Genital Wart Treatment / Follow-up	\$0.00

WIC	WIC Services	No charge to patient
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Division: Community Services		
Program Area	Service	Fee
Communicable Disease	Day Care Education Program	\$10.00

Community Services	CAP AIDS, CAP DA (Disabled Adults) & CAP C (Children) Note: Must be Medicaid Certified	Medicaid Deductible Applies
	Care Coordination for Children	No Charge to Patient
	Home Visit for Newborn & Postpartum Assessments	No Charge to Patient
	Pregnancy Care Home	No Charge to Patient

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 twenty-one cents of the property tax rate. Funds appropriated can only be utilized for debt service 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

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 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	FY09-10 Tax Rate (Change)	FY10-11 Tax Rate (Change)	FY11-12 Tax Rate (Change)	FY12-13 Tax Rate (Change)	FY13-14 ¹ Recommended Tax Rate (Change) ²
Cabarrus	63.00 0.00	63.00 0.00	63.00 0.00	70.00 7.00	N/A
Cumberland	76.60 (9.40)	74.00 (2.60)	74.00 0.00	74.00 0.00	N/A ³
Durham	70.81 0.00	74.59 3.78	74.59 0.00	74.44 (0.15)	N/A
Forsyth	67.40 (2.20)	67.40 0.00	67.40 0.00	67.40 0.00	74.18 6.78
Gaston	83.50 0.00	83.50 0.00	83.50 0.00	83.50 0.00	88.90 5.40
Guilford	73.74 0.00	73.74 0.00	78.24 4.50	78.04 (0.20)	N/A
Iredell	44.50 0.00	44.50 0.00	48.50 4.00	48.50 0.00	48.50 0.00
Mecklenburg	83.87 0.00	83.87 0.00	81.66 (2.21)	79.22 (2.44)	81.72 2.50
Orange	85.80 (14.00)	85.80 0.00	85.80 0.00	85.80 0.00	N/A
Union	66.50 0.00	66.50 0.00	66.50 0.00	66.00 (0.50)	N/A
Wake	53.40 (14.40)	53.40 0.00	53.40 0.00	53.40 0.00	N/A

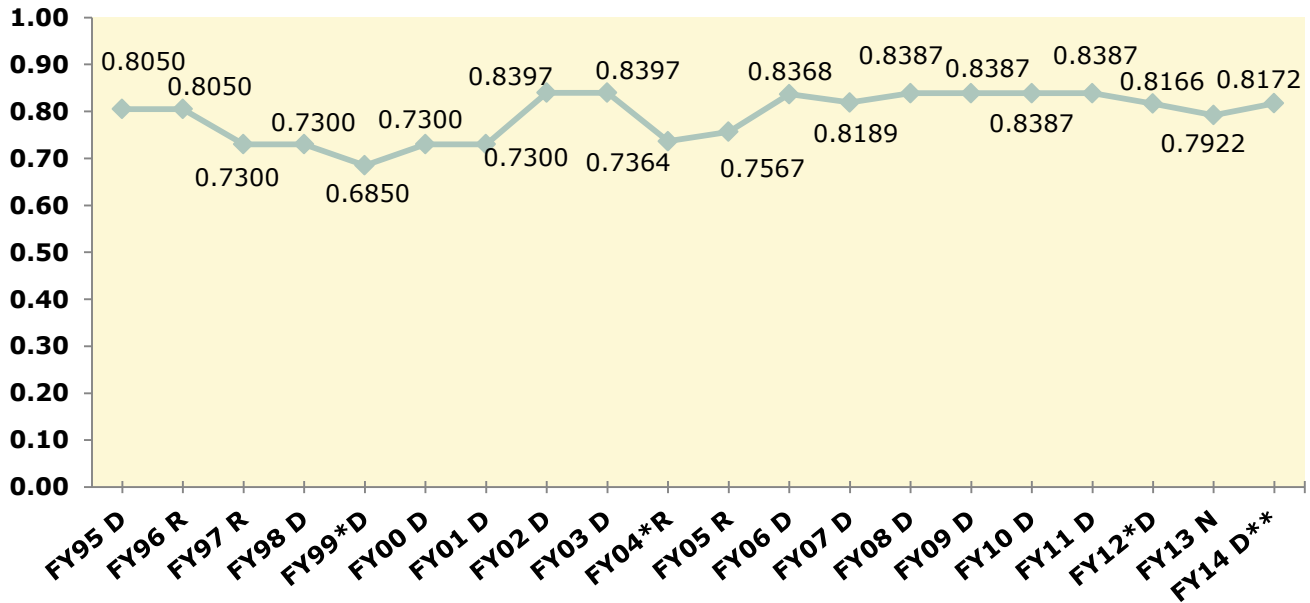
Note: Source: NCACC FY13 Tax Rate Survey

¹ Recommended Tax Rate

² "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.

³ N/A: County has not yet released County Manager's Recommended Budget at time of printing.

20 Year Tax Rate Summary



Year and Majority Party

YEAR	TAX RATE	BOARD MAKE-UP	PARTY MAJORITY
FY95 D	0.8050	R - 3 D - 4 U - 0	Democrat
FY96 R	0.8050	R - 5 D - 4 U - 0	Republican
FY97 R	0.7300	R - 5 D - 4 U - 0	Republican
FY98 D	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	0.8172	R - 3 D - 6 U - 0	Democrat

* Denotes Revaluation
U Denotes Unaffiliated
Source: Clerk to the Board

CELEBRATING THE SESTERCENTENNIAL

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MECKLENBURG COUNTY
SINCE 1763



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