# FUTURE OF THE
# LIBRARY TASK FORCE

# FINAL REPORT

MECKLENBURG COUNTY

NORTH CAROLINA

MARCH 2011

# MEMO

**To:**       Mecklenburg County Board of Commissioners
             Charlotte Mecklenburg Library Board of Trustees

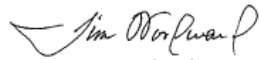**From:**     Future of the Library Task Force

**Subject:**   Final Report
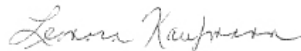
**Date:**      March 21, 2011

The Task Force hereby submits its report in which observations, recommendations and strategies are presented that, if adopted, will guide the Charlotte Mecklenburg Library toward a sustainable future.

Although the report is that of the Task Force and presents the results of many hours of work by its members, the work was consistently and conscientiously supported by the staff of the County, the staff of the Library and numerous consultants. We sincerely thank them for that support. We also thank the Foundation For The Carolinas, the County and the Library for the funding that made this project possible.

Lastly, we thank you for the opportunity to serve the citizens of Mecklenburg County with an undertaking so important to our community.
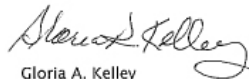
Dr. Jim Woodward
Chairman

Leonora Kaufmann

Jeff Armstrong

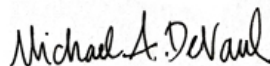Gloria A. Kelley

Robert M. Bisanar

Bill Millett

Alan Blumenthal

Bernie Simmons

Dr. Pamela Davies

Scott D. Stone

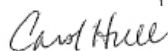Michael A. DeVaul

Julie Szeker

Geneal Gregory

Connie Wessner

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## How to Use This Report

The Final Report is broken into two sections: Report and Appendix. The report includes tables behind each corresponding chapter. Appendices, which are listed in the Table of Contents, are divided by color in the Appendix section.

It is important to note that the Urban Institute Report, titled <u>Public Library Funding: Comparing Charlotte Mecklenburg Library and Selected Library Systems (FY 2008 – FY 2011)</u> has an extensive appendix. The report, along with Appendices A–C, is printed here. The remaining appendices, *Appendices D – F*, are included on the CD provided on the back cover of the report.

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**FUTURE OF THE LIBRARY TASK FORCE**
**FINAL REPORT EXECUTIVE SUMMARY**

## Introduction

A nine-member Design Team was appointed by the Mecklenburg County Manager, the Director of Libraries, and the Chair of the Task Force to review, and perhaps refine, the charge to the Task Force, prepare a plan for the subsequent work of the Task Force, and to conduct the application and nomination process for the Task Force membership. (See Appendix C for the full report of the Design Team)

The guidance thus provided included the following:

- Request, receive and review information and ideas.

- Engage in constructive discussion and deliberation.

- Report resulting suggestions, options, consideration and/or recommendations for a sustainable public library system.

The Design Team also presented important misconceptions. Those misconceptions include:

- "There is a quick fix."

- "Philanthropy fills the government funding gap."

- "There are funding replacement alternatives."

- "Outsourcing alone will fill the $5 million funding gap completely."

- "Volunteers can fill staffing needs long-term."

**Research and Findings**

Utilizing the results of the annual survey of public libraries conducted by the Public Library Association, the Task Force compared the status of the Library with those public libraries serving 55 other communities with populations in the range 500,000 to 999,999.  The most recent survey report presented data for FY 2008-2009, which preceded the large funding reductions experienced by the Charlotte Mecklenburg Library.  The important questions were: *Was the Library overfunded prior to the funding reductions?  Was the Library overbuilt prior to the funding reductions?*

The Task Force determined that the Charlotte Mecklenburg Library was not overfunded nor was it overbuilt in comparison to those public libraries serving the 55 peer communities.  On a per capita basis, the Library's funding placed it in the middle of the pack within this group.  It was also in the middle of the pack in comparison to square footage and number of branches on a per capita basis among these 55 peers. (Chapter II)

The UNC Charlotte Urban Institute was retained to collect and present information about governmental revenues and library funding for 13 particular communities for FY 2007-2008 through FY 2010-2011.  Except for the Dallas Public Library, the Charlotte Mecklenburg Library received a much greater reduction in funding than did the libraries in the other communities.  Indeed, seven of the libraries received an increase in funding over this time period.  (Chapter III)

The Task Force also evaluated funding cuts in FY 2008-2009, FY 2010-2011 and FY 2011-2012 in the thirteen peer communities. The Task Force found that the Charlotte Mecklenburg Library has received the greatest decrease, 39%, in local government funding except for the Dallas Public Library. (Chapter III)

The Task Force engaged MarketWise, Inc. to conduct three surveys, a statistically valid community telephone survey coupled with a statistically valid Library user telephone survey,

and a Library web survey.  The results of the telephone surveys found (Chapter IV):

- 87% of residents believe the Library is very or extremely important to the community.

- 48% of respondents believe funding for the Library should increase, while 6% believe funding should decrease.

- Should more funding cuts be required, 79% of residents and 81% of users agree the remaining branches should be located where they serve the most residents, even if it means closing the branch closest to them.

- 77% of residents and 78% of library users agree that library branches should remain open in economically challenged areas.

The Task Force reviewed the mission of the Library and, for their purposes, for evaluating the programs and services that they would define the core mission of the Library as providing access to information.  And the core mission is accomplished by providing services that can be grouped into:

- **Basic Library Services** – which include circulation, reader's advisory, information assistance and computer assistance.

- **Programming** – which includes all library services and activities beyond the basic library services above.

## Recommendation – Funding

The Context
The Task Force evaluated the thirteen peer libraries and found that on a per capita basis, our Library was currently funded at

a lower level than both the mean and the median for those peer communities.

Recommendations
The Task Force recommends that the Library be funded on the basis of the County's population at an amount from $27.89 to $28.66 per capita for FY 2011-2012.  Those amounts are the mean and the median per capita library funding of the thirteen peer communities studied by the Task Force.  Funding our Library at that level in FY 2011-2012 would add $1.8 million and $2.5 million to the current County funding.  Additional funding at this level would allow the Library to increase hours at the regional libraries, keep the fragile neighborhood branches open with the current hours and require no closing of additional branches.

Further, the Task Force suggests that the County consider, in the longer term, a fundamental change to the budgeting process whereby the funding of Quality of Life Assets be reviewed as a separate and distinct budget category. (Chapter VI)

## Recommendation – Operations

The Context
The Task Force believes that having a Library system that has branches open only 32-46 hours a week does not meet the needs of the community.  This belief was reinforced by the data from the telephone survey, which showed that 35% of library users said they were using the library less now than before the funding cuts.

Nor does the Task Force believe distribution of staff associated with the system-wide reduction of hours is the most efficient utilization of this valuable, but limited, resource.  Should additional staff not become available through increased funding, the Task Force recommends a set of priorities for the redistribution of the existing staff.

The Task Force also reviewed the current Library Programming, volunteer engagement, and fundraising. (Chapter VII)

<u>Recommendations – Programming</u>
The Task Force recommended that the Library focus its resources on providing Basic Library Services and Programming based on the following guidelines:

- Programming should directly relate to The Library's core mission. As such, programs should be limited to those that address literacy, including information access and information literacy.

- Annually, the Board of Trustees should explicitly approve areas/topics of anticipated programming for the coming year and should receive a year-end report on approved programs.

- Each program should have a complete estimated budget. Programs should be budget neutral, with any associated costs funded by program fees or fundraising.

- Programs should be scalable and accessible to other branches.

- An administrative leader should be assigned the responsibility of centrally reviewing and approving programs when offered for the first time.

<u>Recommendations – Volunteers and Fundraising</u>
Volunteers play a valuable role in augmenting the Library's staff. In FY 2011-2012, in response to funding cuts, volunteerism has increased by over 35,000 hours and, the total volunteer hours will equate to 9% of total Library staffing hours. After examining the experience with volunteers nationwide over time, the Task Force does not think this level

of volunteerism is sustainable. The Task Force therefore recommends that the Library work to attract volunteers to provide services equal to no less than 5% of total staffing hours required to provide Basic Library Services.

The Task Force recommends an increased emphasis on private fundraising with both long and short-term goals, including these action steps:

- Development and implement a plan that would, in the long term, raise $1 million annually.

- Initiate planning for an endowment campaign under a newly created Library Foundation.

- Establish an annual fundraising goal of $200,000 to support basic Library services.

## Recommendations – Center City Library Sites

The Context
The Main Library and ImaginOn are two Library facilities located in Center City Charlotte that target distinct audiences. Main Library services the adult population, while ImaginOn serves children and houses the Children's Theatre of Charlotte. The Task Force found that, while ImaginOn's uniqueness raises interesting questions about potential funding methods, it is an innovative and important asset to the community and can be effectively managed under the current governance structure. The annual cost of managing this facility is approximately $2.92 per capita. (Chapter VIII)

Recommendations – Main Library
The Task Force recognized that the questions surrounding the Main Library are complex. As such, the Task Force recommended that a committee be formed to further explore the issues and possibilities for the Main Library. This committee would be appointed by the Library's Board of Trustees.

Because of the financial arrangement between the Library and the Theatre, the extensive resources required to operate the facility and the importance of maintaining this unique asset, the Task Force recommends that the Library approach the County's budgeting process by segmenting ImaginOn as a separate line item in the annual budget. The Task Force believes it is important that both the County and Library recognize the higher costs of operating this facility, which account for approximately 12% of the Library's total operating budget (after the reimbursement by the Theatre).

## Recommendations – Library/County Relationship

The Context
The Task Force spent a good deal of time discussing ways to strengthen the relationship between the County and the Library at both the staff and board levels. The Task Force believes that a strong working relationship based on transparency and cooperation is imperative. Because the Library is an integral part of the knowledge infrastructure of our community that relies on the County to fund 90% of its annual operations and all of its capital costs, the working relationship must be strong and communication must be excellent. The Task Force recognizes that efforts to build a stronger relationship must come not only from the Library Board and staff but also from the County.

Recommendations – Short Term
Recommendations at the strategic level include:

- The County Manager or the County Manager's designee will serve on the Library Board as a non-voting, ex officio member.

- The County Manager or the County Manager's designee will be a member of a search committee for the Director of the Library and will participate in the Director's annual performance review.

- The County Manager or the County Manager's designee will have the opportunity to review the Library's proposed annual budget prior to its formal submission to the County.

- Any strategic capital or operating planning process will solicit input and feedback from the County Manager. The County Manager or the County Manager's designee will be kept informed throughout the process and provided an opportunity to review the plan while still in draft form and prior to its being presented in a final recommendation form to the Library Board of Trustees.

- The County Manager or the County Manager's designee will keep the Library Director and the Library Board Chair apprised of any intent to change the level of Library funding during the current budget year and for the coming budget year. The goal would be for the Library and County to work closely together to manage the impact of changes and potential reductions in service to citizens.

The following recommendations would support the operational interface between the Library and the County staff:

- Working together, the budget staff from the Library and the County will develop a format for the annual Library budget that meets the needs of both organizations. The budget will closely resemble other budgets of County departments and partners.

- The County benchmarking/scorecard process, in which the Library currently participates, will be refined annually to reflect the Library and County priorities. The results of the Library benchmarking will become part of the Library Board's annual evaluation of the Library Director.

- The Library Director will attend and be a full participant in the County Manager's meetings with other County department heads.

- The Library Operations Committee will include a County representative, designated by the County Manager.

All of these recommendations are intended to create a more formal structure for interaction and collaboration between the Library and County management.

Recommendations – Long Term
The Task Force recommends that Foundation For The Carolinas appoint a committee in July 2012 to evaluate the progress that has been made on the nine recommendations listed above, and any other matters pertinent to the health of the Library-County relationship. Should the committee find significant progress has not been made, then, the committee should make recommendations about what needs to be done. Should the committee determine that a change in governance is needed, it could recommend changes to the structure of the Library Board of Trustees based on the structure recommended in this report in Chapter IX.

## Recommendations – The Library of the Future

The Context
Because of the deep cuts in funding and services, the award-winning Library of the past no longer exists. However, the Task Force believes that if the recommendations presented in this report are adopted, the Library will use the current funding to provide library services to the community in the most effective and efficient manner.

The Task Force considers the regional libraries as the cornerstone for successful revitalization of library services and resources.

The Task Force finds that branch libraries constitute an essential component of the library system. The Task Force believes the library staff should engage directly with neighborhoods and towns to determine the specific services needs in those areas.

The Recommendations
Once the recommendations in this report have been acted on, the Task Force recommends that the Library Board of Trustees and the Board of County Commissioners should jointly oversee the development of a new strategic plan for the Library. This plan should include, along with the other appropriate pieces of a strategic plan, a long-term technology plan for the Charlotte Mecklenburg Library.

## INTRODUCTION

### Brief History

The Charlotte Mecklenburg Library had its beginning as the Charlotte Literary and Library Association, which was formed by a group of citizens in 1891. Control was passed to the City School Commissioners in 1901 and shortly thereafter, spurred by a grant by Andrew Carnegie, the city built a library building in the 300 block of North Tryon Street and assumed fiscal responsibility for the operations of the Library.

Expansion took place over the next several decades, including the establishment of branches in Cornelius, Davidson, Huntersville, Matthews and Pineville. However, the Depression brought a reduction in library services and substantial recovery was not seen until after World War II. Since then the Library's growth in size and scope paralleled the growth of Charlotte and Mecklenburg County. Table I-1 lists the facilities currently held by the Library, the square footage of each facility, the date it was most recently renovated or opened, and whether the facility is leased or owned.

As the Library has changed over the years, so has its name, as indicated below:
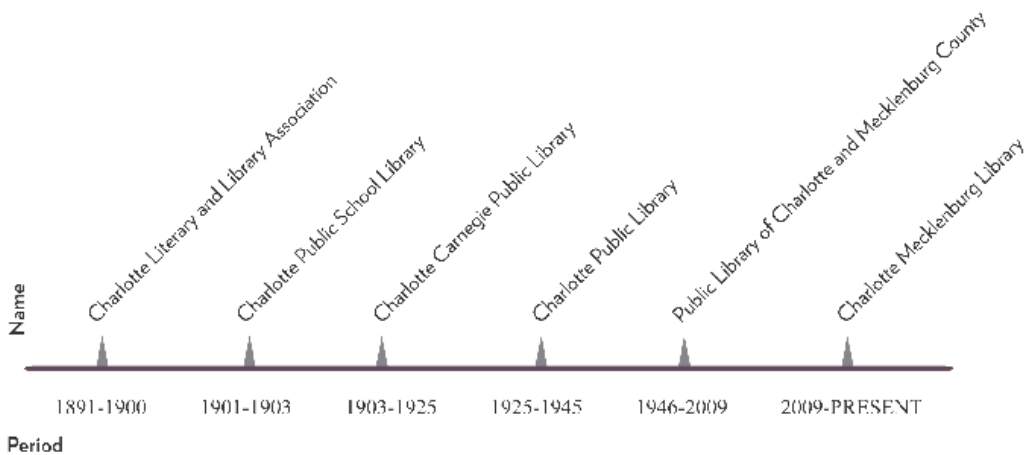
The present governance structure was principally defined through action by the General Assembly in 1965. Subsequent amendments modified the appointment of trustees so that currently the Library "shall be governed by a board of 11 trustees. Ten trustees shall be appointed by the Board of County Commissioners of Mecklenburg County and one shall be appointed by the Charlotte-Mecklenburg Board of Education." (See Appendices A and B for the referenced legislation and the by-laws of the Board of Trustees.)

Although the Charlotte Mecklenburg Library is an independent corporate entity, it has been largely dependent on Mecklenburg County for its capital and operating funding. Table I-2 presents the Library's approved budget since 1997 and that portion of each budget provided by Mecklenburg County. Table I-3 provides a more detailed budget for FY 2008-2009 and for FY 2010-2011.

Like most governmental entities, Mecklenburg County suffered a decrease in revenues during the recent recession, in particular in those revenues for which the Board of County Commissioners has discretion in allocating. This downturn led to a decrease in the Library's funding in the approved county budget from $34,602,878 in FY 2009-2010 to $21,091,815 in FY 2010-2011. In order to partially mitigate the impact of the funding reduction, the county assumed fiscal responsibility for the library's security expenses, building maintenance and certain equipment maintenance. These total $1,924,966. The net effect was a reduction of $11,586,097 in county funding, or 33.5%, in one year. Over the last two years, the decrease has been 39.3%.

Because personnel costs consume about 74% of the Library's budget, a large number of staff had to be released, leading to the closing of four sites and dramatic reduction of operating hours at the remaining sites.

Thus, the public library that was selected for "the nation's highest honor for libraries and museums" in 2006 no longer exists. However, the appointed and elected officials who serve Mecklenburg County want to ensure that the citizens receive the best possible library services in the future, given the fiscal constraints likely to continue. Accordingly, a Task

Force on the Future of the Library was formed to assist the Board of County Commissioners and the Board of Trustees in achieving that goal.

**Task Force on the Future of the Library**

Prior to forming the Task Force, a Design Team was assembled and charged with developing a framework for the subsequent work of that Task Force. The Design Team consisted of three members from the library's staff, three staff members from Mecklenburg County, and three at-large members. It was chaired by Beth Hardin, Vice Chancellor for Business Affairs at UNC Charlotte.

The full report of the Design Team is given in Appendix C. This excellent report warrants a full reading; however, the following extracts are particularly pertinent to the subsequent work of the Task Force:

**The Task Force is charged with the following:**

- Request, receive and review information and ideas.

- Engage in constructive discussion and deliberation.

- Report resulting suggestions, options, considerations and/or recommendations for a sustainable public library system.

**The Task Force should evaluate the following basic areas:**

- Scope, cost and relative importance of various library services.

- Organizational structure and system for delivering library services.

- Governance of the library system.

- Funding model for supporting library services.

The Design Team also presented and discussed important misconceptions.

**Those misconceptions are listed below:**

- "There is a quick fix."

- "Philanthropy fills the government funding gap."

- "There are funding replacement alternatives."

- "Outsourcing alone will fill the $5 million funding gap completely."

- "Volunteers can fill staffing needs long-term."

The Design Team developed and oversaw the process for attracting nominations and applications for service as members of the Task Force on the Future of the Library. Following consultation with the Chair of the Board of County Commissioners and the Chair of the Board of Trustees of the Library, 16 citizens were selected to join Jim Woodward, Chancellor Emeritus of UNC Charlotte, who had earlier been appointed to chair the Task Force. The members of the Task Force are listed in Table I-3.

**TABLE I-1**
**FACILITIES ADMINISTERED BY THE CHARLOTTE MECKLENBURG LIBRARY**

| Site | Square Footage | Date Opened/ Renovated | Owned |
|---|---|---|---|
| Beatties Ford | 13,700* | 1997 | Yes |
| Belmont | 1,600** | - | No |
| Carmel | 6,300** | - | No |
| Checkit Outlet | 1,100** | - | No |
| Cornelius | 5,500 | 1999 | Yes |
| Davidson | 6,000 | 1995 | No |
| Freedom Regional*** | 20,000 | 2003 | No |
| Hickory Grove | 16,000 | 2010 | Yes |
| Independence Regional | 18,700 | 1996 | Yes |
| Matthews | 15,000 | 2001 | No |
| Mint Hill | 12,000 | 1999 | Yes (land leased) |
| Morrison Regional | 24,000 | 1991 | Yes |
| Mountain Island | 16,000 | 2005 | Yes |
| Myers Park | 5,750 | 2009 | Yes |
| North County Regional | 23,700 | 1997 | Yes |
| Plaza Midwood | 8,000 | 1995 | No |
| Scaleybark | 5,500 | 1985 | No |
| South County Regional | 34,000 | 1998 | Yes |
| Steele Creek | 15,000 | 2004 | Yes |
| Sugar Creek**** | 9,300 | 2003 | Yes |
| University City Regional | 24,500 | 1993 | Yes (land leased) |
| West Boulevard | 12,500 | 1996 | Yes |
| Sub-total | 294,150 | | |
| ImaginOn | 102,000 | 2005 | Yes |
| Main | 157,000 | 1998 | Yes |
| Total | 553,150 | | |

*Closed until expansion is completed June 2011.
**Closed
***Site shared with Charlotte-Mecklenburg Schools to be vacated May 2011.
****Sugar Creek Branch is partially owned with the City of Charlotte.

**TABLE I-2**

**LIBRARY'S TOTAL BUDGET AND FUNDING FROM MECKLENBURG COUNTY**

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---|---|---|---|---|---|---|---|---|
| **Operating Funds** | | | | | | | | |
| Funds - Mecklenburg County | $14,364,613.00 | $16,174,537.00 | $18,572,598.00 | $20,216,324.00 | $21,132,875.00 | $23,196,376.00 | $24,114,444.00 | $23,920,469.00 |
| Funds - All Other | $ 1,456,086.00 | $ 2,571,980.00 | $ 3,111,711.00 | $ 3,544,189.00 | $ 4,052,777.00 | $ 3,622,947.00 | $ 3,220,871.00 | $ 3,285,239.00 |
| Total Funds | $15,820,699.00 | $18,746,517.00 | $21,684,309.00 | $23,760,513.00 | $25,185,652.00 | $26,819,323.00 | $27,335,315.00 | $27,205,708.00 |
| | | | | | | | | |
| **Employee Expense** | | | | | | | | |
| Employees | $ 8,384,589.00 | $ 9,260,684.00 | $10,692,566.00 | $11,895,218.00 | $12,799,481.00 | $14,054,241.00 | $14,331,393.00 | $14,097,064.00 |
| Fringe Salary Expense | $ 1,665,565.00 | $ 1,846,250.00 | $ 2,190,709.00 | $ 2,582,222.00 | $ 2,855,933.00 | $ 3,379,496.00 | $ 3,556,370.00 | $ 3,735,070.00 |
| Total Expense | $10,050,154.00 | $11,106,934.00 | $12,883,275.00 | $14,477,440.00 | $15,655,414.00 | $17,433,737.00 | $17,887,763.00 | $17,832,134.00 |
| | | | | | | | | |
| **General Operating Expense** | | | | | | | | |
| General Operating Expense | $ 5,770,545.00 | $ 7,639,583.00 | $ 8,801,034.00 | $ 9,283,073.00 | $ 9,530,238.00 | $ 9,385,586.00 | $ 9,447,552.00 | $ 9,373,574.00 |
| Total General Operating Expens | $ 5,770,545.00 | $ 7,639,583.00 | $ 8,801,034.00 | $ 9,283,073.00 | $ 9,530,238.00 | $ 9,385,586.00 | $ 9,447,552.00 | $ 9,373,574.00 |
| | | | | | | | | |
| **Key Statistics** | | | | | | | | |
| Mecklenburg County Revenue % | 91% | 86% | 86% | 85% | 84% | 86% | 88% | 88% |

Note:

Funding reflected in this document was end-of-year. Actual funding amount and may differ from original beginning of year budget. Actual funding amount will reflect mid-year reductions in funding in FY09 and FY10.

**TABLE 1-2**
**LIBRARY'S TOTAL BUDGET AND FUNDING FROM MECKLENBURG COUNTY**

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|---|---|---|---|---|---|
| **Operating Funds** | | | | | | |
| Funds - Mecklenburg County | $25,977,599.00 | $29,791,000.00 | $31,914,150.00 | $33,011,799.00 | $33,301,485.00 | $29,573,048.00 |
| Funds - All Other | $ 3,985,406.00 | $ 5,862,775.00 | $ 6,579,239.00 | $ 5,450,812.00 | $ 4,078,981.00 | $ 5,079,902.00 |
| Total Funds | $29,963,005.00 | $35,653,775.00 | $38,493,389.00 | $38,462,611.00 | $37,380,466.00 | $34,652,950.00 |
| | | | | | | |
| **Employee Expense** | | | | | | |
| Employees | $15,834,659.00 | $17,794,450.00 | $19,871,979.00 | $20,153,501.00 | $20,481,626.00 | $18,398,044.00 |
| Fringe Salary Expense | $ 4,314,780.00 | $ 5,114,302.00 | $ 5,770,570.00 | $ 5,923,616.00 | $ 6,458,311.00 | $ 5,822,598.00 |
| Total Expense | $20,149,439.00 | $22,908,752.00 | $25,642,549.00 | $26,077,117.00 | $26,939,937.00 | $24,220,642.00 |
| | | | | | | |
| **General Operating Expense** | | | | | | |
| General Operating Expense | $ 9,813,566.00 | $12,745,023.00 | $12,850,840.00 | $12,385,494.00 | $10,440,529.00 | $10,432,308.00 |
| Total General Operating Expens | $ 9,813,566.00 | $12,745,023.00 | $12,850,840.00 | $12,385,494.00 | $10,440,529.00 | $10,432,308.00 |
| | | | | | | |
| **Key Statistics** | | | | | | |
| Mecklenburg County Revenue % | 87% | 84% | 83% | 86% | 89% | 85% |

**TABLE I-3**
**APPROVED LIBRARY BUDGET BY CATEGORY - FY 2008-2009 AND FY 2010-2011**

| | FY09 | | | FY11 | | |
|---|---|---|---|---|---|---|
| | Budget | Adjustments | Revised Budget | Budget | Adjustments | Revised Budget |
| **Funding** | | | | | | |
| **Local Government Funding** | | | | | | |
| Mecklenburg County | | | | | | |
| Total Mecklenburg County | $ 35,137,757.00 | $ (750,000.00) | $ 34,387,757.00 | $ 21,178,188.00 | $ (86,373.00) | $ 21,091,815.00 |
| City of Charlotte | | | | | | |
| Total City of Charlotte | $ 2,500.00 | $ - | $ 2,500.00 | $ 1,400,000.00 | $ - | $ 1,400,000.00 |
| State Funding | | | | | | |
| Total State Funding | $ 600,000.00 | $ (32,956.00) | $ 567,044.00 | $ 359,000.00 | $ 32,145.00 | $ 391,145.00 |
| ABC Distribution | | | | | | |
| Total ABC Distribution | $ 230,000.00 | $ 142,369.00 | $ 372,369.00 | $ 290,850.00 | $ - | $ 290,850.00 |
| Municipalities | | | | | | |
| Total Municipalities | $ - | $ - | $ - | $ 487,500.00 | $ - | $ 487,500.00 |
| Total Local Government Funding | $ 35,970,257.00 | $ (640,587.00) | $ 35,329,670.00 | $ 23,715,538.00 | $ (54,228.00) | $ 23,661,310.00 |
| **Branch Operations** | | | | | | |
| Total Branch Operations | $ 1,985,000.00 | $ 16,150.00 | $ 2,001,150.00 | $ 898,824.00 | $ 181,900.00 | $ 1,080,724.00 |
| **Contributions** | | | | | | |
| Total Contributions | $ 100,000.00 | $ 47,685.00 | $ 147,685.00 | $ 60,000.00 | $ - | $ 60,000.00 |
| **Reimbursements** | | | | | | |
| **Children's Theater** | | | | | | |
| Total Children's Theater | $ 628,786.00 | $ - | $ 628,786.00 | $ 480,002.00 | $ (180,000.00) | $ 300,002.00 |
| **E-Rate** | | | | | | |
| Total E-Rate | $ 170,000.00 | $ - | $ 170,000.00 | $ 249,897.00 | $ - | $ 249,897.00 |
| **Grants** | | | | | | |
| Total Grants | $ - | $ - | $ - | $ - | $ - | $ - |
| **Fund Balance & Reserves** | | | | | | |
| Total Reimbursements | $ 798,786.00 | $ 530,414.61 | $ 1,329,200.61 | $ 978,631.00 | $ 1,030,141.01 | $ 2,008,772.01 |
| **Encumbrances Forward** | | | | | | |
| Total Encumbrances | $ - | $ 210,717.79 | $ 210,717.79 | $ - | $ 680,735.68 | $ 680,735.68 |
| **Total Funding** | **$ 38,854,043.00** | **$ (46,337.39)** | **$ 38,807,705.61** | **$ 25,652,993.00** | **$ 1,157,813.01** | **$ 26,810,806.01** |

**TABLE I-3**
**APPROVED LIBRARY BUDGET BY CATEGORY - FY 2008-2009 AND FY 2010-2011**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Salary Expense** | | | | | | |
| **Employee Expense** | | | | | | |
| Employees | | | | | | |
| **Salaries Permanent** | | | | | | |
| Total Salaries Permanent | $ 13,230,680.00 | $ - | $ 13,230,680.00 | $ 20,248,182.00 | $ 6,750.00 | $ 20,241,432.00 |
| **Salaries Temp** | | | | | | |
| Total Salaries Temp | $ 438,795.00 | $ - | $ 438,795.00 | $ 1,300,000.00 | $ - | $ 1,300,000.00 |
| **Fringe Salary & Employee Termination** | | | | | | |
| Total Fringe Salary Expense | $ 5,804,584.08 | $ 352,478.08 | $ 5,452,106.00 | $ 6,917,010.96 | $ 33,317.96 | $ 6,883,693.00 |
| **Total Employee Expense** | **$ 19,475,059.08** | **$ 353,478.08** | **$ 19,121,581.00** | **$ 28,465,192.96** | **$ 40,067.96** | **$ 28,425,125.00** |
| **Operating Expense** | | | | | | |
| **Assets Capitalized** | | | | | | |
| Total Assets Capitalized | $ - | $ - | $ - | $ 16,808.00 | $ 16,808.00 | $ - |
| **Assets Non-Capitalized** | | | | | | |
| Total Assets Non-Capitalized | $ - | $ - | $ - | $ - | $ - | $ - |
| **Books & Collections Expense** | | | | | | |
| Total Book & Collections Expense | $ 1,953,328.07 | $ 167,635.07 | $ 1,785,693.00 | $ 3,296,170.54 | $ (146,781.46) | $ 3,442,952.00 |
| **Development Expense** | | | | | | |
| Total Development Expense | $ 40,000.00 | $ - | $ 40,000.00 | $ 52,016.00 | $ 2,016.00 | $ 50,000.00 |
| **Grant Expense** | | | | | | |
| Total Grant Expense | $ - | $ - | $ - | $ - | $ - | $ - |
| **General Operating Expense** | | | | | | |
| Total General Operating Expense | $ 1,364,666.15 | $ 299,902.15 | $ 1,064,764.00 | $ 1,796,120.48 | $ 363,292.48 | $ 1,432,828.00 |
| **Information Technology** | | | | | | |
| Total Information Technology | $ 437,082.50 | $ 12,112.50 | $ 424,970.00 | $ 467,655.01 | $ 17,655.01 | $ 450,000.00 |
| **Insurance Non Group** | | | | | | |
| Total Insurance Non Group | $ 290,000.00 | $ - | $ 290,000.00 | $ 315,000.00 | $ - | $ 315,000.00 |
| **Maintenance** | | | | | | |
| Total Maintenance | $ 129,331.47 | $ 88,331.47 | $ 41,000.00 | $ 1,111,396.78 | $ (70,611.22) | $ 1,182,008.00 |
| **Programming** | | | | | | |
| Total Programming | $ 570,678.33 | $ 344,946.33 | $ 225,732.00 | $ 452,763.43 | $ 75,463.43 | $ 377,300.00 |
| **Rental Real Estate** | | | | | | |
| Total Rental Real Estate | $ 603,538.00 | $ - | $ 603,538.00 | $ 1,103,225.00 | $ (45,685.00) | $ 1,148,910.00 |
| **Security** | | | | | | |
| Total Security | $ 98,385.36 | $ 98,385.36 | $ - | $ 84,548.83 | $ 34,518.83 | $ 50,030.00 |

**TABLE I-3**
**APPROVED LIBRARY BUDGET BY CATEGORY - FY 2008-2009 AND FY 2010-2011**

| | FY09 | | | FY11 | | |
|---|---|---|---|---|---|---|
| | Budget | Adjustments | Revised Budget | Budget | Adjustments | Revised Budget |
| **Telephone & Communications** | | | | | | |
| Total Telephone & Communications | $ 462,960.00 | $ 53,550.00 | $ 516,510.00 | $ 585,133.00 | $ 8,585.00 | $ 593,718.00 |
| **Training & Travel** | | | | | | |
| Total Training & Travel | $ 196,800.00 | $ 62,955.25 | $ 259,755.25 | $ 114,955.00 | $ 3,747.50 | $ 118,702.50 |
| **Utilities** | | | | | | |
| Total Utilities | $ 832,800.00 | $ (27,161.21) | $ 805,638.79 | $ 1,047,042.00 | $ 13,750.50 | $ 1,060,792.50 |
| **Total Non Employee Expenses** | **$ 9,941,588.00** | **$ 336,020.11** | **$ 10,277,608.11** | **$ 6,222,827.00** | **$ 1,037,395.88** | **$ 7,260,222.88** |
| **Total Operating Expense** | **$ 38,366,713.00** | **$ 376,088.07** | **$ 38,742,801.07** | **$ 25,344,408.00** | **$ 1,390,873.96** | **$ 26,735,281.96** |
| **Funding in Excess of Expenses** | **$ 487,330.00** | **$ (422,425.46)** | **$ 64,904.54** | **$ 308,585.00** | **$ (233,060.95)** | **$ 75,524.05** |

**Notes:**

**Revenues:**

Branch Operations FY11 Reflect increase in Fee structure and better results from operations

Children's Theatre Reimbursement in FY11 Reflects an adjustment for the passthrough of expense of Security and Maintenance to Mecklenburg County

FY11 Fund Balance and Reserves reflects an accounting treatment for rebudgeting previous grants including a Knight Foundation grant and a Spangler Foundation Grant

FY11 Encumbrances Forward Adjustments reflect an accounting treatment for prior year budget items

Revised Starting Budgets may or may not incorporate changes to approved starting budgets

**Expenses:**

FY11 Fringe Salary Expense Adjustment Reflects higher insurance costs, unanticipated employee retirements and encumbrances forward.

FY11 General Operating expense adjustments include encumbrances forward

FY11 Programming Adjustment reflects an accounting treatment for the rebudgeting of previous grant expense for a Spangler Foundation Grant

# CHAPTER ONE

**TABLE I-4**
**FUTURE OF THE LIBRARY TASK FORCE MEMBERS & CONSULTANTS**

### Task Force Members

Mr. Jeff Armstrong
Managing Partner
Eitel and Armstrong

Mr. Robert M. Bisanar
Attorney
Ogletree Deakins

Mr. Alan Blumenthal
Chairman of the Board
Radiator Specialty Company

Dr. Pamela Davies
President
Queens University of Charlotte

Mr. Michael A. DeVaul
Senior Vice President of
Organizational Advancement
YMCA of Greater Charlotte

Ms. Geneal Gregory
Community Volunteer

Mr. W.A. (Andy) Heath, Jr.
Managing Partner
Heath Partners

Ms. Carol Hull
Vice President, Process Design
Consultant for Technology and
Operations
Bank of America

Ms. Leonora Kaufmann
Former Director, Library and
Information Resources
Carolinas HealthCare System
and Charlotte AHEC

Ms. Gloria A. Kelley
Dean of Library Services
Central Piedmont Community
College

Mr. Bill Millett
President
Scopeview Strategic
Advantage

Ms. Bernie Simmons
Retired Television Broadcaster

Mr. Scott D. Stone
Vice President
Merrick and Company

Ms. Julie Szeker
Attorney
Johnston Allison & Hord

Ms. Connie Wessner
Commissioner
Town of Davidson Board of
Commissioners

Mr. Ed Williams
Retired Editor of the Editorial
Pages
The Charlotte Observer

Dr. Jim Woodward
Chancellor Emeritus
UNC Charlotte

### Consultants

Vance Yoshida
Senior Manager
La Piana Consulting

Cyndee Patterson
President
The Lee Institute

Alli Celebron-Brown
Director
The Lee Institute

**STATUS OF THE LIBRARY BEFORE FUNDING REDUCTIONS**

## Introduction

As indicated by the various awards and honors it has received in recent years, the Charlotte Mecklenburg Library was recognized as one of the nation's outstanding public libraries prior to the funding reductions for FY 2009-2010 and FY 2010-2011. Did that reputation evolve in parallel with overly generous county funding for operations and facilities? If so, the recent reductions in funding might be considered a "re-tuning" to a more appropriate level. In regard to that possibility, the Task Force determined that it needed to answer two questions:

- *Relative to libraries in peer communities, was the Charlotte Mecklenburg Library overfunded prior to funding reductions?*

- *Relative to libraries in peer communities, was the Charlotte Mecklenburg Library overbuilt prior to funding reductions?*

## Selection of Peer Communities

Before answering those questions, the Task Force had to determine what our Library's peers are.

The most comprehensive collection of data related to libraries derives from an annual survey conducted by the Public Library Association, a division of the American Library Association. The most recent report of the results of this annual survey was issued in the late spring of 2010 and is entitled Public Library Data Service Statistical Report 2010. The data collected and reported is for FY 2008-2009. (This report will subsequently be referred to as the PLA Report.)

The PLA Report aggregates library data by size of the population served. For example, given that the Charlotte Mecklenburg Library served a reported population of 890,515 in FY 2008-2009, it is placed in the report's population group of

500,000 to 999,999.  The report notes that there are 59 public libraries in the U.S. that serve populations in this range, 50 of which participated in the survey.  There are six such libraries in Canada, all of which participated in the survey.  56 libraries, including the Charlotte Mecklenburg Library, responded to all or a portion of the questions included in the survey.

It is reasonable to assume that the 55 libraries form one set of peer libraries for the Charlotte Mecklenburg Library.

Another source of peer libraries derives from those communities considered as peers for Charlotte or Mecklenburg County.  The Task Force compiled a list of peers from two sources, the Charlotte Chamber and Mecklenburg County government. The Task Force asked the Chamber, What cities does Charlotte frequently "compete" with?

**The response was as follows:**

- Atlanta

- Austin

- Dallas

- Jacksonville

- Nashville

- Tampa

The list from the second source, Mecklenburg County, is made up of those places used for performance comparison on the County's evaluation scorecard:

**Regional**

- Atlanta/Fulton County

- Baltimore County

- Jacksonville/Duval County

- Memphis/Shelby County

- Nashville/Davidson County

- Orlando/Orange County

- Tampa/Hillsborough County

**State**

- Durham County

- Forsyth County

- Guilford County

- Wake County

Combining the lists from the two sources provides thirteen "comparable or peer" communities, each of which has a public library. These are listed in Table II-1, along with the "Population of the Legal Service Area" provided in the PLA report.

## Analysis of Funding in FY 2008-2009

> *Relative to peer libraries, was the Charlotte Mecklenburg Library _overfunded_ prior to the recent budget reductions?*

The PLA report is the principal source of information for consideration of this question. Note that the financial data reported is for FY 2008-2009. The instructions to those participating in the survey included this instruction:

> "Operating finances are defined as follows: the current and recurrent income for and cost necessary to the provision of library services….This questionnaire does not ask for capital income or expense, however you define it."

The report presents aggregated data on a per capita basis. Although the Charlotte Mecklenburg Library falls within the 500,000 to 999,999 population group, some others among the thirteen comparable communities fall in the 1,000,000 and over group or in the 250,000 to 499,999 group. Table II-2 presents the aggregated data for all three population groups. (This is extracted directly from the PLA Report.)

Table II-3 presents the per capita funding, given in the PLA Report, for each library in the thirteen comparable communities, along with the median per capita funding for the appropriate population group.

Table II-4 presents the same information, but for the Chamber's list of six communities with which Charlotte most frequently competes.

## Analysis of Space Utilized in FY 2008-2009

> *Relative to peer libraries, was the Library _overbuilt_ prior to the recent budget reductions?*

In FY 2008-2009 the Charlotte Mecklenburg Library operated 24 sites, including the Main Library and ImaginOn. Table II-5

shows the square footage of each of these 24 facilities. These total as follows:

| | |
|---|---|
| Main Library | 157,000 sq. ft. |
| ImaginOn | 102,000 sq. ft. |
| Branches (22) | 294,150 sq. ft. |
| **Total** | **553,150 sq. ft.** |

In response to the budget reductions, three branches totaling 9,000 square feet have been closed, thereby reducing the total area for branches to 285,150 square feet and the total square footage used today by the Library to 544,150 square feet. (Note: An expansion to Beatties Ford Road Library will be completed later this year adding 5,700 square feet to that location. At that time, Freedom Regional will close. The net impact to the system is a reduction of 14,300 more square feet.)

**The PLA Report is again the principal source of information about the facilities used by public libraries. The specific questions asked in the annual survey were as follows:**

- Does your library system have a central/main library?

- What is the total square footage of the central/main library?

- Number of branches? (A "branch" was defined.)

- What is the total square footage of all of your branches?

**Among the 56 libraries serving populations between 500,000 and 999,000 people, the following can be derived from the PLA report:**

- 16 of the 56 report that they have no main or central library.

- The number of branches reported range from a low of two to a high of 40.

- The Charlotte Mecklenburg Library operated 22 branches in 2008-2009, not including ImaginOn.

**Of the other 55 libraries in this population group:**

- 11 operated fewer than 15 branches

- 15 operated at least 15 branches, but fewer than 20

- 20 operated at least 20 branches, but fewer than 25

- 4 operated at least 25 branches, but fewer than 30

- 5 operated 30 or more branches

---

55

Note: The median is 20 branches, almost equal to Charlotte's 22 branches plus ImaginOn.

Recognizing that the number and distribution of the branches of these 55 public libraries will appropriately vary because of geography, population density, and so forth, it is still informative to consider a parameter such as "number of branches per 100,000 population." The distribution is given in Table II-6. Note that the median for these 55 libraries is 2.47 branches per 100,000 population.

Not including ImaginOn, the Charlotte Mecklenburg Library operated 22 branches serving a population of 890,515. This results in 22 ÷ 8.90515 = 2.4677 per 100,000 population, which rounds to exactly the median for the 55 peer libraries. With the 19 branches now operating, that figure drops to 2.1336. If ImaginOn were included as a "branch," the figure is currently 2.2459.

Each of the 55 public libraries also reported the total square footage of their main or central library and the total for the branches they operate. It is informative to add these two figures for each library system and consider the "total square footage per 1,000 population." Again, excluding the Charlotte Mecklenburg Library, the distribution is given in Table II-7.

Table II-8 presents square footage of the library facilities in the 13 comparable communities. Note that neither Baltimore County nor Wake County operates a main library. However,

the city of Baltimore also has a library system with a main or central facility as well as branch facilities.

Although the square footage per 1,000 population can readily be determined for each of the 13 communities, a more pertinent set of communities appears to be the six identified by the Charlotte Chamber as those with which we frequently compete. Table II-9 presents the square footage per 1,000 population for those six communities. As shown in the table, the average is 653.89 square feet per 1,000 population. Including the Main Library and ImaginOn, the Charlotte Mecklenburg Library had 553,150 square footage in 2008-2009. This results in <u>621.16</u> square feet per 1,000 population. If ImaginOn were <u>excluded</u>, the figure drops to <u>506.62</u> square feet per 1,000 population.

> CHARLOTTE MECKLENBURG LIBRARY WAS NOT OVERFUNDED PRIOR TO THE FUNDING REDUCTIONS – NOR WAS IT UNDERFUNDED.

## Conclusion

The forgoing analysis supports a conclusion by the Task Force that the Charlotte Mecklenburg Library <u>was not overfunded</u> prior to the funding reductions – nor was it underfunded. On a per capita basis, its funding placed it about "in the middle of the pack" relative to peer libraries.

> THE LIBRARY WAS NOT OVERBUILT PRIOR TO THE FUNDING REDUCTIONS.

The Task Force also concludes that that the Library <u>was not overbuilt</u> prior to the funding reductions. The number of branches and the total square footage again placed it about "in the middle of the pack" relative to peer libraries.

In reaching this conclusion regarding facilities, the Task Force has recognized that ImaginOn is a unique community asset, as reflected by the collaborative use of the building by the Library and the Children's Theatre of Charlotte.

## TABLE II-1
## COMPARABLE OR PEER LIBRARIES
## FY 2008-2009

| LIBRARY NAME | POPULATION OF LEGAL SERVICE AREA |
| --- | --- |
| Dallas Public Library | 1,306,350 |
| Tampa-Hillsborough County Public Library | 1,217,614 |
| Orlando-Orange County Public Library | 1,078,755 |
| Atlanta-Fulton Public Library System | 1,053,242 |
| Jacksonville Public Library System | 891,192 |
| Wake County Public Libraries | 866,410 |
| Memphis/Shelby County Public Library | 826,813 |
| Baltimore County Public Library | 787,384 |
| Austin Public Library | 765,957 |
| Nashville Public Library | 626,144 |
| Greensboro Public Library | 371,774 |
| Forsyth County Public Library | 343,028 |
| Durham County Public Library | 265,670 |
| Charlotte Mecklenburg Library | 890,515 |

**TABLE II-2**
**FY 2008-2009 PER CAPITA FUNDING FOR LIBRARIES**

| Public Libraries Serving | Reporting Libraries | Mean or Average | Upper Quartile | Median | Lower Quartile |
|---|---|---|---|---|---|
| 1,000,000 and over | 30 | $35.66 | $41.65 | $36.49 | $25.35 |
| 500,000 to 999,999 | 55 | $42.94 | $52.20 | $41.63 | $26.54 |
| 250,000 to 499,999 | 81 | $39.94 | $49.98 | $34.89 | $23.62 |
| Charlotte Mecklenburg | - | $41.98 | - | - | - |

**TABLE II-3**
**TOTAL OPERATING INCOME AND TOTAL PER CAPITA FUNDING**
**13 PEER COMMUNITIES**
**FY 2008-2009**

| Library Name | Population of Legal Service Area | FY 2008-2009 Total Funding | Per Capita Funding | Median Per Capita Funding for Population Group |
|---|---|---|---|---|
| Dallas Public Library | 1,306,350 | 31,014,203 | 23.74 | 36.49 |
| Tampa-Hillsborough County Public Library | 1,217,614 | 46,553,230 | 38.23 | 36.49 |
| Orlando-Orange County Public Library | 1,078,755 | 40,704,383 | 37.73 | 36.49 |
| Atlanta-Fulton Public Library System | 1,053,242 | 30,884,748 | 29.32 | 36.49 |
| Jacksonville Public Library System | 891,192 | 39,960,155 | 44.84 | 41.63 |
| Wake County Public Libraries | 866,410 | 18,035,787 | 20.82 | 41.63 |
| Memphis/Shelby County Public Library | 826,813 | 19,982,481 | 24.17 | 41.63 |
| Baltimore County Public Library | 787,384 | 43,995,839 | 55.88 | 41.63 |
| Austin Public Library | 765,957 | 26,536,339 | 34.64 | 41.63 |
| Nashville Public Library | 626,144 | 23,822,303 | 38.05 | 41.63 |
| Greensboro Public Library | 371,774 | 8,644,558 | 23.25 | 34.89 |
| Forsyth County Public Library | 343,028 | 8,137,025 | 23.72 | 34.89 |
| Durham County Public Library | 265,670 | 8,707,269 | 32.77 | 34.89 |
| Charlotte-Mecklenburg Library | 890,515 | 37,380,465 | 41.98 | 41.63 |

NOTE: The average per capita funding (sum of total funding ÷ total population) is $33.36.

**TABLE II-4**
**TOTAL FUNDING AND TOTAL PER CAPITA FUNDING**
**SIX COMPETITOR COMMUNITIES**
**FY 2008-2009**

| Library Name | Population of Legal Service Area | FY 2008-2009 Total Funding | Per Capita Funding |
|---|---|---|---|
| Dallas Public Library | 1,306,350 | 31,014,203 | 23.74 |
| Tampa-Hillsborough County Public Library | 1,217,614 | 46,553,230 | 38.23 |
| Atlanta-Fulton Public Library System | 1,053,242 | 30,884,748 | 29.32 |
| Jacksonville Public Library System | 891,192 | 39,960,155 | 44.84 |
| Austin Public Library | 765,957 | 26,536,339 | 34.64 |
| Nashville Public Library | 626,144 | 23,822,303 | 38.05 |
| Charlotte Mecklenburg Library | 890,515 | 37,380,465 | 41.98 |

NOTE: The average per capita funding (sum of total funding ÷ total population) is $33.92.

**TABLE II-5**
**LIBRARY FACILITIES IN MECKLENBURG COUNTY**

| Site | Square Footage |
|---|---|
| Beatties Ford | 13,700 (closed until expansion is completed) |
| Belmont | 1,600 (closed in 2010 due to budget reductions) |
| Carmel | 6,300 (closed in 2010 due to budget reductions) |
| Checkit Outlet | 1,100 (closed in 2010 due to budget reductions) |
| Cornelius | 5,500 |
| Davidson | 6,000 |
| Freedom | 20,000 (site shared with CMS; to be vacated 5/11) |
| Hickory Grove | 16,000 |
| Independence | 18,700 |
| Matthews | 15,000 |
| Mint Hill | 12,000 |
| Morrison | 24,000 |
| Mountain Island | 16,000 |
| Myers Park | 5,750 |
| North County | 23,700 |
| Plaza Midwood | 8,000 |
| Scaleybark | 5,500 |
| South County | 34,000 |
| Steele Creek | 15,000 |
| Sugar Creek | 9,300 |
| University | 24,500 |
| West Boulevard | 12,500 |
| **Sub-total** | **294,150** |
| ImaginOn | 102,000 |
| Main | 157,000 |
| **Total** | **553,150** |

**TABLE II-6**
**DISTRIBUTION OF BRANCHES PER 100,000 POPULATION**

| | |
|---|---|
| 1 | Operates less than 1.0 branch per 100,000 |
| 1 | Operates 1.0 to 1.5 branches per 100,000 |
| 6 | Operate 1.5 to 2.0 branches per 100,000 |
| 20 | Operate 2.0 to 2.5 branches per 100,000 |
| 7 | Operate 2.5 to 3.0 branches per 100,000 |
| 6 | Operate 3.0 to 3.5 branches per 100,000 |
| 7 | Operate 3.5 to 4.0 branches per 100,000 |
| 7 | Operate more than 4 branches per 100,000 |
| ____ | |
| 55 | |

NOTE:  The median in this list of public libraries is 2.47.  This is the Mississauga Library System in Mississauga, Ontario.  It reported having 18 branches serving a population of 730,000.

In 2008-2009 the Charlotte Mecklenburg Library operated 22 branches, not including ImaginOn, and served a population of 890,515.  Hence, 22 ÷ 8.90515 = 2.4677!  In 2010-2011, the ration dropped to 2.1336.  If ImaginOn were defined as a "branch," the ratio would be 2.2459.

**TABLE II-7**
**SQUARE FOOTAGE PER 1,000 POPULATION**

Less than 300 sq. ft. per 1,000:            7

300 to 400 sq. ft. per 1,000:               11

400 to 500 sq. ft. per 1,000:               8

500 to 600 sq. ft. per 1,000:               6

600 to 700 sq. ft. per 1,000:               9

700 to 800 sq. ft. per 1,000:               2

800 to 900 sq. ft. per 1,000:               4

900 to 1,000 sq. ft. per 1,000:             2

1,000 sq. ft. or higher per 1,000:          6
                                         ____

                                           55

NOTE:  The median is 513.70 sq. ft. per 1,000 population.

Including the total square footage of ImaginOn, the ratio was 621.16 square feet per 1,000 population for the Charlotte Mecklenburg Library in 2008-2009.  If ImaginOn is fully excluded, the ratio drops to 506.62 square feet per 1,000 population.

**TABLE II-8**
**LIBRARY FACILITIES IN 13 PEER COMMUNITIES**

| Library Name | Population of Legal Service Area | Main Square Footage | Number of Branches | Square Footage of Branches | Total Square Footage |
|---|---|---|---|---|---|
| Dallas Public Library | 1,306,350 | 646,733 | 26 | 375,312 | 1,022,045 |
| Tampa-Hillsborough County Public Library | 1,217,614 | 134,405 | 24 | 351,975 | 486,380 |
| Orlando-Orange County Public Library | 1,078,755 | 290,000 | 14 | 156,810 | 446,810 |
| Atlanta-Fulton Public Library System | 1,053,242 | 265,00 | 32 | 368,850 | 633,850 |
| Jacksonville Public Library System | 891,192 | 297,510 | 20 | 487,536 | 785,046 |
| Wake County Public Libraries | 866,410 | none* | 20 | 264,800 | 264,800 |
| Memphis/Shelby County Public Library | 826,813 | 330,000 | 18 | 235,686 | 565,686 |
| Baltimore County Public Library | 787,384 | none* | 17 | 314,500 | 314,500 |
| Austin Public Library | 765,957 | 110,633 | 21 | 278,600 | 389,233 |
| Nashville Public Library | 626,144 | 300,000 | 20 | 215,567 | 515,567 |
| Greensboro Public Library | 371,774 | 98,500 | 6 | 63,649 | 162,149 |
| Forsyth County Public Library | 343,028 | 85,000 | 11 | 99,600 | 184,600 |
| Durham County Public Library | 265,670 | 66,408 | 7 | 81,750 | 148,158 |
| **Charlotte Mecklenburg Library** | **890,515** | **259,000*** | **22** | **294,150** | **553,150** |

*Neither Baltimore County nor Wake County has a main library. The 259,000 figure for Charlotte Mecklenburg Library includes Main (157,000) and ImaginOn (102,000).

## TABLE II-9
## LIBRARY FACILITIES IN CHARLOTTE CHAMBER'S SIX COMPETITOR COMMUNITIES

| Library Name | Population of Legal Service Area | Main Square Footage | Number of Branches | Square Footage of Branches | Total Square Footage | Sq. Ft. per 1,000 |
|---|---|---|---|---|---|---|
| Dallas Public Library | 1,306,350 | 646,733 | 26 | 375,312 | 1,022,045 | 782.37 |
| Tampa-Hillsborough County Public Library | 1,217,614 | 134,405 | 24 | 351,975 | 486,380 | 402.76 |
| Atlanta-Fulton Public Library System | 1,053,242 | 265,00 | 32 | 368,850 | 633,850 | 601.81 |
| Jacksonville Public Library System | 891,192 | 297,510 | 20 | 487,536 | 785,046 | 880.59 |
| Austin Public Library | 765,957 | 110,633 | 21 | 278,600 | 389,233 | 508.17 |
| Nashville Public Library | 626,144 | 300,000 | 20 | 215,567 | 515,567 | 823.40 |
| Total | 5,860,499 | | | | 3,832,121 | 653.89 |
| **Charlotte Mecklenburg Library** | **890,515** | **259,000*** | **22** | **294,150** | **553,150** | **621.16** |

*Includes Main (157,000) and ImaginOn (102,000).

## LIBRARY FUNDING TRENDS IN RECENT YEARS IN PEER COMMUNITIES

### Analysis

As indicated in the previous chapter, the per capita funding for the Charlotte Mecklenburg Library was found to be about "in the middle of the pack" in FY 2008-2009 when compared with peer communities. As was also indicated, this conclusion derived from data in a report titled <u>Public Library Data Service Statistical Report 2010</u>, which was produced by the Public Library Association (PLA), a division of the American Library Association. It should be emphasized that this report was distributed in the late spring of 2010 and presented data for 2008-2009. Since this was early in the recession that has seen a general decline in local governmental revenues, the information in the PLA report does not help in attempting to understand how library funding fared during this period of decreased local governmental revenues. The Task Force viewed such an understanding as essential for the following reasons:

The 2008-2009 funding of public libraries across the country, and in particular, the libraries in the peer communities, reflected the decisions of literally thousands of elected and appointed officials. Each individual decision was preceded by a weighting of the value of the public library in a community against the values of other needs competing for limited available funds. The fact that the per capita funding for the Charlotte Mecklenburg Library was about "in the middle of the pack" indicates that over years of operations the Mecklenburg Board of County Commissioners had valued, in a relative sense, the public library about the same as the composite of thousands of elected and appointed officials across the country. In comparison to our peer communities, the Charlotte Mecklenburg Library was <u>not overvalued</u>, <u>nor was it undervalued</u>, through 2008-2009.

> "THE TASK FORCE DETERMINED THAT IT WOULD FOCUS ON THE THIRTEEN PEER COMMUNITIES."

*Did the relative value of the library to the people of Mecklenburg County, as determined by the Board of County Commissioners, change since 2008-2009, as the available county revenues declined?*

As discussed above, the most recent PLA report is not helpful in answering that question because it presents data only for 2008-2009.

The Task Force determined that it would focus on the thirteen peer communities listed in Table III-and seek detailed information over a longer period — the years 2007-2008, 2008-2009, 2009-2010, and 2010-2011. The Task Force commissioned the UNC Charlotte Urban Institute to conduct the required study and charged it with responding to the following key questions for those thirteen communities:

1. **How do the local governments in the study compare in:**

   - The size of their annual revenues and expenditures budgets?

   - The major public services they are responsible for funding?

2. **How do the library systems in those communities compare in:**

   - The size of their revenue and expenditures budget?

   - The major expense categories they administer through their budgets?

   - Their share of their local government's budget?

   - What is the relative impact of the national economic situation on local government and library budgets in those communities?

The full report of the Urban Institute is provided as Appendix E. The contents confirm that there is variability among our peer communities in the funding provided the libraries, the expense items that are paid through the library budgets, the services funded by the budgets of the government entities, and so forth.

In particular, note Table 10 in this appendix. It presents the per capita funding provided by the local government to the library in each of the thirteen communities for FY 2008-2009 through FY 2010-2011. As it is with Charlotte Mecklenburg Library, this local government funding is frequently 90% or more of the total income available to support each library's operations. (Note: The budgets used in the Urban Institute report reflect approved budgets in each community. Actual funding provided can vary in a given fiscal year due to mid-year adjustments.)

The Tampa-Hillsborough County Public Library System and the Orange County Library System (Orlando) are worthy of particular note. The 1984 state legislative act establishing the Tampa-Hillsborough County Public Library System stated that the, "Public Library System shall be funded by the County." Most of that funding is derived via a Special Library Taxing District.

Through a special state legislative act and voter approval in a referendum in 1980, the Orange County Library District was established "as an independent special taxing district to provide library services for Orange County...." The act further stated, "The District's Governing Board is comprised of the Board of County Commissioners of Orange County and one member appointed by the City Council of the City of Orlando, Florida. The powers of the Governing Board are primarily limited to levying taxes, issuing long-term debt...."

For all thirteen peer communities, the local governmental body is responsible for determining the principal funding of the public library, either by setting the tax millage rate or by providing a share of other revenue funds for which they have discretionary authority. Regardless of the source of funding, the result is a direct indication of the relative value the

elected officials assign to the public library that serves their constituency. Tables III-1 and III-2 attempt to quantify how that "relative value" varies among the thirteen peer communities and Mecklenburg using data provided in the Urban Institute report.

Table III-1 presents and compares the percentage change in the general fund of each peer community from FY 2007-2008 to FY 2010-2011 and the percentage change in the library funding form the general fund from FY 2007-2008 to FY 2010-2011.  For example, Austin reported that its general fund revenues increased 9.7% during this period. The increase in its funding of the public library systems is 10.1%. Hence, there was very little difference. Some communities cut their funding of the public library less than the change in general fund revenues and others reduced the library funding a greater percentage. Other than the Charlotte Mecklenburg Library, at 39.1% the Dallas Public Library received the greatest percentage reduction in local government funding. The decrease in the general fund revenues for Dallas was 4.3%.

For Mecklenburg County, the decrease in the general fund revenues reported in the approved FY 2007-2008 budget and the approved FY 2010-2011 budget is 6.6%. The decrease in the reported funding of the library is 43.5%. If the $1,924,965 in maintenance and security expenses assumed by the County is reflected in the calculation, the decrease is 38.3% — a greater percentage decrease than in all but one of our peer communities.

The next table, Table III-2, presents the percentage changes for one year, FY 2009-2010 to FY 2010-2011, for the thirteen peer communities and for Mecklenburg. This again shows that some libraries were reduced less than the decreases in the general fund revenues and some more. For example, Baltimore County reports a decrease of 4.4% in its budgeted general fund yet decreased its library funding by only 2.0%. Dallas reports a slight increase in general fund revenues, 0.4%, yet reduced its funding of the public library by 11.1%.

Mecklenburg County shows a decrease in its budgeted general fund revenues of 5.2% from FY 2009-2010 to FY 2010-2011.  The budgeted funding of the Charlotte Mecklenburg

Library _decreased_ by 39.0%. If the $1,924,965 in assumed maintenance and security expenses is recognized, the _decrease_ from last year to this fiscal year is 33.5%. This was by far the largest decrease for that period among the peer communities.

## Conclusion

After considering the changes in general fund revenues in the thirteen communities, the Task Force concludes that the Charlotte Mecklenburg Library received, in a relative sense, the greatest decrease in local government funding from FY 2008- 2009 to FY 2010-2011 and over the single year from FY 2009-2010 to FY 2010-2011. Except for the Dallas Public Library, the Charlotte Mecklenburg Library received a much greater percentage reduction than any of the other libraries.

If the Charlotte Mecklenburg Library was not overfunded prior to the recent recession, what does this say about the relative importance of the public library to the citizens of Mecklenburg County? Based on a simple review of the numbers, this could indicate that the perceived importance of our Library has decreased relative to those in peer communities. If this has occurred, it may be because the strategic and operational goals of the Charlotte Mecklenburg Library are not properly aligned with those of the County. Recommendations for ensuring that alignment are given elsewhere in the report.

Another possibility is that the County Commissioners, facing an uncommonly difficult fiscal challenge, provided a level of funding to the Library that does not reflect the high value this community's citizens place on the Library. Perhaps the increased level of volunteering and private giving over the past year is an indication of this value. A year has passed, and in that time the County, the Library and the public have had an opportunity to thoughtfully consider whether the diminished level of Library services made possible by the current funding represents the level of services the citizens want and need.

Recommendations are also given for enhancing the efficiency of the Library. Although such recommendations

would be applicable at any time, they are particularly appropriate during this period of constrained resources. The citizens of Mecklenburg and those elected to oversee their interests must be confident that the Charlotte Mecklenburg Library is providing the best library services possible with the funding it is provided.

**TABLE III-1**
**GOVERNMENT FUNDING PERCENTAGE CHANGE: FY 2007-2008**
**TO FY 2010-2011**

| Library Name | Population of Legal Service Area | Local Government General Fund | Local Government Library Funding | Difference In Percentage |
|---|---|---|---|---|
| Dallas Public Library | 1,306,350 | -4.3% | -39.1% | -34.8% |
| Tampa-Hillsborough County Public Library | 1,217,614 | -12.1% | -32.1% | -20.0% |
| Orlando-Orange County Public Library | 1,078,755 | -4.7% | -22.2% | -17.5% |
| Atlanta-Fulton Public Library System | 1,053,242 | -21.3% | -10.0% | +11.3% |
| Jacksonville Public Library System | 891,192 | +5.7% | +1.2% | -4.5% |
| Wake County Public Libraries | 866,410 | +3.4% | +9.2% | +5.8% |
| Memphis/Shelby County Public Library | 826,813 | +25.0% | +30.9% | +5.9% |
| Baltimore County Public Library | 787,384 | -3.8% | +7.3% | +11.1% |
| Austin Public Library | 765,957 | +9.7% | +10.1% | +0.4% |
| Nashville Public Library | 626,144 | -0.8% | -9.6% | -8.8% |
| Greensboro Public Library | 371,774 | +5.3% | +11.3% | +6.0% |
| Forsyth County Public Library | 343,028 | +6.5% | +5.7% | -12.2% |
| Durham County Public Library* | 265,670 | -2.6% | -2.9% | -0.3% |
| **Charlotte-Mecklenburg Library** | **890,515** | **-6.6%** | **-43.5%** | **-36.9%** |

* The FY 2007-2008 Durham County General Fund included DSS pass-through funds of $288,458,174. The FY 2010-2011 General Fund did not include such pass-through funds. The $641,423,022 General Fund revenue reported for FY 2007-2008 was adjusted to $352,784,848. This was the base for the -2.6% calculation.

**TABLE III-2**
**PERCENTAGE CHANGE: FY 2009-2010 TO FY 2010-2011**

| Library Name | Population of Legal Service Area | Local Government General Fund | Local Government Library Funding | Difference in Percentage |
|---|---|---|---|---|
| Dallas Public Library | 1,306,350 | +0.4% | -11.1% | -11.5% |
| Tampa-Hillsborough County Public Library | 1,217,614 | -2.6% | -11.2% | -8.6% |
| Orlando-Orange County Public Library | 1,078,755 | -4.2% | -13.0% | -8.8% |
| Atlanta-Fulton Public Library System | 1,053,242 | -12.1% | +0.1% | +12.0% |
| Jacksonville Public Library System | 891,192 | +0.9% | -5.3% | -6.2% |
| Wake County Public Libraries | 866,410 | -0.2% | +7.9% | +8.1% |
| Memphis/Shelby County Public Library* | 826,813 | +17.3% | +3.5% | -13.8% |
| Baltimore County Public Library | 787,384 | -4.4% | -2.0% | +2.4% |
| Austin Public Library | 765,957 | +5.7% | +6.2% | +0.5% |
| Nashville Public Library | 626,144 | +4.9% | +2.2% | -2.7% |
| Greensboro Public Library | 371,774 | -0.39% | +9.9% | +10.2% |
| Forsyth County Public Library | 343,028 | +2.6% | -4.7% | -7.3% |
| Durham County Public Library** | 265,670 | +2.0% | +4.3% | +2.3% |
| **Charlotte-Mecklenburg Library** | **890,515** | **-5.2%** | **-39.0%** | **-33.8%** |

*The FY 2010-2011 General Fund revenues reported by Memphis/Shelby County included $41 million transferred from its Debt Service Fund. Such a transfer did not occur for FY 2009-2010. If that $41 million were subtracted from the $677,422,488, the percentage increase would be +8.5% rather than +17.3%.

**The FY 2009-2010 General Fund revenues reported Durham County included a DSS pass-through of $368,393,153. This was subtracted to arrive at a base for the +2.0% calculation.

## WHAT DOES THE COMMUNITY THINK OF THE LIBRARY?

### Introduction

Beginning in January 2011, MarketWise, Inc. conducted three surveys on behalf of the Future of the Library Task Force:

- The first was a statistically valid community telephone survey, conducted with 400 randomly selected adults residing in Mecklenburg County. <u>The sample, referred to as community residents in this chapter,</u> used random digit dialing to reach landline numbers and cell phone numbers.

- The second was a Library User Survey. Using the same methodology as the Community Survey, interviews were conducted with a random sample of 107 adults who were library users. These interviews were combined with the data of 306 library users from the Community Survey for a total sample of 413 library users. The Community Survey (n=400) and the Library User Survey (n=413) each have a sampling error of ±4.9 percentage points at the 95% confidence level and both were administered in English and Spanish. Full results of this survey can be found in Appendix I.

- The third was a Library web survey, which allowed the public to provide feedback about the future of the Library. Respondents participated through a link on the Library's website or a link on the Task Force's website, hosted on the County's website. A total of 2,367 people participated in the survey. Because anyone could choose to participate, the sample is not random, so the results are not representative of the community at large. However, the survey does provide feedback from people who are Library users and believe the Library is important.

## Summary Results of Telephone Survey

Most community residents believe the Charlotte Mecklenburg Library is very or extremely important to the community (87%), and to them personally or to their family (67%). The majority of community residents (and library users) strongly agree that the public library improves the quality of life in our community because it provides free materials to all residents, provides services for lifelong learning, is a valuable educational resource, enhances their education, and enhances the image of the community.

Regarding funding and budget cuts, almost half (48%) of the respondents believe funding for the library should increase, while very few (6%) believe funding should decrease.

When asked about how to proceed should Library funding be reduced, reactions are split between the options of:

a. Not closing more branches. Keep the current branches which are within 3 miles of most residents and reduce operating hours even more, or

b. Close more branches, as long as the remaining branches are within 5 miles of most residents and operating hours are increased.

Among community residents, there is no statistical difference between the percentages that choose each option. However, compared to the community overall, moderate to heavy library users are more in favor of not closing more branches.

It is important to note that if funding cuts require closing more library branches, most community residents (79%) and users (81%) agree the remaining branches should be located where they serve the most residents, even if it means closing the branch closest to them. Further, most community residents (77%) and library users (78%) agree that library

branches should remain open in economically challenged areas, even if it means closing the branch closest to them. Most users (70%) indicate it takes 10 minutes or less to get to the branch they use the most, and most (73%) use the branch closest to their home.

Finally, respondents stated that budget cuts have had a substantial impact on their perceptions of the quality of service provided by the Library. Most community residents (80%) and library users (88%) indicate that before the funding cutbacks the Library's performance was good or very good (ratings of 7 or higher, on a 10–point scale). However, after the cutbacks only 31% of community residents and 35% of library users gave the Library ratings of 7 or higher.

## Summary Results of the Web Survey

Almost everyone who participated (97%) had used the Library personally in the past year and more than a third (36%) have children who have used it. Most respondents (97%) indicate the Library is extremely or very important to the community and most (95%) indicate it is extremely or very important to them personally.

Most respondents (78%) use the branch that is closest to their home. The average length of time it takes for respondents to reach their library branch is 11 minutes. These respondents visit or use the library seven times a month, on average.

Similar to the telephone survey, respondents were asked to choose between two options for operating the library, if funding is reduced further. The majority of respondents (59%) indicate they would keep all remaining branch locations open, even it means cutting more operating hours and services at each branch. A third of respondents (32%) would close additional branches, if it means the remaining branches could be open more hours and could offer more services. Almost one out of ten respondents (9%) did not know how to answer the question.

Respondents were asked two questions related to which branches should be closed if the budget requires closing branches. There is strong support (75%) for keeping branches

> "MOST COMMUNITY RESIDENTS BELIEVE THE CHARLOTTE MECKLENBURG LIBRARY IS VERY OR EXTREMELY IMPORTANT TO THE COMMUNITY (87%), AND TO THEM PERSONALLY OR TO THEIR FAMILY (67%)."

located where they can serve the most residents, most efficiently, even if it means closing the branch closest to them. A slight majority (54%) of respondents indicate library branches in economically challenged areas should remain open, even if it means closing the branch closest to them. More than a quarter of respondents (29%) indicate that economically challenged areas should <u>not</u> necessarily remain open if it means closing the branch closest to them. Another 17% did not know how to answer the question.

Respondents were asked to rank four areas of Mecklenburg County funding in terms of importance. The data indicated the following ranking (from most important to least important): Charlotte Mecklenburg Schools, Charlotte Mecklenburg Public Library, Central Piedmont Community College, and Parks & Recreation (including Greenways).

**Conclusion**

The findings of the statistically valid survey were very representative of the demographics of Mecklenburg County as a whole. Its results enabled the Task Force to make recommendations informed by real time perceptions and priorities of citizens. Respondents overwhelmingly communicated how important the Library is to the community. They also indicated that, in a resource strained environment, they would be willing to forego some conveniences of Library locations, so long as the entire community had access to library services in the most efficient and equitable way. These data points were critical in the conversations of Task Force members as they considered how to address resource allocation, geographic priorities and strategies to provide stability of the library system into the future.

"
IN A RESOURCE STRAINED ENVIRONMENT, THEY WOULD BE WILLING TO FOREGO SOME CONVENIENCES OF LIBRARY LOCATIONS, SO LONG AS THE ENTIRE COMMUNITY HAD ACCESS TO LIBRARY SERVICES IN THE MOST EFFICIENT AND EQUITABLE WAY.
"

## A MODEL FOR CONSIDERING ALERNATIVES

Because approximately 74% of the operating budget of the Charlotte Mecklenburg Library is spent for personnel compensation, the number of staff positions had to be reduced dramatically because of the decrease in County funding. With fewer staff available, the Library closed four branches and reduced the hours of operations at all other sites by as much as 50%. Table V–1 shows the current weekly hours of operation for each site. Before the reduction in funding, the sites were normally open 66 to 71 hours per week.

At the current funding level, is this the most efficient distribution of staff for providing library service to Mecklenburg County citizens? <u>The Task Force believes strongly that it is not</u>. The remainder of this chapter is devoted to presenting a model for evaluating alternate distributions of staff.

### Financial Model

An excellent <u>financial</u> model has been developed for Charlotte Mecklenburg Library. It can be found on the Library's website and accessed by entering the box titled "Library Budget Model: A Tool to Aid in FY 2011 Planning." The first several paragraphs in the introduction are as follows:

> The library has created, as a working tool, a computer model into which has been entered detailed information concerning budgeted operating revenues and expenses. Budgetary line items have been allocated to each of the library's 24 locations based on methodologies explained in notes to the tables that follow.

> By entering hypothetical changes to any of the revenue or expense items, the financial impacts of the combination of changes can be immediately known and used in the planning and decision process. For example, if a branch were to be closed, what direct expenses would be eliminated or reduced and how would the branch's allocated share of indirect expenses be

> "
> WITH FEWER STAFF AVAILABLE, THE LIBRARY CLOSED FOUR BRANCHES AND REDUCED THE HOURS OF OPERATIONS AT ALL OTHER SITES BY AS MUCH AS 50%.
> "

reallocated? If revenues from a particular source were increased or decreased, what would be the implications for a balanced budget?

In addition, the computer model includes information, on a branch–by–branch basis, relating to usage, building size, proximity to other branches, operating hours, staffing and ownership (owned/leased). The information can be used to make objective comparisons and show relationships.

The reliability of the model as a predictor of outcomes obviously depends on the reasonableness of the methodologies used and the accuracy of the information entered in the computer. The model is, at best, an aid to decision making. It doesn't make decisions.

The Task Force found it very useful to develop a companion model, appropriately referred to as a staffing model, which permits a more direct consideration of alternatives for operating the various Library sites. Before presenting the model, it is necessary to introduce several concepts.

## Core Mission

Although the full mission of the Library includes additional elements, the core mission of the library is to:

- PROVIDE ACCESS TO INFORMATION

This core mission is accomplished by providing services that can be grouped into categories:

- BASIC LIBRARY SERVICES
- PROGRAMMING

The Basic Library Services are the minimum array of services any library or library branch would normally offer. For example, a start-up library with little operating funding would attempt to offer these Basic Library Services. There are four such services:

- *Circulation:* support the use of material outside the library building through checking out materials, checking in materials, restocking materials, and assisting customers with accounts.

- *Reader's Advisory:* helping customers of all ages find books that interest them.

- *Information Assistance:* a broad array of assistance in finding information, ranging from helping students find information related to homework assignments to helping adults find information related to business issues.

- *Computer Assistance:* helping customers reserve computers, use computer software, access the Internet, print results, etc.

Of course, various support functions must also be in place in order to provide these Basic Library Services to patrons.

Programming would include all library services and activities beyond the Basic Library Services. Examples would include the Novello literary festival, the Job Help Center in the Main Library, programs to encourage reading by young children, and so forth. Although it is certainly appropriate for the Library to carry out Programming, recommendations on how this might be better managed will be given in Chapter VII. The staffing model presented here focuses on the delivery of Basic Library Services.

## Service Points

The Library delivers Basic Library Services through Service Points. A small branch will normally have a single Service Point; larger sites will have two or more Service Points.

Table V–1 shows the number of Service Points at each site. Including the Main Library and ImaginOn, the Library is currently operating 20 sites with a total of 43 Service Points. Excluding the Main Library and ImaginOn, the Library is currently operating 18 sites with a total of 34 Service Points.

It is important to note that a Service Point is not a geographic point. Further, the minimum number of Service Points at a particular site is a function of the building design and size and the extent of the Basic Library Services provided at that site. Given that the number of Service Points operated by the Library has already been dramatically reduced, it is therefore not generally possible to further reduce the number of Service Points at a branch from, say, two to one. However, the hours a Service Point is operated can certainly be varied, and the Library has done that as well.

## Staffing Model

Each branch and regional library is currently operating on a reduced or "modified" single shift, with the various sites open from 32 to 37 hours per week. For this "modified" single shift, the average staffing is 5.06 FTE (full–time equivalent staff member) per Service Point for the 20 sites. The average staffing is 4.8 FTE per Service Point if the Main Library and ImaginOn are not included.

- The principal assumption of the model is that for a "modified" single shift, an average of 5 FTE is required to staff a single Service Point in order to provide Basic Library Services.

- To increase from a "modified" single shift to a "regular" single shift would require an increase of 1 FTE per Service Point, totaling 6 FTE per Service Point.

- To increase from a "regular" single shift to a "regular" double shift would require an additional 2 FTE totaling 8 FTE per Service Point.

Note that the Library was operating a "regular" double shift at each site before the large reduction in funding.

**It must be emphasized that the <u>average</u> is 5 FTE per Service Point for a "modified" single shift.** The nature of the customers at some sites might require more or less. Further, the skills required of the staff and, hence, salaries may be more or less than the average salary per FTE. (Including fringe salary expense, the average compensation is $57,000 per year per FTE.)

This model, which complements the financial model, focuses on the staffing required to provide Basic Library Services. It is certainly appropriate for the Library to provide Programming, as it has historically done. However, the incremental cost of providing a program, personnel and otherwise, should be recognized.

The model also readily permits the "counting" of volunteer FTE. Based on the experience this year, it would seem reasonable to assume as a goal that, on average system-wide, about 5% of the required staffing for Basic Library Services could be provided by volunteers. Of course, part of the required staffing for a Program could also be provided by volunteers. The Task Force's specific recommendations on volunteers can be found in Chapter VII – Operational Recommendations for the Library.

Referring to Table V–1, this model can be used to present several illustrative examples:

> <u>Example</u>:
> What additional staffing would be required to return South County Regional Library to a "regular" double shift?
>
> <u>Answer:</u>
> (1.0 FTE + 2.0 FTE) x (3 SERVICE POINTS) = 9 FTE

<u>Example</u>:
If the Library's staffing remained unchanged and the additional 9 FTE staff was relocated from branch sites, how many branches would be closed?

<u>Answer:</u>
At the current "modified" single shift, each Service Point requires 5 FTE. Therefore, two Service Points would have to be eliminated. This translates to one branch that has two Service Points or two branches, each with a single Service Point.

As with any model, the staffing model presented here provides an approximation to the true staffing requirements for various possibilities. The particular numbers used are system–wide averages that reflect the current distribution of services. The closing of a particular branch or branches would obviously result in demand for services shifting to other branches, or in particular, to the Regional Libraries. That could lead to the incremental staffing requirements being greater than predicted by the model. However, this staffing model provides a good initial step for considering the needed redistribution of the Library's staffing resources.

**Table V-1**
**SUMMARY OF LIBRARY LOCATIONS**

| Location | Current Hours / Days Open² | Current Additional Hours / Days³ | Service Points | 2010 Circulation | Nearest Regional | Distance to Nearest Regional |
|---|---|---|---|---|---|---|
| Main Library | 46 hrs / 6 days | n/a | 5 | 289,188 | n/a | n/a |
| ImaginOn Library | 46 hrs / 6 days | n/a | 4 | 141,826 | n/a | n/a |
| Beatties Ford Regional Library¹ | 37 hrs / 4 days | n/a | 2 | 71,856 | n/a | n/a |
| Independence Regional Library | 37 hrs / 4 days | n/a | 2 | 338,071 | n/a | n/a |
| Morrison Regional Library | 37 hrs / 4 days | n/a | 3 | 606,082 | n/a | n/a |
| North County Regional Library | 37 hrs / 4 days | n/a | 3 | 596,217 | n/a | n/a |
| South County Regional Library | 37 hrs / 4 days | n/a | 3 | 1,031,342 | n/a | n/a |
| University City Regional Library | 37 hrs / 4 days | n/a | 3 | 853,320 | n/a | n/a |
| Scaleybark Library | 32 hrs / 4 days | n/a | 1 | 142,661 | Morrison Regional | 4.6 mi / 11 min |
| Sugar Creek Library | 32 hrs / 4 days | n/a | 2 | 116,669 | Beatties Ford Regional | 4.1 mi / 9 min |
| West Blvd Library | 32 hrs / 4 days | n/a | 2 | 67,779 | Beatties Ford Regional | 5.8 mi / 11 min |
| Steele Creek Library | 32 hrs / 4 days | n/a | 1 | 395,093 | Morrison Regional | 13.6 mi / 25 min |
| Mint Hill Library | 32 hrs / 4 days | 6 hrs / 1 day | 2 | 351,142 | Independence Regional | 9.8 mi / 15 min |
| Mountain Island Library | 32 hrs / 4 days | n/a | 2 | 269,310 | Beatties Ford Regional | 9.3 mi / 18 min |
| Matthews Library | 32 hrs / 4 days | 6 hrs / 1 day | 2 | 593,903 | Independence Regional | 5.8 mi / 12 min |
| Davidson Library | 32 hrs / 4 days | 6 hrs / 1 day | 1 | 141,843 | North County Regional | 5.5 mi / 10 min |
| Hickory Grove Library⁴ | 32 hrs / 4 days | n/a | 2 | 184,346 | Independence Regional | 5.1 mi / 10 min |
| Plaza Midwood Library | 32 hrs / 4 days | n/a | 1 | 211,315 | Beatties Ford Regional | 4.9 mi / 10 min |
| Myers Park Library | 32 hrs / 4 days | n/a | 1 | 158,435 | Morrison Regional | 3.7 mi / 9 min |
| Cornelius Library | 32 hrs / 4 days | 6 hrs / 1 day | 1 | 117,219 | North County Regional | 3.6 mi / 7 min |

Row groupings (left margin): Uptown Locations · Regional branches · Challenged Neighborhoods · Community branches

[1] Beatties Ford is currently closed, but hours reflect Freedom Regional, which will close when Beatties Ford opens.
[2] Current hours/days open column DOES NOT include additional hours/days at Cornelius, Davidson, Matthews & Mint Hill
[3] Additional hours/days at these locations are due to volunteers and additional resources provided by these municipalities. Volunteers serve in all locations, but only at these four branches do they provide resources adequate to add days or hours of service.
[4] Hickory Grove's circulation numbers are half of old location and half of new location

**FUTURE FUNDING OF THE LIBRARY**

**Introduction**

> GIVEN THE CURRENT FUNDING REALITY, WHAT ARE THE FUNDING ALTERNATIVES GOING FORWARD?

In 2008–2009, the Charlotte Mecklenburg Library was not overfunded, nor was it underfunded, on a per capita basis relative to 55 public libraries in the U.S. and Canada that serve regions with populations from 500,000 to 999,999. (Note: Six of the 55 were Canadian libraries.) Although this is the most appropriate peer group for the Charlotte Mecklenburg Library for most comparative analyses, it was not feasible for the Task Force to obtain current financial data for such a large number of libraries. We therefore focused on the thirteen libraries identified earlier and retained the UNC Charlotte Urban Institute to gather financial information that would permit an analysis of the impact of the recession on local government revenues and the associated funding of the public libraries. That analysis showed that, relative to the decrease in local government revenues, the Charlotte Mecklenburg Library has experienced the largest percentage decrease in local government funding.

Given this reality, what are the funding alternatives going forward? In order to respond to this question, the Task Force researched a variety of libraries across the country to determine how they are funded. The funding structures found included:

- Earmarks for libraries from sales and property tax revenue

- State and local dedicated tax structures to establish and fund public libraries

- Special taxes, such as ballpark sales taxes, dedicated for public libraries

- Regional asset districts comprised of libraries, parks, recreation, cultural, sports and civic facilities and programs funding these services via a special purpose area–wide unit of local government with independent taxing authority.

Our conclusion is that libraries are generally funded primarily by their local governments via allocations of local tax revenue.

From a philosophical standpoint, we stepped back to determine the goals and needs of our community's public library in the face of challenging economic times. We considered a dedicated tax structure approach and determined that this was not in the best interest of our community long-term. This led to our short-term and long-term recommendations. These recommendations are intended to take into account the needs of Mecklenburg County for flexibility and guidance in its budget process and the needs of the Charlotte Mecklenburg Library for funding stability as it plans for and implements those library services needed by the County's citizens.

**Short Term**

The County should consider the adoption of a per capita funding approach for the Library to provide <u>basic library services</u>. (In Chapter V, <u>basic library services were defined and contrasted with programming</u>.) While those public libraries throughout the country that serve populations comparable to that of Mecklenburg County would be the best group to use in determining the appropriate per capita funding, as indicated earlier in this chapter, current financial data are not available for this large group. The Task Force therefore relied on the information gathered by the Urban Institute for thirteen libraries to arrive at a specific recommendation for the short term.

See Table VI–1 at the end of this chapter for the FY 2010–2011 per capita funding for the thirteen communities.

Benchmarking the 13 communities and their public library systems, we arrived at library general fund revenue per capita with a weighted mean of $27.92 ($290,395,489/ 10,400,333) and a median of $28.66. These public libraries were Atlanta–Fulton Public Library System, Austin Public Library, Baltimore County Public Library, Dallas Public Library, Durham County Public Library, Forsyth County Public Library,

Greensboro Public Library, Jacksonville (Florida) Public Library, Memphis/Shelby County Public Library, Nashville Public Library, Orange County Library System (Orlando), Tampa–Hillsborough County Public Library and Wake County Public Library.

Within the 13 communities, we looked next at the six that fund four "big items" (public library, public education, public safety* and parks and recreation), as this factor may affect the priority of funding for their public library and is most comparable to Mecklenburg County's funding obligations. These six communities are responsible for all four of the major expenses categories: Atlanta–Fulton, Baltimore County, Forsyth County, Memphis, Nashville, and Wake County. In this group, library general fund revenue per capita has a weighted mean of $28.16 ($126,810,205 / 4,503,021) and a median of $27.89. *Public safety may include: Police, Fire Department, Homeland Security, Emergency Management and other similar services.

Mecklenburg County also funds the four "big items" (public library, public education, public safety and parks and recreation) and, in FY 2011, Charlotte Mecklenburg Library's general funding per capita is $23.68. In FY 2011, the Library's building maintenance and security expenses of $1,924,965, or $2.16 on a per capita basis, are paid by Mecklenburg County. Adding these County–paid library expenses to the general funding revenue per capita of $23.68, the total per capita funding by the County is $25.84.

This analysis of the FY 2010–2011 per capita funding is summarized below. (Note: Mean is the average per capita expenditure of the group, and median is the per capita spending of the library at the mid–point.)

|  | Mean | Median |
|---|---|---|
| 13 Communities | $27.92 | $28.66 |
| 6 "Big Item" Communities | $28.16 | $27.89 |
| Charlotte Mecklenburg Library $25.84 | | |

*Public safety may include: Police, Fire Department, Homeland Security, Emergency Management and other similar services.

For the short term, the Task Force recommends that Mecklenburg County provide funding of the Charlotte Mecklenburg Library in the range of $27.89 to $28.66 per capita. This range is between the median of the six communities and the median of the thirteen communities. The increase of $2.05 to $2.82 per capita results in $1.7 to $2.5 million in increased funding, based on a Legal Service Area of 890,515. It is worth noting that additional funding of $1.7 million would partially restore services at the regional branches and continue operations in all remaining branches in 2011-2012.

Although the thirteen communities listed in the table are an appropriate peer group, perhaps a more appropriate peer group would be those 55 public libraries in the U.S. and Canada that serve regions with populations in the range of 500,000 to 999,999.

Although the financial data presented in the annual PLA Report will be two years old when the annual report is produced in the spring, a comparative study of the per capita funding should be conducted as soon as the report is released each year and included in the annual budget deliberations of the Board of County Commissioners to assist in arriving at an appropriate per capita funding level.

A per capita funding level, perhaps adjusted by changes in an index such as the Consumer Price Index, would lead to greater stability in the funding of the Charlotte Mecklenburg Library and an appropriate increase in the total funding as the service demands increase because of population growth.

## Long Term

While a "special taxing district" to fund library services, as found in Orlando–Orange County and Tampa–Hillsborough County, would warrant future consideration, the Task Force recommends that Mecklenburg County also consider a different way of approaching its annual budget. In the current economic environment, we have seen mandatory and short-term needs prioritized over discretionary and longer–term needs that contribute greatly to the quality of life in Mecklenburg County. While we recognize the needs and priorities of the short term, we feel that, as a community, there should be a structure in place that protects quality of life assets for the betterment of our community. We suggest the County move away from one total budget with tiers to funding of two budgets: one for Quality Of Life Assets (QOLAs) and one for other services.

> "QOLAs" are institutions, programs, projects and civic services - outside of mandated services and requirements - that contribute to the general well–being of the citizens of Mecklenburg County. We recommend that the County bundle or pool these entities under a funding banner tentatively called the "Mecklenburg Quality of Life Initiatives" or "Mecklenburg Quality of Life Investment."

In this recommendation, the term quality of life is used as an expression of the general well–being and satisfaction of individuals. QOLAs might include libraries, parks, recreation, and other assets that make our community more enjoyable and livable, contribute to an overall satisfaction with our community and keep our area attractive and competitive when recruiting business development and economic growth. We recognize that QOLAs may include other entities, but this is a start. We think the concept of a two–pronged budget process will create a more stable budget operation that offers a level of protection for QOLAs, which tend to get squeezed out by the mandated requirements. This concept would not create an "earmark" for the libraries or any other QOLA asset, but rather a pool that would allow

THE TASK FORCE FEELS THAT, AS A COMMUNITY, THERE SHOULD BE A STRUCTURE IN PLACE THAT PROTECTS QUALITY OF LIFE ASSETS FOR THE BETTERMENT OF OUR COMMUNITY.

these assets to rise and fall together while still protecting them as a group from the cuts we have seen over the recent budget cycles.

We anticipate a majority of citizens would support the QOLA concept because there is something in it for everyone. Through our research, it was clear that grass-roots supporters of QOLAs would inform decision-makers of community priorities, thereby providing decision-makers with additional context to aid in determining appropriate funding levels for the QOLA pool. Should the QOLA concept be adopted, the County and all organizations that might benefit should heavily involve grass-roots support.

Longer-term, the County might consider a Citizens Board to oversee the allocation of funds within the QOLA budget. In addition, the concept of a Regional Asset District could be considered, which might involve a separate taxing structure to support QOLAs.

## Summary of Recommendations

In conclusion, the Task Force recognizes that Mecklenburg County funding will continue to be, and should continue to be, the predominant source of funding for the Charlotte Mecklenburg Library. However, we recommend that the County modify its approach to determining that funding each year. Specifically, we recommend that a per capita funding model be adopted, with the per capita funding target determined through a comparative study of the local governmental funding provided by the libraries in a group of peer communities. This would not preclude additional funding for special programs or projects, but it would indicate an appropriate level of funding for basic library services. The Task Force further recommends that the County consider a fundamental change to the budgeting process whereby the funding of Quality of Life Assets be reviewed as a separate and distinct budget category.

**TABLE VI-1**
**PER CAPITA FUNDING FOR FY 2010-2011**

| Library System | Population of Legal Service Area | Library's FY 2010-2011 Revenue from General Fund | Library's FY 2010-2011 General Fund Revenue Per Capita |
|---|---|---|---|
| Charlotte Mecklenburg Library* | 890,515 | $23,016,780 | $25.85 |
| Atlanta-Fulton Public Library System | 1,053,242 | $31,515,784 | $29.92 |
| Austin Public Library | 765,957 | $25,905,950 | $33.82 |
| Baltimore County Public Library | 787,384 | $33,615,882 | $42.69 |
| Dallas Public Library | 1,306,350 | $19,590,705 | $15.00 |
| Durham County Public Library | 256,670 | $9,142,882 | $34.41 |
| Forsyth County Public Library | 343,028 | $7,225,023 | $21.06 |
| Greensboro Public Library | 371,774 | $6,551,592 | $17.62 |
| Jacksonville Public Library System | 891,192 | $39,602,759 | $44.44 |
| Memphis/Shelby County Public Library | 826,813 | $17,503,447 | $21.17 |
| Nashville Public Library | 626,144 | $19,334,000 | $30.88 |
| Orlando-Orange County Public Library | 1,078,755 | $27,898,040 | $25.86 |
| Tampa-Hillsborough County Public Library | 1,217,614 | $34,893,356 | $28.66 |
| Wake County Public Libraries | 866,614 | $17,616,069 | $20.33 |
| 13 Communities | 10,400,333 | $290,395,489 | $27.92 |
| 6 Communities (shaded above) | 4,503,021 | $126,810,205 | $28.16 |

*Includes additional $1,924,965 paid by Mecklenburg County for Library building maintenance and security in addition to $21,091,815 Library revenue from General Fund.

| Comparing to Charlotte Mecklenburg Library Funding | Additional Per Capita | Additional Annual Funding Needed to Move Charlotte Mecklenburg Library to the Median/Mean |
|---|---|---|
| 13 Communities | $2.82 | $2,511,252 median |
| 13 Communities | $2.08 | $1,852,271 mean |
| 6 Communities | $2.05 | $1,825,556 median |
| 6 Communities | $2.32 | $2,065,995 mean |

## OPERATIONAL RECCOMENDATIONS FOR THE LIBRARY

The recommendations presented in this chapter would, if adopted, enhance the services provided to the citizens of Mecklenburg County at any time, but especially during this period of constrained resources.

### Redistribution of Staff

The current hours of operation at a given site, along with the number of Service Points, determine the required staff at that site. The resulting distribution of staff now in place across the Library system does not represent the most efficient utilization of this limited resource. The Task Force has recommended that Mecklenburg County adopt a per capita funding methodology for the Library. If that methodology were implemented for FY 2011-2012, an additional $1.8 to $2.5 million would be provided. This would result in additional staff being available to expand the hours of operation at the regional libraries and continue to operate the other sites as they now are. Should additional funding, and therefore, staff, not become available, the Task Force recommends that the staffing currently available be redistributed according to the following priorities:

- Hours at the regional libraries should be increased by adding 2 FTE staff per service point.

- Branches located in the challenged neighborhoods, areas of the County where economic and educational attainment are low, should continue to operate at the current 32 hours per week, that is, at a "modified" single shift.

- The remaining FTE staffing should be allocated to branches based on distance to the nearest regional library and branch utilization.

- With any branch for which the Library could not provide staffing, an effort should be made to identify a governmental or not-for-profit entity that would assume responsibility to provide the necessary staffing or other services. Any branch for which this is accomplished would continue to receive those benefits associated with being a component of the Charlotte Mecklenburg Library.

The regional libraries are routinely referred to as the "backbone" or "workhorses" of this Library and of the library systems found in other large communities. These regional sites are designed to provide the full array of professional assistance, material, and technology that constitute the totality of library services. The Task Force strongly believes that the availability of this full array of library services is currently inadequate and that the availability must be expanded through additional hours of operation at each of the regional libraries. (It is of interest to note that Wake County does not have a main library. However, it does have regional libraries geographically distributed throughout the county.)

> **REGIONAL SITES ARE DESIGNED TO PROVIDE THE FULL ARRAY OF PROFESSIONAL ASSISTANCE, MATERIAL, AND TECHNOLOGY THAT CONSTITUTE THE TOTALITY OF LIBRARY SERVICES.**

The branches in the challenged or "fragile" neighborhoods, as defined by Mecklenburg County, warrant particular attention. Relative to other parts of Mecklenburg County, a higher percentage of households classified as low-income are located in these neighborhoods. A low-income family is less likely to have an automobile; it is less likely to have a computer with Internet access; and it is less likely to have books, particularly reference books. Therefore, children in low-income families are likely to be more dependent on having access to a branch library located in their neighborhood than are children in more affluent neighborhoods. Hence, the Task Force strongly recommends that the Library branches in the challenged neighborhoods remain open even if the hours of operation remain at 32 hours per week.

The Charlotte Mecklenburg Library currently has 225.5 FTE staff available to operate all of its sites. Although there may be changes to the operations of the Main Library and ImaginOn

in the future that could result in a redistribution of staff involving those two sites, it is reasonable to assume that no substantial change in the operation of these two sites can, or should, be accomplished in the near term. Given that assumption, Table VII-1 shows the results of implementing the recommendations of the Task Force for the redistribution of the staff <u>currently</u> available. <u>The hours of operation of the regional libraries would be expanded and as many as six branches would be closed</u>.

This table also shows the staffing cost associated with keeping each of these branches and continuing to operate at a "modified" single shift. <u>The total incremental cost of adding hours at regional libraries and keeping all branches open and operating as they are now , would be approximately $1.7 million</u>.

Lastly, the recommended priorities for the distribution of Library staff would remain if there is a decrease in the funding available to support Library operations. Given that the current budget (FY 2010-2011) includes one-time funds from the City of Charlotte and several towns, a decrease will occur if those one-time funds are not replaced. That decrease is estimated to be approximately $500,000 and would result in the closing of two branches, each having one service point, or one branch with two service points.

## Programming

In Chapter V, it was noted that the core mission of the Library is pursued by providing services that can be grouped into two general categories:

- BASIC LIBRARY SERVICES
- PROGRAMMING

If programming is a legitimate activity for a public library, and the Task Force believes it is, what criteria should guide the decision to implement a program and what internal approval process should be used?

In September 2009, the Charlotte Mecklenburg Library released new guidelines for children, teen and adult

programs that indicated all programs should fall within three focus areas: literacy, civic engagement and workforce development. Although the guidelines have clearly articulated goals and definitions, it is evident that the Library has expanded past its core mission, with many programs in the civic engagement and workforce development categories. Furthermore, there is significant duplication in what the Library provides, as many similar program offerings can be found in schools, community/recreation centers and other organizations across Mecklenburg County.

With the financial limitations now in place, the Task Force believes that the Library must focus its resources on providing Basic Library Services and provide the following recommendations regarding programming:

- Programming should directly relate to the Library's core mission. As such, programs should be limited to those that address literacy, including information access and information literacy.

- On an annual basis, the Board of Trustees should consider and explicitly approve areas or topics of anticipated programming for the coming year. The Board should then receive a year-end report on the programs carried out by the Library.

- Each proposed program should be accompanied by a complete estimated budget. In general, programs should be budget neutral, with the associated costs provided through philanthropy or program fees.

- Generally, programs should be scalable and accessible to other branches by way of staff and through the use of the Library's intranet.

- An administrative leader should be identified and assigned the responsibility of centrally reviewing and approving programs when they are offered for the first time.

## Volunteers

> VOLUNTEERS PLAY AN IMPORTANT ROLE IN AUGMENTING THE CHARLOTTE MECKLENBURG LIBRARY'S USE OF ITS STAFF FOR PROVIDING BASIC LIBRARY SERVICES AND PROGRAMMING.

Volunteers play an important role in augmenting the Charlotte Mecklenburg Library's use of its staff for providing Basic Library Services and Programming. In FY 2006-2007, volunteers contributed 15,460 hours of service. For FY 2010-2011, it is estimated that volunteer commitment will increase to approximately 54,000 hours of service. This is the equivalent of 22 to 24 FTE staff, or about 9% of the current staffing of the Library.

It should be noted that the service of volunteers principally occurs in the branches located in the towns in the northern and southern parts of the county. (See Table V-1.) That is, there is not a uniform distribution of volunteers across all the sites.

Libraries in other metropolitan areas similar in size to Mecklenburg County attract volunteers for only about 4% to 5% of the total staffing hours utilized for Basic Library Services and Programming. Although the Task Force is impressed with the success of the Library's administration in attracting and utilizing volunteers, we do not think that 9% is sustainable after the current "sense of crisis" dissipates. Therefore, the Task Force recommends that the Library set a target of attracting volunteer hours of service equal to no less than 5% of the total staffing hours required to provide Basic Library Services.

## Fundraising

As both short- and long-term goals, the Task Force recommends increased emphasis on private fundraising. **That emphasis should directly reflect strategic goals established for the development department by the Library Director and formally approved by the Board of Trustees.**

As part of the annual budgeting process, the development department should present an operational plan outlining its expected activities and achievements for the upcoming year. That plan should, of course, be driven by and related to

the strategic goals. At the conclusion of the year, the outcomes should be presented in a formal report.

> A possible conceptual framework for those strategic goals and the annual plans is presented in the following. Consider private fundraising to be directed at three purposes:
>
> - Basic library services and resources
>
> - New and expanded programming
>
> - Endowment

A gift for any of those purposes may be formally classified as "restricted" or "unrestricted." For example, a private gift made to offset some of the basic operating costs of a branch would be classified as "restricted." Funds raised through an annual fund campaign might be formally classified as "unrestricted" if they can be used for any of the three purposes for any of the three purposes and any activity within each of the purposes, such as, for example, to establish a new reading program for pre-K children.

For planning and operational management, however, classifying gifts and grants as "restricted" and "unrestricted" does not appear to be particularly helpful. The three purposes given above, or some variation, would provide a better conceptual structure.

The Task Force recommends the development of specific guidelines for the pursuit and acceptance of gifts and grants to support programming. First, any such programming must be consistent with prior decisions regarding the Library's program priorities for the year. If for example, the Board of Trustees had decided that "childhood literacy" would be the single programming focus for the year, no grant or gift should be sought or accepted for other programming without prior approval by the Board or the Director. This does not mean that no such gift should be accepted, only that the decision to accept it should be made at the Board or Director level to ensure that it does not detract from attainment of the Library's program priorities.

A second suggestion relates to programming cost. Even excluding the indirect costs associated with overhead expenses, it is not uncommon for incremental funding from a grant or gift to support only a portion of the TOTAL DIRECT costs. Suppose, for example, a grant was received to support a new reading program and that the grant provided funds to hire two new professional staff. However, if the program required three new professional staff, the library would have to fund that third person from other sources.

The Task Force suggests that the TOTAL DIRECT costs be identified and explicitly approved by the senior management before the Library accepts any gift or grant to support the expansion of an existing program or the implementation of a new program. It is recognized, of course, that approval can be warranted even when the TOTAL DIRECT costs are not covered by the incremental gift or grant funding.

As part of the annual budgeting process, the Task Force recommends that the Board of Trustees review and approve specific fundraising goals for Basic Library Services, New and expanded programming, and Endowment. Those goals should be based on the past history of fundraising by the Library as well as the experiences of other public libraries. In setting those goals, it should be recognized that few libraries in the country routinely raise $1 million or more each year.

> The Task Force offers the following additional recommendations for consideration by the Library Director and Board of Trustees:
>
> - Immediately establish an annual goal of $200,000 to be raised to support Basic Library Services. Consider that goal as a portion of the "estimated revenue" in developing the annual expense budget of the Library.
>
> - Develop and implement a plan, along with the organizational structure that would annually yield $1 million or more in total fundraising for the three purposes. Specifically, the Board of Trustees should consider the establishment of a Library Foundation.

- Initiate the planning for an endowment campaign. The development of a substantial endowment is essential to the long-term fiscal stability of the Library. However, the first campaign should have a focus and goal that will ensure likely success through broad-based participation. This would position the Library for a more ambitious endowment campaign in the future.

TABLE VII-1
FTE MODEL

| | Input | 2010 Circulation | Distance to Nearest Regional | Service Pts. | Current Hours | Current Days | Proposed Hours | Proposed Days | FTE Need | FTE Available | Avg FTE Cost by Branch | Additional Funding Needed |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FTE Available** | | | | | | | | | | 225.5 | | |
| Main | 2 | 289,188 | N/A | 5 | 46 | 6 | 46 | 6 | 30 | 195.5 | $ 1,710,000.00 | $ - |
| ImaginOn | 2 | 141,826 | N/A | 4 | 46 | 6 | 46 | 6 | 24 | 171.5 | $ 1,368,000.00 | $ - |
| *subtotal* | | 431,014 | | | 92 | 12 | 92 | 12 | 54 | 171.5 | $ 3,078,000.00 | $ - |
| **Regional Locations** | | | | | | | | | | | | |
| Beatties Ford** | 3 | 71,856 | N/A | 2 | 37 | 4 | 54 | 6 | 14 | 157.5 | $ 798,000.00 | $ - |
| Independence | 3 | 338,071 | N/A | 2 | 37 | 4 | 54 | 6 | 14 | 143.5 | $ 798,000.00 | $ - |
| Morrison | 3 | 606,082 | N/A | 3 | 37 | 4 | 54 | 6 | 21 | 122.5 | $ 1,197,000.00 | $ - |
| North County | 3 | 596,217 | N/A | 3 | 37 | 4 | 54 | 6 | 21 | 101.5 | $ 1,197,000.00 | $ - |
| South County | 3 | 1,031,342 | N/A | 3 | 37 | 4 | 54 | 6 | 21 | 80.5 | $ 1,197,000.00 | $ - |
| University | 3 | 853,320 | N/A | 3 | 37 | 4 | 54 | 6 | 21 | 59.5 | $ 1,197,000.00 | $ - |
| *subtotal* | | 3,496,888 | | | 222 | 24 | 324 | 36 | 112 | 59.5 | $ 6,384,000.00 | $ - |
| **Fragile Neighborhoods** | | | | | | | | | | | | |
| Scaleybark | 1 | 142,661 | 4.6 mi/11 min | 1 | 32 | 4 | 32 | 4 | 5 | 54.5 | $ 285,000.00 | $ - |
| Sugar Creek | 1 | 116,669 | 4.1 mi/9 min | 2 | 32 | 4 | 32 | 4 | 10 | 44.5 | $ 570,000.00 | $ - |
| West Blvd | 1 | 67,779 | 5.8 mi/11 min | 2 | 32 | 4 | 32 | 4 | 10 | 34.5 | $ 570,000.00 | $ - |
| *subtotal* | | 327,109 | | | 96 | 12 | 96 | 12 | 25 | 34.5 | $ 1,425,000.00 | $ - |
| **Branches Furthest From Regional** | | | | | | | | | | | | |
| Steele Creek | 1 | 395,093 | 13.6 mi/25 min | 1 | 32 | 4 | 32 | 4 | 5 | 29.5 | $ 285,000.00 | $ - |
| Mint Hill | 1 | 351,142 | 9.8 mi/15 min | 2 | 38 | 5 | 38 | 5 | 10 | 19.5 | $ 570,000.00 | $ - |
| Mountain Island | 1 | 269,310 | 9.3 mi/18 min | 2 | 32 | 4 | 32 | 4 | 10 | 9.5 | $ 570,000.00 | $ - |
| Matthews | 1 | 593,903 | 5.8 mi/12 min | 2 | 38 | 5 | 38 | 5 | 10 | -0.5 | $ 570,000.00 | $ 28,500.00 |
| *subtotal* | | 1,609,448 | | | 140 | 18 | 140 | 18 | 35 | -0.5 | $ 1,995,000.00 | $ 28,500.00 |
| **Branches By Usage** | | | | | | | | | | | | |
| Hickory Grove* | 1 | 184,346 | 5.1 mi/10 min | 2 | 32 | 4 | 32 | 4 | 10 | -10.5 | $ 570,000.00 | $ 598,500.00 |
| Plaza Midwood | 1 | 211,315 | 4.9 mi/10 min | 1 | 32 | 4 | 32 | 4 | 5 | -15.5 | $ 285,000.00 | $ 883,500.00 |
| Myers Park | 1 | 158,435 | 3.7 mi/9 min | 1 | 32 | 4 | 32 | 4 | 5 | -20.5 | $ 285,000.00 | $ 1,168,500.00 |
| Davidson | 1 | 141,843 | 5.5 mi/10 min | 1 | 38 | 5 | 38 | 5 | 5 | -25.5 | $ 285,000.00 | $ 1,453,500.00 |
| Cornelius | 1 | 117,219 | 3.6 mi/7 min | 1 | 38 | 5 | 38 | 5 | 5 | -30.5 | $ 285,000.00 | $ 1,738,500.00 |
| *subtotal* | | 813,158 | | | 172 | 22 | 172 | 22 | 30 | -30.5 | $ 1,710,000.00 | $ 1,738,500.00 |
| **Totals** | | 6,677,617 | | 43 | 722 | 88 | 824 | 100 | 256 | -30.5 | $ 14,592,000.00 | $ 1,738,500.00 |

**Notes:**

**Input Code**
0 Closed
1 Current Shift
2 Regular 40 Hour Week Shift
3 Modified 2 shift - 6 Days 48 hours
4 2 Full Shifts - 7 Days 66 or 71 hours

Main and ImaginOn's remain constant - modified single shift
Regional locations expand hours/days - move to a modified 2 shift
Fragile Neighborhoods remain constant - modified single shift
Branches furthest from Regionals remain constant - modified single shift
*Hickory Grove Circ numbers are half of old location and half of new location
**Beatties Ford was partially closed in FY10 for renovation and completely closed in FY11
to finish renovations. Circulation numbers do not accurately reflect usage of the branch for
FY10.

## CENTER CITY LIBRARY SITES: CURRENT OPERATIONS & RECCOMENDATIONS

### Introduction

Main Library and ImaginOn are two Library facilities located in Center City Charlotte that target distinct audiences. Main Library serves the adult population, while ImaginOn provides library services to children through their teenage years and also space for the Children's Theatre of Charlotte. The Future of the Library Task Force looked at several issues and opportunities for both locations and relied on multiple data points to shape the recommendations.

### Main Library

Charlotte Mecklenburg Library's Main branch is a 157,000-square-foot facility that serves the general public as uptown's adult library. The building is located in a high-traffic area and in 2011 is projected to have over 500,000 visits and will circulate more than 225,000 materials. The site, which is used for a variety of functions, houses a loading dock, central circulation, warehousing/distribution of materials, Library administration (including information technology functions), the Job Help Center and the Robinson-Spangler Carolina Room, which holds a wide range of local historical information and materials. (The children's library holdings were relocated to ImaginOn upon its completion in 2005 and now occupy approximately 40,000 square feet of space in that facility.)

The Task Force recognizes that the Main Library sits on valuable real estate and comprises approximately $3.7 million of the total FY 2011 budget, of which roughly $1.9 million goes toward frontline staff. It is the view of the Task Force that there is more space in Main Library than is needed for the functions that should be carried out in the Center City and that there is an opportunity to achieve financial savings by relocating or reorganizing some of those functions.

## Main Library Recommendations

As a result of the presentation of information and numerous conversations, the Task Force explored three distinct options for the Main Library:

> 1.  Keeping the Main Library exactly as it is, not making any specific recommendations for its use and functions housed within the space.
>
> 2.  Closing the Main Library and parceling out its functions to other locations, while reallocating any remaining resources to other libraries.
>
> 3.  Recognizing that the questions surrounding the Main Library are complex and that another committee should take a hard look at the Main Library, the functions within the space and usage.

As already noted, the Task Force believes that certain efficiencies and cost savings can be achieved. Hence, the first option was eliminated.

Some members of the Task Force favored the second option for addressing the Main Library. The committee acknowledges that the Main Library sits on costly real estate only 0.4 miles from ImaginOn and that the two, combined, consume approximately 25% of the Library system's budget. However, this option was ultimately rejected, as the majority of Task Force members believed that further exploration and stakeholder conversations were warranted before arriving at this answer. It is important to note that a large majority of the Task Force believes a strong library presence in Center City is a vital asset for a city of Charlotte's size and that certain services in the Main Library should continue to be available to those live and work in the uptown area.

Recognizing that any changes to the Main Library will not occur by the beginning of FY 2012, the Task Force ultimately recommended that a committee be formed to further explore the possibilities for the Main Library. The seven-

member committee would be appointed by the Library's Board of Trustees. Members of this committee might include citizens and some staff with the skills to analyze the issues facing Main. Appointees should also be engaged community members willing to be open to exploring possibilities for the facility. This newly formed committee would be charged with considering the feasibility of consolidating, downsizing or relocating the functions of Main to ImaginOn, other county-owned sites or other sites in downtown.

## ImaginOn

Throughout the Future of the Library Task Force's process, ImaginOn was examined and reviewed in great detail, specifically its governance, structure and operations. The Task Force recognizes that ImaginOn is a unique and valuable facility for the children and youth of Mecklenburg County. ImaginOn was created through a partnership that included the Library, the Children's Theatre of Charlotte, Mecklenburg County, the private business community and individual donors. The building opened in 2005 and has been recognized nationally for its architecture, the mission and partnership that created it and, most importantly, the unique collaboration that is a national model for children's facilities.

> A LARGE MAJORITY OF THE TASK FORCE BELIEVES A STRONG LIBRARY PRESENCE IN CENTER CITY IS A VITAL ASSET FOR A CITY OF CHARLOTTE'S SIZE AND THAT CERTAIN SERVICES IN THE MAIN LIBRARY SHOULD CONTINUE TO BE AVAILABLE.

The facility, owned by Charlotte Mecklenburg Library, houses both the central children's library and the Children's Theatre of Charlotte. The two organizations share portions of the facilities and have some level of shared staffing. The Library acts as the landlord, providing maintenance, security, utilities, and janitorial services for the entire facility. Additionally, there is a twenty-year agreement for operations of the building between the Library and Children's Theatre.

## Financial Structure of ImaginOn

The financial agreement between ImaginOn and the Children's Theatre has yielded approximately $500,000 in annual payments from the Theatre to the Library for expenses. Recently, Mecklenburg County began providing the maintenance and the security for the Library, including the ImaginOn facility. For those services the Library reimburses the

County approximately $200,000 of the $500,000 provided by the Theatre.

ImaginOn's annual budget is projected to be approximately $2.68 million in FY 2011. Of that budget, staffing costs are $1.6 million annually, which cover 27.5 full-time employees with four service points. This is a significant reduction from 44 full-time employees in 2010 and 52 employees in 2009. While the hours have been cut from 60 per week in 2010 to 46 per week in 2011, the number of service points has remained constant at four. Due to the building's layout, it is unlikely that service points can be further reduced. As a response to the budget and staffing reductions over the last two years, ImaginOn has developed a volunteer group that supplies more than 1,500 hours per year to the facility.

## Recommendations for ImaginOn

**The Task Force found that:**

- ImaginOn is a unique and important community asset.

- ImaginOn can be effectively managed under the current governance structure.

- The annual cost of managing this facility is approximately $2.92 per capita, assuming the population of the Library's Legal Service Area is 890,515.

> THE TASK FORCE RECOMMENDS THAT THE COST OF IMAGINON BE SEGMENTED AS A SEPARATE LINE ITEM IN THE ANNUAL BUDGET.

Because of the financial arrangement between the Library and the Theatre, the extensive resources that need to be in place to operate the facility, and the importance of maintaining this unique asset for the community, the Task Force recommends that the Library consider approaching the County's budgeting process in a different way for ImaginOn. The Task Force recommends that the cost of ImaginOn be segmented as a separate line item in the annual budget. The Task Force believes that it is important that both the County and the Library Board of Trustees recognize the higher costs of operating this facility, which

account for approximately 12% of the Library's total operating budget (after the reimbursement by the Theatre).

The Task Force further noted that the annual per capita costs of $2.92 for ImaginOn skew the cost comparisons to libraries in the Task Force's comparison communities. Because no similar entity has been found in the research conducted on the comparison communities, the Task Force believes that the cost of ImaginOn should be considered separately when reviewing the comparison of per capita costs.

The Future of the Library Task Force believes ImaginOn exemplifies innovation and collaboration that should be encouraged by the Library Board of Trustees, Mecklenburg County and its citizens. The Task Force noted, however, that the annual per capita costs of $2.92 for ImaginOn skew the cost comparisons to libraries in the Task Force's comparison communities. Because no similar entity has been found in the research conducted on the comparison communities, the Task Force believes that the cost of ImaginOn should be considered separately when reviewing the comparison of per capita costs.

> **ULTIMATELY, THE TASK FORCE BELIEVES THAT ITS RECOMMENDATIONS WILL POSITION THE LIBRARY TO ADDRESS SIGNIFICANT CONCERNS WHILE ENSURING THAT A STRONG, CENTRAL LIBRARY PRESENCE REMAINS IN CENTER CITY CHARLOTTE TO SERVE MECKLENBURG CITIZENS.**

## Conclusion

The Task Force considered numerous scenarios for both Main Library and ImaginOn. **Ultimately, the Task Force believes that its recommendations will position the Library to address significant concerns while ensuring that a strong, central Library presence remains in Center City Charlotte to serve Mecklenburg citizens.**

# LIBRARY/COUNTY RELATIONSHIP

## Introduction

> THE TASK FORCE CONSIDERED THE QUESTION OF WHETHER THE PUBLIC IS BETTER SERVED BY A LIBRARY THAT IS AN INDEPENDENT ENTITY RATHER THAN A DEPARTMENT OF LOCAL GOVERNMENT.

The Charlotte Mecklenburg Library is an integral part of the knowledge infrastructure of our community, one whose future operational success is critical to our collective cultural and economic vitality. This Library system was created by state law as an independent legal entity, though it receives ninety percent of its funding from Mecklenburg County. Its record of achievement in programs and services has by many measures been exemplary. The Task Force recognizes and appreciates the efforts of the Library Board of Trustees and staff to enhance the region's quality of life.

In recent years, however, the communication and working relationship between the Library Board of Trustees and its staff and the County elected officials and County staff has lacked transparency and cooperation. This has created an undesirable disconnect between the Library and the County, which does a disservice to the patrons of the Library and the citizens of Mecklenburg County.

The Task Force considered the question of whether the public is better served by a library that is an independent entity rather than a department of local government. Based on a study of peer library systems, the Task Force found that there is nothing magical about an independent library.

Across North Carolina, a number of libraries that are a department of county government have boards with specific powers that don't differ substantially from those of our Library's Board of Trustees. These libraries fall under NC General Statutes 153A-263, 265, 266, and 271.

Across the country, many excellent library systems are city or county departments. For example, the Tampa-Hillsborough County Library is a county department with an appointed board that serves "in a recommending capacity" to the Library Director and county administrator. The Seattle Library is a city department run by a board appointed by the mayor

and city council. In Portland, Oregon, the Multnomah county commissioners govern the Library through an appointed citizen advisory board. In Minneapolis, the Hennepin Public Library board is "advisory to the County Board of Commissioners" and "perform(s) their duties and responsibilities pertinent to Library matters as may be delegated by the County Board of Commissioners."

Nor does being a department of local government preclude private fund-raising. Many libraries that are departments of local government benefit from significant private support. In Portland, to cite one example, the Multnomah County Commission owns the Library's buildings, books and other holdings. The county hires the Library Director. The county commissioners appoint a 14-member Library Board that advises the commission and the Director. The Library budget is about $60 million, two-thirds of which comes from a County Library tax levy. Most of the remainder of the Library's revenues come from the county general fund. Yet there is also substantial private support for the Library's programs and projects. It comes from the Friends of the Library, whose volunteers raise $200,000 from an annual used book sale, and a charitable group, The Library Foundation, Inc., established in 1995 "to develop and encourage the private initiatives" to support "a great library." Last year the Foundation had net assets of $15.4 million and revenue of $2.2 million. More than half the revenue came from contributions and grants. The Foundation gave $1.3 million to the Library for various programs and projects – and spent $166,071 on fundraising.

The Task Force recognizes that independence has had costs as well as benefits. Mecklenburg County government provides nearly all the operating expenses for the Library system, pays for Library buildings and employees and appoints 10 of the 11 Library Board members. But relations between the Library and the County are frayed. That uneasy relationship has created barriers to sharing in County services and expertise. This has been true even though such cooperation could make the Library more efficient in its use of resources and provide benefits to other County operations and services.

## Short Term

While recognizing the viability of either form of governance, the Task Force recommends continuing our Library as an independent entity. We think there is a strong value in having an independent policy-making Library Board to insulate Library programs and policies from potential political influence, and we believe Mecklenburg citizens benefit from having programs and policies overseen by a citizen board with a sole focus on providing excellent Library services. This form of citizen governance also invites much greater public involvement in support of the Library than exists at present.

The Task Force recommends bringing additional business and management expertise to the Library Board and diversifying the geographic representation on the Library Board.

A relationship between the County and the Library built on trust, transparency, partnership, collaboration and mutual respect should serve as the foundation for the future. To that end, the Task Force is recommending a series of steps that we believe would begin to repair the relationship and provide a framework both at the strategic and operating level for the future.

> WE THINK THERE IS A STRONG VALUE IN HAVING AN INDEPENDENT POLICY-MAKING LIBRARY BOARD TO INSULATE LIBRARY PROGRAMS AND POLICIES FROM POTENTIAL POLITICAL INFLUENCE.

**Recommendations at the strategic level include:**

- The County Manager or the County Manager's designee will serve on the Library Board as a non-voting, ex officio member.

- The County Manager or the County Manager's designee will be a member of a search committee for the Director of the Library and will participate in the Director's annual performance review.

- The County Manager or the County Manager's designee will have the opportunity to review the Library's proposed annual budget prior to its formal submission to the County.

- Any strategic capital or operating planning process will solicit input and feedback from the County Manager. The County Manager or the County Manager's designee will be kept informed throughout the process and provided an opportunity to review the plan while still in draft form and prior to its being presented in a final recommendation form to the Library Board of Trustees.

- The County Manager or the County Manager's designee will keep the Library Director and the Library Board Chair apprised of any intent to change the level of Library funding during the current budget year and for the coming budget year. The goal would be for the Library and County to work closely together to manage the impact of changes and potential reductions in service to citizens.

The following recommendations would support the operational interface between the Library and the County staff:

- Working together, the budget staff from the Library and the County will develop a format for the annual Library budget that meets the needs of both organizations. The budget will closely resemble other budgets of County departments and partners.

- The County benchmarking/scorecard process, in which the Library currently participates, will be refined annually to reflect the Library and County priorities. The results of the Library benchmarking will become part of the Library Board's annual evaluation of the Library Director.

- The Library Director will attend and be a full participant in the County Manager's meetings with other County department heads.

- The Library Operations Committee will include a County representative, designated by the County Manager.

All of these recommendations are intended to create more formal structure for interaction and collaboration between the Library and County management. The Task Force believes the Library Board of Trustees and the County must see to it that these structural relationship changes are embraced and encouraged at all levels.

The Task Force further recommends that The Foundation For The Carolinas Board of Directors appoint a committee of five persons in July 2012 to evaluate the progress that has been made on relationship building between the Library, at both the staff and board level, and County management. The Committee should finish its evaluation and make recommendations by February 2013 in order to enable any implementation to begin as part of the new budget for FY 2014.

The Task Force recognizes that efforts to build a stronger relationship must come not only from the Library Board and staff but also from the County. The Committee should evaluate progress on the nine recommendations listed above, and any other matters pertinent to the health of the Library-County relationship.

## Long Term

Should the Committee appointed by the Foundation for the Carolinas find that satisfactory improvements have not been made, it should make a judgment as to why that is so and report it to the boards of both the Library and the County, along with recommendations about what needs to be done. Should the Committee determine that a change in governance is needed, it could recommend changes to the structure of the Library Board of Trustees.

Before any changes are initiated to the legislative structure of the Library Board, or to the operating structure of the Board, or to governance policies of the Library, the Board of County Commissioners Chair and the County Manager should be brought into the discussion of the proposed changes and the need for the change. It should be emphasized that the Task Force recommends this action only if significant improvement has not been achieved in the areas noted above. If such improvement does not occur, however, the Task Force recommends that the governance system be restructured as outlined.

" THE TASK FORCE RECOGNIZES THAT EFFORTS TO BUILD A STRONGER RELATIONSHIP MUST COME NOT ONLY FROM THE LIBRARY BOARD AND STAFF BUT ALSO FROM THE COUNTY . "

**The structure recommended by this Task Force would be as follows:**

1. The Library will become a department of Mecklenburg County government.

2. The property now owned by the Library system will become the property of the County.

The County Commissioners will create a Library Board of Trustees as authorized under the North Carolina General Statutes Section 153A-265 and 153A-266 and delegate to that Board the authority to formulate and adopt programs, policies, and regulations for the governance of the Library, including but not limited to the following duties and responsibilities:

a. To appoint and remove a Chief Librarian or Director of the County Library system, with the advice of the County Manager.

b. To make continuing studies of all existing and future needs of the library system in respect to facilities and services.

c. To oversee all book and material selection programs, plans, policies, and other programs sponsored or hosted by the Library.

d. To promote and solicit bequests, donations, and contributions to the public library system and develop policies governing acceptance of such donations.

e. To assist the Library Director in the evaluation of Library operations and employees.

f. To create partnerships and share services and facilities with other County departments to improve efficiency and effectiveness.

g. To prepare the annual budget of the Library system.

> " THE INVESTMENT IN IMPROVING STRUCTURE, COOPERATION AND GOVERNANCE IS ALSO CRITICAL AND HAS FUTURE IMPLICATIONS TOO GREAT TO BE IGNORED FOR SUCCESS OF OUR LIBRARY AFTER THE CURRENT ECONOMIC CRISIS HAS PASSED. "

Should the Foundation For The Carolinas-appointed committee decide to move in this direction, the intent of this proposed structure is twofold: to create a Library Board of Trustees that is empowered to oversee Library services, programs and policies; and to recognize that (a) the libraries are a County service largely funded by the Board of County Commissioners with money from County taxpayers, and (b) there is great benefit to be derived from greater County participation in providing services and assistance in areas of operating the Library system that do not directly relate to core library services, programs and policies. We think this structure would clarify lines of authority, maintain Library independence on matters of policy and programs, promote better cooperation between the Library and other County government functions, and encourage more efficient use of taxpayer dollars and County resources.

## Conclusion

The Task Force strongly recommends that the partners in the provision of Library services to the citizens of Mecklenburg County take this opportunity and these concrete steps to improve their working relationships.

While a great deal of attention is appropriately focused on the question of financial support and its effect on long-term sustainability and continued access to needed Library services, in fact **the investment in improving structure, cooperation and governance is also critical and has future implications too great to be ignored for success of our Library after the current economic crisis has passed.**

## THE LIBRARY OF THE FUTURE

> "THE TWO DECISION-MAKING BOARDS SHOULD JOINTLY OVERSEE THE DEVELOPMENT OF A NEW STRATEGIC PLAN FOR THE CHARLOTTE MECKLENBURG LIBRARY."

Because of deep cuts in funding and services, the award-winning Charlotte Mecklenburg Library of the past no longer exists. Some branches have been closed; inadequate funding could force the closing of others. The Task Force recognizes that the current, interdependent and well-established network of branches could not be easily replaced. However, if the recommendations presented in this report are adopted, the Task Force is confident that the Library will use the funding currently available to provide basic library services to the citizens of Mecklenburg County in the most effective and efficient manner possible. Ultimately it is the responsibility of the Board of Trustees and the Board of County Commissioners to determine what those services should be and to ensure that funding is available to provide those services.

Once the recommendations in this report have been implemented, the two decision-making boards should jointly oversee the development of a new strategic plan for the Charlotte Mecklenburg Library, which can subsequently be formally embraced by both bodies. It is especially important that the issues related to governance, the funding methodology, and the utilization of the Main Library be settled before a new strategic plan is developed.

The implementation of this new strategic plan will determine the Library of the Future for Mecklenburg County. However, that Library will serve the public well if it ensures that citizens have convenient and easy access to:

- a comprehensive array of digital resources and print material,

- professionally trained information and research experts; and

- programming space that facilitates relevant and collaborative partnerships.

**The Library of the Future will be:**

- *locally responsive* at the neighborhood and town levels,

- *flexible* in designing responses to meet these needs,

- *nimble* in identifying and addressing opportunities and threats to the system,

- *innovative* in its adoption and use of technology while recognizing the digital divide that exists in our community and in society at large,

- *intentional* in cultivating a base of ardent supporters that is as broad and geographically dispersed as the system's customer base; and

- *proactive* and transparent in its strategic efforts to engage city, county, and town officials regarding funding and structure.

The Task Force acknowledges that many of these unifying characteristics have long guided the Library's stated mission and goal-setting efforts. Recent growth patterns and current funding pressures, however, suggest that the Library should adjust its strategies for attaining and maintaining these characteristics. It may no longer be appropriate for a uniform, "one size fits all" Service Points model that is designed and driven at the administrative level to be executed at the branch level.

New economic, geographic, and demographic realities may dictate that the system adopt a more flexible approach to structure and funding downtown and in the regional and neighborhood branches. For that reason, the Task Force recommends a reconfigured service delivery to:

1. Maintain a cost-effective, mission-driven, central presence in downtown Charlotte,

2. Position regional branches as the system's workhorses for distribution and information assistance/reference expertise; and

3. Solidify the Library's current footprint in neighborhoods and towns by developing a variety of branch models that reflect and respond to local needs.

Keeping these core objectives at the forefront of future planning will provide a mechanism for the Library to move forward in the areas of services, resources, and staffing.

## Main Library and ImaginOn

It is clear that the Library must maintain a strong presence in central city Charlotte. The Task Force finds, however, that current fiscal pressures require the community to reconsider whether it is financially feasible to allow both ImaginOn and the Main Library to fill that central niche in their current configurations.

ImaginOn has earned national attention and awards since it opened and has joined the Robinson-Spangler Carolina Room and the related collection as one of the system's crown jewels. These important components must be maintained as assets that preserve our links to the past and signal the system's potential for the future. Both ImaginOn and the Carolina Room offer avenues for creative programming and innovative collaboration for the entire system.

> "NEW ECONOMIC, GEOGRAPHIC, AND DEMOGRAPHIC REALITIES MAY DICTATE THAT THE SYSTEM ADOPT A MORE FLEXIBLE APPROACH TO STRUCTURE AND FUNDING DOWNTOWN AND IN THE REGIONAL AND NEIGHBORHOOD BRANCHES."

Elsewhere in the report, the Task Force has recommended a detailed study of the functions and services conducted in the Main Library, with the goal of achieving a more appropriate utilization of space and staff. Obviously, the results of this study will greatly influence the Library of the future.

## Regional Libraries

The Task Force considers the regional libraries as the cornerstone for successful revitalization of library services and resources. Currently there are six regional libraries that are strategically located to serve patrons in the city, across the county, and throughout the region. Downsizing the Main Library would transfer a huge portion of the Main Library's collections to the regional and branch libraries. The six regional libraries should be full-service libraries with double shifts to support the core services and programming outlined in the Library's goals and objectives. Professional librarians, information specialists, and support staff based at the regional libraries would provide quality service to the system's patrons. Regional libraries would be partnered with neighborhood and community branches to help provide the support in the areas of service, resources, programming, and staffing.

**Neighborhood and Community-Based Branches**

The Task Force finds that branch libraries constitute an essential component of the system's ability to provide appropriate access to its services. The Library staff should engage directly with neighborhoods and towns to determine the specific services offered at each branch and consider alternate models for staffing and service delivery. Those services would reflect neighborhood and town needs, demographics, and resources. Considerations would include the following:

> "
> THE LIBRARY STAFF SHOULD ENGAGE DIRECTLY WITH NEIGHBORHOODS AND TOWNS TO DETERMINE THE SPECIFIC SERVICES OFFERED AT EACH BRANCH AND CONSIDER ALTERNATE MODELS FOR STAFFING AND SERVICE DELIVERY.
> "

- In places where users are generally savvy borrowers, the library could serve as a pick-up and drop-off point and, depending on the size of the community, be supplemented by collection points housed in a variety of locations throughout the community.

- In places where residents use the library as a space for information - and idea - exchange, the library might further extend its services to include place-based options like small reading rooms with periodicals, a few computer terminals, and perhaps browsing stacks for children (to win new, loyal library users!).

- In places where residents depend on the library to become more sophisticated users of information, the library could look more like a traditional branch with a focus on professional staff, terminals, and literacy and training programs.

- Programming that occurs in these variously structure branch spaces need not (and perhaps should not) be developed and delivered exclusively by library staff but rather obtained through collaborative efforts with other public, nonprofit, and education agencies.

## Technology

The Task Force is acutely aware of the rapidly changing impact of technology on the nature and delivery of library services. Indeed, individual Library sites can now be found in the United States and other countries where there is no printed material and "access to information" is solely provided electronically. However, library systems, such as the Charlotte Mecklenburg Library, must continue to provide "access to information" via printed material and electronically for the foreseeable future, with a continued shift away from printed material.

The Task Force finds no basis for criticizing the manner in which the Charlotte Mecklenburg Library has planned for and implemented information technology in support of administrative functions and the delivery of services to users. However, the trend is so dominant and the technology so expensive that focused planning is warranted. Therefore, the Task Force recommends that the strategic planning proposal earlier in this chapter include a specific effort to develop a long-term information technology plan for the Charlotte Mecklenburg Library.

# FUTURE OF THE LIBRARY TASK FORCE

## LIST OF APPENDICES

# APPENDIX A

NORTH CAROLINA GENERAL ASSEMBLY
1965 SESSION


CHAPTER 710
HOUSE BILL 867


AN ACT TO CONTINUE THE EXISTENCE OF THE PUBLIC LIBRARY OF
CHARLOTTE AND MECKLENBURG COUNTY, AND TO CONSOLIDATE AND
AMEND THE STATUTES ESTABLISHING IT.

The General Assembly of North Carolina do enact:

Section 1. The Public Library of Charlotte and Mecklenburg County, a body
corporate heretofore created by Chapter 16, Private Laws of 1903 and Chapter 366,
Public-Local Laws, 1939, is hereby continued as a body corporate. It is the purpose and
duty of said corporation to provide free library service, as defined in the General Statutes
of North Carolina, and as outlined in standards for public library service approved by the
North Carolina State Library. It shall have full control and supervision over what is now
known as the Public Library of Charlotte and Mecklenburg County, including any
branches which may be now or hereafter operated in Mecklenburg County, or in areas
outside of said county.

  (a) Said corporate body shall have the power:
  (1) To sue and be sued in its corporate name;
  (2) To adopt a common seal;
  (3) To acquire, receive, or hold real estate by purchase, gift, devise, or
otherwise;
  (4) To acquire, receive and bold personal property in like manner;
  (5) To contract and be contracted with for the purposes provided in this
Act, and for the purposes provided in the General Statutes of North Carolina governing
public libraries; and
  (b) In addition to the powers conferred upon said body corporate by this
Act, it shall have and possess all other such powers as shall be conferred upon public
libraries by the General Statutes of North Carolina.
  Sec. 2. (a) The said Public Library of Charlotte and Mecklenburg County shall
be governed by a board of seven trustees. Two shall be appointed by the Mayor of the
City of Charlotte. Two shall be appointed by the Chairman of the Board of County
Commissioners of Mecklenburg County. The other three trustees shall consist of the
Mayor of the City of Charlotte, the Superintendent of the Charlotte-Mecklenburg Board
of Education, and the Chairman of the Board of County Commissioners of Mecklenburg
County. The terms of office for the two trustees appointed by the Mayor of the City of
Charlotte and the two trustees appointed by the chairman of the board of commissioners

shall be for four years, and said appointments shall be continued as initiated in Chapter 789 of the Session Laws of 1945. An appointment to fill a vacancy of an unexpired term shall be for the remainder of the unexpired term only. All appointed members shall serve until their successors are appointed and qualified. The trustees shall serve without compensation. Any trustee appointed by the Chairman of the Board of County Commissioners of Mecklenburg County under the terms of this Act may be removed at any time, with or without cause, by a four-fifths vote of the said board of county commissioners, and any trustee appointed by the Mayor of the City of Charlotte under the terms of this Act may be removed at any time, with or without cause, by a five-sevenths vote of the City Council of the City of Charlotte.

(b)    The said board shall select a chairman from its membership. It may employ a secretary, a treasurer, and a librarian who shall be designated "Director of Libraries", all of which offices may be held by one and the same person, and such other employees as may be necessary to carry out the purposes of said body corporate.

Sec. 3. The board of trustees of said body corporate shall have the power:

(a)    To adopt such rules, regulations and bylaws for the government of the corporation and the exercise of its powers as may be proper.

(b)    To fix the duties and the responsibilities of its employees, and the compensation which they shall receive.

(c)    To require its officers or employees to furnish bond for the faithful performance of their duties upon such terms as may be deemed proper, and to pay premiums upon such bonds as an expense of the corporation.

(d)    To sell, encumber, convey or otherwise dispose of real property, by and with the consent and approval of the Board of County Commissioners of Mecklenburg County and the Council of the City of Charlotte.

(e)    To prepare the annual budget for the corporation for submission to the governing bodies of Mecklenburg County, the City of Charlotte and other governing bodies.

(f)    To publish and distribute a history of Charlotte and Mecklenburg County, and to hold and use any profit derived therefrom for library purposes.

(g)    To extend the privileges and use of the library to non-residents of Charlotte and Mecklenburg County, and to establish branches in counties and municipalities other than Mecklenburg and the City of Charlotte, upon such terms and conditions as said board may prescribe.

Sec. 4. The Treasurer of the Public Library of Charlotte and Mecklenburg County shall keep a correct and detailed statement of all receipts and disbursements, and shall cause funds belonging thereto to be deposited in a depository designated by the board of trustees, and shall from time to time render such statements of the financial condition of the corporation as may be required, and shall assist the members of the board of trustees to prepare annual budget for the said Public Library of Charlotte and Mecklenburg County.

Sec. 5. The governing bodies of the City of Charlotte, Mecklenburg County, and such other municipalities or counties as may agree or contract with the said

corporation for provision of library service may make such appropriations to the said corporation for its support and maintenance as are permitted under the General Statutes of North Carolina, and may levy taxes for the maintenance and support of said corporation in the manner prescribed by the General Statutes of North Carolina.

Sec. 6. All real property now owned by or the title to which has hereto vested in the Public Library of Charlotte and Mecklenburg County shall be henceforth owned by and the title thereto vested in the corporation established by this Act.

Sec. 7. All laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 8. This Act shall be effective from and after its ratification.

In the General Assembly read three times and ratified, this the 26th day of May, 1965.

NORTH CAROLINA GENERAL ASSEMBLY
1979 SESSION


CHAPTER 368
HOUSE BILL 589

AN ACT TO MODIFY THE APPOINTMENT PROCESS FOR TRUSTEES OF THE PUBLIC LIBRARY OF CHARLOTTE AND MECKLENBURG COUNTY AS ESTABLISHED BY CHAPTER 710 OF THE SESSION LAWS OF 1965, AND TO REPEAL CHAPTER 218 OF THE SESSION LAWS OF 1973.

The General Assembly of North Carolina enacts:

**Section 1.** Subsection (a) of Section 2 of Chapter 710 of the Session Laws of 1965 is hereby amended by striking out said subsection (a) and inserting in lieu thereof the following:

"(a)   The said Public Library of Charlotte and Mecklenburg County shall be governed by a board of seven trustees. Six trustees shall be appointed by the Board of County Commissioners of Mecklenburg County and one shall be appointed by the Charlotte-Mecklenburg Board of Education. No person shall be eligible to serve as a trustee during the time he holds any elective public office. The four trustees currently in office who were selected by the Chairman of the Board of County Commissioners of Mecklenburg County and the Mayor of the City of Charlotte pursuant to Chapter 710 of the Session Laws of 1965 shall serve the remainders of the terms for which they were appointed. Two additional trustees shall be appointed by the board of county commissioners for terms to expire on January 1, 1980, and one additional trustee shall be appointed by the Charlotte-Mecklenburg Board of Education for a term to expire on January 1, 1982. Thereafter, all terms of office for trustees shall be four years, except that an appointment to fill a vacancy of an unexpired term shall be for the remainder of the unexpired term only, and provided that all trustees shall continue in office until their successors are qualified and appointed. Any trustee appointed by the board of county commissioners may be removed with or without cause at any time by a four-fifths vote of the board of county commissioners. The trustee appointed by the Charlotte-Mecklenburg Board of Education may be removed with or without cause at any time by a two-thirds vote of the members of that board. A trustee shall be removed upon missing three consecutive meetings of the board of trustees without good cause. All trustees shall serve without compensation."

**Sec. 2.** Subsection (d) of Section 3 of Chapter 710 of the Session Laws of 1965 shall be amended by deleting the words "and the council of the City of Charlotte," so that subsection (d) reads simply "To sell, encumber, convey or otherwise dispose of real property, by and with the consent and approval of the Board of County Commissioners of Mecklenburg County."

**Sec. 3.** Chapter 218 of the Session Laws of 1973 is repealed.

**Sec. 4.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 17th day of April, 1979.

# GENERAL ASSEMBLY OF NORTH CAROLINA
## SESSION 2007

## SESSION LAW 2007-70
## SENATE BILL 595

AN ACT TO MODIFY THE APPOINTMENT PROCESS FOR TRUSTEES OF THE PUBLIC LIBRARY OF CHARLOTTE AND MECKLENBURG COUNTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** Subsection (a) of Section 2 of Chapter 710 of the Session Laws of 1965, as rewritten by Section 1 of Chapter 368 of the 1979 Session Laws, reads as rewritten:

"(a)    The ~~said~~ Public Library of Charlotte and Mecklenburg County shall be governed by a board of ~~seven~~ 11 trustees. ~~Six~~ Ten trustees shall be appointed by the Board of County Commissioners of Mecklenburg County and one shall be appointed by the Charlotte-Mecklenburg Board of Education. No person shall be eligible to serve as a trustee during the time he holds any elective public office. The ~~four~~ trustees currently in office ~~who were selected by the Chairman of the Board of County Commissioners of Mecklenburg County and the Mayor of the City of Charlotte pursuant to Chapter 710 of the Session Laws of 1965~~ shall serve the remainders of the terms for which they were appointed. ~~Two additional trustees shall be appointed by the board of county commissioners for terms to expire on January 1, 1980, and one additional trustee shall be appointed by the Charlotte-Mecklenburg Board of Education for a term to expire on January 1, 1982.~~ Thereafter, all terms of office for trustees shall be four years, except that an appointment to fill a vacancy of an unexpired term shall be for the remainder of the unexpired term only, and provided that all trustees shall continue in office until their successors are qualified and appointed. Any trustee appointed by the board of county commissioners may be removed with or without cause at any time by a four-fifths vote of the board of county commissioners. The trustee appointed by the Charlotte-Mecklenburg Board of Education may be removed with or without cause at any time by a two-thirds vote of the members of that board. A trustee shall be removed upon missing three consecutive meetings of the board of trustees without good cause. All trustees shall serve without compensation."

**SECTION 2.** The Mecklenburg County Board of County Commissioners shall appoint two of the additional members authorized by this act within 12 months of the effective date of this act. The remaining two appointments shall be made within 24 months of the effective date of this act.

**SECTION 3.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 11<sup>th</sup> day of June, 2007.


s/  Beverly E. Perdue
    President of the Senate


s/  Joe Hackney
    Speaker of the House of Representatives

# APPENDIX B

**AMENDED BYLAWS**

**BOARD OF TRUSTEES OF THE
PUBLIC LIBRARY OF CHARLOTTE AND MECKLENBURG COUNTY**

ARTICLE I:  NAME, STRUCTURE, JURISDICTION OF LIBRARY

Section 1:          The Public Library of Charlotte and Mecklenburg County (the "Library")
                    is a body corporate created by the General Assembly of the State of North
                    Carolina.

Section 2:          The geographic area served by the Library is Mecklenburg County, North
                    Carolina and pursuant to appropriate agreements, to surrounding counties
                    in North Carolina and South Carolina.

ARTICLE II: MISSION AND GOALS

The Mission of the Library of Charlotte and Mecklenburg County is to make available to all
residents, by convenient access, collections of expertly selected library materials to meet the
public's informational needs; to promote the enjoyment of reading, the book, lifelong learning,
citizenship and the appreciation of the world's cultural achievements.

It is the fundamental goal of the Library to be recognized as a principal provider of books,
information and informational materials to all the people and communities of Charlotte-
Mecklenburg; to be increasingly visible in the communities served and to contribute significantly
to their cultural, literary, historical, educational, and informational attributes and amenities.

The Library will continually strive to provide the public with the highest levels of library
collections and services, increase the public use of library services and increase membership, and
aggressively promote learning, reading, and literacy. The Library will strive to make positive
contributions to influence people's lives: enrich their experiences, expand their cultural horizons,
improve their literacy, help them improve themselves with family, friends, community and career.

It is a goal of the Library to be the most innovative, creative and forward-looking public library
system in the country.

ARTICLE III: BOARD OF TRUSTEES

Section 1:     The Library shall be governed by a Board of Trustees.

Section 2:     As set out in Chapter 368 of the 1979 Session laws of the State of North Carolina,
               the Board shall be composed of seven members of whom six are appointed by the
               Board of County Commissioners and one by the Charlotte-Mecklenburg Board of
               Education. Members shall serve at the pleasure of their appointing Board and shall
               adhere to attendance requirements and other rules established by such Board.

Section 3:     The term of office shall be for four years, with the terms of the members staggered to provide continuity of membership. Members may serve no more than two consecutive terms. Vacancies will be filled by the appointing Board for the unexpired term. Members appointed to fill vacancies may be appointed to serve two full consecutive terms in addition to the unexpired vacancy.

Section 4:     The Board shall exercise the power granted to it by the State of North Carolina and by Mecklenburg County, promote the Library, provide direction and guidance for the Library and establish policies.

Section 5:     The Board shall receive and disburse county, state, federal and other funds available to library systems and private donations.

Section 6:     The Board shall appoint and evaluate a Director of Libraries and approve additional positions as needed.

Section 7:     Members shall serve without compensation; however, the Board may reimburse its members for reasonable expenses or expenditures which they may incur on behalf of the Library after approval thereof by the Board.

## ARTICLE IV: OFFICERS

Section 1:     The officers of the Board shall be a Chair, a Vice-Chair and a Secretary-Treasurer, who shall be the Director. Any duly appointed Member of the Board is eligible for nomination and election as Chair or Vice-Chair, provided that no Member may serve more than two consecutive terms in either position.

Section 2:     Officers shall be elected annually by the Board at the last meeting of the calendar year.

Section 3:     Vacancies in the offices shall be filled by election by the Board at the next regularly scheduled meeting.

Section 4:     The Chair shall preside at all the meetings, appoint committees, consult with the Director to set the meeting agenda, sign all deeds to real property conveyed by the Library and have other powers and duties as may be assigned by the Board.

Section 5:     The Vice-Chair shall perform the duties of the Chair in his/her absence.

Section 6:     The Treasurer shall oversee the disbursement of funds as directed by the Board.

## ARTICLE V: PERSONNEL

Section 1:     The Director of Libraries (the "Director") is the administrative head of the Library system of the Library and shall be employed by the Board to serve at the Board's discretion on such terms and for such compensation as the Board may determine. The Director shall be responsible for the care of buildings and equipment, for the employment and direction of the Library staff, for the efficient delivery of Library service to the public, and for the operation of the library system under the financial conditions set forth in the annual budget of the Library.

Section 2:     The Director shall have responsibility to authorize purchases and otherwise commit the Board in its operations, within the budget adopted, and may sign contracts and other instruments of the Board when authorized to do so by the Board.

Section 3:     As the Secretary-Treasurer of the Board, the Director shall keep a true and accurate account of all proceedings of the Board meetings, issue notices of all meetings, shall have custody of the minutes and other records of the Board, shall render financial reports to the Board and shall sign requisitions authorizing payments from Library funds.

Section 4:     The Director shall employ such other personnel as may be required to conduct the activities of the Library. Positions shall be approved and authorized by the Board. The Director and selected members of the staff may be required to be bonded in the discretion of the Board.

## ARTICLE VI: MEETINGS

Section 1:     Regular Meetings. The Board shall hold regular meetings at a time and place most convenient for most members.

Section 2:     Special Meetings.  Special meetings may be called by the Chair or upon request by any two Members of the Board.  Notice of any special meeting must be given in the manner specified in the North Carolina General Statutes in effect at that time including, but not limited to, Section 143-318.12(b)(2) of the North Carolina General Statutes.

Section 3:     Quorum. A quorum shall consist of a majority of the current Board Members in good standing. The vote of a simple majority of the Members present at any duly called meeting at which a quorum is present shall be decisive on any issue.

Section 4:     Open Meetings. The Board shall comply with the current open meetings Statute (G.S. 143-318.11). In general, all meetings shall be open to the public; however, public comment during a meeting will be permitted only in compliance with the policies for such public comment that the Board shall adopt.

Section *5:*     Procedures. Robert's Rules of Order shall decide points of procedure not otherwise covered by these by-laws or by rules and procedures adopted by the Board for the purpose of conducting its business.

## ARTICLE VII: COMMITTEES

Section 1:     The Chair may appoint committees as deemed necessary for the successful implementation of the Board's purpose and operation of the Board's programs.

Section 2:     All committees must include at least one Member of the Board but may also include non-Board members.

Section 3:     The committees shall serve until the completion of the work for which they were appointed.

## ARTICLE VII: AMENDMENTS TO BY-LAWS

These by-laws may be amended by simple majority vote of Members present at any regular meeting of the Board at which a quorum is present, provided that notice of the proposed amendment and the wording thereof has been given at the last meeting preceding that regular meeting, and further provided that such changes do not change the structure of the organization in such a way that the Library would lose its not-for-profit status or would violate the statutes pursuant to which it was established.

*** *** ***

I certify that the foregoing is a true and accurate copy of the bylaws adopted by the Board of Trustees of the Public Library of Charlotte and Mecklenburg County as of March 20, 1997, as amended on January 15, 2004

_____
Chairman of the Board of Trustees

CHLT 91182v1

# APPENDIX C

**RECOMMENDATIONS FOR THE**
**FUTURE OF THE LIBRARY TASK FORCE**


**Presented by**
**Future of the Library Task Force Design Team**


**October 20, 2010**

# Table of Contents

# Executive Summary

The Charlotte Mecklenburg Library of three years ago no longer exists. The Library's total budget, 90 percent of which is funded by the County, has been reduced by 37 percent in the past two years. A new model is needed for future sustainability.

The Future of the Library Task Force was proposed during the Mecklenburg County fiscal year 2011 (FY11) budget cycle in spring 2010. At its budget straw vote, the Mecklenburg Board of County Commissioners made its Library funding for FY11 contingent on the creation of a Task Force to consider the Library's future.

Jim Woodward, Chancellor Emeritus, UNC Charlotte was appointed chair of the Task Force. This 16-member group is charged with gathering information, consulting with residents, and reporting ideas and recommendations for a sustainable future for the Charlotte Mecklenburg Library.

This report recommends a process for the Task Force to fulfill its charge. The process, detailed in a design map and timeline on page 13, will include a series of meetings to evaluate the following areas:
- Scope, cost and relative importance of various Library services
- Organizational structure and system for delivering Library services
- Governance of the Library system
- Funding model for supporting Library services

The recommended process prioritizes ongoing, open communication with residents, including civic engagement activities such as town hall-style meetings, surveys and other opportunities for input. Several other factors critical to success have been identified:
- The final Task Force report should contain two or three comprehensive, integrated and actionable strategic alternatives for a sustainable future for the Charlotte Mecklenburg Library.
- The Task Force must examine three time horizons:
  - Short Term: FY12
  - Intermediate Term: FY13-14
  - Long Term: Direction for FY15 and beyond
- Task Force members should take personal responsibility for a successful outcome and show loyalty to the process.
- Racial, economic and industry sector barriers should be overcome to engender trusting, functional relationships based on understanding, respect and a shared sense of purpose.

- Task Force members should value one another's diverse experience, skill sets and perspectives throughout the process.
- Consensus-minded decision-making should shape the Task Force's direction.
- Subject specialists in the areas of library science, human resources, legal, finance, technology and fundraising should support the Task Force at appropriate planning intervals.
- Residents must be informed of the realities facing both the Library and the County while their input is sought.

The Design Team fully expects that the recommendations in its report will evolve over the course of the Task Force process that includes a very challenging timeframe. Drawing on the expertise of internal and external experts, as well as the input of informed Mecklenburg County residents, the Task Force will offer its final report in spring 2011.

## **Background**

The Future of the Library Task Force was first proposed during the FY11 Mecklenburg County budget cycle in spring 2010, when stakeholders began discussing the need to create a stable funding platform for the Charlotte Mecklenburg Library. At its budget straw vote, the Mecklenburg Board of County Commissioners made its library funding for FY11 contingent on the creation of a Task Force.

In July, the Library received a $75,000 grant from the Community Catalyst Fund of the Foundation For The Carolinas to fund the Task Force. The Catalyst Fund, as well as Mecklenburg County and the Charlotte Mecklenburg Library, provided additional funds to bring the Task Force's total budget to $225,000.  Grant funds will be used to defray expenses beyond what is donated or provided by Library and County staff.

Jim Woodward, Chancellor Emeritus, UNC Charlotte, was appointed chair of the Task Force.

In response to the directive from the Board of County Commissioners to form a Task Force, a Design Team was appointed by the Mecklenburg County Manager, the Director of Libraries and the Chair of the Task Force to provide assistance for the efficient and effective design, organization, operation and support of the Task Force and its work. Beth Hardin, Vice Chancellor for Business Affairs, UNC Charlotte, was appointed chair of the Design Team. Vandever Batten was engaged to facilitate the work of the Design Team and its process.  In addition, Joey Lemons was hired to provide assistance to the Design Team.

Design Team Members:
- Frank Blair, Charlotte Mecklenburg Library
- Beth Hardin, Community Volunteer
- Rodney Harris, Mecklenburg County
- Sean Hogue, Charlotte Mecklenburg Library
- Leslie Johnson, Mecklenburg County
- Marye Pat Kelly, Community Volunteer
- Julia Lanham, Charlotte Mecklenburg Library
- Janet Payne, Mecklenburg County
- Dennis Rash, Community Volunteer

The Design Team's responsibilities included the following:
- Suggest refinements to the charge and/or specific questions or lines of inquiry
- Conduct the application and nomination process for Task Force membership
- Identify types and potential providers of support for Task Force's work
- Begin identifying the nature and sources of information to be provided to the Task Force

- Create a process for gathering, organizing and preserving information for the Task Force
- Propose a budget for anticipated logistical and other needs
- Propose key success factors and Task Force deliverables
- Create a proactive communications strategy
- Suggest ways to gather public input, such as surveys, focus groups or public hearings

The Design Team conducted its first meeting on August 23, 2010. After that initial meeting, the Design Team decided that a core group of members would meet regularly to complete the deliverables. That core committee – Beth Hardin, Sean Hogue, Leslie Johnson and Marye Pat Kelly – met twice a week from early September until mid-October and were supported by Lauren Batten and Frances Thompson of Vandever Batten.

## Task Force Application, Selection Process and Membership

The goal of the Task Force application process was to design a form that Mecklenburg County residents could submit for consideration for Task Force membership. The Design Team developed an online process designed to gather data on applicants' skill sets relevant to Task Force needs as well as demographic data. Each applicant completed two brief narratives: one on professional or volunteer experience pertinent to the work of the Task Force and another on why he or she wanted to serve.

The application was posted on the Charlotte Mecklenburg Library, Mecklenburg County and Vandever Batten websites, and printed application forms were available at each branch Library. Applicants were invited to submit completed applications by fax or mail. A communication plan was developed and implemented to heighten awareness of the application process across the county.

The 87 applications were filed digitally into a master database. At the conclusion of the application process, Vandever Batten screened applicants to confirm eligibility. The resulting pool of applicants reflected the county's diversity in geography, gender, ethnicity and age.

This list was forwarded to Jim Woodward for final selection. During that process, he consulted the following constituents:
- Robin Branstrom: Chair, Charlotte Mecklenburg Library Board of Trustees
- Michael Marsicano: President and CEO, Foundation For The Carolinas
- Jennifer Roberts: Chair, Mecklenburg County Board of County Commission

The Task Force has 17 members, including Chair Jim Woodward. Appointments were made by the Mecklenburg County Manager, Director of Libraries, City of Charlotte Manager, mayors and managers of the northern Mecklenburg towns (Cornelius, Davidson, Huntersville), and mayors and managers of the southern Mecklenburg towns (Matthews, Mint Hill, Pineville).

## Members of the Task Force

| | |
|---|---|
| Jim Woodward | Chancellor Emeritus, UNC Charlotte |
| Jeff Armstrong | Managing Partner, Eitel and Armstrong |
| Robert Bisanar | Attorney, Ogletree Deakins |
| Alan Blumenthal | Chairman of the Board, Radiator Specialty Company |
| Pamela Davies | President, Queens University of Charlotte |
| Michael DeVaul | Senior Vice President of Organizational Advancement, YMCA of Greater Charlotte |
| Geneal Gregory | Community Volunteer |
| W.A. Heath Jr. | Managing Partner, Heath Partners |
| Carol Hull | Vice President, Process Design Consultant for Technology and Information Resources, Bank of America |
| Leonora Kaufmann | Former Director of Library and Information Resources, Carolinas Healthcare System and Charlotte Area Health Education Centers |
| Gloria Kelley | Dean of Library Services, Central Piedmont Community College |
| Bill Millett | President, Scopeview Strategic Advantage |
| Bernie Simmons | Retired television broadcaster |
| Scott Stone | Vice President, Merrick and Company |
| Julie Szeker | Attorney, Johnston Allison & Hord |
| Connie Wessner | Commissioner, Town of Davidson Board of Commissioners |
| Ed Williams | Retired Editor of the Editorial Pages, *Charlotte Observer* |

The complete application information sheet and application form are found in Appendix D.

## Task Force Recommendations

The Task Force Design Team believes that the Task Force charge is accurate and reflects the goals of the process. These recommendations were developed to support and guide the Task Force in its efforts.

## Task Force Charge and Scope of Work

The Task Force is charged with the following:
- Request, receive and review information and ideas
- Engage in constructive discussion and deliberation
- Report resulting suggestions, options, considerations and/or recommendations for a sustainable public library system

The Task Force should evaluate the following basic areas:
- Scope, cost and relative importance of various library services
- Organizational structure and system for delivering library services
- Governance of the library system
- Funding model for supporting library services

## Task Force Budget

The estimated Task Force budget of $225,000 was developed to address the following needs:
- Project Management: A project manager will work with the Chair to coordinate all meeting logistics, notes, meeting minutes, consultant travel and other support as identified by the Task Force. The project manager will be involved in oversight of all levels of the effort and will be responsible for creating, updating and monitoring the goals and action steps. The project manager will collaborate with the Process Facilitator in writing the final report.
- Process Design and Facilitation: A consultant with extensive experience in the creation of new or transformative business models will be responsible for designing a fair and balanced process for the Task Force to receive, discuss and evaluate all data and input. Through group consensus, the facilitator will help the Task Force develop strategic and actionable alternatives for consideration within short, intermediate and long-term horizons.
- Civic Engagement: Multiple strategies will be utilized to allow residents to express their opinions and provide input on the Charlotte Mecklenburg Library and its organizational and service models.
- Communication: A contingency will cover any communication expenses not covered by the Charlotte Mecklenburg Library or County budgets.
- Meeting Expenses: The budget will include facility rental, food, printing, audio/visual equipment costs.

- <u>Content Area Consultants</u>: Library specialists, as well as legal and financial experts, may be called as consultants.
- <u>Contingency</u>: A line item will cover unexpected expenses.

In creating the budget, several assumptions were made:
- The Task Force will meet 10-12 times between October 20, 2010, and February 28, 2011.
- Each meeting will last three to five hours.
- The meeting location will be accessible, affordable and have convenient parking.
- Civic engagement opportunities will include a community survey, two to three town-hall style meetings and an onsite Charlotte Mecklenburg Library feedback/online survey.

# Task Force Process Flow Diagram

## Future of the Library Task Force

**Phase I:**
1 Meeting

### Orientation and Overview

**Task Force Kick-Off Meeting**

- Introductions
- Overview
- Initial Charge
- Introductions of Facilitators/ Project Managers
- Roles and Responsibilities
- Presentation of Economic Factors
  *National County Library*
- Misconceptions/ Open Dialogue
- Process Road Mapping
- Operating Principles
- Communication Plan
- Civic Engagement Plan
- Set Meeting Schedule

**Phase II:**
4–5 Meetings

### Education

*Information refresh beginning at each meeting*

**Module 1:**
Library 101

- Inform Task Force about public libraries nationally with a future perspective
- Inform Task Force about municipal libraries
- Review CML services and organizational structure
- Provide a three-year review of changes at each level
- Review the legal structure of CML
- Provide an overview of outcome measurements for libraries

**Module 2:**
Organizational Structure/Service Delivery Models

- Review civic engagement plans
- Define base level services in terms of cost and service levels
- Understand the differences between CML benchmarking and County benchmarking practices
- Understand the impact of dispersion and service levels as a result of cost reductions

**Module 3:**
Funding Models

- Understand the baseline financial models for CML
- Understand the implications of the capital structure and long-term debt implications for CML facilities
- Understand the role and potential for private fundraising
- Review national library practice of using dedicated funding sources

**Module 4:**
Governance Models

- Understand acceptable CML governing models
- Understand the impacts of consolidation models
- Discuss roles of the CML Board of Trustees

**Phase III:**
1-2 Meetings

### Strategic Options

**Identify Strategic Options by Key Focus Areas**

- Organizational Structure and Service Delivery Models
- Funding Models
- Governance Models

**Phase IV:**
3-4 Meetings

### Focus Area Alternatives

**Develop 2-3 Strategic, Actionable, Integrated Alternavitves**

- Short-Term FY12
- Intermediate-Term FY13-14
- Long-Term FY15+ (Directional)

**Phase V:**
1-2 Meetings

### Final Report and Delivery

**Final Recommendations**

- Discuss and Prepare Final Recommendations

**Deliver Final Report to Library Board of Trustees, BOCC, and Other Key Decision Makers**

- Community Feedback
- Adoption of Recommendations
- Funding Decision
- Plan Implementation and Support

### Subject Matter Experts

### Civic Engagement Plan

### Communications Plan

## <u>Orientation</u>

The first meeting of the Task Force will have the following objectives:
- Introduce Task Force members and key project facilitators
- Review the Design Team Report
- Review and understand the Task Force charge and operating guidelines
- Understand current economic factors at all levels

### Meeting Agenda Draft

I.  Introduction and Overview
- Welcomes
- Introductions
- Design Team Recommendations
- Overview of Task Force
  o Task Force Charge
  o Process Facilitator/Project Manager
  o Roles and Responsibilities

II. Overview of Library Operations and Finances
- County
- Library

III. Process Planning and Discussion
- Communication and Civic Engagement
- Operating Principles
- Meeting Schedule

# Module Overview

## Module 1:  Library 101

**Summary:**
The Task Force will study municipal public libraries nationally before it begins its in-depth study of the Charlotte Mecklenburg Library system.  A national library specialist will be engaged to provide context for the Task Force about the public library environment today as well as future considerations.  The Charlotte Mecklenburg Library's organizational and legal structure will be reviewed.  Outcome measurement methodologies for libraries will be reviewed.

**Learning Objectives:**
- Understand the universe of public libraries
- Understand the ways in which public libraries are categorized and measured, including size and quality standards
- Understand outcome measurement methodologies that are used by public libraries
- Understand national library trends and responses to the economic downturn
- Understand the Charlotte Mecklenburg Library legal, organizational and service delivery structures

**Key Resources:**
- National library science expert
- Charlotte Mecklenburg Library legal resource:  Bob Stephens, Library attorney
- Charlotte Mecklenburg Library services resource:  David Singleton, Director of Library Experiences

**Issues for Consideration:**
- National library services benchmarking will help the Task Force understand best-in-class service models
- Benchmarks based on comparable communities will help define the scope of service models

## Module 2:  Organizational Structure and Service Delivery Model

**Summary:**
This module will begin the in-depth study of the Charlotte Mecklenburg Library organization and service delivery system within the context of current economic realities.  The Task Force will understand both capital and operating expense budgets as well as what it costs to operate at a base level of services.  The impact of cost reductions on dispersion and levels of services will be examined.  Data on Library utilization will be shared. At this session, the relatively significant issue of what kind of library this community wants and can afford will be reviewed and discussed.   The civic engagement consultant will review the methodology for receiving citizen input.

**Learning Objectives:**
- Review the types and structure of civic engagement that the Task Force will be conducting
- Understand the role of Task Force members in the civic engagement activity
- Understand the base level of Library services
- Understand the array of services offered by the Library
- Understand the difference between types of libraries and their cost structure:
    - Main
    - Regional
    - Neighborhood
- Understand the impact on dispersion and service levels of different funding levels
- Understand the differences between the Library's and County's benchmarking practices

**Binding Constraints:**
- Limitations set by the State Charter

**Key Resources:**
- Mecklenburg County resource on outcome measurement: Leslie Johnson, Planning and Evaluation Director
- Charlotte Mecklenburg Library services resource:  David Singleton, Director of Library Experiences
- Civic engagement activity:  civic engagement consultant
- National library science expert
- Charlotte Mecklenburg Library budget resource:  Sean Hogue, Vertere Capital Advisors
- National library human resources specialist

**Issues for Consideration:**

**Citizen Engagement**
- Determine County residents' preferences for services and delivery. Timely civic input is critical to discerning appropriate organizational and service delivery models.
- Civic engagement must allow people to inform the Task Force process while also educating residents about the financial realities facing the County and Library system.
- The Task Force needs to explore cost structure in advance of receiving residents' preferences.

**Library Model**
- Define the community expectation of base-level services and describe it in terms of cost and service levels
- A long-term model for transformation must be considered in concept in order to inform short-term action that does not preclude long-term potential.

**Service Delivery Model and Measurement**
- Understand community demand for services during different times, days, locations and the corresponding operational costs
- Review consolidation modeling being explored by the Library-County Consolidation Steering Committee
- Review service models before the County budget cuts and after cost reductions were made
- Consider geographic dispersion and the mix of neighborhood/regional branches
- Weigh physical vs. non-physical service delivery against Web-based services

## Module 3:  Funding Model

**Summary:**
The Task Force will examine base Library financial models. County budget staff will explain the capital structure and the long-term debt scenario for Library facilities. Philanthropic counsel will explore the role and potential for private fundraising as a funding option for the longer term.  The Task Force also will explore the national practice of using dedicated funding sources.

**Learning Objectives:**
- Understand why funding needs to be predictable, stable, adequate and sustainable
- Understand Library financial models, capital costs, operating models and the relationship of how additional revenues adjust the model
- Understand the cost to run the Charlotte Mecklenburg Library branches and system. Understand the relationship between service levels, hours and operating revenues.
- Understand the Library's funding history
- Understand the role and potential for private fundraising with individuals, corporations and foundations
- Learn how other public libraries are financed through the use of a dedicated funding source

**FAQ's:**

**Q. Can the Library replace its lost revenue with private fundraising**?  National data indicates a limited role for private fundraising.  Private support can come in the form of annual operating support, endowment, grants and contracts.  It is usually directed toward program enhancement rather than core operating expenses.

**Q.  Should the Library consider a plan to be spun out into a fully self-supporting 501 (c)(3) or could the Library funding be spun off to another public sector hosting entity such as CMS?**  No, data does not indicate that this type of structural change would reduce expenses or increase funding potential.

**Q.  Can a Library endowment solve the budget crisis?**  The development of an endowment is a long-term process; it would require at least 5-10 years before its principal could provide meaningful income.

**Q.  Can the Library charge new fees to bring in revenue**?  As a Carnegie library, the Charlotte Mecklenburg Library is not allowed to charge for most of its services.  Adjusted revenues at the margins, such as fees or charging for services, would not be meaningful.

**Q.  Can volunteer assistance relieve the budget pressure significantly?**  Volunteer power is not a sustainable, long-term funding solution.  It is certainly a positive way for an individual to support the Library but volunteering is not a strategic solution.

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**Binding Constraints:**
- Long-term debt and capital lease obligations will be difficult to shed in a five-year time period

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**Key Resources:**
- Charlotte Mecklenburg Library budget resource:  Sean Hogue, Vertere Capital Advisors and Chuck Mallas, Chief Financial Officer
- Mecklenburg County budget resource:  Hyong Yi, Management and Budget Director
- Bond finance and dedicated funding legal expert(s)
- Philanthropic counsel
- Charlotte-Mecklenburg Library fundraising resource: Karen Beach, Director for Community Experiences

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**Issues for Consideration:**

**Library Budget**
- Today's Library budget stands at approximately $25 million; of that, approximately $5 million is a one-time appropriation.  The Task Force should determine what the Library can do with a $20 million operating budget.
- 75 percent of the Library's budget is personnel-related.
- If the Library operates on an approximately $20 million budget for FY12, there will be additional layoffs.
- Additional layoffs will incur additional costs in the short-term for unemployment expenses. There is a risk of insolvency without adequately funding unemployment expense in FY12.
- Additional budget cuts by the County are possible in FY11 and FY12.
- The Library needs to identify the right-sized model rather than continuing to fund an unsustainable model.
- The Task Force must look at both capital (long-term) and operating (short-term) expenses.
- Reaching beyond a base funding situation will likely depend on long-term, private, fundraising strategies.
- The Task Force should assess the merit and feasibility of funding a national-class library.

### Economic Forecast
- The Task Force should recognize that the environment most likely will not correct in two to three years.

### County Debt Management
- The Task Force should understand Mecklenburg County's debt management strategy.
- The Task Force should discuss the Library's ability to repurpose or reduce its facilities in light of its long-term capital commitments.
- Long-term capital assets should offset long-term liabilities.

### Private Support
- The degree to which the Library could secure significant private support from individuals, foundations and corporations should be explored. It is a long-term discussion that could require organizational and governance modifications in the near term.

### Dedicated Funding Source
- Financing libraries with a dedicated funding source is an accepted though infrequent practice nationally.

## Module 4:  Governance

**Summary:**
The Task Force will learn about different governance models for public libraries across the nation that might be applicable to Charlotte-Mecklenburg.  The findings from the Library-County Consolidation Steering Committee will be reviewed.  The appropriate role of the Library Board of Trustees will be discussed, both within the current governance structure and within a possibly consolidated structure.

**Learning Objectives:**
- Understand the Board of Trustees' charge whether or not the Library is independent
- Understand dedicated funding sources and determine whether or not they are options for Charlotte-Mecklenburg
- Explore the issues of governance and accountability
- Understand the complexity of the reporting structure for a quasi-governmental structure
- Understand what fiscal controls are currently in place

**FAQ's:**
**Q.  If the Library becomes a County department, will that fix the financial problem?** Such a structural change would have minimal impact at the margins on the Library budget and produce minimal efficiencies.  Consolidation of services might save 10-15 percent of some variable and fixed costs of the Library.

**Binding Constraints:**
- The lengthy and public record of uncertainty has exacerbated the normal employee morale problems that occur in a layoff environment

**Key Resources:**
- Legal:  Marvin Bethune, County Attorney, and Bob Stephens, Library Attorney
- National library specialist
- Library-County Consolidation Steering Committee:  Senior County and Library staff

**Issues for Consideration:**

**Governing Models**
- Consolidation of the Library into the County is one option under discussion.
- The appropriate level of control over funding allocations by the County needs to be determined.

- If the Library is consolidated into the County, its philanthropic potential is greatly reduced.

**<u>Role of Library Board of Trustees</u>**
- The Task Force needs to examine the role of the Library Board under current and consolidated models.
- Clarify the structure, size and purpose of the Library Board and ensure that it names candidates who contribute core competencies that align with its primary role and responsibilities

**<u>Accountability</u>**
- The success of the Library Task Force's recommendations is ultimately dependent upon the County's and Library's commitment to strengthening their partnership.
- A mutually-agreed performance management system is needed.

## Misconceptions

**Misconception: The Charlotte Mecklenburg Library today is stable in its current form.**

The Library has unstable funding and offers an uncertain future to its workforce. The library is operating in budget FY11 (7/1/10 – 6/30/11) with one-time additional operating funds of approximately $5 million dollars, which represents 20 percent of its current operating budget. The one-time funding allowed the library to retain approximately 100 frontline employees to operate 20 locations. Since April 2010, over 180 employees have been laid off while other staff members have voluntarily elected to move on to other opportunities, resulting in a significant loss of organizational talent. If funding is not replaced for FY12, additional layoffs will occur and the library will not be able to operate at all current locations.

**Misconception: There is a quick fix.**

There is no quick fix to the operating model of the library. Approximately ninety percent of its operating budget comes from one source, Mecklenburg County. All other revenue categories, including fines and fees, donations, state contributions, Alcoholic Beverage Control contributions, etc., represent less than 10 percent of the operating budget. Given the nature and the size of the budget reductions, it is unrealistic to assume that modifying other revenue streams will have a significant impact in the short to intermediate term. In the short term, the only variables that can be addressed are the expense side of the equation and/or the funding from Mecklenburg County.

**Misconception: Philanthropy fills the government funding gap.**

National data indicates a limited role for private fundraising. Private support can come in the form of annual operating support, endowment, grants and contracts. Restricted grants are typically directed toward program enhancement rather than core operating expenses and are driven toward specific goals set by the donor.

Endowments can be a meaningful source of revenue and should be considered for the long-term replacement of revenues. However, given the size of an endowment needed to replace the short-term operating revenues, it is an unrealistic option. It would require an endowment of $125 million to generate the $5 million replacement for the one-time FY11 funding.

**Misconception: There are funding replacement alternatives.**

As a Carnegie library, the Charlotte Mecklenburg Library is generally a free distributor of information and ideas. The Library can generate small amounts of operating income by charging fines and fees for incremental service; however, changing the operating model of the library from free service to pay-for-service would require a change in the State Charter and would make no change to the operating model in the short-term.

Changing the fine and fee structure may adjust revenue on the margin; however, replacing the lost revenues from the budget cuts would require an increase in fine and fee revenue from approximately four percent of total revenue to approximately 26 percent of total revenue (or an increase of 650%). This level of increase is not a probable outcome and should not be considered.

**Misconception: Outsourcing alone will fill the $5 million funding gap completely.**

Outsourcing non-core functions or services may reduce the cost structure of the Library at the margin. Outsourcing may potentially save 10-15 percent of some of the fixed and variable costs. However, the largest expense of the library system – 75 percent of the cost structure – is employees. Outsourcing will not address the budget shortfall materially but savings at the margins should certainly be explored by a Steering Committee.

**Misconception: Volunteers can fill staffing needs long-term.**

Volunteers are a valuable addition to the Library. They have ameliorated the workload created by the employee reductions over the past year. Volunteers have been used for sorting, stocking, re-shelving books and reading to children, which has freed up time for librarians to serve more patrons. In the short run, volunteers have allowed the Library to operate more hours at locations than would have been possible without them. However, there are limitations to the use of volunteers. If the budget gap is not filled at the end of the current fiscal year, then there will be additional staff layoffs. Volunteers will not be able to maintain a system of libraries if additional layoffs occur. Additionally, volunteers are not uniformly available to serve all branches.

# Critical Success Factors

General
- The Task Force report should contain two to three comprehensive, integrated and actionable strategic alternatives for a sustainable future for the Charlotte Mecklenburg Library.
- The Task Force should examine three time horizons:
  - Short Term: FY12 (7/1/11 – 6/30/12)
  - Intermediate Term: FY13-14 (7/1/12 – 6/30/14)
  - Long Term: Direction for FY15 and beyond
- The Task Force should consider long-term, mission-driven options for the Library before shaping short-term solutions.
- A proactive and strategic communication plan shared by both the Library and County is critical both internally and externally.
- Residents should be informed during civic engagement activities of the very real financial constraints facing the Library, the County and the region.
- Civic engagement activities should capture actionable input and provide a positive and worthwhile process for residents' involvement.

Group Dynamics
- The Task Force should be unified around a common goal defined early in the process.
- Equal power should be granted to each participant at the table.
- Individuals should take personal responsibility for a successful outcome and show loyalty to the process.
- Racial, economic and industry barriers should be overcome to engender trusting, functional relationships based on understanding, respect and a shared purpose.
- Participants should expect challenging moments in the process and personally rise to the occasion to overcome them.

Operating Principles
- Task Force members should value one another's diverse experience, skill sets and perspectives throughout the process.
- Consensus-minded decision-making should shape the Task Force's direction.
- Subject specialists in the areas of library science, human resources, law, finance, technology and fundraising should support the Task Force at appropriate planning intervals.

## Civic Engagement

The Task Force process must include a civic engagement strategy that meets two key objectives:
- Informing residents of the realities facing the Library and the County
- Providing residents multiple avenues for offering input to the Task Force on their preferences and opinions on the Charlotte Mecklenburg Library system and its services

The budget includes funding for three types of activities:
- A county-wide survey on the Library
- Two or three town hall-style meetings
- Onsite Library feedback and/or an online survey

## Communication Plan Overview

A proactive communications effort is needed to ensure widespread public awareness of the Task Force's work and opportunities for public involvement in the process beyond Task Force membership. To this end, the County's Public Service & Information Department (PSI) and the Library's Marketing and Communications staff have developed a communications plan.

The goals of the plan include informing key audiences about several central points, including the following:
- Charge and recommendations of the Task Force
- Process used by the Task Force and its consultants
- Opportunities for public input
- Schedule for the Task Force's work and recommendations, among others

This approach is intended to leverage the existing public information resources of the two organizations. Details of the Communication Plan are provided in Appendix C.

## Consultant Team

The Lee Institute

The Lee Institute will serve as project manager for the Task Force. Established in 1997 as a non-profit organization, its mission is to serve and strengthen the community through the collective power of public engagement, civic leadership and collaboration. The Lee Institute is known for developing individualized responses and strategic results to meet the needs of clients, by focusing on process design, facilitation, public engagement and strategic positioning. The Lee Institute is based in Charlotte, North Carolina, and serves clients throughout the southeast.

Cyndee Patterson is President of the nonprofit organization that owns and operates the historic Duke Mansion and The Lee Institute. She brings a wealth of experience in both public and nonprofit sectors as a consultant, board member and City Council member. Cyndee has led numerous projects at The Lee Institute for the past eleven years;  clients include United Agenda for Children, Crisis Assistance Ministry and Centralina Council of Governments.

La Piana Associates, Inc.

La Piana Associates will serve as the process design and facilitation consultant. Founded in 1998 with start-up capital from three major foundations, La Piana is a management consulting firm that helps nonprofits and their donors address the strategic challenges they face.  La Piana has its headquarters in California and works with clients across the country.  It helps clients improve their leadership, management, governance, and market position through consulting services in the following areas:
- Strategic restructuring
- Strategy
- Nonprofit business planning
- Organizational assessment and development
- Governance

Vance Yoshida, MBA, will serve as the lead consultant for La Piana.  He brings extensive experience in the nonprofit sector to his role as a Senior Manager.  Before joining the firm, Vance was the Director of External Relations and Development at the Pangaea Global AIDS Foundation, where he developed and implemented strategies for fund raising, development, communications, marketing and outreach for this startup global HIV/AIDS organization.

<u>MarketWise</u>

Marketwise will design and conduct the telephone survey and the web survey.
Founded in 1987, MarketWise is a full-service custom marketing research firm in Charlotte. It provides actionable marked intelligence to aid clients in making key business decisions through qualitative and quantitative research services.

## <u>Conclusion</u>

The Future of the Library Task Force faces a formidable challenge, but its work is crucial to putting the Charlotte Mecklenburg Library on solid footing in the immediate and distant future. Facing a significantly smaller budget in FY11 and uncertain funding in the coming years, the Library urgently needs a path to a sustainable model of funding and governance.

The Task Force's success – and the Library's future – will hinge on members' willingness and ability to make difficult decisions with a cooperative spirit. Those decisions will need the unified support of the County and the Library to keep this valuable community asset viable. Communication will play a central role, both in keeping citizens informed and in allowing them to inform the Task Force's process and outcomes. It is a leadership proposition at a critical juncture in the life of our community.

# Appendix A

# Task Force Initial Charge (Redlined Version)

Future of the Library Task Force

July 21, 2010
Amended September 9, 2010

The decision makers of the Library and the County wish to have the analysis and advice of an independent Task Force with a defined focus, but without a predetermined outcome, concerning the future structure, governance, operation and financing of a sustainable public library system.

The Task Force shall be comprised of thoughtful and creative persons with experience and skills relevant to the defined purpose and shall provide opportunity for significant public involvement.

Charge

Subject to refinement during the organizational phase described below, the charge of the Task Force shall be to (i) request, receive and review information and ideas, (ii) engage in constructive discussion and deliberation and (iii) report resulting suggestions, options, considerations and/or recommendations for a sustainable public library system.

Basic areas of inquiry should include:

- The scope, cost and relative importance of various library services
- The system for delivering library services
- The organizational structure and governance of the library system
- The funding model for supporting library services

Composition

The Chair of the Task Force has been appointed by the Chair of the Library Board of Trustees and the Chair of the Board of County Commissioners.

The Task Force shall have no fewer than 12 nor more than 16 members, in addition to its Chair.

Persons wishing to apply for membership or to nominate persons for membership on the Task Force shall be given an opportunity to do so, which shall include an application form made available by the County and the Library.

The members of the Task Force shall be appointed as follows:

- The County Manager may appoint one member.
- The Director of Libraries may appoint one member.
- The City Manager may appoint one member.
- The mayors and managers of the three north-county municipalities (Cornelius, Davidson, and Huntersville) in the County may, by consensus, appoint one member. The mayors and managers of the three south-county municipalities (Matthews, Mint Hill, and Pineville) in the County may, by consensus, appoint one member.

Comment [BH1]: APPROVED 9/15/10 7:30 a.m. call

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- All of the other members shall be appointed by the Chair of the Task Force, in consultation with Jennifer Roberts, Chair of County Commission, Robin Branstrom, Library Board Chair and Michael Marsicano, CEO, Foundation For The Carolinas.

It will be important for the Task Force to include members who have experience in the strategic analysis and planning of organizations, persons who have been engaged in philanthropy and persons who have experience in educational institutions, including libraries.

## Additional Public Involvement

As part of its work, the Task Force shall provide opportunities for additional public input and involvement, which may include surveys, focus groups, social media and/or public hearings.

## Design Team

The County Manager, the Director of Libraries and the Chair of the Task Force Chair shall each appoint three persons to serve as members of a Design Team to provide assistance, as necessary or appropriate, for the efficient and effective design, organization, operation and support of the Task Force and its work. The Design Team may be assisted by support personnel provided by or through the County or the Library.

## Organization and Design Phase

During the organization and design phase, the Design Team will be responsible for actions that include the following:

- Suggest refinements to the charge and/or specific questions or lines of inquiry
- Conduct the application and nomination process for Task Force membership
- Identify types and potential providers of support for the work of the Task Force
- Begin identifying the nature and sources of information to be provided to the Task Force
- Create a process for gathering, organizing and preserving information for the Task Force
- Propose a budget for anticipated logistical and other needs
- Propose key success factors and Task Force deliverables
- Create a proactive communications strategy
- Develop suggestions for surveys, focus groups, public hearings and other public input vehicles

During the organization and design phase members of the Task Force shall be appointed.

## Implementation Phase

During the implementation phase, the Task Force, with assistance from dedicated project management (which may include professional management and facilitation services), shall undertake the work described in its charge, including the following:

- Act on the recommendations and proposals from the Design Team

- Request, obtain and review such additional information as may be appropriate
- Conduct meetings of the Task Force
- Seek such consensus as may be possible based on the work of the Task Force
- Deliver a written report of the Task Force

<u>Target Dates</u>

The target dates for (i) the establishment of the Task Force, (ii) the design and preparation for the work of the Task Force, and (iii) the performance of the Task Force work are as follows:

| 08/01/10 | Appoint Design Team members and confirm appointment of Task Force Chair |
| | |
| 10/8/10 | Complete the appointment of Task Force members |
| | |
| 10/20/10 | Complete organization and design phase and convene first meeting of the Task Force |
| | |
| 02/28/11 | Complete and deliver a written report of the work of the Task Force |

**Comment [BH6]:** AFFIRMED 9/15/10 7:30 a.m. call

**Comment [BH7]:** AFFIRMED 9/15/10 7:30 a.m. call

<u>Financial Support</u>

The Library has submitted an application to the Community Catalyst Fund of the Foundation for the Carolinas for a Collaboration and Strategic Restructuring Grant in the amount of $75,000, with an increase to $100,000 for good cause shown.

If approved, the proceeds of the grant will be used to defray the reasonable and appropriate expenses of the Task Force, including the costs of (i) gathering, organizing and presenting information, (ii) compensating or reimbursing consultants, administrators, facilitators and/or other professionals, and (iii) providing appropriate logistical support, in each case beyond what is to be provided through the staffs of the Library and County or donated to the Task Force.

The plan for the work of the Task Force and the budget for expenses to be paid for with funds from the grant shall be subject to approval by the appropriate staff of the Foundation for the Carolinas.

If the grant is not approved, or to the extent that grant is not sufficient to cover the costs of the Task Force, the Library and the County will work together to revise the scope of the Task Force support or identify other sources of financial support.

- 3 -

# Appendix B

## Future of the Library Statement of Work for the Task Force

| |
|---|
| ***Background:*** <br> *(Describe the environment that has led to the need for a task force to explore and recommend other options.)* |
| The decision makers of the Library and the County wish to have the analysis and advice of an independent Task Force with a defined focus, but without a predetermined outcome, concerning the future structure, governance, operation and financing of a sustainable public library system. |
| ***Scope:*** <br> *(Describe the scope/boundaries for a sustainable library model – what is included and what is not. Also note boundaries/non negotiable. Changes to the original scope definition must be documented and approved by the Principals).* |
| The charge of the Task Force shall be to (i) request, receive, and review information and ideas, (ii) engage in constructive discussion and deliberation and (iii) report resulting suggestions, options, considerations and/or recommendations for a sustainable public library system. <br><br> Focus areas should include with 2-3 options for each time alternative with associated risks and advantages of each: <br> • The service delivery model/organizational structure <br> • The funding model <br> • The governance model <br><br> *To be presented in three phases, short-term (FY12 ); intermediate-term (FY13-14); long-term (FY15+)* <br><br> ***Constraints*** <br> • State Charter parameters <br> • Carnegie Grant constraints <br> • Bond covenants <br> • Capital raise (not a short-term option) <br> • Negative option - $5.5m contingency is lost <br> • Real estate long-term leases <br> • See Design Team Report for complete list |
| ***Misconceptions:*** <br> *(See design team report for full details)* |
| • The Charlotte Mecklenburg Library today is stable in its current form. <br> • There is a quick fix. <br> • Fundraising can provide a quick fix. <br> • Philanthropy fills the government funding gap. <br> • There are funding replacement alternatives. <br> • Outsourcing alone will fill the $5mm funding gap. |
| ***Goals/Objectives:*** <br> *(Specifically describe the goal of the project and how it supports a successful sustainable model for the future. The objectives should be specific, measurable, achievable, realistic)* |
| Acceptance of an organizational structure/service delivery model, funding model and governance structure for the public library system for short, intermediate and long-term viability. The funding model will be adequate, predictable and sustaining, the services will meet public needs and metrics identified. |

| |
|---|
| *Critical Success Factors and Operating Principles:* |
| *(List project deliverable characteristics necessary for success. Also describe any dependencies external to the project that are necessary for success, relative to other projects, budget, etc.)* |

General
- The Task Force report should contain 2-3 comprehensive, integrated and actionable strategic alternatives for a sustainable future for the Charlotte Mecklenburg Library.
- The Task Force will examine three time horizons:
  - Short Term: FY12 (7/1/11 - 6/30/12)
  - Intermediate Term: FY13-14 (7/1/12 – 6/30/14)
  - Long Term: Direction for FY15 and beyond
- The Task Force should consider long-term, mission-driven options for the Library before shaping short-term solutions.
- A pro-active and strategic communication plan shared by both the Library and County is critical both internally and externally.
- The citizenry should be informed during the civic engagement activities of the very real financial constraints facing the Library, the County and the region.
- Civic engagement activities should capture actionable input and provide a truly productive engagement process.

Group Dynamics
- The Task Force should be unified around a common goal defined early in the process.
- Equal power should be granted to every participant around the table.
- Individuals should take personal responsibility for a successful outcome and show loyalty to the process.
- Racial, economic and industry sector barriers should be overcome to engender trusting, functional relationships based on understanding, respect and a shared sense of purpose.
- Participants should expect challenging moments in the process and personally rise to the occasion to overcome them.

Operating Principles
- Diversity of experience, skill sets and perspectives should permeate every aspect of the planning process and its outcomes.
- Consensus-minded decision-making should shape the Task Force's direction.
- Subject specialists in the areas of library science, human resources, legal, finance, technology and fundraising should support the Task Force at appropriate planning intervals.

| |
|---|
| *Approach:* |
| *(Describe the high-level approach that will be taken by the Task Force.)* |

The Task Force will approach the work with assistance from a dedicated project manager, and process facilitation resources as well as input from community outreach.
- Meetings
  - Operating principles will be observed.
  - Meetings as necessary to complete deliverables (estimate 12 meetings, 3-5 hours each)
  - Meetings will be open.
  - Pre-reading will be required.
  - Principals will receive updates.
  - Written recommendations will meet the prescribed deadline and format.

- The Design Team will provide materials for the Orientation and Education meetings to be supplemented with additional information form subject matter experts.

- Request, obtain and review such additional information as may be appropriate, including invitations to subject matter experts as needed for the task force
- Develop Civic Outreach Plan, implement and consider feedback for final recommendations
- Develop and implement Communication Plan
- A meeting location will be chosen that is accessible, has convenient parking and has a reasonable rental rate.
- Civic engagement activity will include a community survey, three town hall style meetings and an onsite CML feedback/on line survey.

**Phases of the Task Force Work**

- **Phase I – Orientation:** Overview, The Charge, Economic Factors, Constraints, Misconceptions, Process Road Map, Operating Principles, Communication Plan, Civic Engagement Plan

- **Phase II – Education:** Library 101 (National, Municipal, Local); CMPL services and organizational model, 3-year look back, legal structure, funding models, benchmarking and metrics, and governance

- **Phase III – Options:** Identify strategic options by key focus areas, funding and governance for each

- **Phase IV – Actionable Integrated Alternatives:** Develop 2-3 strategic options for each time period (short/intermediate/future direction) covering identified three areas (organizational structure/service delivery, funding & governance)

- **Phase V – Recommendation:** Deliver final report to the Board of Mecklenburg County Commissioners, Library Board of Trustees and other key decision makers

*Task Force Participants :*

- Jim Woodward: Chancellor Emeritus, University of North Carolina at Charlotte
- Jeff Armstrong: Managing Partner, Eitel and Armstrong
- Robert M. Bisanar: Attorney, Ogletree Deakins
- Alan Blumenthal: Chairman of the Board, Radiator Specialty Company
- Pamela Davies: President, Queens University of Charlotte
- Michael A. DeVaul: Senior Vice President, Organizational Advancement, YMCA of Greater Charlotte
- Geneal Gregory: Community Volunteer
- W.A. Heath, Jr.: Managing Partner, Heath Partners
- Carol Hull: Vice President, Process Design Consultant on Technology & Operations, Bank of America
- Leonora Kaufmann: Director, Library and Information Resources, Carolinas Healthcare System
- Gloria A. Kelley: Dean of Library Services, Central Piedmont Community College
- Bill Millett: President, Scopeview Strategic Advantage
- Julie Szeker: Attorney, Johnston Allison & Hord
- Bernie Simmons: Retired TV Broadcaster
- Scott D. Stone: Vice President, Merrick and Company
- Connie Wessner: Town of Davidson Board of Commissioners
- Ed Williams: Retired Editor of Editorial Pages, Charlotte Observer

*Additional Resources:*
*(List other skills or expertise needed from an extended team, as well as materials, facilities, and/or equipment needed for the project)*

- Process Facilitation & Project Management (Budget to be scoped and secured by the design team)
- Subject matter experts
- Library Research to be provided by Design Team or secured by Task Force Project Manager
- Human Resources
- Legal
- Finance

*Project Timing:*
*(Provide estimated timeline for project with expected completion date.)*

- Launch Task Force October 20, 2010
- Community Outreach 11/15 through 12/15
- Task Force Recommendations due March 2, 1011

*Budget Information:* *Current funding is County, Branch Revenue and Small grants*
*(Provide as much cost information as possible regarding one-time expenses for the Task Force;*

- **Project Management**: Working with the Chair to coordinate all meeting logistics, notes, meeting minutes, consultant travel and other support as identified by the Task Force. Project Manager to be involved in oversight of all levels of the effort and will be responsible for creating, updating and monitoring the goals and action steps.
- **Process Design and Facilitation:** Consultant with extensive experience in the creation of new or transformative business models will have the responsibility to design a fair and balanced process for the Task Force to receive, discuss and evaluate all date and input and through group consensus arrive at a set of strategic alternatives for consideration.
- **Civic Engagement:** Planning and execution of multiple strategies for allowing citizens to express their opinions and provide input on the CML and its organizational and service models
- **Communication:** Contingency to cover any communications expenses not covered by the CML or County budgets
- **Meeting Expenses:** Facility rental, food, printing, audio/visual
- **Content Area Consultants:** Budget for the following: Library specialist(s), legal, finance, economic and philanthropy experts
- **Contingency:** Line item to cover unexpected expenses

**Risks & Contingencies:**
*(Document any risks anticipated. Project Manager and Process Facilitator will need to provide any plans that address specifically stated risks )*

**General**
- Consider long-term, mission-driven options for the Library before shaping short-term solutions
- Inform the citizenry during civic engagement to gain buy-in from all stake holders
- Make a short-term change that does not limit long-term options
- Solvency with the absence of the one-time funding

**Funding Risks**
- Additional funding cuts by the county
- Not identifying the right-sized model and continuing to fund an unsustainable model
- Not modeling a system based on a stable and predictable funding amount

## Future of the Library Task Force Communication Plan

**Overview**

The Future of the Library Task Force, made up of 17 citizen volunteers from Mecklenburg County, will meet from October 2010 to February 2011 before making recommendations to the Mecklenburg Board of County Commissioners and the Library Board of Trustees regarding options for the future of the Charlotte Mecklenburg Library. The Task Force will meet regularly, with assistance from professional facilitators, to develop its proposals. The charge of the Task Force is to (i) request, receive and review information and ideas, (ii) engage in constructive discussion and deliberation and (iii) report resulting suggestions, options, considerations and/or recommendations for a sustainable public library system.

**Key Assumptions**

This Communication Plan is designed to support the work and charge of the Design Team and the Task Force. The Plan is predicated on the following:

- Management of the Communication Plan will be a joint project of the Mecklenburg County Public Service & Information Department (PSI) and Charlotte Mecklenburg Library Marketing & Communication Office (LMC).
- Communication oversight will be provided by Mecklenburg County PSI Director Danny Diehl and Library Marketing & Communications Deputy Director Cordelia Anderson, working closely with the Task Force Chair Jim Woodward, who will be the spokesperson for the process.
- Task Force meetings will be open to the public and news media.
- All information pertaining to the Task Force and its work will be part of the public record.
- Meetings will be held at a site that can accommodate the full Task Force, presenters and members of the public, including media.
- The Task Force plan will have a civic engagement component that includes a survey and town hall-style meetings. These will provide opportunities for information sharing, data gathering, consultation and feedback among Mecklenburg County residents, the Task Force and other stakeholders.
- The Task Force will prepare and present a final report and recommendations to the Board of County Commissioners and Library Board of Trustees after the completion of its work.

**Situation Analysis**

When this plan was created, the Task Force Design Team had just finished taking applications for Task Force membership. There were 87 applications from across Mecklenburg County for 16 places. The applicant pool reflected the county's

geographic, ethnic, racial, gender, background/experience and age diversity. All the applicants were willing to give considerable amounts of their time to be part of a process to find a sustainable solution for the Charlotte Mecklenburg Library.

Also at this time, media and other audiences showed a heightened interest in the work of the Task Force. Through informal research, the Design Team identified several common misconceptions among key audiences, which are included in the overall Design Team report. These findings helped inform the key messages and objectives of the communication plan.

**Goal of Communication Plan**:
 The Task Force will have the communication support it needs to accomplish its charge.

**Key Audiences**
- Residents of Mecklenburg County
- Library customers
- Library supporters
- Library stakeholders
- Library Board of Trustees
- Library staff
- Business leaders
- Community leaders
- Elected officials – County, City, Towns
- County staff
- News media
- Design Team
- Task Force
- Process consultants
- Subject matter experts (brought in to consult with Task Force)

**Communication Objectives**
This Communication Plan will promote awareness and understanding of the following key facts:
- The key participants in the process, including Task Force members and the ultimate decision-makers (Board of County Commissioners and Library Board of Trustees)
- The Task Force's charge
- The schedule for the Task Force's work and recommendations, including the times and locations of meetings and civic engagement opportunities
- The reason for the Task Force and how it affects the community
- The process and methods used by the Task Force and its consultants

## Key Messages

- **What is the Future of the Library Task Force?** The Task Force is a group of 17 volunteers who are charged with providing recommendations to the Library Board of Trustees and the Mecklenburg Board of County Commissioners to ensure a sustainable future for the Charlotte Mecklenburg Library. Though the Task Force is supported by the Library and County, it is a separate entity.

- **When did this process begin, and when will it end?** It was first proposed in spring 2010, when stakeholders began discussing the need to create a stable funding platform for the Library. At its budget straw vote, the Mecklenburg Board of County Commissioners made the creation of a task force a condition for library funding for FY2011. The Task Force will meet from October 20, 2010 – February 28, 2011.

- **Who appointed the Task Force?** The Task Force was appointed as follows: one member by the County Manager; one member by the Director of Libraries; one member by the City Manager; one member by the three north-county municipalities (Cornelius, Davidson and Huntersville); one member by the three south-county municipalities (Matthews, Mint Hill and Pineville); and the rest by the Chair of the Task Force, in consultation with other funding stakeholders, from applications received through the public application process.

- **Why does the Library need a Task Force?** The Library of three years ago is gone; a new model is needed for future sustainability. Declining revenues and other economic factors have led to reduced funding for libraries in recent years. The Library's total budget, 90 percent of which is funded by the County, has been reduced by 37% in the past two years. The Task Force will look at these challenges and others and make recommendations to ensure a sustainable future for the Charlotte Mecklenburg Library.

- **Where and when will meetings take place?** We will send out meeting notifications prior to each meeting with locations and times. Meetings will be open to the public and media. The inaugural meeting is October 20. The Task Force will complete its meetings by February 28, 2011.

- **How can people get involved?** The Task Force process will be open and inclusive, with opportunities for civic engagement

## Strategies

- Create an identity for the Task Force, establishing Jim Woodward as spokesperson
- Provide audiences with opportunities for involvement in the process
- Dispel common misconceptions about the Library

- Inform audiences about the Task Force and opportunities for civic engagement via targeted and mass communication practices, primarily using existing communications channels managed by PSI and LMC
- Communicate important facts, such as County and Library budget constraints/limitations and other key messages, to key audiences
- Place special emphasis on communicating opportunities for civic engagement and how it will shape the Task Force's recommendations
- Develop a Communication Plan for the release of the Task Force's final report and recommendations expected in spring 2011

## Tactics

**Phase 1: Design Team**
- PSI/LMC will create and manage a website where information regarding the Task Force resides, including membership, latest news and meeting information. This will be housed on the County's server and maintained and updated throughout the process.
- PSI/LMC will provide ongoing media relations support for the work of the Design Team and its report. This includes press releases, follow-ups, interviews, etc.
- PSI/LMC will provide, as needed, other direct communications including but not limited to County/Library web content, video programming, possible direct mailing (e.g., utility bill inserts), email bulletins, social media messaging, advertising (paid & earned) and internal (employee) communications

**Phase 2: Task Force**
- Task Force Chairman Jim Woodward will serve as the official spokesperson of the process.  PSI/LMC will work with the Task Force to establish regular news media briefings and statements on the work and progress of the Task Force. This does not preclude any member of the Task Force from speaking with or responding to news media inquiries.
- PSI/LMC will continue to manage a website where information regarding the Task Force resides, including membership, latest news and meeting information. This will be housed on the County's server and maintained and updated throughout the process.
- PSI/LMC will provide ongoing media relations support for the work of the Task Force. This includes press releases, follow-ups, interviews, etc.
- PSI/LMC will provide, as needed, other direct communications including but not limited to County/Library web content, video programming, possible direct mailing (e.g., utility bill inserts), email bulletins, social media messaging, advertising (paid & earned) and internal (employee) communications.
- The Task Force will meet at a time and place convenient for the news media and public to view the proceedings.

- Meeting agenda, minutes and other pertinent information will be posted on the Task Force website.
- PSI can provide video services: live, streaming video of the Task Force or town hall meetings, or videos that tell the story of the Task Force. Videos can be posted on Task Force website.
- PSI will create video packages that could be used by the news media and/or televised on the Government Channel and/or other outlets.
- LMC will create easy-to-understand "infographics" to help convey key messages to audiences.
- PSI/LMC and Task Force may develop a presentation for key stakeholder audiences that provides an overview of important facts leading up to the creation of the Task Force.

## Measurement & Evaluation

PSI/LMC will determine measurements to evaluate the effectiveness of communicating the key messages to the target audiences. These may include a stand-alone survey or "piggyback" questions within another survey; content analysis or circulation audience of media coverage; website and email statistics; or other methods. A report of these measurements will be shared with the Task Force on a regular basis during the execution of the plan and at the end of the plan for evaluation purposes. This information will also serve as research for the creation of the communication plan for the release of the Task Force's final report and recommendations.

# Appendix D

## Application and Information Sheet

**Charlotte Mecklenburg Library**

### FUTURE OF THE LIBRARY TASK FORCE
### APPLICATION PROCESS INFORMATION

The Future of the Library Task Force will develop strategic alternatives to ensure a sustainable future for the Charlotte Mecklenburg Library (www.cmlibrary.org). These alternatives will address:

- Scope, cost and relative importance of various library services
- Systems for delivering library services
- Organizational structures and governance of the library system
- Funding models for supporting library services

Task Force members will:

- Work effectively as a member of a group, in a public setting, and under tight deadlines
- Gather, analyze, and synthesize significant amounts of quantitative and qualitative data, over relatively brief periods
- Bring specific knowledge relevant to the project such as finance, human resources, legal, market research, multi-site service operations, municipal administration, organizational restructuring, public/private partnerships and public relations.

Members of the Task Force will be residents of Mecklenburg County.

The Task Force will begin its work in October and deliver its final report by February 28, 2011. Because of the scope of this study and its limited time frame, Task Force members will be expected to make a significant commitment of time weekly to the project (minimum 5 hours/week). The first meeting of the Task Force is scheduled for Wednesday, October 20, 2010 from 2:00 - 5:00 p.m..

Please complete and return the application by e-mail by clicking "Submit" on the form, or by mail to Vandever Batten, Attention: Future of the Library Task Force, 119 E. 7th St., Suite 2C, Charlotte, NC 2820 or by fax: (704) 376-4567. One additional biographical document may be included.

You will receive confirmation of the receipt of your application form within 7 days of receipt of the form. Task Force members will be selected by October 8, 2010, at which time all nominees will be notified using the contact information provided. If you have questions, please contact Frances Thompson, fthompson@vandeverbatten.com, or (704) 376-3456.

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# FUTURE OF THE LIBRARY TASK FORCE
# APPLICATION
## This Application is due no later than 5:00 p.m. on Wednesday Sept. 22, 2010

Charlotte
Mecklenburg
Library

[ Reset Form ]

*Note: Please refer to "Application Process Information", for assistance in completing the application form.*

Name: _____

Address: _____

City: _____  State: _____  Zip Code: _____

Work Phone: _____  Home Phone: _____  Cell Phone: _____

E-mail: _____

Nominated by: _____  Telephone of nominator: _____

E-mail of nominator: _____

Age: _____  Gender:  Male: ◯  Female: ◯

Are you of Hispanic Origin?

◯ No, Not of Hispanic, Latino, or Spanish origin

◯ Yes, Mexican, Mexican American, Chicano

◯ Yes, Puerto Rican

◯ Yes, Cuban

◯ Yes, another Hispanic, Latino, or Spanish origin

What race do you consider yourself?

◯ White                                    ◯ Vietnamese

◯ Black, African American, or Negro        ◯ Native Hawaiian

◯ American Indian or Alaskan Native        ◯ Guamanian or Chamorro

◯ Asian Indian                             ◯ Samoan

◯ Chinese                                  ◯ Other Asian

◯ Filipino                                 ◯ Other Pacific Islander

◯ Japanese                                 ◯ Other Race

◯ Korean

Are you a Mecklenburg County resident?

◯ Yes

◯ No

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Are you or a member of your household a Charlotte Mecklenburg Library user?

○ Yes
○ No

Do you or an immediate family member have a financial interest or business relationship with Mecklenburg County or the Charlotte Mecklenburg Library?

○ Yes
○ No

If yes, please explain briefly below.

Please indicate the years of professional or volunteer experience in the following skill sets.

| | | | | |
|---|---|---|---|---|
| Finance | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Human Resources | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Legal | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Market Research | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Multi-Site Service Operation | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Municipal Administration | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Organizational Restructuring | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Public/Private Partnerships | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |
| Public Relations | ○ 0-5 years | ○ 6-10 years | ○ 10+ years | ○ None |

Please describe your professional or volunteer experiences and skills pertinent to the anticipated work of the Task Force. If you have more than one skill set listed above, please enumerate below.

Why do you want to serve on the Future of the Library Task Force?

Submit by E-mail

Print Form

Please Note: Adobe Version 8.0 or higher is required. You can download the latest version of Adobe Reader at www.adobe.com.

# Appendix E

## Future of the Library Task Force Estimated Budget

| Operating | Resource Description | Line Item Budget | Category Budget |
|---|---|---|---|
| **Design Team Support** | | | $ 17,000 |
| | | $ 17,000 | |
| **Project Management** | | | $ 65,000 |
| | Lee Institute | $ 65,000 | |
| | | | |
| **Process Facilitation** | | | $ 70,000 |
| | La Piana | $ 70,000 | |
| | | | |
| **Task Force Support/Logistics** | | | $ 7,000 |
| | Meetings | $ 2,500 | |
| | Miscellaneous | $ 3,500 | |
| | Final Report | $ 1,000 | |
| **Public Participation/Civic Engagement** | | | $ 43,000 |
| | Survey | $ 24,000 | |
| | Town Hall Meetings | $ 15,000 | |
| | Online Survey/Feedback | $ 4,000 | |
| **Technical Resources** | | | $ 15,000 |
| | Legal | $ 5,000 | |
| | Library Specialist(s) | $ 10,000 | |
| **Contingency** | | | $ 8,000 |
| | | $ 8,000 | |
| **Total Expenses** | | | |
| | | | $ 225,000 |

**APPENDIX D**

# FUTURE OF THE LIBRARY TASK FORCE
# MISSION, SERVICES, GUIDING PRINCIPLES
# AND OPERATIONAL PRIORITIES

## Core Mission of the Library for Task Force Purposes

Access to Information

## Task Force's Definition of Basic Services

- *Circulation* – support use of material outside the library building through checking out materials, checking in materials, restocking materials, and assisting customers with accounts.

- *Reader's Advisory* – helping customers of all ages find books of interest to them.

- *Information Assistance* – a broad array of assistance in finding information ranging from helping students find information related to homework assignments to helping adults find information related to business issues.

- *Computer Assistance* – helping customers reserve computers, use common software, access the Internet, print results, etc.

## Task Force's Guiding Principles

- Efficient and effective service with available resources

- Sensitive and responsive to the communities served

- Focus on core services

- Decisions based on objective data while being open to nonquantifiable data

- Special consideration for fragile neighborhoods

- Full and consistent communication with County and other stakeholders

- Ensuring that Library is flexible and positioned for the future

## Task Force's Operational Priorities

- Facilities within a reasonable distance of most homes

- Convenient hours

- Staffing at a level based on mission

- Materials and technology that meet community needs

- Flexible service delivery model (i.e. leasing vs. building – what is done at any given branch)

- Seek strategic collaborations (i.e. universities, other organizations, nonprofits, public sector, for profits, etc.)

- Develop and fully utilize volunteer and fundraising programs

# APPENDIX E

# Public Library Funding:

## Comparing Charlotte Mecklenburg Library and

## Selected Library Systems (FY 2008–FY 2011)

A Report Prepared for the Future of the Library Task Force

By the UNC Charlotte Urban Institute

February 2011

# ACKNOWLEDGEMENTS

### About the Future of the Library Task Force

The Future of the Library Task Force is a committee established by the Mecklenburg Board of County Commissioners and the Library Board of Trustees with responsibility for "gathering information, consulting with residents, and reporting ideas and recommendations for a sustainable future for the Charlotte Mecklenburg Library."[1]  The committee consists of the chair, Dr. James Woodward, and sixteen volunteer community members who were selected through an application process.  To learn more about the Task Force, visit the County's Future of the Library website at:

http://charmeck.org/mecklenburg/county/CountyManagersOffice/change/libraryfuture/Pages/default.aspx.

### About the Authors & Research Team

The Institute's research team was led by Social Research Specialist Eric Caratao, who coordinated the research efforts for collecting secondary data and served as the primary author for this report.  UNC Charlotte Urban Institute Director Jeff Michael and Senior Associate Director Linda Shipley provided guidance and oversight throughout the research process.

### About the UNC Charlotte Urban Institute

The UNC Charlotte Urban Institute ("the Institute") was created in 1969 as a non-profit, non-partisan, applied research and consulting service outreach unit of the University of North Carolina at Charlotte.  The Institute provides a wide range of services to the region and beyond in fulfillment of its mission to seek solutions to the economic, environmental, and social challenges facing our communities.  For more information about the Institute, visit http://ui.uncc.edu/.

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[1]"Recommendations for the Future of the Library Task Force" report of the Future of the Library Task Force Design Team, October, 2010.

## Table of Contents

## List of Tables

# I.   INTRODUCTION

The 2007–2008 national economic recession and the slow recovery in 2009 and 2010 impacted the revenue streams for communities across the country in many ways.  First, property tax revenues declined for many communities in the wake of falling housing prices and increased home foreclosure rates.  Second, sales tax revenue declined for most communities as consumer spending declined.  Third, as unemployment rates climbed, the demand for needs-based services provided by local communities increased.  Community leaders are faced with a dilemma:  How to provide more services with fewer resources?

In facing this challenge, the Mecklenburg County Commission reduced FY 2011 budgeted funding to the Charlotte Mecklenburg Library by 39% compared with the prior year.  In response, the Board of County Commissioners and the Board of Trustees of Charlotte Mecklenburg Library agreed to form a Task Force charged with developing ideas and recommendations for a sustainable future for the Library.  A seventeen member Task Force was subsequently formed and Dr. James Woodward, Chancellor Emeritus of The University of North Carolina at Charlotte, was selected to chair the body.

In November 2010, the Future of the Library Task Force decided to assess the FY 2011 funding of the Charlotte Mecklenburg Library in comparison to the funding of other library systems in U.S. metropolitan areas often considered to be comparable to the Charlotte-Mecklenburg area.  The Task Force selected thirteen metropolitan areas and their public library systems based on suggestions from the Charlotte Mecklenburg Library, Mecklenburg County, and the Charlotte Chamber of Commerce.  The fourteen library systems included in the study are, in alphabetical order:

1. Atlanta-Fulton Public Library System (GA)
2. Austin Public Library (Travis County, TX)
3. Baltimore County Public Library (MD)
4. **Charlotte Mecklenburg Library (Mecklenburg County, NC)**
5. Dallas Public Library (Dallas County, TX)
6. Durham County Public Library (NC)
7. Forsyth County Public Library (NC)
8. Greensboro Public Library (City of Greensboro, NC)
9. Jacksonville Public Library (Duval County, FL)
10. Memphis/Shelby County Public Library & Information Center (TN)
11. Nashville Public Library (Davidson County, TN)
12. Orange County Library System (FL)
13. Tampa-Hillsborough County Public Library (FL)
14. Wake County Public Libraries (NC)

The Task Force then commissioned the UNC Charlotte Urban Institute to conduct the study.  The Task Force identified several key questions the study was to respond to:
1. How do the local governments in the study compare in:
    a. The size of their General Fund revenues and expenditures budgets?
    b. The major public services they are responsible for funding?
2. How do the library systems in the study compare in:
    a. The size of their revenue and expenditures budgets?
    b. The major expense categories they administer through their budgets?
    c. Their share of their local government's General Fund budget?
3. What is the relative impact of the national economic situation on local government and library budgets?

This report presents the results of the study.  Following this introduction are three additional sections of the report covering the study's methodology, its findings and conclusions, with appendices providing data sources and a bibliography.

## II.   METHODOLOGY

The Institute began its research by collecting financial reports of revenues and expenditures for FY 2008 through FY 2011 from each library system included in the study.  The Institute also collected financial reports for those fiscal years from the relevant local government responsible for library funding.  The amounts shown for the local government entity are the budgeted amounts of the General Fund, which is the fund that accounts for the majority of financial transactions, excluding only those required to be accounted for in other funds. Since public libraries are primarily funded by their local government's General Fund, and because General Fund amounts are more consistent year to year, we chose to present the General Fund trends instead of "Total Revenue".  Furthermore, revenue included in Total Revenue varies from community to community and fluctuates from one year to the next because of pass-through funds from federal and state aid.  Some communities report pass-through funds while some do not.  Whenever possible, to maximize consistency between the fourteen communities' data, the Institute relied on reports of "approved" or "adopted" revenue and expense budgets (including amended budgets if mid-year changes were made) and used "actual" revenue and expense figures only when there was no other option.

For library systems, three financial measures were examined: Total Revenues, General Fund Revenues, and Total Expenditures.  Library systems' Total Revenues were more consistently defined and showed less year-to-year fluctuation than did their corresponding local governments' Total Revenues, making this data a useful point of comparison with the Library systems' General Fund Revenues.  Also, note that while budget breakouts for "Expenditures from General Fund" were usually available for the local governments, a comparable breakout was not typically made within the library system budgets, and so only library system total expenditures is examined.

From its review of these documents, the Institute compiled a dataset containing FY 2008–FY 2011 data for each library system and each local government, for these variables:

- Local Government General Fund Revenue (locally-generated revenues and fees only, excluding state and federal grants, or designated restricted use revenues)
- Local Government General Fund Expenditures (expenditures from the General Fund only)
- Library System Total Revenue (revenue from all sources, including local government appropriations, other grants and donations, and other fees)
- Library System General Fund Revenue (library revenue appropriated from local government, General Funds only)
- Library System Expenditures (total expenditures, regardless of funds source)

The Institute then calculated these additional variables using the data referred to above:

- Change in Local Government General Fund Revenue (annual percent change over prior year)
- Library System Share of General Fund Revenue (as a percent of local government general fund revenue)
- Change in Library System General Fund Revenue (annual percent change over prior year)
- Per Capita Library Expenditures (Library System Expenditures divided by the population in the local government's jurisdiction; see Appendix B for detailed methodology and sources of population estimates and projections)

Furthermore, the Task Force defined three major public services in addition to the public library that local governments may provide that could compete with libraries for a share of local government funding.  For each local government in the study, the Institute determined whether these services are currently provided:

- Public Schools
- Public Safety[*]
- Parks & Recreation

Finally, the Task Force identified six categories of library expenses that may be administered either through the library expense budgets or directly by the local government. The Institute determined which library systems have expense budget responsibility for:

- Utilities
- Human Resources
- Building Maintenance
- Information Technology
- Building Security
- Public Information & Communications

In compiling the data for the study, the Institute encountered difficulties related to differences in how the communities and library systems report financial data. The three issues that were commonly encountered are discussed below:

- Budget processes
- "Adopted" versus "Actual" budgets
- Organizational relationship of library system to the local government

First, and perhaps the most obvious, is that the budget process for most communities differs, particularly for approving or adopting budgets. Some communities will approve budget figures for the next two fiscal year budget cycles, but will make budget changes or recommendations at mid-year points. Communities also differ regarding their fiscal year end dates (June 30th for eight of the study communities, September 30th for five, and December 31st for one community). It should be noted that the Urban Institute collected financial information for each fiscal year 2008 through 2011 as reported by the source as its corresponding fiscal year, regardless of the month in which the fiscal year ended.

A second common issue that researchers identified during the data collection process was the different terms used for budgets by the communities in their financial reports. Published budgets were variously labeled as "Actual Budget," "Recommended," "Approved," or "Adopted." "Actual Budget" could refer either to a final adopted budget or to a retrospective report on actual revenues received and expenses incurred. In the latter case, there is typically a one-year lag before the data is reported. Some communities will publish their "Recommended" budgets with the understanding that the local government must approve or adopt it by the start of the new fiscal year, but if no action is taken, the recommended budget is used as their approved or adopted budget. For consistency, the research team collected "Adopted" or "Approved" budget figures whenever possible. Any deviations from using "Adopted" or "Approved" budget figures contained in this report are noted in the results section.

The third common issue relates to how the library is positioned within the local government. Some communities have their library as a unit or sub-unit of a county/city department (e.g., Culture and Recreation) while others have their library as a separate entity. How the library is situated within the local governing body affects what reports are available. Libraries generally publish their budget reports if the library is a separate entity. Otherwise, library revenue and expense data are included in the larger community budget, which may make it difficult to identify all categories of library revenues and expenses. However, separate library budget reports sometimes create difficulty in matching up what the library reports as revenue with what the county/city reports as appropriations to the library. To learn more about the various sources that were used to collect financial data for each community and their library system, please refer to Appendix A. Additional highlights from the fourteen communities' published budget reports are also available in Appendix C and further detailed information on the line items included in the budget reports can be found in Appendix F.

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[*]Public Safety may include: Police, Fire Department, Emergency Medical Services, Homeland Security, Emergency Management, and other similar services.

# III.  RESULTS

The results of the study are presented in this section of the report, beginning with examination of data relating to the local governments themselves, followed by a look at the library systems they fund.  This section concludes with a comparison of the year-to-year percent change in General Fund revenue for both the local governments and the library systems they fund.

In the narrative presentation of results below, "Mecklenburg County" and "Charlotte Mecklenburg Library" are bolded to help the reader note their standing among their respective peers.  In the tables below, Mecklenburg County and Charlotte Mecklenburg Library are highlighted and presented in the first row of the relevant tables, with all other local governments or library systems in alphabetical order.  Note that Appendix C contains highlights from the fourteen communities' published budget reports to help explain some of the factors affecting each community's particular budget situation.

## Annual Revenue and Expense Budgets

In this section, the report looks at General Fund Revenues followed by Expenditures from General Fund Revenues for fiscal years 2008 through 2011.

## General Fund Revenues (County/City)

For many communities, the General Fund is the principal operating fund that provides for most basic governmental services (except those required to be accounted for in another fund).  Table 1 presents the general fund revenue (in dollars) for each community.

For 2011, the average General Fund revenue is approximately $770 million.  Baltimore has the highest figure ($1.6 billion), and Greensboro has the lowest ($340 million).  **Mecklenburg County** has the second highest General Fund revenue budget ($1.3 billion).

On average, the communities experienced a -3.9% decline in General Fund revenue from 2008 to 2011. Eight of the communities show decreased General Fund revenues over that time period.  Durham County shows the largest decline in general fund revenue with -46.4%.  However, it should be noted that Durham County's Department of Social Services (DSS) received Pass-Through Funds in fiscal years 2008 through 2010 that is reported in the General Fund.  If DSS Pass-Through Funds are not taken into account, the percent change of the county's general fund revenue between FY 2008 and FY 2011 was only a reduction of -2.6%.  Atlanta-Fulton County shows the second largest decline in general fund revenue with a -21.3% reduction, while Tampa-Hillsborough County is in third at -12.1%.  Mecklenburg County, with -6.6%, shows the fourth largest reduction in general fund revenue between FY 2008 and FY 2011.

At the other end of the spectrum, six communities show increased General Fund revenues, ranging from 3.4% (Wake) to 25.0% (Memphis).  However, it should be noted that Memphis' general fund budget for FY 2011 includes a transfer of $41.0 million from the city's Debt Service Fund to pay for school funding commitments. Austin shows the second highest increase in general fund revenue with 9.7%, followed by Forsyth County, which increased by 6.5% during the same period.

**TABLE 1: GENERAL FUND REVENUES OF LOCAL GOVERNMENT (COUNTY/CITY), FY 2008–FY 2011**

| | County's (City's) General Fund | | | | % Change (FY 2008– FY 2011) |
|---|---|---|---|---|---|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| Mecklenburg County[1] | $1,366,131,430 | $1,408,074,179 | $1,344,987,698 | $1,275,452,798 | -6.6% |
| (Atlanta) Fulton County | $627,704,466 | $669,138,036 | $561,444,533 | $493,764,298 | -21.3%[2] |
| Austin | $593,013,240 | $621,031,730 | $614,914,833 | $650,241,640 | 9.7% |
| Baltimore County | $1,662,606,079 | $1,719,528,210 | $1,673,876,467 | $1,600,149,508 | -3.8% |
| Dallas | $1,043,103,414 | $1,080,447,722 | $994,491,287 | $998,491,965 | -4.3% |
| Durham County | $641,243,022 | $683,911,355 | $705,376,451 | $343,550,235 | -46.4%[3] |
| Forsyth County[4] | $480,451,219 | $487,951,973 | $498,751,271 | $511,527,556 | 6.5% |
| Greensboro[5] | $242,076,401 | $256,163,933 | $255,627,763 | $254,946,402 | 5.3% |
| Jacksonville, FL | $937,282,838 | $971,441,489 | $981,500,413 | $990,365,838 | 5.7% |
| Memphis | $541,782,738 | $580,802,239 | $577,300,012 | $677,422,488 | 25.0%[6] |
| Nashville[7] | $706,294,800 | $691,757,000 | $667,744,700 | $700,682,100 | -0.8% |
| Orange County (Orlando, FL)[8] | $752,796,213 | $774,489,749 | $748,697,920 | $717,095,160 | -4.7% |
| (Tampa) Hillsborough County[9] | $691,525,001 | $704,555,844 | $624,052,920 | $607,567,772 | -12.1%[10] |
| Wake County | $920,031,000 | $984,360,000 | $953,600,000 | $951,220,000 | 3.4% |
| 14-Community Average | $800,431,562 | $830,975,247 | $800,169,019 | $769,462,697 | -3.9% |

NOTES 1: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS," FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS, AND FIGURES IN BLUE FONT ARE "PLANNED BUDGET" NUMBERS.

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[1] Mecklenburg County's General Fund includes "Fund Balance & Retained Earnings."

[2] Fulton County's property tax revenue fell by about 17.8% between FY 2008 and FY 2011, which is about a shortfall of $83.4 million.

[3] It should be noted that Durham County's General Fund revenue for fiscal years 2008, 2009, and 2010 includes DSS Pass-Through Funds of $288,458,174 for FY 2008, $319,444,380 for FY 2009, and $368,393,153 for FY 2010. If DSS Pass-Through Funds for FY 2008 is not taken into account, the percent change of the county's general fund revenue between FY 2008 and FY 2011 was only a reduction of 2.6%.

[4] Forsyth County's General Fund includes beginning fund balance.

[5] Greensboro's General Fund includes "Appropriated Fund Balance."

[6] The General Fund for Memphis increased by over $100 million from FY 2010 to FY 2011. There are several explanations for this. One is that the city transferred $41 million from its Debt Service Fund to pay for school funding commitments. Another possible explanation for this increase is that due to the city's strong property tax revenue, the FY 2011 includes $36.3 million revenue from property taxes compared to FY 2010. To further illustrate the robustness of Memphis' property tax revenue, its property tax revenue increased by 15.7% ($57.3 million) between FY 2008 and FY 2011.

[7] Nashville's General Fund includes "Appropriated Fund Balance."

[8] Orange County's General Fund includes fund balance.

[9] Hillsborough County's General Fund includes fund balance.

[10] Hillsborough County's property tax revenue declined by about 23.8% between FY 2008 and FY 2011, which is about a $120.5 million shortfall.

## General Fund Expenditures (County/City)

Table 2 below presents general fund expense budgets. The fourteen-community average general fund expense budget for FY 2011 is about $770 million. Baltimore has the highest expense budget ($1.6 billion) and Greensboro has the lowest ($255 million). **Mecklenburg County** has the second-highest expense budget at almost $1.3 billion.

The average change in General Fund expense budgets from 2008 to 2011 is a decline of 2.5%. Following Durham (-46.4%), Tampa-Hillsborough County shows the second largest decline in its general fund expenditures (-12.1%) followed by Atlanta-Fulton (-11.4%), Orange County (-4.7%), Baltimore County (-3.8%), Dallas (-3.6%), **Mecklenburg County** (-2.5%), and Nashville (-0.8%). The remaining communities budgeted increased general fund expenditures for 2011 compared with 2008.

### TABLE 2: COUNTY'S (CITY'S) GENERAL FUND EXPENDITURE TRENDS, FY 2008–FY 2011

| | County's (City's) General Fund Expenditures | | | | % Change (FY 2008– FY 2011) |
|---|---|---|---|---|---|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Mecklenburg County** | $1,308,527,725 | $1,352,143,614 | $1,344,987,698 | $1,275,452,798 | -2.5% |
| **(Atlanta) Fulton County** | $671,469,078 | $665,839,742 | $588,501,411 | $594,968,520 | -11.4% |
| **Austin** | $513,628,403 | $539,508,073 | $536,204,230 | $650,241,640 | 26.6% |
| **Baltimore County** | $1,662,606,079 | $1,719,548,210 | $1,673,876,467 | $1,600,149,508 | -3.8% |
| **Dallas** | $1,043,103,414 | $1,093,969,372 | $1,018,358,684 | $1,006,046,874 | -3.6% |
| **Durham County[11]** | $641,243,022 | $683,911,355 | $705,376,451 | $343,550,235 | -46.4% |
| **Forsyth County** | $480,451,219 | $487,951,973 | $498,751,271 | $511,527,556 | 6.5% |
| **Greensboro** | $242,076,401 | $256,163,933 | $255,627,763 | $254,946,402 | 5.3% |
| **Jacksonville, FL** | $937,282,838 | $971,441,489 | $981,500,413 | $990,365,838 | 5.7% |
| **Memphis[12]** | $540,084,302 | $580,762,588 | $561,419,764 | $630,559,624 | 16.8% |
| **Nashville** | $706,294,800 | $691,757,000 | $667,744,700 | $700,682,100 | -0.8% |
| **Orange County (Orlando, FL)** | $752,796,213 | $774,489,749 | $748,697,920 | $717,095,160 | -4.7% |
| **(Tampa) Hillsborough County** | $691,525,001 | $704,555,844 | $624,052,920 | $607,567,772 | -12.1% |
| **Wake County** | $920,031,000 | $984,360,000 | $953,600,000 | $951,220,000 | 3.4% |
| **14-Community Average** | $793,651,393 | $821,885,924 | $797,049,978 | $773,883,859 | -2.5% |

NOTES 2: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS," FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS, AND FIGURES IN BLUE FONT ARE "PLANNED BUDGET" NUMBERS.

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[11] It should be noted that Durham County's General Fund revenue for fiscal years 2008, 2009, and 2010 includes DSS Pass-Through Funds of $288,458,174 for FY 2008, $319,444,380 for FY 2009, and $368,393,153 for FY 2010. DSS Pass-Through Funds were not reported for fiscal year 2011.

[12] The increase in general fund expenditures is due to increase in school expenses. For instance, the city transferred $41 million from its Debt Service Fund to its General Fund to pay for school funding commitments.

## Major Public Services Funded

Public libraries are one of four major expense categories identified by the Task Force for examination in comparing the fourteen communities.  Table 3 below illustrates which communities pay for major services that may affect the priority of local funding for public libraries.  The following seven communities are directly responsible for all four of the major expense categories (library, education, public safety, and parks & recreation): **Mecklenburg County**, Atlanta-Fulton, Baltimore County, Forsyth County, Memphis, Nashville, Orange County, and Wake County.  Six of the fourteen communities of interest (Austin, Dallas, Greensboro, Jacksonville, Orange, and Tampa-Hillsborough) are not directly responsible for appropriating local income revenues to their public school systems. However, it should be noted that two of them have an independent special taxing district. Durham County is not responsible for parks and recreation.

### TABLE 3: LIST OF "BIG ITEM" EXPENDITURES FOR THE COUNTY/CITY

| Community | Public Library | Public Education[13] | Public Safety | Parks & Recreation |
|---|:---:|:---:|:---:|:---:|
| **Mecklenburg County** | Y | Y | Y | Y |
| Atlanta-Fulton County[14] | Y | Y | Y | Y |
| Austin, TX | Y | N | Y | Y |
| Baltimore County | Y | Y | Y | Y |
| Dallas, TX | Y | N | Y | Y |
| Durham County | Y | Y | Y | N |
| Forsyth County (Winston-Salem, NC) | Y | Y | Y | Y |
| Greensboro (Guilford County) | Y | N | Y | Y |
| Jacksonville, FL | Y | N | Y | Y |
| Memphis/Shelby County | Y | Y | Y | Y |
| Nashville, TN | Y | Y | Y | Y |
| Orange County (Orlando, FL)[15] | Y | N | Y | Y |
| Tampa-Hillsborough County[16] | Y | N | Y | Y |
| Wake County | Y | Y | Y | Y |

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[13] In addition to public schools (K-12), some communities may include funding community colleges.
[14] Public education is not consolidated in Fulton County.  There is the Atlanta Public Schools System and the Fulton County Schools System.
[15] Orange County Schools System functions as an independent special taxing district, which derives its principal funding from property taxes.
[16] Tampa-Hillsborough County Public Schools function as an independent special taxing district, which derives its principal funding from property taxes.

## B. Library Systems

# Annual Revenues and Expense Budgets

In this section, the report looks first at library systems' Total Revenues, then at General Fund Revenues followed by Total Expenditures.

## Total Revenue (Library)

Table 4 displays the Total Revenue for each of the fourteen comparable library systems of interest. This amount includes the budgeted amount from the county's General Fund as well as any other revenue sources, such as grants or donations. For 2011, the average budgeted Total Revenue is $24 million. Baltimore has the highest ($41 million) and Forsyth, the lowest (under $8 million). **Charlotte Mecklenburg Library** is close to the average with $25 million.

Between fiscal years 2008 and 2011, the average decline in Total Revenue is 14%. However, three library systems show at least a -30.0% reduction in their Total Revenue: Dallas Public Library (-38.5%), **Charlotte Mecklenburg Library** (-35.6%), and Tampa-Hillsborough County Public Library (-32.0%). During the same period, only three library systems show an increase in their total revenue: Austin Public Library (11.7%), Wake County Public Library (6.6%) and Memphis/Shelby County (3.0%).

**TABLE 4: LIBRARY'S TOTAL REVENUE, FY 2008–FY 2011**

| | Library's Total Revenue | | | | % Change (FY 2008–FY 2011) |
|---|---|---|---|---|---|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| Charlotte Mecklenburg Library | $39,411,696 | $41,239,738 | $41,728,896 | $25,362,983 | -35.6% |
| Atlanta-Fulton Public Library System | $35,031,128 | $32,393,575 | $31,503,876 | $31,515,784 | -10.0% |
| Austin Public Library | $23,735,783 | $25,303,226 | $25,044,207 | $26,523,279 | 11.7% |
| Baltimore County Public Library | $41,271,213 | $42,154,791 | $41,349,398 | $41,130,917 | -0.3% |
| Dallas Public Library | $33,096,373 | $31,950,417 | $22,976,086 | $20,344,598 | -38.5% |
| Durham County Public Library | $10,002,949 | $10,575,912 | $9,299,748 | $9,608,832 | -3.9% |
| Forsyth County Public Library | $8,155,005 | $8,020,985 | $8,158,728 | $7,672,910 | -5.9% |
| Greensboro Public Library | $8,579,472 | $8,656,169 | $8,268,982 | $8,405,129 | -2.0% |
| Jacksonville, FL Public Library | $40,753,386 | $39,688,105 | $42,997,315 | $40,422,600 | -0.8% |
| Memphis/Shelby County Public Library & Info. Ctr. | $16,995,000 | $17,103,000 | $16,910,288 | $17,503,447 | 3.0% |
| Nashville Public Library | $22,233,100 | $20,604,300 | $19,717,700 | $19,863,400 | -10.7% |
| Orange County Library System (Orlando, FL) | $41,525,688 | $41,525,024 | $38,212,399 | $34,049,474 | -18.0% |
| Tampa-Hillsborough County Public Library | $55,694,247 | $49,293,311 | $43,129,664 | $37,888,356 | -32.0% |
| Wake County Public Library | $17,619,122 | $18,627,968 | $17,644,001 | $18,774,469 | 6.6% |
| 14-Community Average | $28,150,297 | $27,652,609 | $26,210,092 | $24,219,013 | -14.0% |

NOTES 4: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS" AND FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS.

## Library's Revenue from General Fund

Table 5 exhibits the dollar amount of funding budgeted for each of the fourteen comparable library systems from their local government's General Fund during the fiscal years of 2008 through 2011. As Table 5 illustrates, the average budget amount for 2011 is $22 million. Jacksonville has the highest budget ($40 million) and Greensboro, the lowest (under $7 million). **Charlotte Mecklenburg Library** falls just below the average at $21 million.

Between FY 2008 and FY 2011, the average change in General Fund revenues is a decline of -13.4%. The library system that experienced the greatest decline in general funding is **Charlotte Mecklenburg Library** (-43.5%), followed by Dallas Public Library with a -39.1% reduction. In contrast, Memphis/Shelby County Public Library's general fund revenue increased by 30.9% followed by Greensboro Public Library with 11.3%.

**TABLE 5: LIBRARY'S REVENUE FROM GENERAL FUND (IN DOLLARS), FY 2008–FY 2011**

| | Library's Revenue from General Fund (In Dollars) | | | | % Change (FY 2008–FY 2011) |
|---|---|---|---|---|---|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Charlotte Mecklenburg Library** | **$37,329,283** | **$37,913,162** | **$34,602,878** | **$21,091,815** | -43.5% |
| **Atlanta-Fulton Public Library System** | $35,031,128 | $32,376,475 | $31,478,876 | $31,515,784 | -10.0% |
| **Austin Public Library** | $23,525,454 | $24,907,897 | $24,394,878 | $25,905,950 | 10.1% |
| **Baltimore County Public Library** | $31,339,415 | $32,464,870 | $34,285,098 | $33,615,882 | 7.3% |
| **Dallas Public Library** | $32,157,806 | $31,484,735 | $22,044,165 | $19,590,705 | -39.1% |
| **Durham County Public Library** | $9,419,649 | $10,017,636 | $8,765,538 | $9,142,882 | -2.9% |
| **Forsyth County Public Library** | $7,664,501 | $7,538,380 | $7,578,377 | $7,225,023 | -5.7% |
| **Greensboro Public Library** | $5,888,352 | $5,947,903 | $5,963,265 | $6,551,592 | 11.3% |
| **Jacksonville, FL Public Library** | $39,118,516 | $38,361,994 | $41,808,913 | $39,602,759 | 1.2% |
| **Memphis/Shelby County Public Library & Info Ctr.** | $13,368,000 | $14,264,000 | $16,910,288 | $17,503,447 | 30.9% |
| **Nashville Public Library** | $21,377,200 | $19,981,100 | $18,917,200 | $19,334,400 | -9.6% |
| **Orange County Library System (Orlando, FL)** | $35,853,472 | $36,007,392 | $32,049,516 | $27,898,040 | -22.2% |
| **Tampa-Hillsborough County Public Library** | $51,402,918 | $44,950,905 | $39,293,797 | $34,893,356 | -32.1% |
| **Wake County Public Library** | $16,136,622 | $17,231,068 | $16,324,601 | $17,616,069 | 9.2% |
| **14-Community Average** | $25,686,594 | $25,246,251 | $23,886,956 | $22,249,122 | -13.4% |

NOTES 5: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS" AND FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS.

## Expenditures (Library)

Table 6 illustrates each of the fourteen comparable library systems' Total Expenditure budgets between fiscal years 2008 and 2011. The average Expenditure budget for 2011 is $24 million. The largest is Baltimore's ($41 million) and the smallest is Forsyth's ($7 million). **Charlotte Mecklenburg Library** is just over the average at $25 million. The average change in Expenditure budgets between 2008 and 2011 is a decline of -10.6%. The three library systems that show the largest decline in Expenditures are Dallas Public Library (-54.0%) followed by **Charlotte Mecklenburg Library** (-36.0%), and Orange County Public Library System (-18.0%).

### TABLE 6: LIBRARY BUDGETED EXPENDITURES, FY 2008–FY 2011

| | Library Budgeted Expenditures | | | | % Change (FY 2008– FY 2011) |
|---|---|---|---|---|---|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Charlotte Mecklenburg Library** | **$39,747,619** | **$40,647,739** | **$39,635,088** | **$25,434,777** | -36.0% |
| **Atlanta-Fulton Public Library System** | N/A | $30,895,848 | $31,503,876 | $31,515,784 | N/A |
| **Austin Public Library** | $23,735,783 | $25,303,226 | $25,044,207 | $26,523,279 | 11.7% |
| **Baltimore County Public Library** | $41,271,213 | $42,154,791 | $41,349,398 | $41,130,917 | -0.3% |
| **Dallas Public Library** | $42,611,625 | $42,714,088 | $26,511,832 | $19,590,705 | -54.0% |
| **Durham County Public Library** | $9,419,649 | $10,017,636 | $8,765,538 | $9,142,882 | -2.9% |
| **Forsyth County Public Library** | $7,664,501 | $7,538,380 | $7,578,377 | $7,225,023 | -5.7% |
| **Greensboro Public Library** | $8,579,472 | $8,656,169 | $8,268,982 | $8,405,129 | -2.0% |
| **Jacksonville, FL Public Library** | $37,957,517 | $38,686,994 | $41,939,848 | $39,743,559 | 4.7% |
| **Memphis/Shelby County Public Library & Info Ctr.** | $17,049,000 | $17,045,000 | $16,910,288 | $17,503,447 | 2.7% |
| **Nashville Public Library** | $24,853,600 | $22,408,000 | $21,517,400 | $21,747,100 | -12.5% |
| **Orange County Library System (Orlando, FL)** | $41,525,688 | $41,525,024 | $38,212,399 | $34,049,474 | -18.0% |
| **Tampa-Hillsborough County Public Library** | $39,110,388 | $40,097,322 | $37,523,034 | $36,921,150 | -5.6% |
| **Wake County Public Library** | $16,136,622 | $17,231,068 | $16,324,601 | $17,616,069 | 9.2% |
| **14-Community Average** | $26,897,129 | $27,494,378 | $25,791,776 | $24,039,235 | -10.6% |

NOTES 6: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS" AND FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS.

## Major Expense Categories Administered by Library System

Table 7 below presents a checklist of selected major expense categories that are administered either through the library system's budget, or directly through the local government (utilities, building maintenance, building security, human resources, information technology, and communications). For libraries for which detailed expenditures were made available, seven were responsible for all of the expense categories listed: Austin Public Library, Baltimore County Public Library, Forsyth County Public Library, Jacksonville Public Library, Nashville Public Library, Orange County Public Library System, and Tampa-Hillsborough County Public Library. **Charlotte Mecklenburg Library** is not responsible for two of these categories: building maintenance and security expenditures.

**TABLE 7: EXPENSES ADMINISTERED THROUGH LIBRARY BUDGET**

| Library System | Utilities | Building Maintenance | Building Security | Human Resources | Information Technology | Public Info/ Communications |
|---|---|---|---|---|---|---|
| **Charlotte Mecklenburg Library** | Y | N | N | Y | Y | Y |
| Atlanta-Fulton Public Library System | N | N | Y | Y | N | Y |
| Austin Public Library | Y | Y | Y | Y | Y | Y |
| Baltimore County Public Library | Y | Y | Y | Y | Y | Y |
| Dallas Public Library | Y | N | Y | N | Y | N |
| Durham County | N | N | Y | N | N | N |
| Forsyth County (Winston-Salem, NC) | Y | Y | Y | Y | Y | Y |
| Greensboro Public Library (Guilford County) | N | Y | Y | Y | Y | Y |
| Jacksonville, FL Public Library | Y | Y | Y | Y | Y | Y |
| Memphis Public Library and Information Center | Y | Y | Y | Y | N | Y |
| Nashville Public Library | Y | Y | Y | Y | Y | Y |
| Orange County Library System (Orlando, FL) | Y | Y | Y | Y | Y | Y |
| Tampa-Hillsborough County Public Library | Y | Y | Y | Y | Y | Y |
| Wake County Public Libraries | N | N | Y | N | Y | N |

# Share of Local Government Budget

## Library's Share of General Fund

Table 8 shows library General Fund revenues as a percent of the total General Fund. For 2011, the average library share of General Fund revenues is 3.0%. Tampa-Hillsborough County Public Library receives the highest share (5.7%) and Forsyth receives the lowest share (1.4%). **Charlotte Mecklenburg Library's** share is 1.7%, which is the second-lowest of the fourteen.

**TABLE 8: LIBRARY'S SHARE OF GENERAL FUND (IN PERCENTAGES), FY 2008–FY 2011**

| | Library's Share of General Fund (In Percentages) | | | | 4-Year Average |
|---|---|---|---|---|---|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Charlotte Mecklenburg Library** | 2.7% | 2.7% | 2.6% | 1.7% | 2.4% |
| **Atlanta-Fulton Public Library System** | 5.6% | 4.8% | 5.6% | 5.0% | 5.3% |
| **Austin Public Library** | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| **Baltimore County Public Library** | 1.9% | 1.9% | 2.0% | 2.1% | 2.0% |
| **Dallas Public Library** | 3.1% | 2.9% | 2.2% | 2.0% | 2.5% |
| **Durham County Public Library** | 1.5% | 1.5% | 1.2% | 2.7% | 1.7% |
| **Forsyth County Public Library** | 1.6% | 1.5% | 1.5% | 1.4% | 1.5% |
| **Greensboro Public Library** | 2.4% | 2.3% | 2.3% | 2.6% | 2.4% |
| **Jacksonville, FL Public Library** | 4.2% | 3.9% | 4.3% | 4.0% | 4.1% |
| **Memphis/Shelby County Public Library & Info Ctr.** | 2.5% | 2.5% | 2.9% | 2.6% | 2.6% |
| **Nashville Public Library** | 3.0% | 2.9% | 2.8% | 2.8% | 2.9% |
| **Orange County Library System (Orlando, FL)** | 4.8% | 4.6% | 4.3% | 3.9% | 4.4% |
| **Tampa-Hillsborough County Public Library** | 7.4% | 6.4% | 6.3% | 5.7% | 6.5% |
| **Wake County Public Library** | 1.8% | 1.8% | 1.7% | 1.9% | 1.8% |
| **14-Community Average** | 3.3% | 3.1% | 3.1% | 3.0% | 3.1% |

# Per Capita Library Budgets

## Library Total Revenue per Capita

The library Total Revenue per Capita is presented in Table 9.  When we calculate this statistic using population data from the 2010 Public Library Data Service Statistical Report, the 2011 average budgeted Total Revenue per Capita is $30.33.[17]  The highest Total Revenue per Capita figure is $52.24 (Baltimore) and the lowest is $15.57 (Dallas).  **Charlotte Mecklenburg Library** is below the group average at $28.48. While the group average has not changed much since 2008 ($34.08 then versus $30.33 in 2011), the relative position of **Charlotte Mecklenburg Library** has:  its budgeted Total Revenue per Capita was $44.26 in 2008 versus $28.48 in 2011, dropping from forth among the 14 in 2008, to ninth in 2011.

When we calculate the four-year average for Total Revenue per library, it shows that the library with the highest Total Revenue per Capita is Baltimore County Public Library ($52.68) followed by Jacksonville Public Library ($45.97), **Charlotte Mecklenburg Library** ($41.48), Tampa-Hillsborough County Public Library ($38.19), Durham County Public Library ($37.16), Orange County Public Library ($35.99), Nashville Public Library ($32.91), Austin Public Library ($32.84), Atlanta-Fulton Public Library ($30.96), Forsyth County Public Library ($23.33), Greensboro Public Library ($22.80), Wake County Public Library ($20.97), Dallas Public Library ($20.74), and Memphis/Shelby County Public Library ($20.72).

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[17] Please refer to Appendix B for detailed information on how per capita calculations were performed.

**TABLE 9: LIBRARY'S TOTAL REVENUE PER CAPITA**

| | Library's Total Revenue per Capita | | | | | 4-Year Average |
|---|---|---|---|---|---|---|
| | 2009 Population[18] | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Charlotte Mecklenburg Library** | 890,515 | $44.26 | $46.31 | $46.86 | $28.48 | $41.48 |
| **Atlanta-Fulton Public Library System** | 1,053,242 | $33.26 | $30.76 | $29.91 | $29.92 | $30.96 |
| **Austin Public Library** | 765,957 | $30.99 | $33.03 | $32.70 | $34.63 | $32.84 |
| **Baltimore County Public Library** | 787,384 | $52.42 | $53.54 | $52.51 | $52.24 | $52.68 |
| **Dallas Public Library** | 1,306,350 | $25.33 | $24.46 | $17.59 | $15.57 | $20.74 |
| **Durham County Public Library** | 265,670 | $37.65 | $39.81 | $35.00 | $36.17 | $37.16 |
| **Forsyth County Public Library** | 343,028 | $23.77 | $23.38 | $23.78 | $22.37 | $23.33 |
| **Greensboro Public Library** | 371,774 | $23.08 | $23.28 | $22.24 | $22.61 | $22.80 |
| **Jacksonville, FL Public Library** | 891,192 | $45.73 | $44.53 | $48.25 | $45.36 | $45.97 |
| **Memphis/Shelby County Public Library & Info Ctr.** | 826,813 | $20.55 | $20.69 | $20.45 | $21.17 | $20.72 |
| **Nashville Public Library** | 626,144 | $35.51 | $32.91 | $31.49 | $31.72 | $32.91 |
| **Orange County Library System (Orlando, FL)** | 1,078,755 | $38.49 | $38.49 | $35.42 | $31.56 | $35.99 |
| **Tampa-Hillsborough County Public Library** | 1,217,614 | $45.74 | $40.48 | $35.42 | $31.12 | $38.19 |
| **Wake County Public Library** | 866,410 | $20.34 | $21.50 | $20.36 | $21.67 | $20.97 |
| **14-Community Average** | 806,489 | $34.08 | $33.80 | $32.29 | $30.33 | $32.62 |

NOTE: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE FIGURES IN RED FONT, WHICH ARE BASED ON "ACTUAL NUMBERS."

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[18] Since population data for calculating the per capita measure were not available for each year in the study, the Institute used the 2009 population for the Legal Service Area of each library system as reported by the Public Library Association 2010 Survey Report. Please refer to Appendix B for detailed information on how per capita calculations were performed.

## Library General Fund Revenue per Capita

The library General Fund revenue per Capita is presented in Table 10.  When we calculate this statistic using the 2010 Public Library Data Service Statistical Report population data, the 2011 average budgeted General Fund Revenue per Capita is $27.83.  The highest General Fund Revenue per Capita figure is $44.44 (Jacksonville) and the lowest is $15.00 (Dallas).  **Charlotte Mecklenburg Library** is below the group average at $23.68.  While the group average has not changed much since 2008 ($30.87 then versus $27.83 in 2011), the relative position of **Charlotte Mecklenburg Library** has:  its budgeted General Fund Revenue per Capita was $41.92 in 2008 versus $23.68 in 2011, dropping from third among the fourteen in 2008, to ninth in 2011.

The four-year average shows that the library with the highest budgeted General Fund Revenue per Capita is Jacksonville Public Library ($44.57) followed by Baltimore County Public Library ($41.82), **Charlotte Mecklenburg Library** ($36.76), Durham County Public Library ($35.14), Tampa-Hillsborough County Public Library ($35.02), Austin Public Library ($32.23), Nashville Public Library ($31.79), Atlanta-Fulton Public Library System ($30.95), Orange County Library System ($30.55), Forsyth County Public Library ($21.87), Dallas Public Library ($20.15), Wake County Public Library ($19.42), Memphis/Shelby County Public Library ($18.76), and Greensboro Public Library ($16.37).

**TABLE 10: LIBRARY'S GENERAL FUND REVENUE PER CAPITA**

| | Library's General Fund Revenue per Capita | | | | | 4-Year Average |
|---|---|---|---|---|---|---|
| | 2009 Population[19] | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Charlotte Mecklenburg Library** | 890,515 | $41.92 | $42.57 | $38.86 | $23.68 | $36.76 |
| **Atlanta-Fulton Public Library System** | 1,053,242 | $33.26 | $30.74 | $29.89 | $29.92 | $30.95 |
| **Austin Public Library** | 765,957 | $30.71 | $32.52 | $31.85 | $33.82 | $32.23 |
| **Baltimore County Public Library** | 787,384 | $39.80 | $41.23 | $43.54 | $42.69 | $41.82 |
| **Dallas Public Library** | 1,306,350 | $24.62 | $24.10 | $16.87 | $15.00 | $20.15 |
| **Durham County Public Library** | 265,670 | $35.46 | $37.71 | $32.99 | $34.41 | $35.14 |
| **Forsyth County Public Library** | 343,028 | $22.34 | $21.98 | $22.09 | $21.06 | $21.87 |
| **Greensboro Public Library** | 371,774 | $15.84 | $16.00 | $16.04 | $17.62 | $16.37 |
| **Jacksonville, FL Public Library** | 891,192 | $43.89 | $43.05 | $46.91 | $44.44 | $44.57 |
| **Memphis/Shelby County Public Library & Info Ctr.** | 826,813 | $16.17 | $17.25 | $20.45 | $21.17 | $18.76 |
| **Nashville Public Library** | 626,144 | $34.14 | $31.91 | $30.21 | $30.88 | $31.79 |
| **Orange County Library System (Orlando, FL)** | 1,078,755 | $33.24 | $33.38 | $29.71 | $25.86 | $30.55 |
| **Tampa-Hillsborough County Public Library** | 1,217,614 | $42.22 | $36.92 | $32.27 | $28.66 | $35.02 |
| **Wake County Public Library** | 866,410 | $18.62 | $19.89 | $18.84 | $20.33 | $19.42 |
| **14-Community Average** | 806,489 | $30.87 | $30.66 | $29.32 | $27.83 | $29.67 |

NOTE: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE FIGURES IN RED FONT, WHICH ARE BASED ON "ACTUAL NUMBERS."

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[19] Since population data for calculating the per capita measure were not available for each year in the study, the Institute used the 2009 population for the Legal Service Area of each library system as reported by the Public Library Association 2010 Survey Report. Please refer to Appendix B for detailed information on how per capita calculations were performed.

## Library Expenditure per Capita

The Library Expenditure per Capita is presented in Table 11. The fourteen-community average for 2011 is $30.08. Baltimore ($52.24) and Dallas ($15.00) once again stand out as the highest and lowest in the group, respectively. **Charlotte Mecklenburg Library's** 2011 budget includes $28.56 in Expenditures per Capita.

When we calculate the four-year average for Library Expenditure per Capita, it shows that the library with the highest Library Expenditure per Capita is Baltimore County Public Library ($52.68) followed by Jacksonville Public Library ($44.41), **Charlotte Mecklenburg Library** ($40.84), Nashville Public Library ($36.14), Orange County Public Library ($35.99), Durham County Public Library ($35.14), Austin Public Library ($32.84), Tampa-Hillsborough County Public Library ($31.55), Atlanta-Fulton Public Library ($29.72), Dallas Public Library ($25.15), Greensboro Public Library ($22.80), Forsyth County Public Library ($21.87), Memphis/Shelby County Public Library ($20.71), and Wake County Public Library ($19.42).

**TABLE 11: LIBRARY'S EXPENDITURES PER CAPITA**

| | Library's Expenditures per Capita | | | | 4-Year Average |
|---|---|---|---|---|---|
| | 2009 Population[20] | FY 2008 | FY 2009 | FY 2010 | FY 2011 | |
| **Charlotte Mecklenburg Library** | 890,515 | $44.63 | $45.65 | $44.51 | $28.56 | $40.84 |
| **Atlanta-Fulton Public Library System** | 1,053,242 | N/A | $29.33 | $29.91 | $29.92 | $29.72 |
| **Austin Public Library** | 765,957 | $30.99 | $33.03 | $32.70 | $34.63 | $32.84 |
| **Baltimore County Public Library** | 787,384 | $52.42 | $53.54 | $52.51 | $52.24 | $52.68 |
| **Dallas Public Library** | 1,306,350 | $32.62 | $32.70 | $20.29 | $15.00 | $25.15 |
| **Durham County Public Library** | 265,670 | $35.46 | $37.71 | $32.99 | $34.41 | $35.14 |
| **Forsyth County Public Library** | 343,028 | $22.34 | $21.98 | $22.09 | $21.06 | $21.87 |
| **Greensboro Public Library** | 371,774 | $23.08 | $23.28 | $22.24 | $22.61 | $22.80 |
| **Jacksonville, FL Public Library** | 891,192 | $42.59 | $43.41 | $47.06 | $44.60 | $44.41 |
| **Memphis/Shelby County Public Library & Info Ctr.** | 826,813 | $20.62 | $20.62 | $20.45 | $21.17 | $20.71 |
| **Nashville Public Library** | 626,144 | $39.69 | $35.79 | $34.36 | $34.73 | $36.14 |
| **Orange County Library System (Orlando, FL)** | 1,078,755 | $38.49 | $38.49 | $35.42 | $31.56 | $35.99 |
| **Tampa-Hillsborough County Public Library** | 1,217,614 | $32.12 | $32.93 | $30.82 | $30.32 | $31.55 |
| **Wake County Public Library** | 866,410 | $18.62 | $19.89 | $18.84 | $20.33 | $19.42 |
| **14-Community Average** | 806,489 | $33.36 | $33.45 | $31.73 | $30.08 | $32.09 |

NOTE: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE FIGURES IN RED FONT, WHICH ARE BASED ON "ACTUAL NUMBERS."

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[20] Since population data for calculating the per capita measure were not available for each year in the study, the Institute used the 2009 population for the Legal Service Area of each library system as reported by the Public Library Association 2010 Survey Report. Please refer to Appendix B for detailed information on how per capita calculations were performed.

## C. Change in Annual Budgets (Local Government & Library)

Table 12 displays the Annual Percent Change in General Fund Revenue for local government as well as the Annual Percent Change in the amount that each library system received from their community's "local income" (i.e., the county or city government's General Fund Revenue).

### General Findings

On average, the fourteen local governments reported a year of growth in General Fund Revenue budget (3.8% 2008 to 2009), followed by two years of decline (-3.7% 2009 to 2010; -3.8% 2010 to 2011). Meanwhile, the library systems, on average, budgeted three straight years of decline. **Mecklenburg County** followed the local governments' average pattern, although with larger percentage declines in the second two years. **Charlotte Mecklenburg Library** reported an increase in General Fund Revenues in the first year (1.6% 2008 to 2009) and then larger than average declines in the second and third years (-8.7% 2009 to 2010; -39.0% 2010 to 2011).

Across the three time periods, the highest percentage declines in local government General Fund Revenue were budgeted for selected years in Fulton County, GA (-16.1% in 2010 and -12.1% in 2011), Hillsborough County, FL (-11.4% in 2010), and Dallas County, TX (-8.0% in 2010). **Mecklenburg County** reported neither the highest nor the lowest percentage change in General Fund Revenue budget for those years. Among the library systems, the highest percentage annual cuts in General Fund Revenue budgets were reported by **Charlotte Mecklenburg** (-39.0% in 2011), Dallas (-30.0% in 2010 and -11.1% in 2011), Tampa-Hillsborough (-12.6% in 2009, another -12.6% in 2010, and -11.2% in 2011), Durham (-12.5% in 2010), and Orange County, FL (-11.0% in 2010 and -13.0% in 2011).

### Year to Year Findings

Looking at individual communities and library systems during the first time period, between fiscal years 2008 and 2009, almost all local governments in the study, including **Mecklenburg County** (3.1%), showed increases in General Fund Revenue. The one exception was Nashville, which reported a decline of -2.1%. Among the library systems, eight showed an increase during the same time period, including **Charlotte Mecklenburg Library** (1.6% increase).

When we look at the Annual Percent Change between fiscal years 2009 and 2010, most of the communities showed a decrease in General Fund Revenue, including **Mecklenburg County** (-4.5%). Only three communities showed an increase in General Fund Revenue during this time period. As for the library systems, nine showed a decrease in their share of General Fund Revenue, including **Charlotte Mecklenburg Library** (-8.7%).

The last two columns show the Annual Percent Change in General Fund Revenue between FY 2010 and FY 2011. During this time period, nine communities showed a decrease in General Fund Revenue, including **Mecklenburg County** (-5.2%). Half of the library systems had an increase in their share of the General Fund and half showed a decrease, including **Charlotte Mecklenburg Library** (-39.0%).

### Relationship between local government and library system General Fund Revenue budgets

One of the reasons for examining annual percent change in General Fund Revenue figures in a side-by-side comparison of library systems and their local governments was to see if there were any consistent patterns between those two sets of funding, both from year to year and community by community. For example, is it generally true that library funding from General Revenue Fund changes in the same direction and same

proportion as the local government's General Fund Revenue does?  If there are such patterns, how consistently do they appear across the communities examined in this study?

Table 12 shows that library systems' General Fund Revenue budget moved in the same direction as their respective local governments' General Fund Revenue budget in about 63% of the time.  However, even when the two budgets move in the same direction, they change in similar proportions only about half the time.  In fact, Austin is the only community of the fourteen to budget both the same direction and magnitude of change in General Fund Revenue for both its local government and its public library system at each of the three time periods.  **Mecklenburg County** and **Charlotte Mecklenburg Library** provide a prime example of the more typical case, in that the two General Fund Revenue budgets grew and shrank together in each of the three time periods examined, but in very different proportions in each direction.

Interestingly, it appears that as the effects of the recession became more deeply felt, the relationship between local government General Fund Revenues and library system General Fund Revenue changed.  Between 2008 and 2009, changes in local government General Fund Revenue were virtually all positive and larger in magnitude than the typically positive changes in their corresponding library systems' budgets.  That is, the libraries generally didn't see as large an increase as the local governments, or they saw a budget cut (typically less than 5%) despite an increase in the local government budget.  In only two communities did the library systems receive a larger percentage increase in budget than did the local government.  In the next two time periods, the balance shifted slightly in the library systems' favor:  five or six communities in each time period gave their libraries either a smaller percentage cut or a larger increase than is reflected in the percentage change in the local government budget.  The remaining communities are split between those that showed comparable percent change in both local government and library system General Revenue Fund budgets, and those (including **Mecklenburg County** and the **Charlotte Mecklenburg Library**) that funded their library systems with either larger cuts or smaller increases than budgeted for the local government as a whole.

**TABLE 12: ANNUAL PERCENT CHANGE IN GENERAL FUND REVENUE FOR LOCAL GOVERNMENT (COUNTY/CITY) AND FOR THEIR LIBRARY SYSTEM, FY 2008–FY 2011**

| | % Change (FY 2008–FY 2009) | | % Change (FY 2009–FY 2010) | | % Change (FY 2010–FY 2011) | |
|---|---|---|---|---|---|---|
| | City/County | Library | City/County | Library | City/County | Library |
| **Charlotte Mecklenburg Library** | **3.1%** | **1.6%** | **-4.5%** | **-8.7%** | **-5.2%** | **-39.0%** |
| **Atlanta-Fulton Public Library System** | 6.6% | -7.6% | -16.1% | -2.8% | -12.1% | 0.1% |
| **Austin Public Library** | 4.7% | 5.9% | -1.0% | -2.1% | 5.7% | 6.2% |
| **Baltimore County Public Library** | 3.4% | 3.6% | -2.7% | 5.6% | -4.4% | -2.0% |
| **Dallas Public Library** | 3.6% | -2.1% | -8.0% | -30.0% | 0.4% | -11.1% |
| **Durham County Public Library** | 6.7% | 6.3% | 3.1% | -12.5% | -51.3%[21] | 4.3% |
| **Forsyth County Public Library** | 1.6% | -1.6% | 2.2% | 0.5% | 2.6% | -4.7% |
| **Greensboro Public Library** | 5.8% | 1.0% | -0.2% | 0.3% | -0.3% | 9.9% |
| **Jacksonville, FL Public Library** | 3.6% | -1.9% | 1.0% | 9.0% | 0.9% | -5.3% |
| **Memphis/Shelby County Public Library & Info Ctr.** | 7.2% | 6.7% | -0.6% | 18.6% | 17.3%[22] | 3.5% |
| **Nashville Public Library** | -2.1% | -6.5% | -3.5% | -5.3% | 4.9% | 2.2% |
| **Orange County Library System (Orlando, FL)** | 2.9% | 0.4% | -3.3% | -11.0% | -4.2% | -13.0% |
| **Tampa-Hillsborough County Public Library** | 1.9% | -12.6% | -11.4% | -12.6% | -2.6% | -11.2% |
| **Wake County Public Library** | 7.0% | 6.8% | -3.1% | -5.3% | -0.2% | 7.9% |
| **14-Community Average** | 3.8% | -1.7% | -3.7% | -5.4% | -3.8% | -6.9% |

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[21] It should be noted that Durham County's General Fund revenue for fiscal years 2008, 2009, and 2010 includes DSS Pass-Through Funds of $288,458,174 for FY2008, $319,444,380 for FY2009, and $368,393,153 for FY2010. DSS Pass-Through Funds were not reported for fiscal year 2011. If we calculate the percent change between FY 2010 and FY 2011 without including the DSS Pass-Through for FY 2010, the percent change is 1.9%.

[22] The General Fund for Memphis increased by over $100 million from FY2010 to FY2011. There are several explanations for this. One is that the city transferred $41 million from its Debt Service Fund to pay for school funding commitments. Another possible explanation for the increase is due to the city's strong property tax revenue (FY2011 includes $36.3 million revenue from property taxes compared to FY2010).

# IV.   CONCLUSION

The comparison of Charlotte Mecklenburg Library to peer library systems may be summarized as follows:

- Mecklenburg County is comparable to most other communities in the study in funding all four major public services:  schools, public safety, parks & recreation, and of course, public libraries.  It is less comparable to Austin, Dallas, Greensboro, or Jacksonville/Duval, which do not fund schools, or to Durham County, which does not fund parks & recreation.

- Charlotte Mecklenburg Library administers fewer of the major expense categories through its budget than nine of the other library systems.

- Mecklenburg County budgets show slightly larger than average declines in General Fund revenue from 2008 to 2011.  However, the County shows an average decline in its General Fund expenses over the same time period.

- Charlotte Mecklenburg Library's 2011 budgeted revenues are about average, both in total revenues and in General Fund revenues, although these figures represent among the largest percentage declines from 2008 levels.

- Similarly, Charlotte Mecklenburg Library's 2011 budgeted expenditures are average, but represent the second largest percentage decline over 2008 levels.

- Charlotte Mecklenburg Library's 2011 total and General Fund revenue budgets on a per capita basis (reflecting Mecklenburg County population) are below the group average; in 2008, they were above the group average.  The 2011 expense budget, though, is slightly below the group average, although it was well above the average in 2008.

- Poor economic conditions disrupted the tendency of library system General Fund Revenue budgets to move in tandem with those of their local governments, and are associated with larger proportional differences in the degree of change in the two sets of budgets.

# APPENDIX A: COMMUNITIES AT-A-GLANCE

This section informs the readers about the various sources that were used to determine the budget trends for each of the fourteen communities.  In addition, this section provides an overview of the library systems of interest to this project.  Whenever possible, this section also mentions if the county (or city) is responsible for public school funding.  The logic for doing so is that public schools and public libraries may compete for the county dollars.

1.  **Mecklenburg County**

Published financial information on Mecklenburg County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 CML Annual Audit, FY 2009 CML Annual Audit, FY 2010 Annual Audit, and the FY 2011 Revised Budget from correspondence with Library Consultant Sean Hogue and Library Task Force Chair Dr. James Woodward.

For fiscal years 2009 through 2011, county funds were reported from the Adopted Budget for each year. The fiscal year 2008 Adopted Budget report did not contain tables consistent with later years, so figures were based on the adopted budget amounts shown for 2008 in the 2009 report. Library budget information was found in the Charlotte-Mecklenburg Libraries Annual Audit report for 2008 through 2010.  For fiscal year 2011, this audit was not available and a Revised Budget was used instead.

*Charlotte-Mecklenburg Public Library* *

The Charlotte Mecklenburg County Public Library is comprised of twenty branches, including the Main Library located in uptown Charlotte.

Charlotte is home to ImaginOn, a unique collaborative venture of the Charlotte Mecklenburg Library and Children's Theatre of Charlotte. ImaginOn brings stories to life through cutting edge services and award-winning professional theatre and education programs.

The Charlotte Mecklenburg County Public Library System is currently receiving much (approximately 93%) of its funding from Mecklenburg County property taxes of county residents. Other funding sources include the State of North Carolina, the Alcohol Beverage Control (ABC) Board and the City of Charlotte. Additionally, the library receives money from charges for services, contributions, special events and grants (Source: http://www.plcmc.lib.nc.us/about_us/get_involved/UnderstandingLibraryBudgetCuts_factsheet.pdf).

In addition, citizens have established several funds to help the Charlotte Mecklenburg Public Library expand the number of books available, produce educational programs and fund special programs or projects including technology enhancements.  Funds are supported by private contributions, such as cash gifts, stocks, a designated recipient of all or part of an estate, a designated beneficiary of a memorial/honorary gift, a charitable endowment account and sponsorship or membership through places of employment. The Library's annual budget is only partially covered by county dollars so citizens are encouraged to donate to the Annual Fund. Citizens can also give charitable gifts through the Charlotte Mecklenburg Library Commitment to Excellence umbrella endowment account. This fund currently consists of twelve accounts that help to fund various collections programs and activities including the enlargement of the Carolina Room collection, to honor the Library Staff Member of the Year and to purchase children's materials.  Corporate Foundation Grants or Gifts, such as the John S. and James L. Knight Foundation Fund and the Bill and Melinda Gates Foundation, help to support bilingual orientation and system-wide computer replacement. More information is available at the website: http://www.cmlibrary.org/about_us/get_involved/financialGift.asp.

There is also a Friends of the Charlotte Mecklenburg Library group, established in 1982 for the sole purpose of supporting the Public Library, its collections, programs and services, being a vocal advocate before elected

officials, community leaders and citizens as well as raising funds. Friends of the Charlotte Mecklenburg Library is a state chartered non-profit corporation. More information is available at the website: http://cmlibraryfriends.org/home.

The Charlotte Mecklenburg Library is a separate independent entity created by a charter from the State of North Carolina. It is not a department of the Mecklenburg County Government but Mecklenburg County provides most of its sustainable funding.

*Charlotte-Mecklenburg School System*

The public school system in Mecklenburg County is consolidated with the city of Charlotte.  Charlotte-Mecklenburg Schools (CMS) serves more than 133,600 students in kindergarten through 12th grade in 178 schools throughout the cities and towns of Mecklenburg County.

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*For additional information, visit www.charmeck.org and http://www.plcmc.lib.nc.us/.

## 2.  Atlanta-Fulton County

Published financial information on Fulton County was obtained from the county government's website.  The following budget reports were referenced for this report: FY 2011 Final Proposed Budget, FY 2011 Final Adopted Budget, FY 2010 Final Adopted Budget, FY 2009 Final Budget, and FY 2008 Final Budget.

Only a limited amount of published financial information on Atlanta-Fulton County Public Library was available online.  Through an email request, the library's branch group manager provided actual budget revenue figures for fiscal years 2008, 2009, 2010 and 2011 that were adopted by the Fulton County Commission.  However, these figures do not match up with the library information found in published budget reports from Fulton County.  To remain consistent with using "adopted" budget figures, the library's financial information was gathered from Fulton County's FY 2011 Proposed Budget, FY 2009 Final Adopted Budget, and FY 2008 Final Budget.  It should be noted that published information on the library's expenditures could only be found in Fulton County's FY 2011 Proposed Budget (except figures for FY 2008, for which no data could be found).  The requested library's adopted expenditures for fiscal years 2008, 2009, 2010 and 2011 were not made available by the library's branch group manager at the time of the writing of this report.

*Atlanta-Fulton Public Library System* *

"The present Atlanta-Fulton County Library System began in 1902 as the Carnegie Library of Atlanta."  In 1935, library services were extended to all of Fulton County.  However, it wasn't until 1983 that the responsibility for the library system was transferred from the City of Atlanta to the County and the system "was renamed the Atlanta-Fulton Public Library." The system has a Central Library, for which a major renovation was completed in 2002, and 32 branches.

*Atlanta-Fulton County School System*

It is perhaps worth noting that all public education is not consolidated in Fulton County.  There is the Atlanta Public Schools System with an enrollment of approximately 48,000 students and the Fulton County Schools System with a student enrollment of about 92,000.

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*For additional information, visit www.afpls.org.

### 3. City of Austin

Published financial information on Austin City was obtained through the city's government website.   The following budget reports were referenced for this report: FY 2011 Approved Budget, FY 2010 Approved Budget, Austin Approved Budget FY 2009, and Austin Approved Budget FY 2008.

All of the city and library budget information came from the yearly Approved Budget reports. A breakdown of the library's revenues and expenditures was found within each report.

*Austin Public Library* *

The first public library in Austin opened its doors in 1926.  In addition to the main library, the Austin Public Library system operates 20 branches and the Austin History Center.

The library operates as a department within the City of Austin and is funded as such.  However, the Austin Public Library serves the entire Travis County with minor exceptions.  For example, the towns of Round Rock and West Lake Hills have their own public libraries, each of which functions as a department within the township.  The annual budget of the West Lake Hills Library is approximately $1.3 million, with the funding coming from 0.5% of an 8.5% sales tax collected within the district.  Travis County does not operate a public library. (Source: http://www.westbank.lib.tx.us/auxiliary/annual_reports/annual_report_2010.pdf)

The Austin Public Library is overseen by the Library Commission which "acts as an advisory board to the City Council, the City Manager, and the Library."

*Austin School System*

The city of Austin is not responsible for public school funding, but its county (Travis County) is.  There are multiple school districts within Travis County.  By far, the largest is the Austin Independent School District.  It serves most of the City of Austin, two small communities, and the unincorporated areas in Travis County.  "AISD currently enrolls about 86,000 students."

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*For additional information, visit www.ci.austin.tx.us/library.

### 4. Baltimore County

Published financial information on Baltimore County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Annual Operation and Capital Budgets, FY 2011 Adopted Operating Budget Supporting Detail, FY 2010 Annual Operation and Capital Budgets, FY 2010 Adopted Operating Budget Supporting Detail, and the FY 2009 Annual Operation and Capital Budgets.

It should be noted that full reports were not available for all years studied.  For 2009, the adopted budget information for the county was available, but financial information for the library had to be taken from the FY 2011 Adopted Operating Budget Supporting Detail report.  For this reason, actual values were used instead of adopted values for the fiscal year 2009 library information.  No reports were available for fiscal year 2008.  For the county totals for all funds, the actual numbers from the FY 2010 Annual Operation and Capital Budgets were used.  This report did not have information on the 2008 general fund, so the estimates from the FY 2009 Annual Operation and Capital Budgets report were used.  Financial information for the library's revenues and expenditures for 2008 was obtained from the FY 2010 Adopted Operating Budget Supporting Detail report.

*Baltimore County Public Library* *

In 1948, ten independent libraries were consolidated to form the Baltimore County Public Library. The system now consists of a central office and 17 branch libraries distributed throughout much of the county.

The City of Baltimore did not participate in the consolidation. It operates its own library system, referred to as the Enoch Pratt Free Library, which has 22 branches in addition to the central library.

The Baltimore County Public Library is not a department of the county. While it is considered to be an Agency Controlled by Charter and/or County Funding, it is legally separate from the county. It is governed by a seven-member Board of Library Trustees appointed by the County Executive.

*Baltimore County School System*

Baltimore County is also responsible for a public school system that enrolls approximately 104,000 students.

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*For additional information, visit www.bcpl.info and www.baltimorecountymd.gov.

## 5. City of Dallas

Published financial information on the city of Dallas was obtained from the city's government website. The following budget reports were referenced for this report: Dallas City Adopted Budget FY 2011, Dallas City Adopted Budget FY 2010, Dallas City Adopted Budget FY 2009, and Dallas City Adopted Budget FY 2008.

All city and library financial information was available from the Adopted Budget for each year. Library adopted expenditure amounts were not available in the FY 2008 Adopted Budget. Therefore, the estimated amounts were used from the FY 2009 Adopted Budget.

*Dallas Public Library* *

The Dallas Public Library is a department of the City of Dallas, but provides services throughout most of Dallas County through a central library and 27 branches. Some towns, for example, Garland and Mesquite, operate their own public libraries.

The Dallas Public Library is overseen by a 15-member Municipal Library Board. The chair is an "at-large" appointment made by the Mayor. Each other member is from a specific district and is appointed by the member of the City Council who represents that district.

*Dallas School System*

The city is not responsible for the funding of the school system, but the county that shares its name with the city is. There are several "independent school districts in Dallas County, including the Dallas Independent School District, which currently enrolls about 155,000 students."

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*For additional information, visit www.dallascityhall.com; www.dallascounty.org; and www.dallaslibrary2.org.

## 6. Durham County

Published financial information on Durham County was obtained from the county's government website. The following budget reports were referenced for this report: Adopted Budget FY 2011, Adopted Budget FY 2010, Adopted Budget FY 2009, and Adopted Budget FY 2008.

All of the county and library budget information was available within the Adopted Budget report for each year. The county reports the share of the library's general fund as an expenditure.  For these reports, the library's general fund revenue was budgeted from the county's general fund budget. If the library's share of the general fund was not considered a revenue source for the library, its total revenues would be much less for each fiscal year.

### Durham County Public Library *

The Durham Public Library opened in 1898.  The system currently operates the main library, four regional libraries, and three branches.  All four regional libraries have opened in recent years, the first, East Regional, in 2006.

The library is a department of Durham County with the director reporting directly to the County Manager. The members of the library's Board of Trustees are appointed by the County Commissioners.

### Durham County School System

The Durham City School System and the Durham County School System merged in 1992 to form the Durham Public Schools, which now enrolls approximately 32,000 students.  All Durham County funding is from general funds.  The supplemental taxing districts were discontinued with the merger.

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*For additional information, visit www.durhamcountylibrary.com and www.co.durham.nc.us.

## 7. Forsyth County

Published financial information on Forsyth County was obtained from the county's government website, as well as the Library's website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 Adopted Budget and FY 2008-2009 Library Financial Summary.

All of the amounts used came from the county's Adopted Annual Budget reports. The FY 2008-2009 Library Financial report was the only year available from the library website, so this was only used for reference purposes. The county reports the share of the library's general fund as an expenditure. For these reports, the library's general fund revenue was budgeted from the county's general fund budget. Additional revenues were also listed, which included funds from the Library Services Technology Act, Chatham Grants, National Endowment of the Arts grants, and other sources.

### Forsyth County Public Library *

The Forsyth County Public Library states that it was founded in 1906.  Prior to coming under the county government in 1965, it was operated by the City of Winston-Salem.  Currently, it carries out its county-wide mission through a central library located in downtown Winston-Salem and nine branches located throughout the county.

The Forsyth County Library Board of Trustees was established in 1965 as an advisory board for purposes of advising the Forsyth County Board of Commissioners on library matters and assisting the Forsyth County Public Library. The seven members are appointed by the Board of County Commissioners.

The library is a department within the Culture and Recreational Service Area of the county government.

*Forsyth County School System*

The Winston-Salem/Forsyth County Schools is a consolidated, county-wide system formed in 1963 with the merger of the Winston-Salem and Forsyth County systems. It currently enrolls about 52,000 students. Although there is an elected Board of Education, the Board of County Commissioners is responsible for enacting the annual budget of the school system.

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*For additional information, visit www.forsyth.cc.org and www.forsythlibrary.org.

## 8. City of Greensboro

Published financial information on the city of Greensboro was obtained from the city's government website. The following budget reports were referenced for this report: Adopted Budget FY 2011, Adopted Budget FY 2010, and Adopted Budget FY 2009.

City and library adopted values were available from the Adopted Budgets for 2009 through 2011. The FY 2008 Adopted Budget was not available. The budgeted numbers from the 2009 report were used instead.

*Greensboro Public Library* *

Greensboro's county, Guilford County, does not have a county-wide library system. The two largest libraries in the county are Greensboro Public Library and High Point Public Library.

The Greensboro Public Library is a department of the City of Greensboro. In addition to a central library in downtown Greensboro, it operates five branches. In 2010-2011, its approved budget was about $8.4 million with about $1.3 million provided by Guilford County in recognition of the usage of the city libraries by county residents who do not live in Greensboro.

The Greensboro Public Library Board of Trustees is advisory to the City Council. Nine of the eleven members are appointed by the City Council; one is appointed by the Guilford County Board of Commissioners and one position is held by the President of the Friends of the Library.

*Greensboro School System*

Local funding of public education is the responsibility of the county. Guildford County is served by a consolidated, county-wide public school system that enrolls about 71,000 students.

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*For additional information, visit www.greensboro-nc.gov and www.co.guilford.nc.us.

## 9. City of Jacksonville

Published financial information on the city of Jacksonville was obtained from the city's government website. The following budget reports were referenced for this report: FY 2011 Annual Budget, FY 2010 Annual Budget, FY 2009 Annual Budget, FY 2008 Annual Budget, and the Budget Comparison Spreadsheet provided by Deputy Director of the Jacksonville Public Library, Barrett King.

Annual Budget reports are used for all city information, as well as for library expenditures for each fiscal year. Library revenues were not available in this report, but were provided in a Budget Comparison spreadsheet by the Deputy Director of the Jacksonville Public Library, Barrett King.

*Jacksonville Public Library* *

In 1905 the "Jacksonville Free Public Library" opened in a new building made possible by a gift from Andrew Carnegie. Various branches were established in subsequent years.

A referendum to consolidate the county and the various city governments within Duval County was held in the fall of 1967. It was adopted by a 2 to 1 margin, but the municipalities of Atlantic Beach, Baldwin, Jacksonville Beach and Neptune Beach voted not to join. These municipalities provide about 6% of the total county population.

The formal consolidation took place in 1968, with the resulting entity referred to as the "City of Jacksonville." Through this consolidation process, the Jacksonville Public Library became an entity within the consolidated city/county government.

The Jacksonville Public Library is referred to as a "department." It serves the entire county, including the four municipalities that are not a formal part of the City of Jacksonville.

In addition to the new main library that opened to the public in 2005, the system operates 20 sites, nine of which are referred to as "regional" libraries.

*Jacksonville School System*

The Duval County School system, along with the Jacksonville Public Library, is an entity within the consolidated city/county government. "The School System enrolls about 124,000 students."

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*For additional information, visit www.coj.net.

## 10. City of Memphis

Published financial information on the city of Memphis was obtained from the city's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 Adopted Budget, FY 2009 Library Annual Report, and FY 2008 Library Annual Report.

All of the city's General Fund amounts were reported from the Adopted Budget for each year. For the 2008 fiscal year, the actual numbers were used based on the 2010 Adopted Budget. For 2009, the operating budget numbers were used from the 2010 Adopted Budget. The library's revenue and expenditure information came from the Memphis Public Library Annual Report for fiscal years 2008 and 2009. These reports were not available for 2010 and 2011, so the information was gathered from the Public Services and Neighborhoods section of the Adopted Budget for each year.

*Memphis Public Library and Information Center* *

The first public library in the City of Memphis began its existence in 1888 as the Cossitt-Goodwyn Institute. However, the current library gives 1893 as the year of its founding. The system became known as the Memphis-Shelby County Library with bookmobile services provided to the outlying towns in the county. Additional branches were also built in subsequent years.

In 2004 Shelby County Government took action to withdraw funding of suburban library operations. Currently, four towns operate their own libraries: Arlington, Collierville, Germantown, and Millington.

Through the Benjamin L. Hooks Central Library and 18 branches, the Memphis Public Library and Information Center serves the City of Memphis and the City of Bartlett. The library is a city department within the Division of Public Services and Neighborhoods. Its principal financial support derives from the general fund revenues of the City of Memphis. The Mayor is responsible for appointing the members of the Memphis Public Library and Information Center Board.

*Memphis City School System*

The city school system, with an enrollment of approximately 110,000 students, is overseen by a Board of Education that is legally separate from the City of Memphis' primary government and its budget is approved separately by the Memphis City Council. Shelby County also operates a school system with an enrollment of approximately 45,000 students.

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*For additional information, visit www.memphislibrary.org; www.cityofmemphis.org; and www.shelbycountytn.gov.

## 11. City of Nashville

Published financial information on the city of Nashville was obtained from the city's government website. The following budget reports were referenced for this report: FY 2011 Operating Budget, FY 2010 Operating Budget, FY 2009 Operating Budget, and FY 2008 Operating Budget.

All of the values used came from the city's Operating Budget reports. The city reports the share of the library's general fund as an expenditure. For these reports, the library's general fund revenue was budgeted from the city's general fund budget. If the library's share of the general fund were not considered a revenue source for the library, its total revenues would be significantly less for each fiscal year.

*Public Library of Nashville and Davidson County* *

The Nashville Public Library was opened to the public in 1904 in a new building made possible by a gift from Andrew Carnegie. Several branch libraries were established prior to the Nashville Public Library being formally turned over to the city in 1959.

The Nashville and Davidson County governments consolidated into a single entity under the Metropolitan Charter effective April 1, 1963. The Nashville Public Library was made a part of the General Service Area under the new Metropolitan Government. The county-wide system is referred to as the Public Library of Nashville and Davidson County.

There are currently 20 branch libraries in addition to a new main library completed in 2001 and located in downtown Nashville.

The Metropolitan Government is lead by a full-time Mayor.  The director of the library reports to the Mayor.

*Nashville-Davidson County School System*

Metropolitan Nashville Public Schools is a county-wide system formed in 1963 through the consolidation of Nashville and Davidson County schools.   It is overseen by a nine-member elected Board of Education. However, funds for the system's operations are approved and provided by the Metropolitan Council, as the Board of Education has no taxing authority.  The current enrollment is approximately 77,000 students.

*For additional information, visit www.library.nashville.org; www.mnps.org; and www.nashville.gov.

**12. Orange County**

Published financial information on Orange County was obtained from the county's government website. The following budget reports were referenced for this report:  FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 Adopted Budget, FY 2011 Library Operating Fund Budget, FY 2010 Library Operating Fund Budget, FY 2009 Library Operating Fund Budget, and FY 2008 Library Operating Fund Budget.

County fund information came from the Adopted Budget report for each fiscal year. All library financial information was gathered from the Library Operating Fund Budget for each fiscal year.

*Orange County Library System**

Orlando's first library, Albertson Public Library, was founded in 1920.  This evolved into a county-wide system that currently consists of a main library and 14 branches.

Via a special state legislative act and approval by referendum in the fall of 1980, the Orange County Library District was established as an independent special taxing district, to provide library services for Orange County, Florida (exclusive of the Cities of Winter Park and Maitland).

The District's Governing Board is comprised of the Board of County Commissioners of Orange County and one member appointed by the City Council of the City of Orlando, Florida.  The powers of the Governing Board are primarily limited to levying taxes, issuing long-term debt, appointing members of the Board of Trustees. The five-member Library Board of Trustees is responsible for managing, administering, and operating all library facilities and services of the District.

The principal funding for the library, the school system, and the remaining county services are derived from property taxes.

*Orange County School System*

The county-wide school system also functions as an independent special taxing district.  The system currently enrolls approximately 179,000 students.

*For additional information, visit www.ocls.info and www.orangecountyfl.net.

**13. Tampa-Hillsborough County**

Published financial information on Tampa-Hillsborough County was obtained from the county's government website. The following budget reports were referenced for this report: Adopted Biennial Budget for FY 2010 and FY 2011, Adopted Biennial Budget for FY 2008 and FY 2009, and the Library Fiscal Year Budgets for 2008-2011 from correspondence with David Wullschleger, Operation Manager for Hillsborough County Library Services.

County financial information for fiscal year 2009 through 2011 is from the Adopted Biennial Budget for FY 2010 and FY 2011. The numbers provided for 2009 and 2010 are the adopted numbers, though those for 2011 are planned. For fiscal year 2008, the Adopted Biennial Budget for FY 2008 and FY 2009 was used since this report provided adopted numbers for this fiscal year. Information for library revenues and expenditures are from the Library Fiscal Year Budgets for 2008-2011 provided by David Wullschleger, Operation Manager for Hillsborough County Library Services.

_Tampa-Hillsborough County Public Library System_ *

In 1913, West Tampa accepted funds from Andrew Carnegie to operate a public library.  The West Tampa Library began operations in 1915.  The City of Tampa also received a grant and opened the Tampa Public Library in 1917.  In 1925, the West Tampa Library merged with the Tampa Public Library System.

Additional branches were opened in subsequent years.  In 1961, the City of Tampa and Hillsborough County, through a contractual agreement, consolidated libraries into one system.  In 1984 the state legislature passed an act that created the Tampa-Hillsborough County Public Library System, which would be a department of the county.  The purpose is to provide a unified system of free library services for all citizens within the library District of Hillsborough County.  The act further stated that the Public Library System shall be funded by the County. Most of that funding is derived via a Special Library Taxing District.

In addition to the main library, the system operates eight regional libraries, 16 branch libraries, and multiple electronic libraries.  These electronic libraries are referred to as eLibraries and appear to be principally located in recreation centers.

The system is overseen by a Public Library Board, with its 12 members appointed by the Board of County Commissioners.  Its role is to recommend and advise.

_Hillsborough County School System_ *

The Hillsborough County School System currently enrolls about 207,549 students and is overseen by an elected, seven-member School Board.

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*For additional information, visit www.thpl.org and http://www.sdhc.k12.fl.us/info/.

**14. Wake County**

Published financial information on Wake County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, and FY 2008 Adopted Budget.

All of the county and library budget information was available within the Adopted Budget report for each year.  The county reports the share of the library's general fund as an expenditure given to "Community Services", the county department that the library falls under.  For these reports, the library's revenue was calculated by adding the "Community Services" department expenditures for the library to the revenues from other sources.

_Wake County Public Libraries_ *

The first public library in Wake County began operations in downtown Raleigh in 1901.  Additional, but independent, libraries were subsequently established.  However, by 1985 all public libraries had been consolidated into a county-wide system, with full fiscal responsibility assumed by Wake County.

The concept subsequently adopted was to close the system's outdated main library and to implement a regional library structure whereby large, full-service libraries were developed in major geographic quadrants and/or population centers of the county.  Currently, there are 20 sites, with six of those serving as regional libraries.  A seventh, the Northeast Regional Library, is being planned.

The Wake County Public Libraries is one of four departments within the Division of Community Services of Wake County Government.

_Wake County School System_

The Wake County Public School system is governed by a nine-member, elected Board of Education.  The Board of Education has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Wake County Board of Commissioners, which controls allocation of funds to the schools.  The county-wide system currently enrolls about 143,000 students.

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*For additional information, visit www.WakeGOV.com/libraries and www.wcpss.net.

# APPENDIX B:
# POPULATION ESTIMATES & PER CAPITA METHODOLOGY

To err on the side of consistency, the "Population of Legal Service Area" in the 2010 Public Library Data Service Statistical Report was used to calculate per capita information for fiscal years 2008 through 2011.[23] While we understand that population figures may change from year to year, we feel that using the "Population of Legal Service Area" from the Public Library Association provides a more accurate definition of the geographic boundaries that each of the 14 library systems serves. Using the PLA report helps to eliminate potential inaccuracies caused by community differences in funding sources, geographic service areas, and methods of reporting.

| Library System | Population of Legal Service Area |
|---|---|
| Charlotte Mecklenburg Library | 890,515 |
| Atlanta-Fulton County Library System | 1,053,242 |
| Austin Public Library | 765,957 |
| Baltimore County Public Library | 787,384 |
| Dallas Public Library | 1,306,350 |
| Durham County Public Library | 265,670 |
| Forsyth County Public Library | 343,028 |
| Greensboro Public Library | 371,774 |
| Jacksonville Public Library | 891,192 |
| Memphis/Shelby County Public Library | 826,813 |
| Nashville Public Library | 626,144 |
| Orange County Library System | 1,078,755 |
| Tampa-Hillsborough County Public Library | 1,217,614 |
| Wake County Public Library | 806,489 |

**Per Capita Calculations**

Per capita calculations for "Library Total Income," "Library Operating Expenditures," and "Library General Fund Income" are a function of those income and expenditure numbers being divided by the population of the respective legal services area for the corresponding year.  For example, in the "Library Total Income" column shown in Table 4, the Charlotte-Mecklenburg Public Library Total Income for 2008 ($39,411,696) is divided by the 2008 population estimate in the "Population of Legal Service Area" (890,515) from the Public Library Data Service Statistical Report.

So:  ($39,411,696)/ (890,515) = $44.26 (per capita library income in 2008 for the Charlotte-Mecklenburg Public Library).

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[23] The Public Library Data Service (PLDS) Statistical Report is designed to meet the needs of public library administrators and others, including media outlets, for timely and relevant library-specific data that supports a wide variety of management decisions. Published annually, the PLDS Statistical Report collects information from more than 800 public libraries across the United States and Canada on finances, library resources, annual use figures and technology. In addition, each annual PLDS report contains a special survey highlighting statistics on one service area or public library topic.

# APPENDIX C: COMMUNITY BUDGET HIGHLIGHTS

Budget highlights found in the published budget reports of the fourteen communities of interest for this project are presented here to help explain some of the factors that influenced the budget process that is reflected in the figures contained the report.

1. **Mecklenburg County:**
   In adopting the FY 2010 budget, the Board of County Commissioners approved reductions of $75.6 million in spending. Additional cuts were made by the county through mid-year reductions totaling just over $20 million, which resulted in additional layoffs in code enforcement and libraries. The FY 2011 Adopted Budget had even deeper budget cuts. In fact, the FY 2011 Adopted Budget is $146.7 million less than the adopted FY 2009 budget.[24]

2. **Atlanta-Fulton County:** In anticipation of decreased FY 2010 revenues, the county reduced its budget by $130.1 million compared to its previous year budget."[25]

3. **Austin City:** For its 2009 budget for the General Fund, an increase in new property on the tax rolls resulted in at least $20.5 million of additional revenue from property taxes compared to 2008 revenue.[26] The city also experienced an increase of 1.8% in its property value between 2009 and 2010, which includes $1.7 billion in new construction. Although it is just a slight increase in appraised value, the city sees itself as being "fortunate given the shake-out in the national housing market, and reflects that Austin, unlike other high growth cities in the country, has not experienced a housing 'bubble.'"[27]

4. **Baltimore County:** The FY 2011 budget reflects successful steps taken to secure two-year contracts with labor unions that reduce retirement and health care costs in exchange for a pledge to fund step and longevity increases, as well as no furloughs or layoffs during FY 2011 and FY 2012. These significant cost-containment actions follow other efforts taken in FY 2010 to address a major revenue shortfall. Along with a midyear reduction in State aid, the County learned that a major over-distribution of Income Tax revenues had been made during FY 2009. Baltimore County needed to return the overpayment and address the obvious gap in the income base assumed in the FY 2010 revenue estimates. Baltimore County met the challenge of this revenue shortfall by releasing operating dollars previously committed to the capital budget and by releasing excess funding in a health care reserve account. In addition, it should be noted that during the real estate boom of 2003–2006, rather than using excess tax revenues to expand on-going budget costs, Baltimore County funneled excess receipts into Pay-As-You-Go (PAYGO) funding of the Capital Budget. This decision provided Baltimore County with the flexibility in FY 2010 to replace $118 million in PAYGO cash with bonds and allow the PAYGO cash to fall into the General Fund Balance, thus mitigating the Income Tax loss. Also, due to the 2003–2006 real estate boom, Baltimore County was able to forward fund its OPEB (Other Post Employment Benefits) obligations. Again, this pre-payment gave Baltimore County the flexibility to withhold a portion of the Annual Required Contribution scheduled for the current year. Through these two actions, as well as other steps taken by individual departments to constrain

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[24] Source:
http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf
[25] Source: http://www.fultoncountyga.gov/images/stories/Fulton_County_2010_Proposed_Budget.pdf
[26] Source: http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf
[27] Source: http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf

expenditures, Baltimore County is projecting to end FY 2010 with a General Fund balance of 12.2%, up from 10.2% at the end of FY 2009.[28]

5. **Dallas City:** Property values decreased 4.4% from $87.3 billion in 2009 to $83.4 billion in 2010. However, the city's budget process for FY 2011 includes a $0.0491 property tax rate increase to enhance revenues and lessen service reductions.[29]

6. **Durham County:** For FY 2011, some of the budget highlights include a tax rate increased from 70.81 cents/$100 valuation to 74.59 cents/$100 valuation (0.71 cents for debt service and 3.07 cents for increased Durham Public Schools current expense funding); property tax revenue collection percentage stayed flat at 97.5%, the same as budgeted in FY 2010; and sales taxes, including the Interlocal Agreement with the City of Durham, are estimated to decrease 4.13% in FY 2011 due to the continued downturn in the economy as well as Medicaid Swap legislation changes with the State of North Carolina.[30]

7. **Forsyth County:** The county's two main revenue sources, property tax revenues and sales tax revenues were projected to decline in FY 2011. The reduction in property taxes reflects the reduced collection rate in the previous fiscal year and a lower valuation of motor vehicles.[31] In FY 2010, the Board of Commissioners balanced the budget without a tax increase by reducing operating expenses by more than $8 million and eliminating almost 50 positions.[32]

8. **Greensboro City:** The City of Greensboro relies on property taxes to raise about one-third of the net revenues needed to support municipal operations in all funds. The FY 2011 Adopted Budget is balanced with a property tax rate of 63.25 cents, which is one quarter cent below the adopted rate for FY 2010. The second year projected budget for the General Fund is balanced with a projected one and one quarter cent (1.25) tax rate increase. This projection is based upon the expected reduced availability of one-time revenues that are being used in the General Fund to help balance the FY 10-11 budget.[33]

9. **Jacksonville City:** The FY 2011 budget includes deep cuts to operating expenses. In addition to employee wage reductions and other concessions on other benefits costs, the city also eliminated $22 million in operating expenses from government for FY 2011. These cuts were in addition to the tens of millions the city eliminated over the past several years. Furthermore, a total of $46 million in expenses were cut from the general fund during the budget process. The savings include $20 million from reductions in salary and benefit costs (including $5.6 million from eliminated positions) and $26 million in departmental and non-departmental operating cost savings from a variety of sources. Also included in these savings are reductions of 66% in training costs, 56% in travel costs and $3.8 million in information technology operating cost reductions. In total, all but two departments within the city's general fund experienced a reduction in their total budget from fiscal year 2010 to fiscal year 2011.

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[28] Excerpt from
http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf
[29] Source: http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf
[30] Source: http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/01-Front%20of%20Document%20Section%20%28Partial%29.pdf.
[31] Source: http://www.co.forsyth.nc.us/Budget/budget1011/manager_message.pdf.
[32] Source: http://www.co.forsyth.nc.us/Budget/budget0910/mngrmessage10.pdf.
[33] Excerpt from: http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf.

With these reductions and a strong tax base revenue, (the city's tax revenues were in an upward trend from FY 2008 to FY 2011), Jacksonville fared better than most communities. [34]

10. **Memphis City:** The FY 2011 budget reflects a conservative to moderate revenue growth, including stronger property tax revenues. The budget also includes a transfer of $41.0 million from the Debt Service Fund. This additional funding provides revenue to support school funding commitments. In addition, FY 2011 Operating Expense Budget includes $60 million of new expenses for schools.[35]

11. **Nashville City:** The FY 2011 budget includes a projected increase of $36.3 million revenue from property taxes compared to FY 2010. It should also be mentioned that Metro Schools were budgeted to receive a $25 million increase over the general fund dollars allocated in FY 2010 as well.[36]

12. **Orange County:** Property values were estimated to fall by 12.0% for the FY 2011 tax year, which translates to a $77 million revenue reduction. One of the ways the County prepared for this shortfall was to ask departments to submit a 7.0% reduction to their operating budget for FY 2011.[37]

13. **(Tampa) Hillsborough County:** During FY 2008 and FY 2009, operating budgets supported by the County's two major tax funds tightened due to Legislative actions and worsening economic conditions, and this trend continued in the FY 2010 and FY 2011 budget processes. Some of the areas where this contraction occurred most included travel and training, office leases, contract services, general operating supplies, and other areas where expenses were of a more discretionary nature. Also, a recent study of fleet and equipment utilization has allowed for significant reductions in this area of the budget.[38]

14. **Wake County:** The county anticipated a weakening in property tax revenue growth since 2008 based on the downward trends in building permits. However, for FY 2011, the property tax revenue continues to grow, albeit at a slower rate than before. However, there is one primary reason the budget is only $2 million below the FY 2010 adopted budget—The Wake ABC Board. The ABC Board is helping the County in two ways. First, the ABC Board has been providing $1 million a year for the construction of the mental health continuum of care facilities for a total contribution of $5 million. They have agreed to continue the $1 million contribution on an on-going basis to be used to help support the operating expenses of those facilities. Second, the ABC Board is providing the county with an additional $3 million for the FY 2011 budget. These funds constitute a one-time contribution and without this additional contribution from the ABC Board, further cuts would be necessary to balance the budget.[39]

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[34] Source: http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx

[35] Source: http://memphistn.gov/pdf_forms/FY2011_AD_OP/BudgetOverview.pdf.

[36] Source: http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf.

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Memphis 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget
(http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_AdoptedBudgetSummary.pdf)

Memphis FY 2011 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods
(http://www.memphistn.gov/pdf_forms/FY2011_AD_OP/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

Memphis 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Adopted Budget
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

Memphis FY 2010 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

Memphis 2009 Fiscal Year Adopted Budget, General Fund Summary
(http://www.memphistn.gov/pdf_forms/CIPAdoptedOpBudget/5-GeneralFundSummary.pdf)

Memphis Public Library 2009 Annual Report, Memphis Public Library & Information Center
(http://www.memphislibrary.org/about/support/2009-annual-report.pdf)

Memphis 2008 Fiscal Year Adopted Budget, Summary
(http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/Summary.pdf)

Memphis Public Library 2008 Annual Report, Memphis Public Library & Information Center
(http://www.memphislibrary.org/about/support/2008-Annual-Report.pdf)

Memphis FY 2008 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods
(http://www.memphistn.gov/pdf_forms/FY2011_AD_OP/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

Nashville-Davidson County Fiscal Year 2010-2011 Operating Budget
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

Nashville-Davidson County Fiscal Year 2009-2010 Operating Budget
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

Nashville-Davidson County Fiscal Year 2008-2009 Operating Budget
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

Nashville-Davidson County Fiscal Year 2007-2008 Operating Budget
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

Orange County 2011 Fiscal Year Adopted Budget, Budget in Brief
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf)

Orange County Library 2011 Fiscal Year Library Operating Fund Budget
(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2011Final.pdf)

Orange County 2010 Fiscal Year Adopted Budget, Budget in Brief
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2010Budget/Section01BudgetinBrief.pdf)

Orange County Library 2010 Fiscal Year Library Operating Fund Budget
(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2010Final.pdf)

Orange County 2009 Fiscal Year Adopted Budget, Budget in Brief
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01
BudgetinBrief2009.pdf)

Orange County Library 2009 Fiscal Year Library Operating Fund Budget
(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2009Final.pdf)

Orange County 2008 Fiscal Year Adopted Budget, Budget in Brief
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2008Budget/Section01
BudgetinBrief%202008.pdf)

Orange County Library 2008 Fiscal Year Library Operating Fund Budget
(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2008Up2.pdf)

Tampa- Hillsborough County Adopted Biennial Budget for FY 2010 and FY 2011
(http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy
10fy11budget.pdf)

Tampa-Hillsborough County Public Library Operating Revenue Summary.  Email communication with David
Wullschleger, Operations Manager for Hillsborough County Library Services.

Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011. Email communication with David
Wullschleger, Operations Manager for Hillsborough County Library Services.

Tampa-Hillsborough County Adopted Biennial Budget for FY 2008 and FY 2009
(http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0809/publications/adopted0
809budget.pdf)

Wake County 2011 Fiscal Year Adopted Budget (http://www.wakegov.com/NR/rdonlyres/F8746C7A-
AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

Wake County 2010 Fiscal Year Adopted Budget (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-
B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)

Wake County 2009 Fiscal Year Adopted Budget (http://www.wakegov.com/NR/rdonlyres/1022A405-
FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)

Wake County 2008 Fiscal Year Adopted Budget
(http://www.wakegov.com/budget/pastbudgets/fy08/fy2008budgetdocument.htm)

# APPENDIX E: List of Source Data Tables

The complete dataset compiled for this study is available electronically, and includes these tables:

1) Mecklenburg County Government Total Revenues by Source, FY 2008 Adopted Budget
2) Mecklenburg County Government Total Expenditures by Use, FY 2008 Adopted Budget
3) Mecklenburg County Government General Fund Revenue by Source, FY 2008 Adopted Budget
4) Mecklenburg County Government General Fund Expenditures by Use, FY 2008 Adopted Budget
5) Charlotte Mecklenburg Library Total Revenues by Source, FY 2008 Annual Audit
6) Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2008 Annual Audit
7) Charlotte Mecklenburg Library General Fund Revenues, FY 2008 Annual Audit
8) Charlotte Mecklenburg Library Expenditures using General Fund, FY 2008 Annual Audit
9) Mecklenburg County Government Total Revenues by Source, FY 2009 Adopted Budget
10) Mecklenburg County Government Total Expenditures by Use, FY 2009 Adopted Budget
11) Mecklenburg County Government General Fund Revenue by Source, FY 2009 Adopted Budget
12) Mecklenburg County Government General Fund Expenditures by Use, FY 2009 Adopted Budget
13) Charlotte Mecklenburg Library Total Revenues by Source, FY 2009 Annual Audit
14) Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2009 Annual Audit
15) Charlotte Mecklenburg Library General Fund Revenues, FY 2009 Annual Audit
16) Charlotte Mecklenburg Library General Fund Expenditures, FY 2009 Annual Audit
17) Mecklenburg County Government Total Revenues by Source, FY 2010 Adopted Budget
18) Mecklenburg County Government Total Expenditures by Use, FY 2010 Adopted Budget
19) Mecklenburg County Government General Fund Revenue by Source, FY 2010 Adopted Budget
20) Mecklenburg County Government General Fund Expenditures by Use, FY 2010 Adopted Budget
21) Charlotte Mecklenburg Library Total Revenues by Source, FY 2010 Annual Audit
22) Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2010 Annual Audit
23) Charlotte Mecklenburg Library General Fund Revenues, FY 2010 Annual Audit
24) Charlotte Mecklenburg Library General Fund Expenditures, FY 2010 Annual Audit
25) Mecklenburg County Government Total Revenues by Source, FY 2011 Adopted Budget
26) Mecklenburg County Government Total Expenditures by Use, FY 2011 Adopted Budget
27) Mecklenburg County Government General Fund Revenue y Source, FY 2011 Adopted Budget
28) Mecklenburg County Government General Fund Expenditures by Use, FY 2011 Adopted Budget
29) Charlotte Mecklenburg Library Total Revenues by Source, FY 2011 Revised Budget
30) Charlotte Mecklenburg Library Total Expenditures, FY 2011 Revised Budget
31) Atlanta-Fulton County Government Total Revenues by Source, FY 2008 Final Budget
32) Atlanta-Fulton County Government Expenditures by Use, FY 2008 Final Budget
33) Atlanta-Fulton County Government General Fund Revenues by Source, FY 2008 Final Budget
34) Atlanta-Fulton County Government General Fund Expenditures, FY 2008 Final Budget
35) Atlanta-Fulton County Public Libraries Revenues by Source, FY 2008 Final Budget
36) Atlanta-Fulton County Public Libraries Expenditures, FY 2008 Final Budget
37) Atlanta-Fulton County Government Total Revenues by Source, FY 2009 Final Budget
38) Atlanta-Fulton County Government Expenditures by Use, FY 2009 Final Budget
39) Atlanta-Fulton County Government General Fund Revenues by Source, FY 2009 Final Budget
40) Atlanta-Fulton County Government General Fund Expenditures, FY 2009 Final Budget
41) Atlanta-Fulton County Public Libraries Revenue by Source, FY 2009 Revenues
42) Atlanta-Fulton County Public Libraries Expenditures, FY 2009 Actual Budget
43) Atlanta-Fulton County Government Total Revenues by Source, FY 2010 Final Adopted Budget
44) Atlanta-Fulton County Government Expenditures by Use, FY 2010 Final Adopted Budget

45) Atlanta-Fulton County Government General Fund Revenues by Source, FY 2010 Final Adopted Budget
46) Atlanta-Fulton County Government General Fund Expenditures, FY 2010 Final Adopted Budget
47) Atlanta-Fulton County Public Libraries Revenues by Source, FY 2010 Adopted Budget
48) Atlanta-Fulton County Public Libraries Expenditures, FY 2010 Adopted Budget
49) Atlanta-Fulton County Government Total Revenues by Source, FY 2011 Final Adopted Budget
50) Atlanta-Fulton County Government Expenditures by Use, FY 2011 Final Adopted Budget
51) Atlanta-Fulton County Government General Fund Revenue by Source, FY 2011 Final Adopted Budget
52) Atlanta-Fulton County Government General Fund Expenditures, FY 2011 Final Adopted Budget
53) Atlanta-Fulton County Public Libraries Revenue by Source, FY 2011 Proposed Budget
54) Atlanta-Fulton County Public Libraries Expenditures, FY 2011 Proposed Budget
55) Austin City Government Total Revenues by Source, FY 2008 Approved Budget
56) Austin City Government Expenditures by Use, FY 2008 Approved Budget
57) Austin City Government General Fund Revenues by Source, FY 2008 Approved Budget
58) Austin City Government General Fund Expenditures, FY 2008 Approved Budget
59) Austin City Public Libraries Revenues by Source, FY 2008 Approved Budget
60) Austin City Public Libraries Expenditures, FY 2008 Approved Budget
61) Austin City Government Total Revenues by Source, FY 2009 Approved Budget
62) Austin City Government Expenditures by Use, FY 2009 Approved Budget
63) Austin City Government General Fund Revenues by Source, FY 2009 Approved Budget
64) Austin City Government General Fund Expenditures, FY 2009 Approved Budget
65) Austin City Public Libraries Revenues by Source, FY 2009 Approved Budget
66) Austin City Public Libraries Expenditures, FY 2009 Approved Budget
67) Austin City Government Total Revenues by Source, FY 2010 Approved Budget
68) Austin City Government Expenditures by Use, FY 2010 Approved Budget
69) Austin City Government General Fund Revenues by Source, FY 2010 Approved Budget
70) Austin City Government General Fund Expenditures, FY 2010 Approved Budget
71) Austin City Public Libraries Revenues by Source, FY 2010 Approved Budget
72) Austin City Public Libraries Expenditures, FY 2010 Approved Budget
73) Austin City Government Total Revenues by Source, FY 2011 Approved Budget
74) Austin City Government Expenditures by Use, FY 2011 Approved Budget
75) Austin City Government General Fund Revenues by Source, FY 2011 Approved Budget
76) Austin City Government General Fund Expenditures, FY 2011 Approved Budget
77) Austin City Public Libraries Revenues by Source, FY 2011 Approved Budget
78) Austin City Public Libraries Expenditures, FY 2011 Approved Budget
79) Baltimore County Government Total Revenues by Source, FY 2008 Actual Budget
80) Baltimore County Government Expenditures by Use, FY 2008 Actual Budget
81) Baltimore County Government General Fund Revenue by Source, FY 2008 Estimated Budget
82) Baltimore County Government General Fund Expenditures, FY 2008 Estimated Budget
83) Baltimore County Public Libraries Revenue by Source, FY 2008 Actual Budget
84) Baltimore County Public Libraries Expenditures, FY 2008 Actual Budget
85) Baltimore County Government Total Revenues by Source, FY 2009 Adopted Budget
86) Baltimore County Government Expenditures by Use, FY 2009 Adopted Budget
87) Baltimore County Government General Fund Revenue by Source, FY 2009 Adopted Budget
88) Baltimore County Government General Fund Expenditures, FY 2009 Adopted Budget
89) Baltimore County Public Libraries Revenue by Source, FY 2009 Actual Budget
90) Baltimore County Public Libraries Expenditures, FY 2009 Actual Budget
91) Baltimore County Government Total Revenues by Source, FY 2010 Adopted Budget

# Public Library Funding:

## Comparing Charlotte Mecklenburg Library and

## Selected Library Systems (FY 2008–FY 2011)

<u>Appendix F – Detailed Source Tables</u>

Prepared for the Future of the Library Task Force

February 2011

By the UNC Charlotte Urban Institute

| Mecklenburg County Government Total Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Administrative Charges | $ 4,102,864 |
| Intergovernmental | $ 172,900,693 |
| Fees and Charges For Services | $ 85,068,986 |
| Fund Balance & Retained Earnings | $ 65,126,750 |
| Other Revenue | $ 70,446,544 |
| Licenses & Permits | $ 25,318,489 |
| Property Taxes | $ 784,991,618 |
| Sales Taxes | $ 242,223,621 |
| Transfer From Other Funds | $ 102,322 |
| **Total Revenues** | **$ 1,450,281,887** |

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)*

| Mecklenburg County Government Total Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Area Mental Health | $ 88,890,847 |
| City-County Departments | $ 2,065,428 |
| Community Support Services | $ 3,543,679 |
| County Commissioners | $ 402,668 |
| Education Services | $ 530,807,531 |
| Elections | $ 4,260,223 |
| Emergency Medical Services | $ 15,306,328 |
| Finance | $ 3,170,781 |
| General Debt | $ 114,083,395 |
| General Services | $ 10,103,012 |
| Geospatial Information Services | $ 3,830,036 |
| Historic Landmarks Commission | $ 160,415 |
| Hospitals | $ 20,724,525 |
| Human Resources | $ 4,517,058 |
| Information Services & Technology | $ 18,434,380 |
| Internal Audit | $ 556,468 |
| Land Use & Environmental Services | $ 77,261,920 |
| Law Enforcement Service District | $ 12,548,543 |
| Manager's Office | $ 7,358,930 |
| Medical Examiner | $ 1,179,009 |
| Non-Departmental Appropriations | $ 69,210,303 |
| Outside Agencies | $ 8,604,181 |
| Park & Recreation | $ 41,664,935 |
| Public Health | $ 32,218,682 |
| **Public Library** | **$ 34,100,189** |
| Public Services & Information | $ 2,045,043 |
| Real Estate Services | $ 11,502,868 |
| Register of Deeds | $ 3,598,708 |
| Sheriff's Office | $ 104,014,585 |
| Social Services | $ 174,899,732 |
| State Justice Services | $ 3,349,448 |
| Tax Collector | $ 6,193,037 |
| Transits Sales Tax | $ 39,200,000 |
| WTVI (Equipment & Maintenance) | $ 475,000 |
| **Total Expenditures** | **$ 1,450,281,887** |

*\*Note: FY 2008 Adopted Budget does not contain "Total Revenue and Expenditure Comparison by Governmental Category" table. Thus, FY 2008 Adopted Budget figures were based on figures reported in the FY 2009 Adopted Budget Report.*

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)*

| Mecklenburg County Government General Fund Revenue by Source, FY 2008 Adopted Budget | |
|---|---|
| Administrative Charges | $ 4,102,864 |
| Intergovernmental | $ 171,539,566 |
| Fees and Charges For Services | $ 56,705,817 |
| Fund Balance & Retained Earnings | $ 65,126,750 |
| Other Revenue | $ 67,474,105 |
| Licenses & Permits | $ 25,318,489 |
| Property Taxes | $ 772,840,218 |
| Sales Taxes | $ 203,023,621 |
| Transfer From Other Funds | $ - |
| **Total General Fund Revenues** | **$ 1,366,131,430** |

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)*

| Mecklenburg County Government General Fund Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Area Mental Health | $ 88,890,847 |
| City-County Departments | $ 2,065,428 |
| Community Support Services | $ 3,543,679 |
| County Commissioners | $ 402,668 |
| Education Services | $ 525,607,531 |
| Elections | $ 4,260,223 |
| Emergency Medical Services | $ 15,306,328 |
| Finance | $ 3,170,781 |
| General Debt | $ 114,083,395 |
| General Services | $ 10,103,012 |
| Geospatial Information Services | $ 3,830,036 |
| Historic Landmarks Commission | $ 160,415 |
| Hospitals | $ 20,724,525 |
| Human Resources | $ 4,517,058 |
| Information Services & Technology | $ 18,434,380 |
| Internal Audit | $ 556,468 |
| Land Use & Environmental Services | $ - |
| Law Enforcement Service District | $ - |
| Manager's Office | $ 7,358,930 |
| Medical Examiner | $ 1,179,009 |
| Non-Departmental Appropriations | $ 62,857,845 |
| Outside Agencies | $ 8,604,181 |
| Park & Recreation | $ 41,664,935 |
| Public Health | $ 32,218,682 |
| **Public Library** | **$ 34,100,189** |
| Public Services & Information | $ 2,045,043 |
| Real Estate Services | $ 10,311,627 |
| Register of Deeds | $ 3,598,708 |
| Sheriff's Office | $ 104,014,585 |
| Social Services | $ 174,899,732 |
| State Justice Services | $ 3,349,448 |
| Tax Collector | $ 6,193,037 |
| Transits Sales Tax | $ - |
| WTVI (Equipment & Maintenance) | $ 475,000 |
| **Total Expenditures** | **$ 1,308,527,725** |

*\*Note: FY 2008 Adopted Budget does not contain a table entitled "Total Revenue and Expenditure Comparison by Governmental Category." Thus, FY 2008 Adopted Budget were based on figures reported in the FY 2009 Adopted Budget Report.*

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)*

| Charlotte Mecklenburg Library Total Revenues by Source, FY 2008 Annual Audit | | |
|---|---|---|
| Mecklenburg County Appropriations | $ | 33,011,799 |
| Capital reserve | $ | - |
| Amounts paid on behalf by Mecklenburg | $ | 1,525,548 |
| ABC Board | $ | 262,239 |
| City of Charlotte | $ | 2,500 |
| North Carolina | $ | 599,417 |
| Federal | $ | 19,733 |
| Fines, fees and collections | $ | 1,310,959 |
| Collections for photocopies | $ | 186,148 |
| Interest | $ | 130,733 |
| Contributions | $ | 789,430 |
| Book rentals | $ | 101,969 |
| Book sales | $ | 135,160 |
| Special events | $ | 137,021 |
| Miscellaneous | $ | 1,199,040 |
| **Total Revenues** | **$** | **39,411,696** |

*Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)*

| Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2008 Annual Audit | | |
|---|---|---|
| Personnel | $ | 26,467,117 |
| Library Materials | $ | 3,942,272 |
| Facility maintenance | $ | 2,490,332 |
| Fixed Charges | $ | 1,100,811 |
| Other | $ | 3,157,203 |
| Capital Outlay | $ | 2,285,806 |
| Debt Service-Principal | $ | 209,451 |
| Debt Service-Interest | $ | 94,627 |
| **Total Expenditures** | **$** | **39,747,619** |

*Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)*

| Charlotte Mecklenburg Library General Fund Revenues, FY 2008 Annual Audit | | |
|---|---|---|
| Mecklenburg County Appropriations | $ | 33,011,799 |
| Capital reserve | $ | - |
| Amounts paid on behalf by Mecklenburg | $ | 966,464 |
| ABC Board | $ | 262,239 |
| City of Charlotte | $ | 2,500 |
| North Carolina | $ | - |
| Federal | $ | - |
| Fines, fees and collections | $ | 1,310,959 |
| Collections for photocopies | $ | 186,148 |
| Interest | $ | 130,733 |
| Contributions | $ | 133,072 |
| Book rentals | $ | 101,969 |
| Book sales | $ | 135,160 |
| Special events | $ | 137,021 |
| Miscellaneous | $ | 951,219 |
| **Total General Fund Revenues** | **$** | **37,329,283** |

*Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)*

| Charlotte Mecklenburg Library Expenditures using General Fund, FY 2008 Annual Audit | | |
|---|---|---|
| Personnel | $ | 26,420,704 |
| Library Materials | $ | 3,335,501 |
| Facility maintenance | $ | 2,483,874 |
| Fixed Charges | $ | 1,100,811 |
| Other | $ | 2,832,495 |
| Capital Outlay | $ | 1,602,538 |
| Debt Service-Interest | $ | 209,451 |
| Debt Service-Interest | $ | 94,627 |
| **Total General Fund Expenditures** | **$** | **38,080,001** |

*Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)*

| Mecklenburg County Government Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Administrative Charges | $ 4,186,330 |
| Intergovernmental | $ 177,311,294 |
| Fees and Charges For Services | $ 81,896,750 |
| Fund Balance & Retained Earnings | $ 76,614,640 |
| Other Revenue | $ 67,452,537 |
| Licenses & Permits | $ 22,255,653 |
| Property Taxes | $ 822,839,631 |
| Sales Taxes | $ 243,391,420 |
| Transfer From Other Funds | $ 131,690 |
| **Total Revenues** | **$ 1,496,079,945** |

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines sManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Docu ment_With_Tabs.pdf)*

| Mecklenburg County Government Total Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Area Mental Health | $ 92,425,441 |
| City-County Departments | $ 2,687,592 |
| Community Support Services | $ 5,269,881 |
| County Commissioners | $ 424,950 |
| Education Services | $ 561,254,352 |
| Elections | $ 3,567,200 |
| Emergency Medical Services | $ 15,806,328 |
| Finance | $ 3,412,772 |
| General Debt | $ 119,814,218 |
| General Services | $ - |
| Geospatial Information Services | $ 4,033,786 |
| Historic Landmarks Commission | $ 168,215 |
| Hospitals | $ 20,724,525 |
| Human Resources | $ 4,744,647 |
| Information Services & Technology | $ 19,687,060 |
| Internal Audit | $ 573,674 |
| Land Use & Environmental Services | $ 78,388,844 |
| Law Enforcement Service District | $ 13,426,941 |
| Manager's Office | $ 8,414,994 |
| Medical Examiner | $ 1,273,059 |
| Non-Departmental Appropriations | $ 47,344,774 |
| Outside Agencies | $ 6,634,034 |
| Park & Recreation | $ 44,149,728 |
| Public Health | $ 34,147,474 |
| **Public Library** | **$ 35,766,544** |
| Public Services & Information | $ 2,765,327 |
| Real Estate Services | $ 15,867,007 |
| Register of Deeds | $ 3,491,954 |
| Sheriff's Office | $ 116,339,673 |
| Social Services | $ 180,149,782 |
| State Justice Services | $ 4,708,739 |
| Tax Collector | $ 6,350,010 |
| Transits Sales Tax | $ 41,191,420 |
| WTVI (Equipment & Maintenance) | $ 1,075,000 |
| **Total Expenditures** | **$ 1,496,079,945** |

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines sManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Docu ment_With_Tabs.pdf)*

| Mecklenburg County Government General Fund Revenue by Source, FY 2009 Adopted Budget | |
|---|---|
| Administrative Charges | $ 4,186,330 |
| Intergovernmental | $ 175,632,780 |
| Fees and Charges For Services | $ 53,008,344 |
| Fund Balance & Retained Earnings | $ 76,614,640 |
| Other Revenue | $ 64,366,599 |
| Licenses & Permits | $ 22,255,653 |
| Property Taxes | $ 809,809,833 |
| Sales Taxes | $ 202,200,000 |
| Transfer From Other Funds | $ - |
| **Total General Fund Revenues** | **$ 1,408,074,179** |

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines sManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Docu ment_With_Tabs.pdf)*

| Mecklenburg County Government General Fund Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Area Mental Health | $ 92,425,441 |
| City-County Departments | $ 2,687,592 |
| Community Support Services | $ 5,269,881 |
| County Commissioners | $ 424,950 |
| Education Services | $ 556,054,352 |
| Elections | $ 3,567,200 |
| Emergency Medical Services | $ 15,806,328 |
| Finance | $ 3,412,772 |
| General Debt | $ 119,814,218 |
| General Services | $ - |
| Geospatial Information Services | $ 4,033,786 |
| Historic Landmarks Commission | $ 168,215 |
| Hospitals | $ 20,724,525 |
| Human Resources | $ 4,744,647 |
| Information Services & Technology | $ 19,687,060 |
| Internal Audit | $ 573,674 |
| Land Use & Environmental Services | $ - |
| Law Enforcement Service District | $ - |
| Manager's Office | $ 8,414,994 |
| Medical Examiner | $ 1,273,059 |
| Non-Departmental Appropriations | $ 42,844,774 |
| Outside Agencies | $ 6,634,034 |
| Park & Recreation | $ 44,149,728 |
| Public Health | $ 34,147,474 |
| **Public Library** | **$ 35,766,544** |
| Public Services & Information | $ 2,765,327 |
| Real Estate Services | $ 14,637,881 |
| Register of Deeds | $ 3,491,954 |
| Sheriff's Office | $ 116,339,673 |
| Social Services | $ 180,149,782 |
| State Justice Services | $ 4,708,739 |
| Tax Collector | $ 6,350,010 |
| Transits Sales Tax | $ - |
| WTVI (Equipment & Maintenance) | $ 1,075,000 |
| **Total Expenditures** | **$ 1,352,143,614** |

*Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines sManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Docu ment_With_Tabs.pdf)*

| Charlotte Mecklenburg Library Total Revenues by Source, FY 2009 Annual Audit | | |
|---|---|---|
| Operations | $ | 33,301,485 |
| Capital reserve | $ | 908,060 |
| Amounts paid on behalf by Mecklenburg | $ | 2,951,212 |
| ABC Board | $ | 372,369 |
| City of Charlotte | $ | 2,500 |
| North Carolina | $ | 567,044 |
| Federal | $ | 20,000 |
| Fines, fees and collections | $ | 1,325,779 |
| Collections for photocopies | $ | 128,209 |
| Interest | $ | 58,534 |
| Contributions | $ | 224,083 |
| Book rentals | $ | 75,902 |
| Book sales | $ | 105,291 |
| Special events | $ | 109,299 |
| Miscellaneous | $ | 1,089,971 |
| **Total Revenues** | **$** | **41,239,738** |

*Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view )*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)*

| Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2009 Annual Audit | | |
|---|---|---|
| Personnel | $ | 26,939,937 |
| Library Materials | $ | 2,957,787 |
| Facility maintenance | $ | 2,540,579 |
| Fixed Charges | $ | 1,118,006 |
| Other | $ | 2,625,847 |
| Amounts paid on behalf by Mecklenburg | $ | 908,060 |
| Other | $ | 3,264,569 |
| Debt Service-Principal | $ | 210,884 |
| Debt Service-Interest | $ | 82,070 |
| **Total Expenditures** | **$** | **40,647,739** |

*Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view )*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)*

| Charlotte Mecklenburg Library General Fund Revenues, FY 2009 Annual Audit | | |
|---|---|---|
| Operations | $ | 33,301,485 |
| Capital reserve | $ | 908,060 |
| Amounts paid on behalf by Mecklenburg | $ | 351,245 |
| ABC Board | $ | 372,369 |
| City of Charlotte | $ | 2,500 |
| North Carolina | $ | - |
| Federal | $ | - |
| Fines, fees and collections | $ | 1,325,779 |
| Collections for photocopies | $ | 128,209 |
| Interest | $ | 58,534 |
| Contributions | $ | 141,032 |
| Book rentals | $ | 75,902 |
| Book sales | $ | 105,291 |
| Special events | $ | 109,299 |
| Miscellaneous | $ | 1,033,457 |
| **Total General Fund Revenues** | **$** | **37,913,162** |

*Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view )*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)*

| Charlotte Mecklenburg Library General Fund Expenditures, FY 2009 Annual Audit | | |
|---|---|---|
| Personnel | $ | 26,894,028 |
| Library Materials | $ | 2,378,138 |
| Facility maintenance | $ | 2,534,557 |
| Fixed Charges | $ | 1,118,006 |
| Other | $ | 2,510,034 |
| Amounts paid on behalf by Mecklenburg | $ | 908,060 |
| Other | $ | 566,905 |
| Debt Service-Principal | $ | 210,884 |
| Debt Service-Interest | $ | 82,070 |
| **Total General Fund Expenditures** | **$** | **37,202,682** |

*Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view )*
*(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)*

| Mecklenburg County Government Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Administrative Charges | $ 2,744,287 |
| Intergovernmental | $ 171,880,734 |
| Fees and Charges For Services | $ 75,665,184 |
| Fund Balance & Retained Earnings | $ 46,552,785 |
| Other Revenue | $ 59,627,817 |
| Licenses & Permits | $ 16,312,575 |
| Property Taxes | $ 844,287,803 |
| Sales Taxes | $ 202,100,000 |
| Transfer From Other Funds | $ 1,279,690 |
| **Total Revenues** | **$ 1,420,450,875** |

*Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines*
*sManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-*
*adopted.pdf)*

| Mecklenburg County Government Total Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Area Mental Health | $ 90,036,558 |
| City-County Departments | $ 2,684,653 |
| Community Support Services | $ 5,372,329 |
| County Commissioners | $ 399,624 |
| Education Services | $ 527,849,181 |
| Elections | $ 3,542,551 |
| Emergency Medical Services | $ 16,806,328 |
| Finance | $ 3,204,415 |
| General Debt | $ 143,674,562 |
| General Services | $ - |
| Geospatial Information Services | $ 3,763,942 |
| Historic Landmarks Commission | $ 168,215 |
| Hospitals | $ 17,850,000 |
| Human Resources | $ 4,679,310 |
| Information Services & Technology | $ 19,159,554 |
| Internal Audit | $ 506,700 |
| Land Use & Environmental Services | $ 65,219,201 |
| Law Enforcement Service District | $ 12,202,623 |
| Manager's Office | $ 7,207,926 |
| Medical Examiner | $ 1,409,468 |
| Non-Departmental Appropriations | $ 27,842,250 |
| Outside Agencies | $ 6,167,812 |
| Park & Recreation | $ 40,882,843 |
| Public Health | $ 33,893,160 |
| **Public Library** | **$ 32,424,879** |
| Public Services & Information | $ 2,378,348 |
| Real Estate Services | $ 14,887,235 |
| Register of Deeds | $ 2,868,093 |
| Sheriff's Office | $ 107,928,578 |
| Social Services | $ 176,678,576 |
| State Justice Services | $ 7,310,388 |
| Tax Collector | $ 6,561,573 |
| Transits Sales Tax | $ 34,100,000 |
| WTVI (Equipment & Maintenance) | $ 790,000 |
| **Total Expenditures** | **$ 1,420,450,875** |

*Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines*
*sManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-*
*adopted.pdf)*

| Mecklenburg County Government General Fund Revenue by Source, FY 2010 Adopted Budget | |
|---|---|
| Administrative Charges | $ 2,744,287 |
| Intergovernmental | $ 170,396,646 |
| Fees and Charges For Services | $ 49,998,501 |
| Fund Balance & Retained Earnings | $ 45,695,000 |
| Other Revenue | $ 58,297,724 |
| Licenses & Permits | $ 16,312,575 |
| Property Taxes | $ 833,542,965 |
| Sales Taxes | $ 168,000,000 |
| Transfer From Other Funds | $ - |
| **Total General Fund Revenues** | **$ 1,344,987,698** |

*Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines*
*sManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-*
*adopted.pdf)*

| Mecklenburg County Government General Fund Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Area Mental Health | $ 90,036,558 |
| City-County Departments | $ 2,684,653 |
| Community Support Services | $ 5,372,329 |
| County Commissioners | $ 399,624 |
| Education Services | $ 527,849,181 |
| Elections | $ 3,542,551 |
| Emergency Medical Services | $ 16,806,328 |
| Finance | $ 3,204,415 |
| General Debt | $ 143,674,562 |
| General Services | $ - |
| Geospatial Information Services | $ 3,763,942 |
| Historic Landmarks Commission | $ 168,215 |
| Hospitals | $ 17,850,000 |
| Human Resources | $ 4,679,310 |
| Information Services & Technology | $ 19,159,554 |
| Internal Audit | $ 506,700 |
| Land Use & Environmental Services | $ 36,058,647 |
| Law Enforcement Service District | $ - |
| Manager's Office | $ 7,207,926 |
| Medical Examiner | $ 1,409,468 |
| Non-Departmental Appropriations | $ 27,842,250 |
| Outside Agencies | $ 6,167,812 |
| Park & Recreation | $ 40,882,843 |
| Public Health | $ 33,893,160 |
| **Public Library** | **$ 32,424,879** |
| Public Services & Information | $ 2,378,348 |
| Real Estate Services | $ 14,887,235 |
| Register of Deeds | $ 2,868,093 |
| Sheriff's Office | $ 107,928,578 |
| Social Services | $ 176,678,576 |
| State Justice Services | $ 7,310,388 |
| Tax Collector | $ 6,561,573 |
| Transits Sales Tax | $ - |
| WTVI (Equipment & Maintenance) | $ 790,000 |
| **Total Expenditures** | **$ 1,344,987,698** |

*Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)*
*(http://charmeck.org/mecklenburg/county/CountyManagersOffice/Busines*
*sManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-*
*adopted.pdf)*

| Charlotte Mecklenburg Library Total Revenues by Source, FY 2010 Annual Audit | |
|---|---|
| Operations | $ 29,573,048 |
| Capital reserve | $ 406,224 |
| Amounts paid on behalf by Mecklenburg | $ 6,669,722 |
| ABC Board | $ 277,000 |
| City of Charlotte | $ 2,500 |
| North Carolina | $ 533,362 |
| Federal | $ 7,632 |
| Fines, fees and collections | $ 1,173,123 |
| Collections for photocopies | $ 41,191 |
| Interest | $ 37,343 |
| Contributions | $ 455,339 |
| Book rentals | $ 67,702 |
| Book sales | $ 111,530 |
| Special events | $ 46,904 |
| Miscellaneous | $ 2,326,276 |
| **Total Revenues** | **$ 41,728,896** |

*Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)*
*(http://www.cmlibrary.org/about_us/Audit_2010.pdf)*

| Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2010 Annual Audit | |
|---|---|
| Personnel | $ 24,220,642 |
| Library Materials | $ 2,476,333 |
| Facility maintenance | $ 2,067,557 |
| Fixed Charges | $ 1,097,988 |
| Other | $ 2,099,890 |
| Amounts paid on behalf by Mecklenburg | $ 6,296,339 |
| Other | $ 1,090,448 |
| Debt Service-Principal | $ 215,987 |
| Debt Service-Interest | $ 69,904 |
| **Total Expenditures** | **$ 39,635,088** |

*Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)*
*(http://www.cmlibrary.org/about_us/Audit_2010.pdf)*

| Charlotte Mecklenburg Library General Fund Revenues, FY 2010 Annual Audit | |
|---|---|
| Operations | $ 29,573,048 |
| Capital reserve | $ 406,224 |
| Amounts paid on behalf by Mecklenburg | $ 373,383 |
| ABC Board | $ 277,000 |
| City of Charlotte | $ 2,500 |
| North Carolina | $ - |
| Federal | $ - |
| Fines, fees and collections | $ 1,173,123 |
| Collections for photocopies | $ 41,191 |
| Interest | $ 37,343 |
| Contributions | $ 314,725 |
| Book rentals | $ 67,702 |
| Book sales | $ 111,530 |
| Special events | $ 46,904 |
| Miscellaneous | $ 2,178,205 |
| **Total General Fund Revenues** | **$ 34,602,878** |

*Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)*
*(http://www.cmlibrary.org/about_us/Audit_2010.pdf)*

| Charlotte Mecklenburg Library General Fund Expenditures, FY 2010 Annual Audit | |
|---|---|
| Personnel | $ 24,220,642 |
| Library Materials | $ 1,933,465 |
| Facility maintenance | $ 2,067,219 |
| Fixed Charges | $ 1,097,988 |
| Other | $ 1,991,643 |
| Amounts paid on behalf by Mecklenburg | $ - |
| Other | $ 1,043,020 |
| Debt Service-Principal | $ 215,987 |
| Debt Service-Interest | $ 69,904 |
| **Total General Fund Expenditures** | **$ 32,639,868** |

*Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)*
*(http://www.cmlibrary.org/about_us/Audit_2010.pdf)*

| Mecklenburg County Government Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Administrative Charges | $ 2,444,287 |
| Intergovernmental | $ 180,179,717 |
| Fees and Charges For Services | $ 69,702,683 |
| Fund Balance & Retained Earnings | $ 22,700,000 |
| Other Revenue | $ 41,754,300 |
| Licenses & Permits | $ 13,403,764 |
| Property Taxes | $ 847,290,289 |
| Sales Taxes | $ 170,040,000 |
| Transfer From Other Funds | $ 1,975,974 |
| **Total Revenues** | **$ 1,349,491,014** |

*Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf)*

| Mecklenburg County Government Total Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| Area Mental Health | $ 88,317,161 |
| City-County Departments | $ 2,593,221 |
| Child Support Enforcement | $ 7,001,831 |
| Community Support Services | $ 5,611,515 |
| County Commissioners | $ 372,629 |
| Economic Development | $ 6,908,857 |
| Education Services | $ 514,784,705 |
| Elections | $ 3,262,660 |
| Emergency Medical Services | $ 15,106,328 |
| Finance | $ 3,444,562 |
| General Debt | $ 117,254,073 |
| Geospatial Information Services | $ 3,433,881 |
| Historic Landmarks Commission | $ 216,215 |
| Hospitals | $ 16,850,000 |
| Human Resources | $ 3,705,924 |
| Information Services & Technology | $ 16,574,447 |
| Internal Audit | $ 739,121 |
| Land Use & Environmental Services | $ 60,931,318 |
| Law Enforcement Service District | $ 12,495,927 |
| Manager's Office | $ 6,931,978 |
| Medical Examiner | $ 1,427,901 |
| Non-Departmental Appropriations | $ 36,892,144 |
| Outside Agencies | $ 3,570,361 |
| Park & Recreation | $ 26,600,014 |
| Public Health | $ 37,625,458 |
| **Public Library** | **$ 17,591,815** |
| Public Services & Information | $ 1,435,905 |
| Real Estate Services | $ 15,276,376 |
| Register of Deeds | $ 2,514,075 |
| Sheriff's Office | $ 106,604,285 |
| Social Services | $ 169,228,311 |
| State Justice Services | $ 6,328,502 |
| Tax Collector | $ 6,859,514 |
| Transits Sales Tax | $ 31,000,000 |
| **Total Expenditures** | **$ 1,349,491,014** |

*Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf)*

| Mecklenburg County Government General Fund Revenue by Source, FY 2011 Adopted Budget | |
|---|---|
| Administrative Charges | $ 2,444,287 |
| Intergovernmental | $ 178,738,136 |
| Fees and Charges For Services | $ 43,420,378 |
| Fund Balance & Retained Earnings | $ 22,700,000 |
| Other Revenue | $ 39,165,587 |
| Licenses & Permits | $ 13,403,764 |
| Property Taxes | $ 834,794,362 |
| Sales Taxes | $ 139,040,000 |
| Transfer From Other Funds | $ 1,746,284 |
| **Total General Fund Revenues** | **$ 1,275,452,798** |

*Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf)*

| Mecklenburg County Government General Fund Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| Area Mental Health | $ 88,317,161 |
| City-County Departments | $ 2,593,221 |
| Child Support Enforcement | $ 7,001,831 |
| Community Support Services | $ 5,611,515 |
| County Commissioners | $ 372,629 |
| Economic Development | $ 6,908,857 |
| Education Services | $ 514,784,705 |
| Elections | $ 3,262,660 |
| Emergency Medical Services | $ 15,106,328 |
| Finance | $ 3,444,562 |
| General Debt | $ 117,254,073 |
| Geospatial Information Services | $ 3,433,881 |
| Historic Landmarks Commission | $ 216,215 |
| Hospitals | $ 16,850,000 |
| Human Resources | $ 3,705,924 |
| Information Services & Technology | $ 16,574,447 |
| Internal Audit | $ 739,121 |
| Land Use & Environmental Services | $ 30,389,029 |
| Law Enforcement Service District | $ - |
| Manager's Office | $ 6,931,978 |
| Medical Examiner | $ 1,427,901 |
| Non-Departmental Appropriations | $ 36,892,144 |
| Outside Agencies | $ 3,570,361 |
| Park & Recreation | $ 26,600,014 |
| Public Health | $ 37,625,458 |
| **Public Library** | **$ 17,591,815** |
| Public Services & Information | $ 1,435,905 |
| Real Estate Services | $ 15,276,376 |
| Register of Deeds | $ 2,514,075 |
| Sheriff's Office | $ 106,604,285 |
| Social Services | $ 169,228,311 |
| State Justice Services | $ 6,328,502 |
| Tax Collector | $ 6,859,514 |
| Transits Sales Tax | $ - |
| **Total Expenditures** | **$ 1,275,452,798** |

*Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view) (http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf)*

| Charlotte Mecklenburg Library Total Revenues by Source, FY 2011 Revised Budget | | |
|---|---|---|
| Mecklenburg County | $ | 21,091,815 |
| ABC Distribution | $ | 290,850 |
| Municipalities | $ | 350,000 |
| Book Rental | $ | 29,756 |
| Book Sales | $ | 48,360 |
| Copier Revenue | $ | 18,872 |
| Fines and Fees | $ | 622,856 |
| Print Income | $ | 62,088 |
| Flash Drives | $ | 725 |
| Novello Revenues | $ | - |
| State Funding | $ | 359,000 |
| Federal Funding | $ | - |
| City of Charlotte | $ | 1,400,000 |
| Contributions | $ | 60,000 |
| CTC Reimbursement | $ | 480,002 |
| eRate | $ | 249,897 |
| Fund Balance | $ | 248,762 |
| Grants-Employee | $ | 50,000 |
| **Total Revenues** | **$** | **25,362,983** |

*Source: FY 2011 Revised Budget, (Email communication with Library Consultant Sean Hogue, 11/29/2010 and Library Task Force Chair Dr. James Woodward, 12/30/2010)*

| Charlotte Mecklenburg Library Total Expenditures, FY 2011 Revised Budget | | |
|---|---|---|
| Personnel Costs | $ | 19,126,586 |
| **County Funded** | | |
| Books | $ | 1,025,324 |
| Building Maintenance | $ | - |
| Information Technology | $ | 417,441 |
| Equipment Maintenance | $ | - |
| General Supplies | $ | 105,250 |
| Insurance | $ | 290,000 |
| Supplies-General | $ | 42,750 |
| Mileage Reimbursement | $ | 26,955 |
| Postage | $ | 47,312 |
| Professional Services | $ | 33,750 |
| Real Estate Leases | $ | 603,538 |
| Rental Equipment | $ | 424,970 |
| Retirement Plan | $ | - |
| Telephones | $ | 167,692 |
| Vehicle Maintenance | $ | 16,000 |
| Utilities | $ | 1,047,042 |
| *Sum of County Funded* | *$* | *4,248,024* |
| **Non-County Funded** | | |
| Programs-Adult | $ | 31,555 |
| Programs-Main | $ | 2,552 |
| Programs-Youth | $ | 153,125 |
| Novello | $ | - |
| Advertising | $ | 20,400 |
| Board Expense | $ | 10,000 |
| Books & Materials | $ | 713,235 |
| Branch Closing | $ | - |
| Copier Expense | $ | 130,000 |
| Developmental-Planning | $ | 40,000 |
| Experimental Projects | $ | 10,000 |
| ImaginOn Maintenance | $ | 25,000 |
| ImaginOn Parking | $ | 25,000 |
| Maintenance-Equipment | $ | 100,000 |
| Memberships | $ | 22,359 |
| Mileage Reimbursement | $ | - |
| Misc Gifts/Books | $ | - |
| Miscellaneous | $ | 25,000 |
| Outreach | $ | 38,500 |
| Printing & Duplication | $ | 210,513 |
| Professional Services | $ | 357,430 |
| Public Relations | $ | 25,000 |
| Publications | $ | - |
| Recruitment Expense | $ | 10,000 |
| Scholarships-DuPuy | $ | 7,500 |
| Supplies | $ | - |
| Supplies-Youth Programs | $ | - |
| Training and Travel | $ | 68,000 |
| Training and Travel-CORE | $ | 20,000 |
| Tuition and Reimbursement | $ | - |
| Volunteers | $ | 15,000 |
| *Sum of Non-County Funded* | *$* | *2,060,168* |
| **Total Expenditures** | **$** | **25,434,777** |

*Source: FY 2011 Revised Budget, (Email communication with Library Consultant Sean Hogue, 11/29/2010)*

| Atlanta-Fulton County Government Total Revenues by Source, FY 2008 Final Budget | | |
|---|---|---|
| General Fund | $ | 627,704,466 |
| Special Services District Fund | $ | - |
| South Fulton Tax District Fund | $ | 36,000,000 |
| *Northwest Fund* | $ | |
| *Northeast Fund* | $ | - |
| Emergency Communications (911) Fund | $ | 7,300,000 |
| Water Sewer Revenue Fund | $ | 77,802,340 |
| Water Sewer Renewal & Extension Fund | $ | 17,500,000 |
| Stormwater Management Fund | $ | - |
| Solid Waste Enterprise Fund | $ | 1,257,000 |
| Bond Fund | $ | - |
| Risk Management Insurance Fund* | $ | 14,563,492 |
| Health & Wellness Department Fund | $ | 41,376,542 |
| Airport Fund | $ | 850,000 |
| Special Appropriation Funds^ | $ | 19,356,444 |
| **Total Revenues by Source **** | **$** | **824,353,840** |

*Source: 2008 Fiscal Year Final Budget, pages 2-17 of PDF (http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf)*

***** *Note: Most revenues are interfund transfers.*

*^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.*

*****Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of $100,095,541 for FY 2007-08 Final Adopted Budget.*

| Atlanta-Fulton County Government Expenditures by Use, FY 2008 Final Budget | | |
|---|---|---|
| General Fund | $ | 671,469,078 |
| Special Services District Fund | $ | 17,393,594 |
| South Fulton Tax District Fund | $ | 48,676,598 |
| *Northwest Fund* | $ | 5,414,928 |
| *Northeast Fund* | $ | 2,754,770 |
| Emergency Communications (911) Fund | $ | 9,697,262 |
| Water Sewer Revenue Fund | $ | 98,436,898 |
| Water Sewer Renewal & Extension Fund | $ | 14,713,499 |
| Stormwater Management Fund | $ | 5,500,000 |
| Solid Waste Enterprise Fund | $ | 1,500,000 |
| Bond Fund | $ | 5,480,420 |
| Risk Management Insurance Fund | $ | 19,286,245 |
| Health & Wellness Department Fund | $ | 43,113,029 |
| Airport Fund | $ | 1,288,067 |
| Special Appropriation Funds^ | $ | 19,356,444 |
| **Total Operating Expenses*** | **$** | **964,080,832** |

*Source: 2008 Fiscal Year Final Budget, pages 2-17 of PDF (http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf)*

*\*Note: Total Expenditures determined by adding individual funds.*

*^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430).*

| Atlanta-Fulton County Government General Fund Revenues by Source, FY 2008 Final Budget | | |
|---|---|---|
| Property Taxes | $ | 468,373,145 |
| Local Option Sales Tax | $ | 38,000,000 |
| All Other | $ | 107,580,127 |
| Increase due to Commercial Reval. | $ | 13,751,194 |
| **Total General Fund Revenue** | **$** | **627,704,466** |

*Source: 2008 Fiscal Year Final Budget, page 2 of PDF (http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf)*

*\*Note: Does not include a beginning fund balance of $100,095,541 for FY 2007-08 Final Adopted Budget.*

| Atlanta-Fulton County Government General Fund Expenditures, FY 2008 Final Budget | | |
|---|---|---|
| Arts Council | $ | 5,765,962 |
| Board of Commissioners | $ | 3,380,026 |
| Clerk to the Commission | $ | 1,181,335 |
| Cooperative Extension | $ | 526,081 |
| County Attorney | $ | 4,162,226 |
| County Manager | $ | 9,388,727 |
| County Marshal | $ | 5,784,059 |
| District Attorney | $ | 21,876,247 |
| Emergency - 911 | $ | 3,375,673 |
| Environ. & Comm. Develop. Services | $ | 3,746,785 |
| Family & Children Svcs. | $ | 13,625,613 |
| Finance | $ | 7,709,848 |
| General Services | $ | 37,033,816 |
| Grady Hospital Transfer | $ | 80,000,000 |
| Health Fund Transfer | $ | 18,540,867 |
| Housing & Comm. Develop. | $ | 2,160,207 |
| Human Services | $ | 30,847,623 |
| Information Technology | $ | 26,490,093 |
| Juvenile Court | $ | 15,020,135 |
| Library | $ | 35,031,128 |
| Medical Examiner | $ | 3,732,535 |
| Mental Health/DD/AD | $ | 16,397,473 |
| Non Agency | $ | 89,163,997 |
| Personnel | $ | 4,708,700 |
| Police | $ | 4,198,316 |
| Probate Court | $ | 2,870,736 |
| Public Defender | $ | 11,584,169 |
| Public Works | $ | 7,579,092 |
| Purchasing | $ | 3,951,402 |
| Registration & Elections | $ | 10,979,084 |
| Sheriff | $ | 98,000,000 |
| State Court - General | $ | 13,823,297 |
| State Court - Judges | $ | 4,136,659 |
| State Court - Solicitor General | $ | 6,324,108 |
| Superior Court - Clerk | $ | 15,300,255 |
| Superior Court - General | $ | 19,921,077 |
| Superior Court - Judges | $ | 5,109,572 |
| Tax Assessor | $ | 13,662,191 |
| Tax Commissioner | $ | 14,379,964 |
| **Total Operating Expenses** | **$** | **671,469,078** |

*Source: 2008 Fiscal Year Final Budget, page 2 of PDF (http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf)*

| Atlanta-Fulton County Public Libraries Revenues by Source, FY 2008 Final Budget | | |
|---|---|---|
| General Fund | $ | 35,031,128 |
| - | $ | - |
| **Revenue** | **$** | **35,031,128** |

*Source: 2008 Fiscal Year Final Budget, page 2 of PDF (http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf)*

| Atlanta-Fulton County Public Libraries Expenditures, FY 2008 Final* Budget | |
|---|---|
| General Fund - Personnel Services | N/A |
| General Fund - Operating Expenses | N/A |
| Grant Fund - Personnel Services | N/A |
| Grant Fund - Operating Expenses | N/A |
| **Total Expenditures** | **N/A** |

*\*Note: Published Fulton County Budget Report for fiscal years 2008 through 2011 were searched and the library expenditure data for 2008 is not present. No information was provided by the Atlanta-Fulton Public Library System after several attempts to request financial information from the Central Library's Branch Group Manager, Anne Haimes.*

| Atlanta-Fulton County Government Total Revenues by Source, FY 2009 Final Budget | |
|---|---|
| General Fund | $ 669,138,036 |
| Special Services District Fund | $ - |
| South Fulton Special Services District Fund | $ 44,663,569 |
| Emergency Communications (911) Fund | $ 6,700,000 |
| Water Sewer Revenue Fund | $ 105,067,748 |
| Water Sewer Renewal & Extension Fund | $ 17,400,000 |
| Stormwater Management Fund | $ - |
| Solid Waste Enterprise Fund | $ 1,500,000 |
| Bond Fund | $ - |
| Risk Management Insurance Fund* | $ 12,440,030 |
| Health & Wellness Department Fund | $ 37,974,006 |
| Airport Fund | $ 1,000,000 |
| Special Appropriation Funds^ | $ 14,062,058 |
| **Total Revenues by Source*** | **$ 909,945,447** |

Source: Atlanta-Fulton County FY 2009 Final Budget, pages 1-17 (pages 4-20 in PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf)

* Note: Most revenues are interfund transfers.
^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.
**Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of $59,723,911 for FY 2008-09 Final Adopted Budget.

| Atlanta-Fulton County Government Expenditures by Use, FY 2009 Final Budget | |
|---|---|
| General Fund | $ 665,839,742 |
| Special Services District Fund | $ 10,030,334 |
| South Fulton Special Services District Fund | $ 47,347,836 |
| Emergency Communications (911) Fund | $ 8,093,230 |
| Water Sewer Revenue Fund | $ 115,316,558 |
| Water Sewer Renewal & Extension Fund | $ 41,362,678 |
| Stormwater Management Fund | $ 250,000 |
| Solid Waste Enterprise Fund | $ 1,492,023 |
| Bond Fund | $ 3,162,222 |
| Risk Management Insurance Fund | $ 28,641,886 |
| Health & Wellness Department Fund | $ 40,661,101 |
| Airport Fund | $ 1,250,000 |
| Special Appropriation Funds^ | $ 14,062,058 |
| **Total Operating Expenses*** | **$ 977,509,668** |

Source: Atlanta-Fulton County FY 2009 Final Budget, pages 1-17 (pages 4-20 in PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf)

*Note: Total Expenditures determined by adding individual funds.
^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430).

| Atlanta-Fulton County Government General Fund Revenues by Source, FY 2009 Final Budget | |
|---|---|
| Property Taxes | $ 540,999,355 |
| Local Option Sales Taxes | $ 33,000,000 |
| All Other | $ 95,138,681 |
| **Total General Fund Revenue** | **$ 669,138,036** |

Source: Atlanta-Fulton County FY 2009 Final Budget, page 1 (page 4 in PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf)

*Note: Does not include a beginning fund balance of $59,723,911 for FY 2008-09 Final Adopted Budget.

| Atlanta-Fulton County Government General Fund Expenditures, FY 2009 Final Budget | |
|---|---|
| Arts Council | $ 5,427,549 |
| Board of Commissioners | $ 3,210,344 |
| Clerk to the Commission | $ 1,060,201 |
| Cooperative Extension | $ 565,369 |
| County Attorney | $ 3,699,984 |
| County Manager | $ 12,388,142 |
| County Marshal | $ 5,510,187 |
| District Attorney | $ 20,911,797 |
| Emergency - 911 | $ - |
| Environ. & Comm. Develop. Services | $ 2,720,764 |
| Family & Childrens Svcs | $ 13,020,283 |
| Finance | $ 6,549,788 |
| General Services | $ 33,790,878 |
| Grady Hospital Transfer | $ 50,000,000 |
| Health Fund Transfer | $ 15,267,106 |
| Housing & Comm. Develop. | $ 1,239,299 |
| Human Services | $ 31,666,060 |
| Information Technology | $ 25,850,143 |
| Juvenile Court | $ 14,307,782 |
| Library | $ 32,376,475 |
| Medical Examiner | $ 3,583,747 |
| Mental Health/DD/AD | $ 15,107,846 |
| Non Agency | $ 121,987,099 |
| Personnel | $ 3,890,679 |
| Police | $ 4,450,264 |
| Probate Court | $ 2,732,261 |
| Public Defender | $ 11,943,460 |
| Public Works | $ 6,864,377 |
| Purchasing | $ 3,750,819 |
| Registration & Elections | $ 2,661,156 |
| Sheriff | $ 93,460,186 |
| State Court - General | $ 13,702,730 |
| State Court - Judges | $ 3,978,355 |
| State Court - Solicitor General | $ 6,084,094 |
| Superior Court - Clerk | $ 14,792,160 |
| Superior Court - General | $ 19,640,631 |
| Superior Court - Judges | $ 4,877,663 |
| Tax Assessor | $ 12,956,252 |
| Tax Commissioner | $ 13,931,736 |
| Nonrecurring Capital Budget Non Agency | $ 22,297,076 |
| Nonrecurring Non Capital Budget | $ 3,585,000 |
| **Total Operating Expenses** | **$ 665,839,742** |

Source: Atlanta-Fulton County FY 2009 Final Budget, page 1 (page 4 in PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf)

| Atlanta-Fulton County Public Libraries Revenue by Source, FY 2009 Revenues* | |
|---|---|
| General Fund (adopted) | $ 32,376,475 |
| Grants Fund (actual) | $ 17,100 |
| **Total Revenue** | **$ 32,393,575** |

Source: Atlanta-Fulton County FY 2009 Final Adopted Budget, page 1 (page 4 in PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf)

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (Page 193 of PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

*General Fund Revenue shown is the adopted budget from FY 2009 Final Adopted Budget. The 2009 actual General Fund Revenue for the library was $30,878,748. Grants Fund Revenue is an actual figure obtained from FY 2011 Proposed Budget.

| Atlanta-Fulton County Public Libraries Expenditures, FY 2009 Actual* Budget | |
|---|---|
| General Fund - Personnel Services | $ 25,222,964 |
| General Fund - Operating Expenses | $ 5,655,784 |
| Grant Fund - Personnel Services | $ - |
| Grant Fund - Operating Expenses | $ 17,100 |
| **Total Expenditures** | **$ 30,895,848** |

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (Page 193 of PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

*The library's 2009 actual expenditure figures were available from FY 2011 Proposed Budget, whereas 2009 final adopted budget figures were not found in any published reports.

| Atlanta-Fulton County Government Total Revenues by Source, FY2010 Final Adopted Budget | |
|---|---|
| General Fund | $ 561,444,533 |
| Special Services District Fund | $ - |
| South Fulton Special Services District Fund | $ 40,809,602 |
| Emergency Communications (911) Fund | $ 3,060,000 |
| Water Sewer Revenue Fund | $ 112,100,000 |
| Water Sewer Renewal & Extension Fund | $ 29,200,000 |
| Stormwater Management Fund | $ - |
| Solid Waste Enterprise Fund | $ 2,100,000 |
| Bond Fund | $ - |
| Risk Management Insurance Fund* | $ 12,122,000 |
| Health & Wellness Department Fund | $ 34,755,660 |
| Airport Fund | $ 1,100,000 |
| Special Appropriation Funds^ | $ 18,299,648 |
| **Total Revenues by Source**** | **$ 814,991,443** |

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, pages 1-12 of PDF (http://www.fultoncountyga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: Most revenues are interfund transfers.

^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.

**Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of $68,873,580 for FY 2009-10 Final Adopted Budget.

| Atlanta-Fulton County Government Expenditures by Use, FY2010 Final Adopted Budget | |
|---|---|
| General Fund | $ 588,501,410 |
| Special Services District Fund | $ 10,340,334 |
| South Fulton Special Services District Fund | $ 41,938,315 |
| Emergency Communications (911) Fund | $ 7,159,919 |
| Water Sewer Revenue Fund | $ 134,963,955 |
| Water Sewer Renewal & Extension Fund | $ 37,298,695 |
| Stormwater Management Fund | $ 250,000 |
| Solid Waste Enterprise Fund | $ 1,502,480 |
| Bond Fund | $ - |
| Risk Management Insurance Fund | $ 26,550,872 |
| Health & Wellness Department Fund | $ 38,085,133 |
| Airport Fund | $ 1,175,645 |
| Special Appropriation Funds^ | $ 17,822,226 |
| **Total Operating Expenses*** | **$ 887,766,758** |

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, pages 1-12 of PDF (http://www.fultoncountyga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: Total Expenditures determined by adding individual funds.

^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430).

| Atlanta-Fulton County Government General Fund Revenues by Source, FY 2010 Final Adopted Budget | |
|---|---|
| Property Taxes | $ 441,847,588 |
| Local Option Sales Tax | $ 32,000,000 |
| All Other | $ 75,957,264 |
| Non recurring reallocation of Prior Year Grants | $ 2,500,000 |
| Non recurring transfer of GO Bond & Capital | $ 9,139,681 |
| **Total General Fund Revenue** | **$ 561,444,533** |

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, page 1 of PDF (http://www.fultoncountyga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: Does not include a beginning fund balance of $68,873,580 for FY 2009-10 Final Adopted Budget.

| Atlanta-Fulton County Government General Fund Expenditures, FY 2010 Final Adopted Budget | |
|---|---|
| Arts Council | $ 4,517,801 |
| Behavioral Health | $ 14,778,408 |
| Board of Commissioners | $ 3,165,699 |
| Clerk to the Commission | $ 1,048,885 |
| Cooperative Extension | $ 570,623 |
| County Attorney | $ 3,705,424 |
| County Manager | $ 10,806,989 |
| County Marshal | $ 5,464,134 |
| District Attorney | $ 21,266,871 |
| Environ. & Comm. Develop. Services | $ 1,243,360 |
| Family & Children Svcs | $ 7,853,205 |
| Finance | $ 5,895,861 |
| General Services | $ 31,162,811 |
| Grady Hospital Transfer | $ 55,000,000 |
| Health Fund Transfer | $ 13,932,269 |
| Housing & Comm. Develop. | $ 1,017,477 |
| Human Services | $ 29,015,974 |
| Health & Human Services | $ 7,117,849 |
| Information Technology | $ 23,492,678 |
| Juvenile Court | $ 14,461,673 |
| Library | $ 31,478,876 |
| Medical Examiner | $ 3,457,457 |
| Non Agency | $ 70,433,463 |
| Personnel | $ 3,664,259 |
| Police | $ 4,156,757 |
| Probate Court | $ 2,618,425 |
| Public Defender | $ 11,781,338 |
| Public Works | $ 6,277,441 |
| Purchasing | $ 3,643,507 |
| Registration & Elections | $ 10,711,887 |
| Sheriff | $ 95,018,176 |
| State Court - General | $ 14,293,140 |
| State Court - Judges | $ 4,182,867 |
| State Court - Solicitor General | $ 6,010,063 |
| Superior Court - Clerk | $ 14,816,769 |
| Superior Court - General | $ 19,219,858 |
| Superior Court - Judges | $ 5,124,095 |
| Tax Assessor | $ 11,931,997 |
| Tax Commissioner | $ 14,163,045 |
| **Total Operating Expenses*** | **$ 588,501,411** |

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, page 1 of PDF (http://www.fultoncountyga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: This does not match the amount listed as General Fund expenditures in above table. Operating Expense total was reached using Excel formula but is $1.00 off document's total (and $1.00 error cannot be located).

| Atlanta-Fulton County Public Libraries Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| General Fund | $ 31,478,876 |
| Grants Fund | $ 25,000 |
| **Total Revenue** | **$ 31,503,876** |

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (page 193 of PDF) (http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

| Atlanta-Fulton County Public Libraries Expenditures, FY 2010 Adopted Budget | |
|---|---|
| General Fund - Personnel Services | $ 26,709,140 |
| General Fund - Operating Expenses | $ 4,769,736 |
| Grant Fund - Personnel Services | $ - |
| Grant Fund - Operating Expenses | $ 25,000 |
| **Total Expenditures** | **$ 31,503,876** |

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (page 193 of PDF) (http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

| Atlanta-Fulton County Government Total Revenues by Source, FY 2011 Final Adopted Budget | |
|---|---|
| General Fund | $ 493,764,298 |
| Special Services District Fund | $ - |
| South Fulton Special Services District Fund | $ 35,908,467 |
| Emergency Communications (911) Fund | $ 4,750,000 |
| Water Sewer Revenue Fund | $ 117,461,500 |
| Water Sewer Renewal & Extension Fund | $ 12,700,000 |
| Stormwater Management Fund | $ - |
| Solid Waste Enterprise Fund | $ 1,050,000 |
| Bond Fund | $ 13,100,000 |
| Risk Management Insurance Fund* | $ 11,186,152 |
| Health & Wellness Dept. Fund | $ 39,805,392 |
| Airport Fund | $ 1,100,000 |
| Special Appropriation Funds^ | $ 11,961,820 |
| **Total Revenues by Source**\*\* | **$ 742,787,629** |

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Ad
opted_Budget_for_Website.pdf)

**\*Note: Most revenues are interfund transfers.**

^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.

\*\*Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of $156,831,462 for FY 2011 Final Adopted Budget.

| Atlanta-Fulton County Government Expenditures by Use, FY 2011 Final Adopted Budget | |
|---|---|
| General Fund | $ 594,968,519 |
| Special Services District Fund | $ 4,968,484 |
| South Fulton Special Services District Fund | $ 44,189,676 |
| Emergency Communications (911) Fund | $ 6,973,727 |
| Water Sewer Revenue Fund | $ 123,704,158 |
| Water Sewer Renewal & Extension Fund | $ 31,267,475 |
| Stormwater Management Fund | $ 250,000 |
| Solid Waste Enterprise Fund | $ 1,504,132 |
| Bond Fund | $ 13,064,924 |
| Risk Management Insurance Fund | $ 24,456,167 |
| Health & Wellness Dept. Fund | $ 39,805,392 |
| Airport Fund | $ 1,246,151 |
| Special Appropriation Funds^ | $ 5,878,449 |
| **Total Operating Expenses*** | **$ 892,277,254** |

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Ad
opted_Budget_for_Website.pdf)

*Note: Total Expenditures determined by adding individual funds.

^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430). For FY 2011 Adopted Budget, the fund's use of fund balance was $513,161 and anticipated expenditures was $513,161.

| Atlanta-Fulton County Government General Fund Revenue by Source, FY 2011 Final Adopted Budget | |
|---|---|
| Property Taxes | $ 385,007,772 |
| Local Options Sales Taxes | $ 34,833,378 |
| All Other | $ 73,923,148 |
| **Total General Fund Revenue*** | **$ 493,764,298** |

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Ad
opted_Budget_for_Website.pdf)

*Note: Does not include a beginning fund balance of $156,831,462 for FY 2011 Final Adopted Budget.

| Atlanta-Fulton County Government General Fund Expenditures, FY 2011 Final Adopted Budget | |
|---|---|
| Arts Council | $ 4,587,774 |
| Behavioral Health | $ 15,061,335 |
| Board of Commissioners | $ 3,229,806 |
| Clerk to the Commission | $ 1,032,038 |
| Cooperative Extension | $ 574,509 |
| County Attorney | $ 3,707,583 |
| County Manager | $ 11,242,843 |
| County Marshal | $ 5,728,544 |
| District Attorney | $ 21,206,014 |
| Environ. & Comm. Develop. Services | $ 2,749,435 |
| Family & Children Services | $ 6,784,707 |
| Finance | $ 5,820,137 |
| General Services | $ 31,361,150 |
| Grady Hospital Transfer | $ 57,900,000 |
| Health Fund Transfer | $ 14,026,377 |
| Housing & Comm. Develop. | $ 1,010,987 |
| Human Services | $ 29,495,295 |
| Health & Human Services | $ 6,606,854 |
| Information Technology | $ 24,059,723 |
| Juvenile Court | $ 14,009,511 |
| Library | $ 31,515,774 |
| Medical Examiner | $ 3,678,604 |
| Non Agency | $ 73,067,039 |
| Personnel | $ 3,633,348 |
| Police | $ 4,198,993 |
| Probate Court | $ 2,584,050 |
| Public Defender | $ 12,674,455 |
| Public Works | $ 6,289,502 |
| Purchasing | $ 3,622,001 |
| Registration & Elections | $ 2,711,031 |
| Sheriff | $ 97,556,314 |
| State Court- General | $ 13,806,241 |
| State Court- Judges | $ 4,203,271 |
| State Court- Solicitor General | $ 5,863,244 |
| Superior Court- Clerk | $ 15,930,363 |
| Superior Court- General | $ 20,083,127 |
| Superior Court- Judges | $ 5,124,299 |
| Tax Assessor | $ 13,630,612 |
| Tax Commissioner | $ 14,601,630 |
| **Total Operating Expenses** | **$ 594,968,520** |

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Ad
opted_Budget_for_Website.pdf)

| Atlanta-Fulton County Public Libraries Revenue by Source, FY 2011 Proposed Budget | |
|---|---|
| General Fund | $ 31,515,784 |
| Grants Fund | $ - |
| **Total Revenue*** | **$ 31,515,784** |

Source: Atlanta-Fulton County FY2011 Proposed Budget, page 172 (page 193 of PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget
_Book_11_17_10.pdf)

*Note: This amount is $10 more than the figure reported on page 3 of the Fulton County's FY 2011 Final Adopted Budget.

| Atlanta-Fulton County Public Libraries Expenditures, FY 2011 Proposed Budget | |
|---|---|
| General Fund - Personnel Services | $ 26,986,621 |
| General Fund - Operating Expenses | $ 4,529,163 |
| Grant Fund - Personnel Services | $ - |
| Grant Fund - Operating Expenses | $ - |
| **Total Expenditures** | **$ 31,515,784** |

Source: Atlanta-Fulton County FY2011 Proposed Budget, page 172 (page 193 of PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget
_Book_11_17_10.pdf)

| Austin City Government Total Revenues by Source, FY 2008 Approved Budget | | |
|---|---|---|
| Beginning Balance* | $ | 792,258,000 |
| Taxes | $ | 494,284,000 |
| Fees and franchise fees | $ | 75,036,000 |
| Fines, forfeitures and penalties | $ | 19,078,000 |
| Licenses, permits and inspections | $ | 98,337,000 |
| Charges for goods and services | $ | 139,065,000 |
| Interest and other | $ | 109,777,000 |
| Utility charges | $ | 1,421,172,000 |
| Transfers in/Billings to departments | $ | 672,627,000 |
| Interfund Transfers | $ | (643,263,000) |
| **Total Revenues by Source** | **$** | **2,386,113,000** |

*Source: Austin Approved Budget FY 2008, page 36 of PDF*
*(http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf)*

*\*Note: Beginning Balance is not included in Total Revenue by Source.*

| Austin City Government Expenditures by Use, FY 2008 Approved Budget | | |
|---|---|---|
| Personnel | $ | 808,339,000 |
| Contractuals | $ | 576,544,000 |
| Commodities | $ | 884,082,000 |
| Non-CIP Capital | $ | 7,994,000 |
| Expense Refunds/Indirect Costs/Transfers | $ | 826,865,000 |
| Interfund Transfers | $ | (643,263,000) |
| **Total Operating Expenses** | **$** | **2,460,561,000** |

*Source: Austin Approved Budget FY 2008, page 36 of PDF*
*(http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf)*

| Austin City Government General Fund Revenues by Source, FY 2008 Approved Budget | | |
|---|---|---|
| Property taxes | $ | 186,180,172 |
| Sales taxes | $ | 164,722,837 |
| Other taxes | $ | 5,247,000 |
| Franchise fees | $ | 32,189,147 |
| Fines, forfeitures and penalties | $ | 17,451,597 |
| Licenses, permits and inspections | $ | 24,431,401 |
| Charges for services/goods | $ | 28,705,175 |
| Transfers in | $ | 121,479,593 |
| Interest and other | $ | 12,606,318 |
| **Total Revenues by Source** | **$** | **593,013,240** |

*Source: Austin Approved Budget FY 2008, page 569 of PDF*
*(http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf)*

| Austin City Government General Fund Expenditures, FY 2008 Approved Budget | | |
|---|---|---|
| General government | $ | - |
| Administrative Services | $ | 11,572,304 |
| Public safety | $ | 385,520,272 |
| Public works | $ | 325,000 |
| Transportation, planning and sustainability | $ | - |
| Public health and human services | $ | 35,808,472 |
| Public recreation and culture (Library $23,525,454) | $ | 59,328,289 |
| Urban growth management | $ | 21,074,066 |
| Transfers out | $ | - |
| Other requirements* | $ | - |
| **Total Operating Expenses** | **$** | **513,628,403** |

*Source: Austin Approved Budget FY 2008, page 41, 570 of PDF*
*(http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf)*

*\*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.*

| Austin City Public Libraries Revenues by Source, FY 2008 Approved Budget | | |
|---|---|---|
| General Fund | $ | 23,525,454 |
| Expense Refunds | $ | 92,329 |
| Grants | $ | 118,000 |
| **Total Revenue*** | **$** | **23,735,783** |

*Source: Austin Approved Budget FY 2008, page 139*
*(http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf)*

*\*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of $791,096. In addition to the amount shown above, the FY 2007-08 Approved Budget also includes $447,999 for capital and critical one-time costs.*

| Austin City Public Libraries Expenditures, FY 2008 Approved Budget | | |
|---|---|---|
| General Fund - Public Services | $ | 14,853,526 |
| General Fund - Materials Management Services | $ | 3,815,457 |
| General Fund - Support Services | $ | 4,810,877 |
| General Fund - Transfers/Other Requirements | $ | 45,594 |
| *Subtotal-General Fund Expenditures* | **$** | **23,525,454** |
| Expense Refunds - Public Services | $ | 64,000 |
| Expense Refunds - Support Services | $ | 28,329 |
| *Subtotal-Expense Refunds* | **$** | **92,329** |
| Grants - Public Service | $ | 118,000 |
| *Subtotal-Grants* | **$** | **118,000** |
| **Total Expenditures** | **$** | **23,735,783** |

*Source: Austin Approved Budget FY 2008, page 144*
*(http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf)*

| Austin City Government Total Revenues by Source, FY 2009 Approved Budget | | |
|---|---|---|
| Beginning Balance* | $ | 870,261,000 |
| Taxes | $ | 526,697,000 |
| Fees and franchise fees | $ | 82,042,000 |
| Fines, forfeitures and penalties | $ | 23,149,000 |
| Licenses, permits and inspections | $ | 105,710,000 |
| Charges for goods and services | $ | 154,017,000 |
| Interest and other | $ | 122,385,000 |
| Utility charges | $ | 1,593,734,000 |
| Transfers in/Billings to departments | $ | 710,162,000 |
| Interfund Transfers | $ | (685,823,000) |
| **Total Revenues by Source** | **$** | **2,632,073,000** |

*Source: Austin Approved Budget FY 2009, p. 28 (page 76 of PDF)*
*(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)*

*\*Note: Beginning Balance is not included in Total Revenue by Source.*

| Austin City Government Expenditures by Use, FY 2009 Approved Budget | | |
|---|---|---|
| Personnel | $ | 854,526,000 |
| Contractuals | $ | 627,378,000 |
| Commodities | $ | 1,082,831,000 |
| Non-CIP Capital | $ | 10,283,000 |
| Expense Refunds/Indirect Costs/Transfers | $ | 879,919,000 |
| Interfund Transfers | $ | (685,823,000) |
| **Total Operating Expenses** | **$** | **2,769,114,000** |

*Source: Austin Approved Budget FY 2009, p. 28 (page 76 of PDF)*
*(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)*

| Austin City Government General Fund Revenues by Source, FY 2009 Approved Budget | | |
|---|---|---|
| Property taxes | $ | 209,362,065 |
| Sales taxes | $ | 160,847,722 |
| Other taxes | $ | 6,085,000 |
| Franchise fees | $ | 33,833,691 |
| Fines, forfeitures and penalties | $ | 18,900,992 |
| Licenses, permits and inspections | $ | 24,471,251 |
| Charges for services/goods | $ | 33,287,029 |
| Transfers in | $ | 122,704,690 |
| Interest and other | $ | 11,539,290 |
| **Total Revenues by Source** | **$** | **621,031,730** |

*Source: Austin Approved Budget FY 2009, p. 31 (page 81 of PDF)*
*(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)*

| Austin City Government General Fund Expenditures, FY 2009 Approved Budget | | |
|---|---|---|
| General government | $ | - |
| Administrative Services | $ | 11,865,182 |
| Public safety | $ | 405,279,865 |
| Public works | $ | 325,000 |
| Transportation, planning and sustainability | $ | - |
| Public health and human services | $ | 39,823,218 |
| Public recreation and culture (Library $24,907,897) | $ | 60,712,505 |
| Urban growth management | $ | 21,502,303 |
| Transfers out | $ | - |
| Other requirements* | $ | - |
| **Total Operating Expenses** | **$** | **539,508,073** |

*Source: Austin Approved Budget FY 2009, p. 32 (page 82 of PDF)*
*(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)*

*\*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.*

| Austin City Public Libraries Revenues by Source, FY 2009 Approved Budget | | |
|---|---|---|
| General Fund | $ | 24,907,897 |
| Expense Refunds | $ | 92,329 |
| Grants | $ | 303,000 |
| **Total Revenue*** | **$** | **25,303,226** |

*Source: Austin Approved Budget FY 2009, p. 123 (page 189 of PDF)*
*(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)*

*\*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of $729,238. In addition to the amount shown above, the FY 2008-09 Approved Budget also includes $3,180 for capital and critical one-time costs.*

| Austin City Public Libraries Expenditures, FY 2009 Approved Budget | | |
|---|---|---|
| General Fund - Public Services | $ | 14,925,702 |
| General Fund - Materials Management Services | $ | 4,277,566 |
| General Fund - Support Services | $ | 5,682,156 |
| General Fund - Transfers/Other Requirements | $ | 22,473 |
| *Subtotal-General Fund Expenditures* | **$** | **24,907,897** |
| Expense Refunds - Public Services | $ | 64,000 |
| Expense Refunds - Support Services | $ | 28,329 |
| *Subtotal-Expense Refunds* | **$** | **92,329** |
| Grants - Public Service | $ | 303,000 |
| *Subtotal-Grants* | **$** | **303,000** |
| **Total Expenditures** | **$** | **25,303,226** |

*Source: Austin Approved Budget FY 2009, p. 134 (page 200 of PDF)*
*(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)*

| Austin City Government Total Revenues by Source, FY 2010 Approved Budget | |
|---|---:|
| Beginning Balance* | $ 702,011,000 |
| Taxes | $ 521,694,000 |
| Fees & Franchise Fees | $ 93,381,000 |
| Fines, forfeitures and penalties | $ 23,062,000 |
| Licenses, permits and inspections | $ 106,334,000 |
| Charges for services/goods | $ 152,401,000 |
| Interest and other | $ 87,009,000 |
| Utility Charges | $ 1,611,024,000 |
| Transfers in/Billings to Departments | $ 686,246,000 |
| Interfund Transfers | $ (640,054,000) |
| **Total Revenues by Source** | **$ 2,641,097,000** |

*Source: Austin FY 2010 Approved Budget , page 28 (page 80 of PDF)*
*(http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf)*

*\*Note: Beginning Balance is not included in Total Revenue by Source.*

| Austin City Government Expenditures by Use, FY 2010 Approved Budget | |
|---|---:|
| Personnel | $ 857,767,000 |
| Contractuals | $ 651,291,000 |
| Commodities | $ 1,083,695,000 |
| Non-CIP Capital | $ 7,245,000 |
| Expense Refunds/Indirect Costs/Transfers | $ 787,161,000 |
| Interfund Transfers | $ (640,054,000) |
| **Total Expenditures by Use** | **$ 2,747,105,000** |

*Source: Austin FY 2010 Approved Budget , page 28 (page 80 of PDF)*
*(http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf)*

| Austin City Government General Fund Revenues by Source, FY 2010 Approved Budget | |
|---|---:|
| Property taxes | $ 233,116,385 |
| Sales taxes | $ 132,050,582 |
| Other taxes | $ 5,971,000 |
| Franchise fees | $ 34,082,500 |
| Fines, forfeitures and penalties | $ 18,998,753 |
| Licenses, permits and inspections | $ 18,028,050 |
| Charges for services/goods | $ 36,590,390 |
| Transfers in | $ 131,167,464 |
| Interest and other | $ 4,909,709 |
| **Total Revenues by Source** | **$ 614,914,833** |

*Source: Austin FY 2010 Approved Budget , page 32 (page 86 of PDF)*
*(http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf)*

| Austin City Government General Fund Expenditures, FY 2010 Approved Budget | |
|---|---:|
| General government | $ - |
| Administrative Services | $ 11,921,460 |
| Public safety | $ 404,384,374 |
| Public works | $ 350,000 |
| Transportation, planning and sustainability | $ - |
| Public health and human services | $ 38,901,266 |
| Public recreation and culture (Library $24,394,878) | $ 61,045,726 |
| Urban growth management | $ 19,601,404 |
| Transfers out (Interfund Transfers) | $ - |
| Other requirements* | $ - |
| **Total Operating Expenses** | **$ 536,204,230** |

*Source: Austin FY 2010 Approved Budget , page 33 (page 87 of PDF)*
*(http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf)*

*\*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.*

| Austin City Public Libraries Revenues by Source, FY 2010 Approved Budget | |
|---|---:|
| General Fund | $ 24,394,878 |
| Expense Refunds | $ 92,329 |
| Grants | $ 557,000 |
| **Total Revenue*** | **$ 25,044,207** |

*Source: Austin FY 2010 Approved Budget , page 118 (page 186 of PDF)*
*(http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf)*

*\*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of $574,700. In addition to the amount shown above, the FY 2009-10 Approved Budget also includes $148,000 for capital and critical one-time costs.*

| Austin City Public Libraries Expenditures, FY 2010 Approved Budget | |
|---|---:|
| General Fund - Public Services | $ 14,467,098 |
| General Fund - Materials Management Services | $ 4,365,102 |
| General Fund - Support Services | $ 5,539,900 |
| General Fund - Transfers/Other Requirements | $ 22,778 |
| *Subtotal-General Fund Expenditures* | **$ 24,394,878** |
| Expense Refunds - Public Services | $ 64,000 |
| Expense Refunds - Support Services | $ 28,329 |
| *Subtotal-Expense Refunds* | **$ 92,329** |
| Grants - Public Service | $ 557,000 |
| *Subtotal-Grants* | **$ 557,000** |
| **Total Expenditures** | **$ 25,044,207** |

*Source: Austin FY 2010 Approved Budget , page 125 (page 193 of PDF)*
*(http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf)*

| Austin City Government Total Revenues by Source, FY 2011 Approved Budget | |
|---|---:|
| Beginning Balance* | $ 715,289,000 |
| Taxes | $ 550,695,000 |
| Fees and franchise fees | $ 100,650,000 |
| Fines, forfeitures and penalties | $ 22,771,000 |
| Licenses, permits and inspections | $ 106,209,000 |
| Charges for goods and services | $ 164,273,000 |
| Interest and other | $ 79,904,000 |
| Utility charges | $ 1,614,704,000 |
| Transfers in/Billings to departments | $ 696,074,000 |
| Interfund Transfers | $ (650,028,000) |
| **Total Revenues by Source** | **$ 2,685,252,000** |

*Source: Austin FY 2011 Approved Budget Vol. I, page 8 (page 55 of PDF)*
*(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)*

*\*Note: Beginning Balance is not included in Total Revenue by Source.*

| Austin City Government Expenditures by Use, FY 2011 Approved Budget | |
|---|---:|
| Personnel | $ 909,996,000 |
| Contractuals | $ 667,897,000 |
| Commodities | $ 1,084,970,000 |
| Non-CIP Capital | $ 7,409,000 |
| Expense Refunds/Indirect Costs/Transfers | $ 750,259,000 |
| Interfund Transfers | $ (650,028,000) |
| **Total Expenditures by Use\*** | **$ 2,770,503,000** |

*Source: Austin FY 2011 Approved Budget Vol. I, page 8 (page 55 of PDF)*
*(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)*

*\*Note:  Total Expenditures differs by $1,000 from source document.*

| Austin City Government General Fund Revenue by Source, FY 2011 Approved Budget | |
|---|---:|
| Property taxes | $ 247,620,292 |
| Sales taxes | $ 148,274,799 |
| Other taxes | $ 5,872,000 |
| Franchise fees | $ 35,138,871 |
| Fines, forfeitures and penalties | $ 18,862,791 |
| Licenses, permits and inspections | $ 13,035,545 |
| Charges for services/goods | $ 40,780,013 |
| Transfers in (Electric & Water Revenue, etc.) | $ 135,463,325 |
| Interest and other | $ 5,194,004 |
| **Total Revenues by Source** | **$ 650,241,640** |

*Source: Austin FY 2011 Approved Budget Vol. I, page 12 (page 61 in PDF view)*
*(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)*

| Austin City Government General Fund Expenditures, FY 2011 Approved Budget | |
|---|---:|
| General government | $ - |
| Administrative Services | $ 12,396,006 |
| Public safety | $ 423,017,282 |
| Public works | $ - |
| Public health and human services | $ 39,914,909 |
| Public recreation and culture (Library $25,905,950) | $ 69,412,869 |
| Urban growth management | $ 21,194,194 |
| Transfers out (Interfund Transfers) | $ 55,008,293 |
| Other requirements* | $ 29,298,087 |
| **Total Expenditures by Source** | **$ 650,241,640** |

*Source: Austin FY 2011 Approved Budget Vol. I, page 13, 14 (pages 62, 63 in PDF view)*
*(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)*

*\*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.*

| Austin City Public Libraries Revenues by Source, FY 2011 Approved Budget | |
|---|---:|
| General Fund | $ 25,905,950 |
| Expense Refunds | $ 92,329 |
| Grants | $ 525,000 |
| **Total Revenue\*** | **$ 26,523,279** |

*Source: Austin FY 2011 Approved Budget Vol. I, page 149 (page 202 of PDF)*
*(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)*

*\*Note: Total Revenues determined by adding individual funds.  It also includes revenue accrued from fines and fees in the amount of $528,430.  In addition to the amount shown above, the FY 2010-11 Budget also includes $301,200 for capital and critical one-time costs.*

| Austin City Public Libraries Expenditures, FY 2011 Approved Budget | |
|---|---:|
| General Fund - Public Services | $ 15,037,461 |
| General Fund - Materials Management Services | $ 4,971,130 |
| General Fund - Support Services | $ 5,874,581 |
| General Fund - Transfers/Other Requirements | $ 22,778 |
| *Subtotal-General Fund Expenditures* | **$ 25,905,950** |
| Expense Refunds - Public Services | $ 64,000 |
| Expense Refunds - Support Services | $ 28,329 |
| *Subtotal-Expense Refunds* | **$ 92,329** |
| Grants - Public Service | $ 525,000 |
| *Subtotal-Grants* | **$ 525,000** |
| **Total Expenditures** | **$ 26,523,279** |

*Source: Austin FY 2011 Approved Budget Vol. I, page 166 (page 219 of PDF)*
*(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)*

| Baltimore County Government Total Revenues by Source, FY 2008 Actual Budget* | | |
|---|---|---:|
| Property Tax | $ | 713,116,131 |
| Income Tax | $ | 640,984,540 |
| Service Taxes | $ | 144,940,086 |
| State Aid | $ | 643,557,118 |
| Federal Aid | $ | 132,185,777 |
| Fees & Other Revenue | $ | 392,175,014 |
| Appropriation drawn from (or surplus added to) Fund | $ | - |
| **Total Revenues by Source** | **$** | **2,666,958,666** |

*Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 42 (page 44 in PDF view) (http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf)*

*\*Note: The FY 2008 Annual Operation and Capital Budgets Report was not available; therefore the 2008 Actual numbers for All Funds reported in the FY 2010 Annual Operation and Capital Budget was used. For this reason, some of the categories are different in the Expenditures table.*

| Baltimore County Government Expenditures by Use, FY 2008 Actual Budget | | |
|---|---|---:|
| Department of Education | $ | 1,351,229,463 |
| Department of Public Works | $ | 260,286,831 |
| Police Department | $ | 180,005,484 |
| Capital Projects- PAYGO | $ | 55,514,000 |
| Community College | $ | 163,890,622 |
| Debt Service | $ | 65,548,625 |
| Fire Department | $ | 88,028,280 |
| Insurance | $ | 110,060,114 |
| General Government | $ | 53,238,102 |
| Housing Office | $ | 42,493,972 |
| Department of Health | $ | 45,808,089 |
| Department of Libraries | $ | 41,271,213 |
| Retirement and Social Security | $ | 56,528,483 |
| Department of Corrections | $ | 31,050,465 |
| State Mandated Agencies | $ | 25,509,958 |
| Department of Aging | $ | 14,538,509 |
| Recreation and Parks | $ | 17,203,456 |
| Department of Social Services | $ | 11,029,561 |
| Emergency Communications Center | $ | 11,156,006 |
| Community Development Grants | $ | 9,902,241 |
| Office of Workforce Development | $ | 2,281,852 |
| Environmental Protection and Resource Management | $ | 7,465,105 |
| All Other Agencies | $ | 22,918,235 |
| **Total Operating Expenses** | **$** | **2,666,958,666** |

*Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 42 (page 44 in PDF view) (http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf)*

| Baltimore County Government General Fund Revenue by Source, FY 2008 Estimated Budget | | |
|---|---|---:|
| Property Taxes | $ | 711,879,418 |
| Income Tax | $ | 631,772,154 |
| Sales and Service Taxes | $ | 138,770,071 |
| Licenses and Permits | $ | 3,717,167 |
| Intergovernmental | $ | 78,972,287 |
| Charges for Services | $ | 10,276,412 |
| Fines and Forfeitures | $ | 2,546,709 |
| Interest on Investments | $ | 11,889,607 |
| Miscellaneous | $ | 72,782,254 |
| **Total General Fund Revenue** | **$** | **1,662,606,079** |

*Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 64 (http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf)*

*\*Note: The 2008 Fiscal Year Annual Operation and Capital Budgets report was not available so we used the 2008 Estimates for the General Fund from the 2009 Fiscal Year Annual Operation and Capital Budget. For this reason, some of the categories are different in both of the tables.*

| Baltimore County Government General Fund Expenditures, FY 2008 Estimated Budget | | |
|---|---|---:|
| General Government | $ | 52,372,800 |
| Public Safety | $ | 304,676,729 |
| Public Works | $ | 113,109,144 |
| Health and Human Services | $ | 36,563,648 |
| Culture and Leisure Services | $ | 22,928,706 |
| Economic Development | $ | 1,894,084 |
| Pension Plan Contributions | $ | 40,672,328 |
| Insurance | $ | 109,758,630 |
| Public Schools | $ | 709,383,410 |
| Community College | $ | 38,532,055 |
| Libraries | $ | 31,339,415 |
| Debt Service | $ | 96,122,293 |
| Miscellaneous | $ | 105,252,837 |
| **Total Operating Expenses** | **$** | **1,662,606,079** |

*Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 64 (http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf)*

| Baltimore County Public Libraries Revenue by Source, FY 2008 Actual Budget* | | |
|---|---|---:|
| Original General Fund Appropriation | $ | 31,339,415 |
| General Fund Appropriation Transfer/Supplement | $ | - |
| Adjusted General Fund Appropriation | $ | 31,339,415 |
| Special Fund Authorization- Fund 099^ | $ | 7,997,967 |
| Total Expenditure Authorization | $ | 39,337,382 |
| Less: Unexpended Balance | $ | 1,933,831 |
| **Total Revenue** | **$** | **41,271,213** |

*Source: 2010 Fiscal Year Adopted Operating Budget Supporting Detail page 527 (http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedob.pdf)*

*^Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.*

*\*Note: FY 2008 Adopted Operating Budget Supporting Detail was not available so we used the 2008 Actual numbers from the 2010 Fiscal Year Adopted Operating Budget Supporting Detail.*

| Baltimore County Public Libraries Expenditures, FY 2008 Actual Budget | | |
|---|---|---:|
| Personnel Services | $ | 19,529,520 |
| Mileage and Travel | $ | 191,137 |
| Contractual Services | $ | 6,129,075 |
| Rents and Utilities | $ | 3,074,935 |
| Supplies and Materials | $ | 1,258,578 |
| Grants, Subsidies, Contributions | $ | 2,964,000 |
| Other Charges | $ | 7,493,797 |
| Land, Building, Other Improvements | $ | 630,171 |
| **Total Expenditures** | **$** | **41,271,213** |

*Source: 2010 Fiscal Year Adopted Operating Budget Supporting Detail page 527 (http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedob.pdf)*

| Baltimore County Government Total Revenues by Source, FY 2009 Adopted Budget | | |
|---|---|---|
| Property Tax | $ | 756,983,678 |
| Income Tax | $ | 647,238,897 |
| Service Taxes | $ | 136,710,857 |
| State Aid | $ | 674,509,789 |
| Federal Aid | $ | 149,630,669 |
| Fees & Other Revenue | $ | 381,744,914 |
| Appropriation drawn from (or surplus added to) Fund | $ | 53,620,359 |
| **Total Revenues by Source** | **$** | **2,800,439,163** |

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg
.pdf)

| Baltimore County Government Expenditures by Use, FY 2009 Adopted Budget | | |
|---|---|---|
| Department of Education | $ | 1,394,869,488 |
| Community College | $ | 168,765,928 |
| Department of Libraries | $ | 40,309,828 |
| Department of Social Services | $ | 13,191,475 |
| Recreation & Parks | $ | 19,334,643 |
| Housing Office | $ | 41,817,897 |
| Department of Health | $ | 54,289,180 |
| Department of Aging | $ | 17,937,050 |
| Community Devel. Block Grants | $ | 10,129,126 |
| Local Management Board | $ | 4,130,573 |
| Liquor License Commission | $ | 721,778 |
| Economic Development | $ | 6,625,254 |
| Workforce Development | $ | 4,442,119 |
| Department of Public Works | $ | 283,730,916 |
| Permits and Development Management | $ | 11,328,669 |
| Police Department | $ | 188,388,074 |
| Reserve for Contingencies | $ | 4,991,215 |
| All Other Agencies | $ | 535,435,950 |
| **Total Operating Expenses** | **$** | **2,800,439,163** |

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg
.pdf)

| Baltimore County Government General Fund Revenue by Source, FY 2009 Adopted Budget | | |
|---|---|---|
| Property Taxes | $ | 756,983,678 |
| Income Tax | $ | 647,238,897 |
| Service Taxes | $ | 136,710,857 |
| State Aid | $ | 76,209,881 |
| Federal Aid | $ | 2,212,727 |
| Fees & Other Revenue | $ | 52,701,506 |
| Revenue Transfers | $ | - |
| Appropriation from Fund Balance | $ | 47,470,664 |
| **Total General Fund Revenue** | **$** | **1,719,528,210** |

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg
.pdf)

| Baltimore County Government General Fund Expenditures, FY 2009 Adopted Budget | | |
|---|---|---|
| Department of Education | $ | 748,956,464 |
| Community College | $ | 42,277,644 |
| Department of Libraries | $ | 32,464,870 |
| Department of Social Services | $ | 6,091,833 |
| Recreation & Parks | $ | 16,187,930 |
| Housing Office | $ | - |
| Department of Health | $ | 18,077,652 |
| Department of Aging | $ | 5,625,925 |
| Community Devel. Block Grants | $ | - |
| Local Management Board | $ | - |
| Liquor License Commission | $ | - |
| Economic Development | $ | 2,070,254 |
| Workforce Development | $ | - |
| Department of Public Works | $ | 119,662,576 |
| Permits and Development Management | $ | 9,637,059 |
| Police Department | $ | 182,709,778 |
| Reserve for Contingencies | $ | 4,991,215 |
| All Other Agencies | $ | 530,795,010 |
| **Total Operating Expenses** | **$** | **1,719,548,210** |

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg
.pdf)

| Baltimore County Public Libraries Revenue by Source, FY 2009 Actual Budget | | |
|---|---|---|
| Original General Fund Appropriation | $ | 32,464,870 |
| General Fund Appropriation Transfer/Supplement | $ | - |
| Adjusted General Fund Appropriation | $ | 32,464,870 |
| Special Fund Authorization- Fund 099* | $ | 7,844,958 |
| Total Expenditure Authorization | $ | 40,309,828 |
| Less: Unexpended Balance | $ | 1,845,448 |
| **Total Revenue^** | **$** | **42,154,791** |

Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)
(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdet
ail.pdf)

*Note: This funding does not pass through the County's coffers, but the County must approve
the spending levels.

^Note: FY 2009 Adopted Operating Budget Supporting Detail was not available, therefore the
2009 actual figures reported in the FY 2011 Adopted Operating Budget Supporting Detail was
used.

| Baltimore County Public Libraries Expenditures, FY 2009 Actual Budget | | |
|---|---|---|
| Personnel Services | $ | 19,533,887 |
| Mileage and Travel | $ | 158,422 |
| Contractual Services | $ | 7,628,376 |
| Rents and Utilities | $ | 2,957,879 |
| Supplies and Materials | $ | 8,561,294 |
| Grants, Subsidies, Contributions | $ | 2,710,278 |
| Other Charges | $ | 138,862 |
| Land, Building, Other Improvements | $ | 465,793 |
| **Total Expenditures** | **$** | **42,154,791** |

Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)
(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdet
ail.pdf)

| Baltimore County Government Total Revenues by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| Property Tax | $ | 821,810,442 |
| Income Tax | $ | 597,630,678 |
| Service Taxes | $ | 108,079,808 |
| State Aid | $ | 638,537,291 |
| Federal Aid | $ | 166,975,933 |
| Fees & Other Revenue | $ | 379,098,390 |
| Appropriation drawn from (or surplus added to) Fund | $ | 79,439,446 |
| **Total Revenues by Source** | **$** | **2,791,571,988** |

*Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf)*

| Baltimore County Government Expenditures by Use, FY 2010 Adopted Budget | | |
|---|---|---|
| Department of Education | $ | 1,350,445,682 |
| Community College | $ | 178,892,503 |
| Department of Libraries | $ | 41,349,398 |
| Department of Social Services | $ | 14,060,123 |
| Recreation & Parks | $ | 20,119,247 |
| Housing Office | $ | 50,894,298 |
| Department of Health | $ | 55,417,657 |
| Department of Aging | $ | 17,814,216 |
| Community Devel. Block Grants | $ | 9,002,372 |
| Local Management Board | $ | 4,824,169 |
| Liquor License Commission | $ | 750,521 |
| Economic Development | $ | 6,732,395 |
| Workforce Development | $ | 6,503,137 |
| Department of Public Works | $ | 302,390,257 |
| Permits and Development Management | $ | 11,534,176 |
| Police Department | $ | 200,350,770 |
| Reserve for Contingencies | $ | 1,000,000 |
| All Other Agencies | $ | 519,491,067 |
| **Total Expenditures** | **$** | **2,791,571,988** |

*Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf)*

| Baltimore County Government General Fund Revenue by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| Property Taxes | $ | 821,810,442 |
| Income Tax | $ | 597,630,678 |
| Service Taxes | $ | 108,079,808 |
| State Aid | $ | 48,321,570 |
| Federal Aid | $ | 2,092,945 |
| Fees & Other Revenue | $ | 43,859,404 |
| Revenue Transfers | $ | - |
| Appropriation from Fund Balance | $ | 52,081,620 |
| **Total General Fund Revenue** | **$** | **1,673,876,467** |

*Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf)*

| Baltimore County Government General Fund Expenditures, FY 2010 Adopted Budget | | |
|---|---|---|
| Department of Education | $ | 703,796,054 |
| Community College | $ | 42,763,563 |
| Department of Libraries | $ | 34,285,098 |
| Department of Social Services | $ | 6,684,626 |
| Recreation & Parks | $ | 16,994,856 |
| Housing Office | $ | - |
| Department of Health | $ | 18,398,906 |
| Department of Aging | $ | 5,795,279 |
| Community Devel. Block Grants | $ | - |
| Local Management Board | $ | - |
| Liquor License Commission | $ | - |
| Economic Development | $ | 2,177,395 |
| Workforce Development | $ | - |
| Department of Public Works | $ | 125,213,869 |
| Permits and Development Management | $ | 9,811,260 |
| Police Department | $ | 190,892,196 |
| Reserve for Contingencies | $ | 1,000,000 |
| All Other Agencies | $ | 516,063,365 |
| **Total Expenditures** | **$** | **1,673,876,467** |

*Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf)*

| Baltimore County Public Libraries Revenue by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| Original General Fund Appropriation | $ | 34,285,098 |
| General Fund Appropriation Transfer/Supplement | $ | - |
| Adjusted General Fund Appropriation | $ | 34,285,098 |
| Special Fund Authorization- Fund 099* | $ | 7,064,300 |
| Total Expenditure Authorization | $ | 41,349,398 |
| **Total Revenue** | **$** | **41,349,398** |

*Source: FY 2010 Adopted Operating Budget Supporting Detail page 527 (http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedob.pdf)*

*\*Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.*

| Baltimore County Public Libraries Expenditures, FY 2010 Adopted Budget | | |
|---|---|---|
| Personnel Services | $ | 20,968,406 |
| Mileage and Travel | $ | 144,700 |
| Contractual Services | $ | 6,182,257 |
| Rents and Utilities | $ | 2,996,738 |
| Supplies and Materials | $ | 8,789,511 |
| Grants, Subsidies, Contributions | $ | 2,046,986 |
| Other Charges | $ | 110,000 |
| Land, Building, Other Improvements | $ | 110,800 |
| **Total Expenditures** | **$** | **41,349,398** |

*Source: FY 2010 Adopted Operating Budget Supporting Detail page 527 (http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedob.pdf)*

| Baltimore County Government Total Revenues by Source, FY 2011 Adopted Budget | | |
|---|---|---|
| Property Tax | $ | 841,405,415 |
| Income Tax | $ | 559,993,621 |
| Service Taxes | $ | 107,417,526 |
| State Aid | $ | 613,382,683 |
| Federal Aid | $ | 192,446,564 |
| Fees & Other Revenue | $ | 467,535,678 |
| Appropriation drawn from (or surplus added to) Fund | $ | 27,518,707 |
| **Total Revenues by Source** | **$** | **2,809,700,194** |

*Source: 2011 Fiscal Year Annual Operation and Capital Budgets page 146 (page 150 in PDF view)*
*(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf)*

| Baltimore County Government Expenditures by Use, FY 2011 Adopted Budget | | |
|---|---|---|
| Department of Education | $ | 1,374,959,598 |
| Community College | $ | 228,579,049 |
| Department of Libraries | $ | 41,130,917 |
| Department of Social Services | $ | 14,024,511 |
| Recreation & Parks | $ | 20,316,908 |
| Housing Office | $ | 54,187,500 |
| Department of Health | $ | 53,089,287 |
| Department of Aging | $ | 17,660,598 |
| Community Devel. Block Grants | $ | 13,429,837 |
| Local Management Board | $ | 1,717,492 |
| Liquor License Commission | $ | 628,666 |
| Economic Development | $ | 6,182,346 |
| Workforce Development | $ | 5,748,974 |
| Department of Public Works | $ | 306,472,182 |
| Permits and Development Management | $ | 9,454,976 |
| Police Department | $ | 203,998,170 |
| Reserve for Contingencies | $ | 1,000,000 |
| All Other Agencies | $ | 457,119,183 |
| **Total Operating Expenses** | **$** | **2,809,700,194** |

*Source: 2011 Fiscal Year Annual Operating and Capital Budgets page 146 (page 150 in PDF view)*
*(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf)*

| Baltimore County Government General Fund Revenue by Source, FY 2011 Adopted Budget | | |
|---|---|---|
| Property Taxes | $ | 841,405,415 |
| Income Tax | $ | 559,993,621 |
| Service Taxes | $ | 107,417,526 |
| State Aid | $ | 26,248,572 |
| Federal Aid | $ | 7,435,318 |
| Fees & Other Revenue | $ | 48,249,285 |
| Revenue Transfers | $ | - |
| Appropriation from Fund Balance | $ | 9,399,771 |
| **Total General Fund Revenue** | **$** | **1,600,149,508** |

*Source: 2011 Fiscal Year Annual Operation and Capital Budgets page 146*
*(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf)*

| Baltimore County Government General Fund Expenditures, FY 2011 Adopted Budget | | |
|---|---|---|
| Department of Education | $ | 695,504,390 |
| Community College | $ | 43,831,345 |
| Department of Libraries | $ | 33,615,882 |
| Department of Social Services | $ | 6,587,613 |
| Recreation & Parks | $ | 16,800,715 |
| Housing Office | $ | - |
| Department of Health | $ | 18,378,014 |
| Department of Aging | $ | 5,860,038 |
| Community Devel. Block Grants | $ | - |
| Local Management Board | $ | - |
| Liquor License Commission | $ | - |
| Economic Development | $ | 2,152,346 |
| Workforce Development | $ | - |
| Department of Public Works | $ | 125,204,124 |
| Permits and Development Management | $ | 8,223,149 |
| Police Department | $ | 193,506,167 |
| Reserve for Contingencies | $ | 1,000,000 |
| All Other Agencies | $ | 449,485,725 |
| **Total Expenditures** | **$** | **1,600,149,508** |

*Source: 2011 Fiscal Year Annual Operation and Capital Budgets page 146*
*(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf)*

| Baltimore County Public Libraries Revenue by Source, FY 2011 Adopted Budget | | |
|---|---|---|
| Original General Fund Appropriation | $ | 33,615,882 |
| General Fund Appropriation Transfer/Supplement | $ | - |
| Adjusted General Fund Appropriation | $ | 33,615,882 |
| Special Fund Authorization- Fund 099* | $ | 7,515,035 |
| Total Expenditure Authorization | $ | 41,130,917 |
| **Total Revenue** | **$** | **41,130,917** |

*Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)*
*(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdetail.pdf)*

*\*Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.*

| Baltimore County Public Libraries Expenditures, FY 2011 Adopted Budget | | |
|---|---|---|
| Personnel Services | $ | 21,527,972 |
| Mileage and Travel | $ | 127,000 |
| Contractual Services | $ | 6,309,542 |
| Rents and Utilities | $ | 2,566,378 |
| Supplies and Materials | $ | 8,427,590 |
| Grants, Subsidies, Contributions | $ | 2,000,035 |
| Other Charges | $ | 102,400 |
| Land, Building, Other Improvements | $ | 70,000 |
| **Total Expenditures** | **$** | **41,130,917** |

*Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)*
*(http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdetail.pdf)*

| Dallas City Government Total Revenues by Fund Type, FY 2008 Adopted Budget | | |
|---|---|---|
| **General Fund** | **$** | **1,043,103,414** |
| *Enterprise Funds* | | |
| Aviation | $ | 41,886,461 |
| Convention and Event Services | $ | 63,702,050 |
| Municipal Radio | $ | 3,810,000 |
| Storm Drainage Management | $ | 29,427,765 |
| Sustainable Development and Construction | $ | 23,134,337 |
| Water Utilities | $ | 489,185,295 |
| *Sub-Total Enterprise Funds* | *$* | *651,145,908* |
| *Internal Service Funds* | | |
| Information Technology | $ | 34,123,591 |
| Radio Services | $ | 4,602,529 |
| Equipment Services | $ | 46,979,078 |
| Express Business Center | $ | 4,504,008 |
| *Sub-Total Internal Service Funds* | *$* | *90,209,206* |
| *Other Revenue Funds* | | |
| 9-1-1 Systems Operations | $ | 13,507,020 |
| Employee Benefits | $ | 94,040,000 |
| Risk Management | $ | 21,909,933 |
| Debt Service | $ | 223,384,638 |
| *Sub-Total Other Revenue Funds* | *$* | *352,841,591* |
| **Total Revenues*** | **$** | **2,137,300,119** |

*Source: Dallas City Adopted Budget FY 2008, Financial Summaries, page 405 (page 1 in PDF view)*
*(http://www.dallascityhall.com/Budget/adopted0708/0708_FinancialSummaries.pdf)*

*\*Note: Does not include a beginning fund balance of $118,533,588.*

| Dallas City Government Expenditures by Fund Type, FY 2008 Adopted Budget | | |
|---|---|---|
| **General Fund Expenditures** | **$** | **1,043,103,414** |
| *Enterprise Funds Expenditures* | | |
| Aviation | $ | 38,634,084 |
| Convention and Event Services | $ | 65,977,811 |
| Municipal Radio | $ | 3,675,646 |
| Storm Drainage Management | $ | 29,427,765 |
| Sustainable Development and Construction | $ | 26,086,747 |
| Water Utilities | $ | 489,185,295 |
| *Sub-Total Enterprise Funds Expenditures* | *$* | *652,987,348* |
| *Internal Service Funds Expenditures* | | |
| Information Technology | $ | 34,468,558 |
| Radio Services | $ | 4,206,339 |
| Equipment Services | $ | 45,599,988 |
| Express Business Center | $ | 4,409,586 |
| *Sub-Total Internal Service Funds Expenditures* | *$* | *88,684,471* |
| *Other Revenue Funds Expenditures* | | |
| 9-1-1 Systems Operations | $ | 14,364,609 |
| Employee Benefits | $ | 94,040,000 |
| Risk Management | $ | 21,509,933 |
| Debt Service | $ | 225,448,782 |
| *Sub-Total Other Revenue Funds Expenditures* | *$* | *355,363,324* |
| **Total Expenditures** | **$** | **2,140,138,557** |

*Source: Dallas City Adopted Budget FY 2008, Financial Summaries, page 405 (page 1 in PDF view)*
*(http://www.dallascityhall.com/Budget/adopted0708/0708_FinancialSummaries.pdf)*

| Dallas City Government General Fund Revenue by Source, FY 2008 Adopted Budget | | |
|---|---|---|
| Ad Valorem Taxes | $ | 434,957,547 |
| Sales Tax | $ | 237,195,975 |
| Franchise Fees | $ | 125,815,664 |
| Licenses and Permits | $ | 7,634,172 |
| Interest Earnings | $ | 8,440,110 |
| Intergovernmental | $ | 4,708,298 |
| Fines and Forfeitures | $ | 52,016,190 |
| Service Fees | $ | 118,549,576 |
| Interfund Revenue | $ | 42,014,109 |
| Miscellaneous | $ | 11,771,773 |
| **Total General Fund Revenue*** | **$** | **1,043,103,414** |

*Source: Dallas City Adopted Budget FY 2008, Financial Summaries, p. 406 (page 2 in PDF view)*
*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

*\*Note: Does not include a beginning fund balance of $34,223,634.*

| Dallas City Government General Fund Expenditures, FY 2008 Adopted Budget | | |
|---|---|---|
| General Government and Support Services | $ | 77,397,255 |
| Public Safety | $ | 613,188,000 |
| Street, Sanitation and Code Compliance | $ | 134,988,101 |
| Public Works and Transportation | $ | 63,395,121 |
| Culture, Library and Recreation (Library $32,157,806) | $ | 120,564,867 |
| Env. Health, Community and Urban Development | $ | 27,627,110 |
| Reserves and Transfers | $ | 5,942,960 |
| **Total Operating Expenses** | **$** | **1,043,103,414** |

*Source: Dallas City Adopted Budget FY 2008, Financial Summaries, p. 406 (page 2 in PDF view)*
*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

| Dallas City Library Revenue by Source, FY 2008 Adopted Budget | | |
|---|---|---|
| *Central Library* | | |
| General Fund | $ | 13,948,540 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 938,567 |
| *Sub-Total Central Library* | *$* | *14,887,107* |
| *Neighborhood Libraries* | | |
| General Fund | $ | 16,956,439 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | - |
| *Sub-Total Neighborhood Libraries* | *$* | *16,956,439* |
| *Sum of Central and Neighborhood Libraries* | | |
| General Fund | $ | 30,904,979 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 938,567 |
| *Sub-Total of Central and Neighborhood Libraries* | *$* | *31,843,546* |
| *Multicultural Services* | | |
| General Fund | $ | 1,252,827 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | | |
| *Sub-Total Multicultural Services* | *$* | *1,252,827* |
| *Total Library General Fund Revenue* | *$* | *32,157,806* |
| **Total Library Enterprise/Internal Service Other** | $ | - |
| **Total Additional Resources** | $ | 938,567 |
| **Total Revenues** | $ | 33,096,373 |

*Sources: Dallas City FY 2008 Adopted Budget, Culture, Arts and Recreation, page 233 (page 5 PDF view) (http://www.dallascityhall.com/Budget/adopted0708/0708_CultureArts.pdf), Dallas City FY 2008 Adopted Budget, Education, pages 257-258 (pages 5-6 in PDF view) (http://www.dallascityhall.com/Budget/adopted0708/0708_Education.pdf)*

| Dallas City Library Expenditures FY 2008 Estimated Budget* | | |
|---|---|---|
| *Central Library* | | |
| Personnel | $ | 7,038,076 |
| Utilities and Equipment | $ | 146,544 |
| Services, Maintenance, and Rental | $ | 4,904,459 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,971,611 |
| Reimbursements and Refunds | $ | (1,082) |
| *Sub-Total Central Library* | *$* | *14,059,608* |
| *Neighborhood Libraries* | | |
| Personnel | $ | 10,908,312 |
| Utilities and Equipment | $ | 283,079 |
| Services, Maintenance, and Rental | $ | 3,662,666 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,580,153 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Neighborhood Libraries* | *$* | *16,434,210* |
| *Sum of Central and Neighborhood Libraries* | | |
| Personnel | $ | 17,946,388 |
| Utilities and Equipment | $ | 429,623 |
| Services, Maintenance, and Rental | $ | 8,567,125 |
| Capital Outlays (Books and Materials, etc.) | $ | 3,551,764 |
| Reimbursements and Refunds | $ | (1,082) |
| *Sub-Total of Central and Neighborhood Libraries* | *$* | *30,493,818* |
| *Multicultural Services* | | |
| Personnel | $ | 926,223 |
| Utilities and Equipment | $ | 64,958 |
| Services, Maintenance, and Rental | $ | 259,285 |
| Capital Outlays (Books and Materials, etc.) | $ | 80,000 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Multicultural Services* | *$* | *1,330,466* |
| *Total Library Expenditures* | | |
| Personnel | *$* | *18,872,611* |
| Utilities and Equipment | *$* | *494,581* |
| Services, Maintenance, and Rental | *$* | *8,826,410* |
| Capital Outlays (Books and Materials, etc.) | *$* | *3,631,764* |
| Reimbursements and Refunds | *$* | *(1,082)* |
| **Total Library Expenditures** | $ | 42,611,625 |

*Source: Dallas City Adopted Budget FY 2009, Budget Line Item Details Query Search (http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=597), (http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=395), (http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=554)*

*\* Note: The Line Item Detail of Each Service feature is not available for fiscal year 2008 Adopted Budget. Therefore, Estimate figures for fiscal year 2008 from the fiscal year 2009 Adopted Budget are used.*

| Dallas City Government Total Revenues by Fund Type, FY 2009 Adopted Budget | | |
|---|---|---|
| General Fund | $ | 1,080,447,722 |
| *Enterprise Funds* | | |
| Aviation | $ | 44,149,767 |
| Convention and Event Services | $ | 67,329,961 |
| Municipal Radio | $ | 3,623,200 |
| Storm Drainage Management | $ | 35,109,516 |
| Sustainable Development and Construction | $ | 22,271,429 |
| Water Utilities | $ | 511,158,717 |
| *Sub-Total Enterprise Funds* | *$* | *683,642,590* |
| *Internal Service Funds* | | |
| Information Technology | $ | 42,083,924 |
| Radio Services | $ | 4,387,662 |
| Equipment Services | $ | 56,835,006 |
| Express Business Center | $ | 4,656,825 |
| *Sub-Total Internal Service Funds* | *$* | *107,963,417* |
| *Other Revenue Funds* | | |
| 9-1-1 Systems Operations | $ | 13,390,805 |
| Employee Benefits | $ | 107,350,089 |
| Risk Management | $ | 23,217,346 |
| Debt Service | $ | 242,348,938 |
| *Sub-Total Other Revenue Funds* | *$* | *386,307,178* |
| **Total Revenues** | **$** | **2,258,360,907** |

*Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 349 (page 1 in PDF view) (http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf)*

| Dallas City Government Expenditures by Fund Type, FY 2009 Adopted Budget | | |
|---|---|---|
| General Fund Expenditures | $ | 1,093,969,372 |
| *Enterprise Funds Expenditures* | | |
| Aviation | $ | 42,514,213 |
| Convention and Event Services | $ | 67,164,779 |
| Municipal Radio | $ | 3,458,548 |
| Storm Drainage Management | $ | 35,109,516 |
| Sustainable Development and Construction | $ | 26,764,725 |
| Water Utilities | $ | 511,158,717 |
| *Sub-Total Enterprise Funds Expenditures* | *$* | *686,170,498* |
| *Internal Service Funds Expenditures* | | |
| Information Technology | $ | 44,827,905 |
| Radio Services | $ | 4,727,294 |
| Equipment Services | $ | 56,783,349 |
| Express Business Center | $ | 4,680,813 |
| *Sub-Total Internal Service Funds Expenditures* | *$* | *111,019,361* |
| *Other Revenue Funds Expenditures* | | |
| 9-1-1 Systems Operations | $ | 14,638,720 |
| Employee Benefits | $ | 107,350,089 |
| Risk Management | $ | 33,310,888 |
| Debt Service | $ | 246,205,512 |
| *Sub-Total Other Revenue Funds Expenditures* | *$* | *401,505,209* |
| **Total Expenditures** | **$** | **2,292,664,440** |

*Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 349 (page 1 in PDF view) (http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf)*

*Note: Does not include a beginning fund balance of $136,845,626.*

| Dallas City Government General Fund Revenue by Source, FY 2009 Adopted Budget | | |
|---|---|---|
| Ad Valorem Taxes | $ | 467,275,130 |
| Sales Tax | $ | 236,134,862 |
| Franchise Fees | $ | 103,530,000 |
| Licenses and Permits | $ | 8,378,214 |
| Interest Earnings | $ | 5,872,002 |
| Intergovernmental | $ | 5,974,962 |
| Fines and Forfeitures | $ | 43,497,196 |
| Service Fees | $ | 137,820,935 |
| Interfund Revenue | $ | 57,401,403 |
| Miscellaneous | $ | 14,563,018 |
| **Total General Fund Revenue** | **$** | **1,080,447,722** |

*Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 350 (page 2 in PDF view) (http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf)*

*Note: Does not include a beginning fund balance of $59,691,440.*

| Dallas City Government General Fund Expenditures, FY 2009 Adopted Budget | | |
|---|---|---|
| General Government and Support Services | $ | 80,344,817 |
| Public Safety | $ | 648,814,227 |
| Street, Sanitation and Code Compliance | $ | 143,684,816 |
| Public Works and Transportation | $ | 63,678,834 |
| Culture, Library and Recreation (Library $31,484,735) | $ | 124,154,199 |
| Env. Health, Community and Urban Development | $ | 27,825,218 |
| Reserves and Transfers | $ | 5,467,261 |
| **Total Operating Expenses** | **$** | **1,093,969,372** |

*Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 350 (page 2 in PDF view) (http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf)*

| Dallas City Library Revenue by Source, FY 2009 Adopted Budget | | |
|---|---|---|
| *Central Library* | | |
| General Fund | $ | 13,368,154 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 117,704 |
| *Sub-Total Central Library* | *$* | *13,485,858* |
| *Neighborhood Libraries* | | |
| General Fund | $ | 17,164,584 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | - |
| *Sub-Total Neighborhood Libraries* | *$* | *17,164,584* |
| *Sum of Central and Neighborhood Libraries* | | |
| General Fund | $ | 30,532,738 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 117,704 |
| *Sub-Total of Central and Neighborhood Libraries* | *$* | *30,650,442* |
| *Multicultural Services* | | |
| General Fund | $ | 951,997 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 347,978 |
| *Sub-Total Multicultural Services* | *$* | *1,299,975* |
| *Total Library General Fund Revenue* | *$* | *31,484,735* |
| *Total Library Enterprise/Internal Service Other* | *$* | *-* |
| *Total Additional Resources* | *$* | *465,682* |
| **Total Revenues** | **$** | **31,950,417** |

*Sources: Dallas City FY 2009 Adopted Budget, Culture, Arts and Recreation, page 211 (page 5 PDF view) (http://www.dallascityhall.com/Budget/adopted0809/CultureArtsRecreation.pdf), Dallas City FY 2009 Adopted Budget, Education pages 235-236 (pages 5-6 PDF view) (http://www.dallascityhall.com/Budget/adopted0809/EducationalEnhancements.pdf)*

| Dallas City Library Expenditures FY 2009 Adopted Budget | | |
|---|---|---|
| *Central Library* | | |
| Personnel | $ | 6,935,740 |
| Utilities and Equipment | $ | 121,547 |
| Services, Maintenance, and Rental | $ | 4,591,746 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,719,121 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Central Library* | *$* | *13,368,154* |
| *Neighborhood Libraries* | | |
| Personnel | $ | 11,068,013 |
| Utilities and Equipment | $ | 226,088 |
| Services, Maintenance, and Rental | $ | 4,102,117 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,768,366 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Neighborhood Libraries* | *$* | *17,164,584* |
| *Sum of Central and Neighborhood Libraries* | | |
| Personnel | $ | 18,003,753 |
| Utilities and Equipment | $ | 347,635 |
| Services, Maintenance, and Rental | $ | 8,693,863 |
| Capital Outlays (Books and Materials, etc.) | $ | 3,487,487 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total of Central and Neighborhood Libraries* | *$* | *30,532,738* |
| *Multicultural Services* | | |
| Personnel | $ | 861,034 |
| Utilities and Equipment | $ | 84,927 |
| Services, Maintenance, and Rental | $ | 104,078 |
| Capital Outlays (Books and Materials, etc.) | $ | 206,652 |
| Reimbursements and Refunds | $ | (304,694) |
| *Sub-Total Multicultural Services* | *$* | *951,997* |
| *Total Library Expenditures* | | |
| Personnel | *$* | *18,864,787* |
| Utilities and Equipment | *$* | *432,562* |
| Services, Maintenance, and Rental | *$* | *8,797,941* |
| Capital Outlays (Books and Materials, etc.) | *$* | *3,694,139* |
| Reimbursements and Refunds | *$* | *(304,694)* |
| *Total Library Expenditures* | *$* | *42,714,088* |

*Source: Dallas City Adopted Budget FY 2009, Budget Line Item Details Query Search (http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=597), (http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=395), (http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=554)*

| Dallas City Government Total Revenues by Fund Type, FY 2010 Adopted Budget | | |
|---|---|---|
| General Fund | $ | 994,491,287 |
| *Enterprise Funds* | | |
| Aviation | $ | 42,488,533 |
| Convention and Event Services | $ | 60,076,058 |
| Municipal Radio | $ | 16,583,019 |
| Storm Drainage Management | $ | 2,919,366 |
| Sustainable Development and Construction | $ | 44,674,000 |
| Water Utilities | $ | 530,365,482 |
| *Sub-Total Enterprise Funds* | *$* | *697,106,458* |
| *Internal Service Funds* | | |
| Information Technology | $ | 44,742,202 |
| Radio Services | $ | 3,954,543 |
| Equipment Services | $ | 48,026,269 |
| Express Business Center | $ | 4,266,467 |
| *Sub-Total Internal Service Funds* | *$* | *100,989,481* |
| *Other Revenue Funds* | | |
| 9-1-1 Systems Operations | $ | 12,160,866 |
| Employee Benefits | $ | 106,955,369 |
| Risk Management | $ | 29,283,293 |
| Debt Service | $ | 288,800,801 |
| *Sub-Total Other Revenue Funds* | *$* | *437,200,329* |
| **Total Revenues** | **$** | **2,229,787,555** |

*Source: Dallas City Adopted Budget FY 2010, page 383 (page 405 in PDF view)*
*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

| Dallas City Government Expenditures by Fund Type, FY 2010 Adopted Budget | | |
|---|---|---|
| General Fund Expenditures | $ | 1,018,358,684 |
| *Enterprise Funds Expenditures* | | |
| Aviation | $ | 41,925,548 |
| Convention and Event Services | $ | 61,347,084 |
| Municipal Radio | $ | 16,018,788 |
| Storm Drainage Management | $ | 3,120,248 |
| Sustainable Development and Construction | $ | 44,674,000 |
| Water Utilities | $ | 530,365,482 |
| *Sub-Total Enterprise Funds Expenditures* | *$* | *697,451,150* |
| *Internal Service Funds Expenditures* | | |
| Information Technology | $ | 44,909,860 |
| Radio Services | $ | 3,954,541 |
| Equipment Services | $ | 47,884,766 |
| Express Business Center | $ | 4,383,576 |
| *Sub-Total Internal Service Funds Expenditures* | *$* | *101,132,743* |
| *Other Revenue Funds Expenditures* | | |
| 9-1-1 Systems Operations | $ | 13,965,299 |
| Employee Benefits | $ | 107,362,216 |
| Risk Management | $ | 29,283,293 |
| Debt Service | $ | 289,163,345 |
| *Sub-Total Other Revenue Funds Expenditures* | *$* | *439,774,153* |
| **Total Expenditures** | **$** | **2,256,716,730** |

*Source: Dallas City Adopted Budget FY 2010, page 383 (page 405 in PDF view)*
*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

*\*Note: Does not include a beginning fund balance of $130,229,124.*

| Dallas City Government General Fund Revenue by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| Ad Valorem Taxes | $ | 420,798,973 |
| Sales Tax | $ | 206,573,949 |
| Franchise Fees | $ | 95,855,406 |
| Licenses and Permits | $ | 7,920,295 |
| Interest Earnings | $ | 3,037,025 |
| Intergovernmental | $ | 6,321,064 |
| Fines and Forfeitures | $ | 44,050,123 |
| Service Fees | $ | 134,855,809 |
| Interfund Revenue | $ | 65,566,865 |
| Miscellaneous | $ | 9,511,778 |
| **Total General Fund Revenue** | **$** | **994,491,287** |

*Source: Dallas City Adopted Budget FY 2010, p. 384 (page 406 PDF in view)*
*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

*\*Note: Does not include a beginning fund balance of $47,000,757.*

| Dallas City Government General Fund Expenditures, FY 2010 Adopted Budget | | |
|---|---|---|
| General Government and Support Services | $ | 66,458,336 |
| Public Safety | $ | 635,099,980 |
| Street, Sanitation and Code Compliance | $ | 130,970,571 |
| Public Works and Transportation | $ | 64,458,115 |
| Culture, Library and Recreation (Library $22,044,165) | $ | 98,455,454 |
| Env. Health, Community and Urban Development | $ | 11,494,150 |
| Reserves and Transfers | $ | 11,422,078 |
| **Total Operating Expenses** | **$** | **1,018,358,684** |

*Source: Dallas City Adopted Budget FY 2010, p. 384 (page 406 in PDF view)*
*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

| Dallas City Library Revenue by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| *Central Library* | | |
| General Fund | $ | 8,014,643 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 824,037 |
| *Sub-Total Central Library* | *$* | *8,838,680* |
| *Neighborhood Libraries* | | |
| General Fund | $ | 13,619,340 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 3,500 |
| *Sub-Total Neighborhood Libraries* | *$* | *13,622,840* |
| *Sum of Central and Neighborhood Libraries* | | |
| General Fund | $ | 21,633,983 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 827,537 |
| *Sub-Total of Central and Neighborhood Libraries* | *$* | *22,461,520* |
| *Multicultural Services* | | |
| General Fund | $ | 410,182 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 104,384 |
| *Sub-Total Multicultural Services* | *$* | *514,566* |
| **Total Library General Fund Revenue** | **$** | **22,044,165** |
| **Total Library Enterprise/Internal Service Other** | **$** | **-** |
| **Total Additional Resources** | **$** | **931,921** |
| **Total Revenues** | **$** | **22,976,086** |

*Source: Dallas City Adopted Budget FY 2010, pages 246, 261, 265 (pages 268, 283, 287 in PDF view)*

*(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)*

| Dallas City Library Expenditures FY 2010 Adopted Budget | | |
|---|---|---|
| *Central Library* | | |
| Personnel | $ | 5,186,315 |
| Utilities and Equipment | $ | 574,734 |
| Services, Maintenance, and Rental | $ | 1,649,943 |
| Capital Outlays (Books and Materials, etc.) | $ | 603,651 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Central Library* | *$* | *8,014,643* |
| *Neighborhood Libraries* | | |
| Personnel | $ | 10,034,138 |
| Utilities and Equipment | $ | 960,947 |
| Services, Maintenance, and Rental | $ | 1,551,097 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,073,158 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Neighborhood Libraries* | *$* | *13,619,340* |
| *Sum of Central and Neighborhood Libraries* | | |
| Personnel | $ | 15,220,453 |
| Utilities and Equipment | $ | 1,535,681 |
| Services, Maintenance, and Rental | $ | 3,201,040 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,676,809 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total of Central and Neighborhood Libraries* | *$* | *21,633,983* |
| *Multicultural Services* | | |
| Personnel | $ | 347,196 |
| Utilities and Equipment | $ | 9,833 |
| Services, Maintenance, and Rental | $ | 53,153 |
| Capital Outlays (Books and Materials, etc.) | $ | - |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Multicultural Services* | *$* | *410,182* |
| *Total Library Expenditures* | | |
| Personnel | *$* | *15,567,649* |
| Utilities and Equipment | *$* | *1,545,514* |
| Services, Maintenance, and Rental | *$* | *3,254,193* |
| Capital Outlays (Books and Materials, etc.) | *$* | *1,676,809* |
| Reimbursements and Refunds | *$* | *-* |
| **Total Library Expenditures** | **$** | **26,511,832** |

*Source: Dallas City Adopted Budget FY 2010, Budget Line Item Details Query Search*
*(http://www2.dallascityhall.com/FY0910AdoptedBudget/FormAPrintView.aspx?id=433),*
*(http://www2.dallascityhall.com/FY0910AdoptedBudget/FormAPrintView.aspx?id=444),*
*(http://www2.dallascityhall.com/FY0910AdoptedBudget/FormAPrintView.aspx?id=182)*

| Dallas City Government Total Revenues by Fund Type, FY 2011 Adopted Budget | | |
|---|---|---|
| General Fund | $ | 998,491,965 |
| *Enterprise Funds* | | |
| Aviation | $ | 47,006,853 |
| Convention and Event Services | $ | 58,635,607 |
| Municipal Radio | $ | 2,765,000 |
| Storm Drainage Management | $ | 47,800,000 |
| Sustainable Development and Construction | $ | 17,297,735 |
| Water Utilities | $ | 531,240,295 |
| *Sub-Total Enterprise Funds* | *$* | *704,745,490* |
| *Internal Service Funds* | | |
| Information Technology | $ | 44,400,799 |
| Radio Services | $ | 3,618,348 |
| Equipment Services | $ | 44,933,150 |
| Express Business Center | $ | 3,901,200 |
| *Sub-Total Internal Service Funds* | *$* | *96,853,497* |
| *Other Revenue Funds* | | |
| 9-1-1 Systems Operations | $ | 13,457,487 |
| Employee Benefits | $ | 109,601,072 |
| Risk Management | $ | 30,785,460 |
| Debt Service | $ | 259,659,516 |
| *Sub-Total Other Revenue Funds* | *$* | *413,503,535* |
| **Total Revenues** | **$** | **2,213,594,487** |

*Source: Dallas City Adopted Budget FY 2011, p. 305 (page 305 in PDF view)*
*(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)*

| Dallas City Government Expenditures by Fund Type, FY 2011 Adopted Budget | | |
|---|---|---|
| General Fund Expenditures | $ | 1,006,046,874 |
| *Enterprise Funds Expenditures* | | |
| Aviation | $ | 47,006,853 |
| Convention and Event Services | $ | 58,635,607 |
| Municipal Radio | $ | 2,717,088 |
| Storm Drainage Management | $ | 50,118,965 |
| Sustainable Development and Construction | $ | 16,791,073 |
| Water Utilities | $ | 531,240,295 |
| *Sub-Total Enterprise Funds Expenditures* | *$* | *706,509,881* |
| *Internal Service Funds Expenditures* | | |
| Information Technology | $ | 44,536,491 |
| Radio Services | $ | 3,618,348 |
| Equipment Services | $ | 44,933,151 |
| Express Business Center | $ | 4,049,464 |
| *Sub-Total Internal Service Funds Expenditures* | *$* | *97,137,454* |
| *Other Revenue Funds Expenditures* | | |
| 9-1-1 Systems Operations | $ | 13,911,597 |
| Employee Benefits | $ | 109,357,535 |
| Risk Management | $ | 30,635,460 |
| Debt Service | $ | 260,685,026 |
| *Sub-Total Other Revenue Funds Expenditures* | *$* | *414,589,618* |
| **Total Expenditures** | **$** | **2,224,283,827** |

*Source: Dallas City Adopted Budget FY 2011, p. 305 (page 305 in PDF view)*
*(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)*

*Note: Does not include a beginning fund balance of $97,629,095.*

| Dallas City Government General Fund Revenue by Source, FY 2011 Adopted Budget | | |
|---|---|---|
| Ad Valorem Taxes | $ | 435,784,656 |
| Sales Tax | $ | 204,810,104 |
| Franchise Fees | $ | 97,150,282 |
| Licenses and Permits | $ | 9,877,194 |
| Interest Earnings | $ | 2,412,695 |
| Intergovernmental | $ | 6,311,913 |
| Fines and Forfeitures | $ | 41,938,418 |
| Service Fees | $ | 134,598,888 |
| Interfund Revenue | $ | 52,661,965 |
| Miscellaneous | $ | 12,945,850 |
| **Total General Fund Revenue** | **$** | **998,491,965** |

*Source: Dallas City Adopted Budget FY 2011, p. 306 (page 306 PDF view)*
*(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)*

*Note: Does not include a beginning fund balance of $39,992,767.*

| Dallas City Government General Fund Expenditures, FY 2011 Adopted Budget | | |
|---|---|---|
| General Government and Support Services | $ | 68,675,539 |
| Public Safety | $ | 620,130,859 |
| Street, Sanitation and Code Compliance | $ | 148,505,241 |
| Public Works and Transportation | $ | 50,155,427 |
| Culture, Library and Recreation (Library $19,590,705) | $ | 95,820,574 |
| Env. Health, Community and Urban Development | $ | 8,844,691 |
| Reserves and Transfers | $ | 13,914,543 |
| **Total Operating Expenses** | **$** | **1,006,046,874** |

*Source: Dallas City Adopted Budget FY 2011, p. 306 (page 306 in PDF view)*
*(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)*

| Dallas City Library Revenue by Source, FY 2011 Adopted Budget | | |
|---|---:|---:|
| *Central Library* | | |
| General Fund | $ | 4,452,770 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 750,241 |
| *Sub-Total Central Library Sub-Total* | *$* | *5,203,011* |
| *Neighborhood Libraries* | | |
| General Fund | $ | 15,137,935 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 3,652 |
| *Sub-Total Neighborhood Libraries* | *$* | *15,141,587* |
| *Sum of Central and Neighborhood Libraries* | | |
| General Fund | $ | 19,590,705 |
| Enterprise/Internal Service/Other | $ | - |
| Additional resources | $ | 753,893 |
| **Total Revenues** | **$** | **20,344,598** |

*Source: Dallas City Adopted Budget FY 2011, pages 195, 197 (pages 195, 197 in PDF view)*

*(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)*

| Dallas City Library Expenditures FY 2011 Adopted Budget | | |
|---|---:|---:|
| *Central Library* | | |
| Personnel | $ | 2,685,512 |
| Utilities and Equipment | $ | 312,841 |
| Services, Maintenance, and Rental | $ | 1,034,687 |
| Capital Outlays (Books and Materials, etc.) | $ | 419,730 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Central Library Sub-Total* | *$* | *4,452,770* |
| *Neighborhood Libraries* | | |
| Personnel | $ | 11,371,647 |
| Utilities and Equipment | $ | 935,719 |
| Services, Maintenance, and Rental | $ | 1,584,519 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,246,050 |
| Reimbursements and Refunds | $ | - |
| *Sub-Total Neighborhood Libraries* | *$* | *15,137,935* |
| *Sum of Central and Neighborhood Libraries* | | |
| Personnel | $ | 14,057,159 |
| Utilities and Equipment | $ | 1,248,560 |
| Services, Maintenance, and Rental | $ | 2,619,206 |
| Capital Outlays (Books and Materials, etc.) | $ | 1,665,780 |
| Reimbursements and Refunds | $ | - |
| **Total Revenues** | **$** | **19,590,705** |

*Source: Dallas City Adopted Budget FY 2011, Budget Line Item Details Query Search*

*(http://www2.dallascityhall.com/FY1011AdoptedBudget/FormAPrintView.aspx?id=266),*

*(http://www2.dallascityhall.com/FY1011AdoptedBudget/FormAPrintView.aspx?id=267)*

| Durham County Total Revenues by Fund Group FY 2008 Adopted Budget | | |
| --- | --- | --- |
| General Fund* | $ | 641,243,022 |
| Risk Management Fund | $ | 2,296,170 |
| Swap Agreement Fund | $ | 517,443 |
| Capital Improvement Plan Fund | $ | 37,140,036 |
| Cafeteria Plan | $ | 13,750,000 |
| Special Revenue Funds | $ | 6,686,995 |
| Debt Service Fund | $ | 40,122,121 |
| Enterprise Funds | $ | 9,379,754 |
| Trust Funds | $ | 7,942,532 |
| **Total Revenues** | **$** | **759,078,073** |

*Source: Durham County Adopted Budget FY 2008, Summary Information pages 4, 12 (pages 4, 12 in pdf view)*
*(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)*

*\*Note: Revenue includes DSS Pass Through Funds of $288,458,174.*

| Durham County Total Expenditures by Fund Group FY 2008 Adopted Budget | | |
| --- | --- | --- |
| General Fund | $ | 641,243,022 |
| Risk Management Fund | $ | 2,296,170 |
| Swap Agreement Fund | $ | 517,443 |
| Capital Improvement Plan Fund | $ | 37,140,036 |
| Cafeteria Plan | $ | 13,750,000 |
| Special Revenue Funds | $ | 6,686,995 |
| Debt Service Fund | $ | 40,122,121 |
| Enterprise Funds | $ | 9,379,754 |
| Trust Funds | $ | 7,942,532 |
| **Total Expenditures** | **$** | **759,078,073** |

*Source: Durham County Adopted Budget FY 2008, Summary Information p. 13 (page 13 in pdf view)*
*(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)*

| Durham County General Funds Revenue by Source FY 2008 Adopted Budget | | |
| --- | --- | --- |
| Taxes | $ | 234,903,747 |
| Licenses and permits | $ | 832,000 |
| Intergovernmental revenues | $ | 361,782,723 |
| Contributions and donations | $ | 909,829 |
| Investment income | $ | 2,000,000 |
| Rental income | $ | 1,552,373 |
| Charges for services | $ | 14,894,298 |
| Sewer connection fees | $ | 656,000 |
| Other revenues | $ | 743,900 |
| Other Financing Sources | $ | 22,968,152 |
| **Total General Fund Revenue** | **$** | **641,243,022** |

*Source: Durham County Adopted Budget FY 2008, Summary Information pages 2-4 (pages 2-4 in pdf view)*
*(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)*

*\*Note: Revenue includes DSS Pass Through Funds of $288,458,174.*

| Durham County General Funds Expenditures FY 2008 Adopted Budget | | |
| --- | --- | --- |
| General government | $ | 30,988,093 |
| Public safety | $ | 46,101,830 |
| Transportation | $ | 12,500 |
| Environmental protection | $ | 3,413,785 |
| Economic and physical development | $ | 4,380,168 |
| Human services | $ | 414,917,246 |
| Education | $ | 102,687,849 |
| Cultural and recreational (Library $9,419,649) | $ | 11,258,150 |
| Other | $ | 27,483,401 |
| **Total Operating Expenses** | **$** | **641,243,022** |

*Source: Durham County Adopted Budget FY 2008, Summary Information pages 10-11 (pages 10-11 in pdf view)*
*(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)*

| Durham County Public Libraries Revenue by Source FY 2008 Adopted Budget | | |
| --- | --- | --- |
| General Fund (budgeted)* | $ | 9,419,649 |
| Intergovernmental | $ | 268,000 |
| Contrib. and donations | $ | 2,000 |
| Service charges | $ | 313,000 |
| Other revenue | $ | 300 |
| **Total Revenue** | **$** | **10,002,949** |

*Source: Durham County Adopted Budget FY 2008, p. 225 (page 5 in pdf view)*
*(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/10_Culture_Recreation_N.pdf)*

*\*Note:  The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above.  If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $583,300 ($268,000 from Intergovernmental + $2,000 from Contributions and Donations + $313,000 for Service charges + $300 for Other revenue) for the 2008 fiscal year (p. 225 or page 5 in PDF view)*

| Durham County Public Libraries Expenditures FY 2008 Adopted Budget | | |
| --- | --- | --- |
| Personnel | $ | 6,443,640 |
| Operating | $ | 2,976,009 |
| Capital | $ | - |
| **Total Expenditures** | **$** | **9,419,649** |

*Source: Durham County Adopted Budget FY 2008, p. 225 (page 5 in pdf view)*
*(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/10_Culture_Recreation_N.pdf)*

| Durham County Total Revenues by Fund Group FY 2009 Adopted Budget | | |
|---|---|---|
| General Fund* | $ | 683,911,355 |
| Risk Management Fund | $ | 2,433,685 |
| Swap Agreement Fund | $ | 700,000 |
| Capital Improvement Plan Fund | $ | 37,554,082 |
| Cafeteria Plan | $ | 1,416,449 |
| Special Revenue Funds | $ | 7,361,898 |
| Debt Service Fund | $ | 43,659,307 |
| Enterprise Funds | $ | 9,831,179 |
| Trust Funds | $ | 4,705,557 |
| **Total Revenues** | **$** | **791,573,512** |

*Source: Durham County Adopted Budget FY 2009, Summary Information pages 26, 34 (pages 5, 12 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)*

*\*Note: Revenue includes DSS Pass Through Funds of $319,444,380.*

| Durham County Total Expenditures by Fund Group FY 2009 Adopted Budget | | |
|---|---|---|
| General Fund | $ | 683,911,355 |
| Risk Management Fund | $ | 2,433,685 |
| Swap Agreement Fund | $ | 700,000 |
| Capital Improvement Plan Fund | $ | 37,554,082 |
| Benefits Plan | $ | 1,416,449 |
| Special Revenue Funds | $ | 7,361,898 |
| Debt Service Fund | $ | 43,659,307 |
| Enterprise Funds | $ | 9,831,179 |
| Trust Funds | $ | 4,705,557 |
| **Total Expenditures** | **$** | **791,573,512** |

*Source: Durham County Adopted Budget FY 2009, Summary Information p.35 (page 13 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)*

| Durham County General Funds Revenue by Source FY 2009 Adopted Budget | | |
|---|---|---|
| Taxes | $ | 241,988,972 |
| Licenses and permits | $ | 915,900 |
| Intergovernmental revenues | $ | 395,292,463 |
| Contributions and donations | $ | 2,334,104 |
| Investment income | $ | 2,700,000 |
| Rental income | $ | 29,200 |
| Charges for services | $ | 15,382,213 |
| Sewer connection fees | $ | 654,700 |
| Other revenues | $ | 374,913 |
| Other Financing Sources | $ | 24,238,890 |
| **Total General Fund Revenue*** | **$** | **683,911,355** |

*Source: Durham County Adopted Budget FY 2009, Summary Information p.24-26 (page 2-4 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)*

*\*Note: Revenue includes DSS Pass Through Funds of $319,444,380.*

| Durham County General Funds Expenditures FY 2009 Adopted Budget | | |
|---|---|---|
| General government | $ | 33,077,416 |
| Public safety | $ | 48,580,049 |
| Transportation | $ | 12,500 |
| Environmental protection | $ | 3,793,070 |
| Economic and physical development | $ | 6,152,321 |
| Human services | $ | 442,777,155 |
| Education | $ | 110,014,051 |
| Cultural and recreational (Library $10,017,636) | $ | 11,987,936 |
| Other | $ | 27,516,857 |
| **Total Operating Expenses** | **$** | **683,911,355** |

*Source: Durham County Adopted Budget FY 2009, Summary Information p.32-33 (page 10-11 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)*

| Durham County Public Libraries Revenue by Source FY 2009 Adopted Budget | | |
|---|---|---|
| General Fund (budgeted)* | $ | 10,017,636 |
| Intergovernmental | $ | 258,686 |
| Contrib. and donations | $ | 97,290 |
| Service charges | $ | 202,000 |
| Other revenue | $ | 300 |
| **Total Revenue** | **$** | **10,575,912** |

*Source: Durham County Adopted Budget FY 2009, p. 259 (page 5 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_CULTURE_REC.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $558,276 ($258,686 from Intergovernmental + $97,290 from Contributions and Donations + $202,000 for Service charges + $300 for Other revenue) for the 2009 fiscal year (p. 259 or page 5 in PDF view)*

| Durham County Public Libraries Expenditures FY 2009 Adopted Budget | | |
|---|---|---|
| Personnel | $ | 6,829,994 |
| Operating | $ | 3,187,642 |
| Capital | $ | - |
| **Total Expenditures** | **$** | **10,017,636** |

*Source: Durham County Adopted Budget FY 2009, p. 259 (page 5 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_CULTURE_REC.pdf)*

| Durham County Total Revenues by Fund Group FY 2010 Adopted Budget | |
|---|---|
| General Fund* | $ 705,376,451 |
| Risk Management Fund | $ 2,430,287 |
| Swap Agreement Fund | $ 550,000 |
| Capital Improvement Plan Fund | $ 38,385,437 |
| Benefits Plan | $ 12,937,614 |
| Special Revenue Funds | $ 6,167,042 |
| Debt Service Fund | $ 47,456,677 |
| Enterprise Funds | $ 8,944,803 |
| Trust Funds | $ 8,725,279 |
| **Total Revenues** | **$ 830,973,590** |

*Source: Durham County Adopted Budget FY 2010, Summary Information pages 28, 36 (pages 4, 12 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/SummarySection.pdf)*

*\*Note: Revenue includes DSS Pass Through Funds of $368,393,153.*

| Durham County Total Expenditures by Fund Group FY 2010 Adopted Budget | |
|---|---|
| General Funds | $ 759,679,789 |
| Risk Management Fund | |
| Swap Agreement Fund | |
| Capital Improvement Plan Fund | |
| Benefits Plan | |
| Special Revenue Funds | $ 6,167,042 |
| Debt Service Fund | $ 47,456,677 |
| Enterprise Funds | $ 8,944,803 |
| Trust Funds | $ 8,725,279 |
| **Total Expenditures** | **$ 830,973,590** |

*Source: Durham County Adopted Budget FY 2010, Summary Information p. 37 (page 13 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/SummarySection.pdf)*

| Durham County General Funds Revenue by Source FY 2010 Adopted Budget | |
|---|---|
| Taxes | $ 237,381,950 |
| Licenses and permits | $ 713,391 |
| Intergovernmental revenues | $ 438,552,103 |
| Contributions and donations | $ 1,137,257 |
| Investment income | $ 1,165,000 |
| Rental income | $ 63,595 |
| Charges for services | $ 13,418,983 |
| Sewer connection fees | $ 656,000 |
| Other revenues | $ 235,907 |
| Other financing Sources | $ 12,052,265 |
| **Total General Fund Revenue*** | **$ 705,376,451** |

*Source: Durham County Adopted Budget FY 2010, Summary Information p. 26-28 (page 2-4 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/SummarySection.pdf)*

*\*Note: Revenue includes DSS Pass Through Funds of $368,393,153.*

| Durham County General Funds Expenditures FY 2010 Adopted Budget | |
|---|---|
| General government | $ 29,398,309 |
| Public safety | $ 43,382,053 |
| Transportation | $ 12,500 |
| Environmental protection | $ 3,464,315 |
| Economic and physical development | $ 5,178,116 |
| Human services | $ 474,464,053 |
| Education | $ 106,950,853 |
| Cultural and recreational (Library $8,765,538) | $ 10,576,863 |
| Other | $ 31,949,389 |
| **Total Operating Expenses** | **$ 705,376,451** |

*Source: Durham County Adopted Budget FY 2010, p. 34-35 (page 10-11 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/AppendixSection.pdf)*

| Durham County Public Libraries Revenue by Source FY 2010 Adopted Budget | |
|---|---|
| General Fund (budgeted)* | $ 8,765,538 |
| Intergovernmental | $ 250,000 |
| Contrib. and donations | $ 76,710 |
| Service charges | $ 207,200 |
| Other revenue | $ 300 |
| **Total Revenue** | **$ 9,299,748** |

*Source: Durham County Adopted Budget FY 2010, p. 263 (page 5 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/CultureRecreationSection.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $534,210 ($250,000 from Intergovernmental + $76,710 from Contributions and Donations + $207,200 for Service charges + $300 for Other revenue) for the 2010 fiscal year (p. 263 or page 5 in PDF view)*

| Durham County Public Libraries Expenditures FY 2010 Adopted Budget | |
|---|---|
| Personnel | $ 6,080,565 |
| Operating | $ 2,684,973 |
| **Total Expenditures** | **$ 8,765,538** |

*Source: Durham County Adopted Budget FY 2010, p. 263 (page 5 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/CultureRecreationSection.pdf)*

| Durham County Total Revenues by Fund Group, FY 2011 Adopted Budget | |
|---|---|
| General Fund | $ 343,550,235 |
| Risk Management Fund | $ 2,463,115 |
| Swap Agreement Fund | $ 750,000 |
| Capital Improvement Plan Fund | $ 35,621,302 |
| Benefits Plan | $ 15,261,793 |
| Special Revenue Funds | $ 6,479,925 |
| Debt Service | $ 43,687,782 |
| Enterprise Funds | $ 8,912,355 |
| Trust Funds | $ 4,454,984 |
| **Total Revenues** | **$ 461,181,491** |

*Source: Durham County Adopted Budget FY 2011, Summary Information pages 30, 38 (pages 4, 12 in PDF view)*
*(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf)*

| Durham County Total Expenditures by Fund Group, FY 2011 Adopted Budget | |
|---|---|
| General Fund | $ 343,550,235 |
| Risk Management Fund | $ 2,463,115 |
| Swap Agreement Fund | $ 750,000 |
| Capital Improvement Plan Fund | $ 35,621,302 |
| Benefits Plan | $ 15,261,793 |
| Special Revenue Funds | $ 6,479,925 |
| Debt Service | $ 43,687,782 |
| Enterprise Funds | $ 8,912,355 |
| Trust Funds | $ 4,454,984 |
| **Total Expenditures** | **$ 461,181,491** |

*Source: Durham County Adopted Budget FY 2011, Summary Information page 39 (page 13 in PDF view)*
*(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf)*

| Durham County General Funds Revenue by Source, FY 2011 Adopted Budget | |
|---|---|
| Taxes | $ 243,732,809 |
| Licenses and permits | $ 608,270 |
| Intergovernmental revenues | $ 71,489,095 |
| Contributions and donations | $ 1,100,742 |
| Investment income | $ 452,543 |
| Rental income | $ 95,376 |
| Charges for services | $ 12,736,404 |
| Sewer connection fees | $ 655,641 |
| Other revenues | $ 185,911 |
| Other financing sources | $ 12,493,444 |
| **Total General Fund Revenue** | **$ 343,550,235** |

*Source: Durham County Adopted Budget FY 2011, Summary Information pages 27-30 (pages 1-4 in PDF view)*
*(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf)*

| Durham County General Funds Expenditures FY 2011 Adopted Budget | |
|---|---|
| General government | $ 64,670,271 |
| Public safety | $ 43,087,925 |
| Transportation | $ 12,500 |
| Environmental protection | $ 3,448,772 |
| Economic and physical development | $ 5,224,466 |
| Human services | $ 103,138,107 |
| Education | $ 113,025,293 |
| Cultural and recreational (Library $9,142,882) | $ 10,942,901 |
| **Total Operating Expenses** | **$ 343,550,235** |

*Source: Durham County Adopted Budget FY 2011, Summary Information pages 35-37 (pages 9-11 in PDF view)*
*(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf)*

| Durham County Public Libraries Revenue by Source FY 2011 Adopted Budget | |
|---|---|
| General Fund (budgeted)* | $ 9,142,882 |
| Intergovernmental | $ 240,000 |
| Contrib. and donations | $ 26,650 |
| Service charges | $ 199,000 |
| Other revenue | $ 300 |
| **Total Revenues** | **$ 9,608,832** |

*Source: Durham County Adopted Budget FY 2011, p. 275 (page 3 in PDF view)*
*(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/12-Culture_Recreation%20Section.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $465,950 ($240,000 from Intergovernmental + $26,650 from Contributions and Donations + $199,000 for Service charges + $300 for Other revenue) for the 2011 fiscal year (p. 275 or page 5 in PDF view*

| Durham County Public Libraries Expenditures FY 2011 Adopted Budget | |
|---|---|
| Personnel | $ 6,591,948 |
| Operating | $ 2,519,006 |
| Capital | $ 31,928 |
| **Total Expenditures** | **$ 9,142,882** |

*Source: Durham County Adopted Budget FY 2011, p. 275 (page 3 in PDF view)*
*(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/12-Culture_Recreation%20Section.pdf)*

| Forsyth County Government Total Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 216,960,007 |
| Sales Tax | $ 73,418,640 |
| 911 Charges | $ 450,000 |
| Occupancy Tax | $ 525,107 |
| Gross Receipts Tax | $ 150,000 |
| Licenses and Permits | $ 1,450,520 |
| Intergovernmental | $ 46,812,508 |
| Charges for Services | $ 25,334,074 |
| Interest Earnings on Investments | $ 4,270,234 |
| Other Revenue | $ 7,844,029 |
| Operating Transfers In | $ 5,426,963 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ - |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 107,626,684 |
| **Total Revenues by Source** | **$ 490,268,766** |

*Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 36 (page 1 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf)*

| Forsyth County Government Total Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Public Safety | $ 61,136,302 |
| Environmental Management | $ 2,178,910 |
| Health | $ 26,501,694 |
| Social Services | $ 63,871,593 |
| Education | $ 116,888,876 |
| Culture & Recreation (Library: $7,664,501) | $ 16,450,194 |
| Community & Economic Development | $ 3,689,229 |
| Administration and Support | $ 72,494,031 |
| General Government | $ 24,692,069 |
| Special Appropriations | $ 2,771,408 |
| Operating Transfers Out | $ 3,255,318 |
| Human Services-If Only | $ - |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 96,639,142 |
| **Total Operating Expenses** | **$ 490,568,766** |

*Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 36 (page 1 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf) & General Fund Summary by Service Areas, page 58 (page 1 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/08gfrevexpdeptsvcarea.pdf)*

| Forsyth County Government General Fund Revenue by Source, FY 2008 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 212,128,577 |
| Sales Tax | $ 71,425,164 |
| Occupancy Tax | $ 525,107 |
| Gross Receipts Tax | $ 150,000 |
| Licenses and Permits | $ 1,450,520 |
| Intergovernmental | $ 46,812,508 |
| Charges for Services | $ 25,334,074 |
| Interest Earnings on Investments | $ 4,570,234 |
| Other Revenue | $ 7,844,029 |
| Operating Transfers In | $ 5,426,963 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ - |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 104,784,043 |
| **Total Revenues by Source** | **$ 480,451,219** |

*Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 37 (page 2 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf)*

| Forsyth County Government General Fund Expenditures, FY 2008 Adopted Budget | |
|---|---|
| Public Safety | $ 55,915,072 |
| Environmental Management | $ 2,178,910 |
| Health | $ 26,501,694 |
| Social Services | $ 63,871,593 |
| Education | $ 116,888,876 |
| Culture & Recreation | $ 16,450,194 |
| Community & Economic Development | $ 3,689,229 |
| Administration and Support | $ 72,494,031 |
| General Government | $ 24,692,069 |
| Special Appropriations | $ 2,771,408 |
| Operating Transfers Out | $ - |
| Human Services-If Only | $ - |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 94,998,143 |
| **Total Operating Expenses** | **$ 480,451,219** |

*Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 37 (page 2 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf)*

| Forsyth County Public Libraries Revenue by Source, FY 2008 Adopted Budget | |
|---|---|
| General Fund (budgeted)* | $ 7,664,501 |
| Additional Revenues** | $ 490,504 |
| **Total Revenues** | **$ 8,155,005** |

*Sources: Forsyth County Adopted Budget FY 2008, General Fund Summary by Service Areas, page 58 (page 1 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/08gfrevexpdeptsvcarea.pdf) & page 173 (page 6 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/CultureRec08.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. It should also be noted that the General Fund Summary shows that of the $7,664,501, the county gave the library $7,173,997 and the remaining funds came from "local" and "intergovernmental" sources.*

*\*\*Note: Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues (http://www.forsyth.cc/library/financial_statement.aspx). Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.*

| Forsyth County Public Libraries General Fund Expenditures, FY 2008 Adopted Budget | |
|---|---|
| Salaries and Wages | $ 4,085,955 |
| Employee Benefits | $ 1,143,392 |
| Professional Fees | $ - |
| Maintenance Services | $ 44,856 |
| Rent | $ 344,862 |
| Utility Services | $ 12,910 |
| Construction Services | $ - |
| Other Purchased Services | $ 401,343 |
| Training and Conference | $ 40,270 |
| General Supplies | $ 76,750 |
| Energy | $ 270,950 |
| Operating Supplies | $ 1,090,869 |
| Other Operating Costs | $ 81,664 |
| Contingency | $ 20,150 |
| Capital Outlay | $ 35,530 |
| Payments T/O Agencies | $ 15,000 |
| **Total Expenditures** | **$ 7,664,501** |

*Source: Forsyth County Adopted Budget FY 2008, page 173 (page 6 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0708/CultureRec08.pdf)*

| Forsyth County Government Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 221,806,584 |
| Sales Tax | $ 67,342,918 |
| 911 Charges* | $ 857,446 |
| Occupancy Tax | $ 525,000 |
| Gross Receipts Tax | $ 150,000 |
| Licenses and Permits | $ 934,290 |
| Intergovernmental | $ 51,221,397 |
| Charges for Services | $ 27,310,853 |
| Interest Earnings on Investments | $ 3,616,235 |
| Other Revenue | $ 7,832,452 |
| Operating Transfers In | $ 6,945,249 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ - |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 109,256,211 |
| **Total Revenues by Source** | **$ 497,798,635** |

*Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 40 (page 1 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget0809/revexpfbsheetsfinancial.pdf)*

*\*Note: This charge discontinues after this fiscal year report and is not present in later years.*

| Forsyth County Government Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Public Safety | $ 65,207,000 |
| Environmental Management | $ 2,071,078 |
| Health | $ 27,573,242 |
| Social Services | $ 59,103,033 |
| Education | $ 119,947,641 |
| Culture & Recreation (Library: $7,538,380) | $ 16,232,365 |
| Community & Economic Development | $ 4,289,902 |
| Administration and Support | $ 75,294,161 |
| General Government | $ 24,750,998 |
| Special Appropriations | $ 2,793,193 |
| Operating Transfers Out | $ 3,165,459 |
| Human Services-If Only | $ 20,000 |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 97,350,563 |
| **Total Operating Expenses** | **$ 497,798,635** |

*Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 40 (page 1 in PDF view) & General Fund Summary by Service Areas, page 55 (page 1 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0809/revexpfbsheetsfinancial.pdf) (http://www.co.forsyth.nc.us/Budget/budget0809/budgetsummarybysvcareas.pdf)*

| Forsyth County Government General Fund Revenue by Source, FY 2009 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 216,648,384 |
| Sales Tax | $ 65,657,653 |
| Occupancy Tax | $ 525,000 |
| Gross Receipts Tax | $ 150,000 |
| Licenses and Permits | $ 934,290 |
| Intergovernmental | $ 51,221,397 |
| Charges for Services | $ 27,310,853 |
| Interest Earnings on Investments | $ 3,615,435 |
| Other Revenue | $ 7,832,452 |
| Operating Transfers In | $ 6,945,249 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ - |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 107,111,260 |
| **Total Revenues by Source** | **$ 487,951,973** |

*Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 41 (page 2 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0809/revexpfbsheetsfinancial.pdf)*

| Forsyth County Government General Fund Expenditures, FY 2009 Adopted Budget | |
|---|---|
| Public Safety | $ 59,671,500 |
| Environmental Management | $ 2,071,078 |
| Health | $ 27,573,242 |
| Social Services | $ 59,103,033 |
| Education | $ 119,947,641 |
| Culture & Recreation | $ 16,232,365 |
| Community & Economic Development | $ 4,289,902 |
| Administration and Support | $ 75,294,161 |
| General Government | $ 24,750,998 |
| Special Appropriations | $ 2,793,193 |
| Operating Transfers Out | $ - |
| Human Services-If Only | $ - |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 96,224,860 |
| **Total Operating Expenses** | **$ 487,951,973** |

*Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 41 (page 2 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0809/revexpfbsheetsfinancial.pdf)*

| Forsyth County Public Libraries Revenue by Source, FY 2009 Adopted Budget | |
|---|---|
| General Fund (budgeted)* | $ 7,538,380 |
| Additional Revenues** | $ 482,605 |
| **Total Revenues** | **$ 8,020,985** |

*Sources: Forsyth County Adopted Budget FY 2009, General Fund Summary by Service Areas, page 55 (page 1 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0809/budgetsummarybysvcareas.pdf) & page 173 (page 6 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0809/CultureRecreation09.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. It should also be noted that the General Fund Summary shows that of the $7,538,380, the county gave the library $7,055,775 and the remaining funds came from "local" and "intergovernmental" sources.*

*\*\*Note: Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues (http://www.forsyth.cc/library/financial_statement.aspx). Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.*

| Forsyth County Public Libraries General Fund Expenditures, FY 2009 Adopted Budget | |
|---|---|
| Salaries and Wages | $ 4,165,242 |
| Employee Benefits | $ 1,201,132 |
| Professional Fees | $ - |
| Maintenance Services | $ 44,490 |
| Rent | $ 237,537 |
| Utility Services | $ 14,070 |
| Construction Services | $ - |
| Other Purchased Services | $ 406,440 |
| Training and Conference | $ 39,480 |
| General Supplies | $ 89,800 |
| Energy | $ 280,240 |
| Operating Supplies | $ 942,399 |
| Other Operating Costs | $ 68,760 |
| Contingency | $ 10,100 |
| Capital Outlay | $ 23,690 |
| Payments T/O Agencies | $ 15,000 |
| **Total Expenditures** | **$ 7,538,380** |

*Source: Forsyth County Adopted Budget FY 2009, page 173 (page 6 in PDF view) (http://www.co.forsyth.nc.us/Budget/budget0809/CultureRecreation09.pdf)*

| Forsyth County Government Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 235,187,474 |
| Sales Tax | $ 51,035,802 |
| Occupancy Tax | $ 450,000 |
| Gross Receipts Tax | $ 150,000 |
| Licenses and Permits | $ 962,796 |
| Intergovernmental | $ 49,703,513 |
| Charges for Services | $ 26,296,310 |
| Interest Earnings on Investments | $ 1,530,554 |
| Other Revenue | $ 8,516,754 |
| Operating Transfers In | $ 14,779,621 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ - |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 120,630,434 |
| **Total Revenues by Source** | **$ 509,243,258** |

Source: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/revexpfbsheetsfinancial.pdf)

| Forsyth County Government Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Public Safety | $ 67,561,828 |
| Environmental Management | $ 2,257,939 |
| Health | $ 28,422,505 |
| Social Services | $ 50,893,482 |
| Education | $ 122,286,508 |
| Culture & Recreation (Library: $7,578,377) | $ 15,660,906 |
| Community & Economic Development | $ 4,327,872 |
| Administration and Support | $ 78,661,926 |
| General Government | $ 26,668,054 |
| Special Appropriations | $ 2,733,533 |
| Operating Transfers Out | $ 2,573,606 |
| Human Services-If Only | $ 10,000 |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 107,185,099 |
| **Total Operating Expenses** | **$ 509,243,258** |

Sources: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/revexpfbsheetsfinancial.pdf)
& General Fund Expenditures by Service Area, page 47 (page 1 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/budgetsummarybysvcareas.pdf)

| Forsyth County Government General Fund Revenue by Source, FY 2010 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 229,536,474 |
| Sales Tax | $ 49,829,483 |
| Occupancy Tax | $ 450,000 |
| Gross Receipts Tax | $ 150,000 |
| Licenses and Permits | $ 962,796 |
| Intergovernmental | $ 48,846,067 |
| Charges for Services | $ 26,296,310 |
| Interest Earnings on Investments | $ 1,525,554 |
| Other Revenue | $ 8,516,754 |
| Operating Transfers In | $ 14,779,621 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ - |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 117,858,212 |
| **Total Revenues by Source** | **$ 498,751,271** |

Source: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/revexpfbsheetsfinancial.pdf)

| Forsyth County Government General Fund Expenditures, FY 2010 Adopted Budget | |
|---|---|
| Public Safety | $ 61,530,528 |
| Environmental Management | $ 2,257,939 |
| Health | $ 28,422,505 |
| Social Services | $ 50,893,482 |
| Education | $ 122,286,508 |
| Culture & Recreation | $ 15,660,906 |
| Community & Economic Development | $ 4,327,872 |
| Administration and Support | $ 78,661,926 |
| General Government | $ 26,668,054 |
| Special Appropriations | $ 2,733,533 |
| Operating Transfers Out | $ - |
| Human Services-If Only | $ - |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 105,308,018 |
| **Total Operating Expenses** | **$ 498,751,271** |

Source: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/revexpfbsheetsfinancial.pdf)

| Forsyth County Public Libraries Revenue by Source, FY 2010 Adopted Budget | |
|---|---|
| General Fund (budgeted)* | $ 7,578,377 |
| Additional Revenues** | $ 580,351 |
| **Total Revenues** | **$ 8,158,728** |

Sources: Forsyth County Adopted Annual Budget FY 2010, General Fund Expenditures by Service Area, page 47 (page 1 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/budgetsummarybysvcareas.pdf) & page 163 (page 6 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/CultureRecreation10.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. (Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues (http://www.forsyth.cc/library/financial_statement.aspx).

**Note: Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.

| Forsyth County Public Libraries General Fund Expenditures, FY 2010 Adopted Budget | |
|---|---|
| Salaries and Wages | $ 4,209,982 |
| Employee Benefits | $ 1,248,765 |
| Professional Fees | $ 20,355 |
| Maintenance Services | $ 45,160 |
| Rent | $ 236,919 |
| Utility Services | $ 15,273 |
| Construction Services | $ - |
| Other Purchased Services | $ 422,988 |
| Training and Conference | $ 23,855 |
| General Supplies | $ 66,660 |
| Energy | $ 289,680 |
| Operating Supplies | $ 797,280 |
| Other Operating Costs | $ 60,610 |
| Contingency | $ 10,100 |
| Capital Outlay | $ 115,750 |
| Payments T/O Agencies | $ 15,000 |
| **Total Expenditures** | **$ 7,578,377** |

Source: Forsyth County Adopted Budget FY 2010, page 163 (page 6 in PDF view)
(http://www.co.forsyth.nc.us/Budget/budget0910/CultureRecreation10.pdf)

| Forsyth County Government Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 232,431,248 |
| Sales Tax | $ 50,371,676 |
| Occupancy Tax | $ 450,000 |
| Gross Receipts Tax | $ 190,900 |
| Licenses and Permits | $ 937,708 |
| Intergovernmental | $ 52,588,812 |
| Charges for Services | $ 25,299,902 |
| Interest Earnings on Investments | $ 930,722 |
| Other Revenue | $ 8,823,590 |
| Operating Transfers In | $ 13,722,335 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ 4,724,750 |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 131,291,963 |
| **Total Revenues by Source** | **$ 521,763,606** |

*Source: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/revexpfbsheetsfinancial.pdf)*

| Forsyth County Government Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Public Safety | $ 68,901,717 |
| Environmental Management | $ 2,445,172 |
| Health | $ 29,869,193 |
| Social Services | $ 50,252,343 |
| Education | $ 120,648,260 |
| Culture & Recreation (Library: $7,225,023) | $ 15,235,892 |
| Community & Economic Development | $ 3,590,215 |
| Administration and Support | $ 80,294,797 |
| General Government | $ 27,315,908 |
| Special Appropriations | $ 2,806,511 |
| Operating Transfers Out | $ 2,563,054 |
| Human Services-If Only | $ 10,000 |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 117,830,544 |
| **Total Operating Expenses** | **$ 521,763,606** |

*Sources: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/revexpfbsheetsfinancial.pdf)*
*& General Fund Summary by Service Areas, page 45 (page 1 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/budgetsummarybysvcareas.pdf)*

| Forsyth County Government General Fund Revenue by Source, FY 2011 Adopted Budget | |
|---|---|
| Ad Valorem Tax | $ 226,622,548 |
| Sales Tax | $ 49,132,541 |
| Occupancy Tax | $ 450,000 |
| Gross Receipts Tax | $ 190,900 |
| Licenses and Permits | $ 937,708 |
| Intergovernmental | $ 51,731,366 |
| Charges for Services | $ 25,299,902 |
| Interest Earnings on Investments | $ 928,722 |
| Other Revenue | $ 8,823,590 |
| Operating Transfers In | $ 13,722,335 |
| Proceeds of Gen. LT Liab. | $ - |
| Premium on Refunding Bonds | $ - |
| Refund Bonds Issued | $ - |
| Fund Balance for EDLP | $ 4,724,750 |
| Fund Balance for Fire Grant | $ - |
| PayGo Fund Balance | $ - |
| Beginning Fund Balance | $ 128,963,194 |
| **Total Revenues by Source** | **$ 511,527,556** |

*Source: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/revexpfbsheetsfinancial.pdf)*

| Forsyth County Government General Fund Expenditures, FY 2011 Adopted Budget | |
|---|---|
| Public Safety | $ 62,878,687 |
| Environmental Management | $ 2,445,172 |
| Health | $ 29,869,193 |
| Social Services | $ 50,252,343 |
| Education | $ 120,648,260 |
| Culture & Recreation (Library: $7,225,023) | $ 15,235,892 |
| Community & Economic Development | $ 3,590,215 |
| Administration and Support | $ 80,294,797 |
| General Government | $ 27,315,908 |
| Special Appropriations | $ 2,806,511 |
| Operating Transfers Out | $ - |
| Human Services-If Only | $ - |
| Other Financing Uses | $ - |
| Allow for Encumbrances | $ - |
| Ending Fund Balance | $ 116,190,578 |
| **Total Operating Expenses** | **$ 511,527,556** |

*Source: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/revexpfbsheetsfinancial.pdf)*

| Forsyth County Public Libraries Revenue by Source, FY 2011 Adopted Budget | |
|---|---|
| General Fund (budgeted)* | $ 7,225,023 |
| Additional Revenues** | $ 447,887 |
| **Total Revenues** | **$ 7,672,910** |

*Sources: Forsyth County Adopted Budget FY 2011, General Fund Summary by Service Areas, page 45 (page 1 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/budgetsummarybysvcareas.pdf) & page 163 (page 6 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/CultureRecreation.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. It should also be noted that the General Fund Summary shows that of the $7,225,023, the county gave the library $6,777,136 and the remaining funds came from "local" and "intergovernmental" sources.*

*\*\*Note: Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues (http://www.forsyth.cc/library/financial_statement.aspx). Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.*

| Forsyth County Public Libraries General Fund Expenditures, FY 2011 Adopted Budget | |
|---|---|
| Salaries and Wages | $ 3,903,408 |
| Employee Benefits | $ 1,225,003 |
| Professional Fees | $ 20,355 |
| Maintenance Services | $ 57,710 |
| Rent | $ 201,461 |
| Utility Services | $ 25,180 |
| Construction Services | $ - |
| Other Purchased Services | $ 396,230 |
| Training and Conference | $ 23,510 |
| General Supplies | $ 64,190 |
| Energy | $ 332,186 |
| Operating Supplies | $ 899,630 |
| Other Operating Costs | $ 50,310 |
| Contingency | $ 10,100 |
| Capital Outlay | $ 15,750 |
| Payments T/O Agencies | $ - |
| **Total Expenditures** | **$ 7,225,023** |

*Source: Forsyth County Adopted Budget FY 2011, page 163 (page 6 in PDF view)*
*(http://www.co.forsyth.nc.us/Budget/budget1011/CultureRecreation.pdf)*

*\*Note: Total Revenue Expenditures only available for the library's FY 2008-2009 Financial Summary (http://www.forsyth.cc/library/financial_statement.aspx)*

| Greensboro Total Revenues by Source, FY 2008 Budget | |
|---|---|
| Property Tax | $ 141,570,000 |
| Sales Tax | $ 41,360,300 |
| Intergovernmental | $ 39,094,980 |
| User Fees/Charges/Licenses | $ 147,791,829 |
| All Other | $ 89,942,668 |
| Interfund Transfers | $ 35,784,456 |
| Appropriated Fund Balance | $ 10,471,247 |
| Less Transfers & Internal Charges | $ (111,121,638) |
| **Total Revenues by Source** | **$ 394,893,842** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 13 (page 21 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

*\*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.*

| Greensboro Expenditures by Use, FY 2008 Budget | |
|---|---|
| Culture and Recreation | $ 44,393,538 |
| Economic and Community Development | $ 7,838,161 |
| Environmental Protection | $ 124,447,798 |
| General Government | $ 33,327,693 |
| Public Safety | $ 110,976,576 |
| Transportation | $ 46,316,576 |
| Debt Service | $ 27,593,500 |
| **Total Operating Expenses** | **$ 394,893,842** |

*Source: Greensboro Adopted Annual Budget FY 2009, pages 10-11 (pages 18-19 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

*\*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.*

| Greensboro General Fund Revenue by Source, FY 2008 Budget | |
|---|---|
| Property Tax | $ 133,321,000 |
| Sales Tax | $ 41,360,300 |
| State Collected Local Revenues | $ 16,963,386 |
| Cable TV Access License | $ 336,200 |
| ABC Profit Distribution | $ 3,126,100 |
| Building Permit Revenue | $ 3,238,360 |
| All Other | $ 33,143,202 |
| Transfers from Other Funds | $ 6,594,012 |
| Appropriated Fund Balance | $ 3,993,841 |
| **Total Revenues by Source** | **$ 242,076,401** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 27 (page 37 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

*\*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.*

| Greensboro General Fund Expenditures, FY 2008 Budget | |
|---|---|
| Public Safety | $ 107,075,996 |
| Transportation | $ 23,267,849 |
| Economic & Community Development | $ 6,012,048 |
| Environmental Protection | $ 22,620,559 |
| Culture & Recreation | $ 30,691,182 |
| (Libraries: $5,888,352) | |
| General Government | $ 34,110,267 |
| Debt Service | $ 18,298,500 |
| **Total Operating Expenses** | **$ 242,076,401** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 23 (page 33 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

*\*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.*

| Greensboro Public Libraries Revenue by Source, FY 2008 Budget | |
|---|---|
| Intergovernmental | $ 2,484,280 |
| User charges | $ 201,315 |
| All other | $ 5,525 |
| General fund contribution | $ 5,888,352 |
| **Total Revenue** | **$ 8,579,472** |

*Source: Greensboro Adopted Budget FY 2009, page 38 (page 50 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

*\*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.*

| Greensboro Public Libraries Expenditures, FY 2008 Budget | |
|---|---|
| Personnel costs | $ 5,997,581 |
| Maintenance and operations | $ 2,581,891 |
| Capital outlay | |
| **Total Expenditures** | **$ 8,579,472** |

*Source: Greensboro Adopted Budget FY 2009, page 38 (page 50 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

*\*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.*

| Greensboro Total Revenues by Source, FY 2009 Adopted Budget | | |
|---|---|---:|
| Property Tax | $ | 151,799,771 |
| Sales Tax | $ | 43,096,600 |
| Intergovernmental | $ | 43,418,332 |
| User Fees/Charges/Licenses | $ | 157,920,240 |
| All Other | $ | 93,252,518 |
| Interfund Transfers | $ | 40,216,275 |
| Appropriated Fund Balance | $ | 17,978,066 |
| Less Transfers & Internal Charges | $ | (121,972,974) |
| **Total Revenues by Source** | **$** | **425,708,828** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 13 (page 21 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

| Greensboro Expenditures by Use, FY 2009 Adopted Budget | | |
|---|---|---:|
| Culture and Recreation | $ | 45,908,490 |
| Economic and Community Development | $ | 8,151,762 |
| Environmental Protection | $ | 136,999,324 |
| General Government | $ | 35,193,831 |
| Public Safety | $ | 119,132,260 |
| Transportation | $ | 49,272,213 |
| Debt Service | $ | 31,050,948 |
| **Total Operating Expenses** | **$** | **425,708,828** |

*Source: Greensboro Adopted Annual Budget FY 2009, pages 10-11 (pages 18-19 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

| Greensboro General Fund Revenue by Source, FY 2009 Adopted Budget | | |
|---|---|---:|
| Property Tax | $ | 143,017,083 |
| Sales Tax | $ | 42,946,600 |
| State Collected Local Revenues | $ | 19,649,092 |
| Cable TV Access License | $ | 200,000 |
| ABC Profit Distribution | $ | 3,065,100 |
| Building Permit Revenue | $ | 2,809,060 |
| All Other | $ | 33,716,544 |
| Transfers from Other Funds | $ | 6,852,561 |
| Appropriated Fund Balance | $ | 3,907,893 |
| **Total Revenues by Source** | **$** | **256,163,933** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 27 (page 37 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

| Greensboro General Fund Expenditures, FY 2009 Adopted Budget | | |
|---|---|---:|
| Public Safety | $ | 115,256,805 |
| Transportation | $ | 23,943,049 |
| Economic & Community Development | $ | 5,800,579 |
| Environmental Protection | $ | 28,639,976 |
| Culture & Recreation | $ | 31,157,799 |
| (Libraries: $5,947,903) | | |
| General Government | $ | 34,674,025 |
| Debt Service | $ | 16,691,700 |
| **Total Operating Expenses** | **$** | **256,163,933** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 23 (pages 33 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

| Greensboro Public Libraries Revenue by Source, FY 2009 Adopted Budget | | |
|---|---|---:|
| Intergovernmental | $ | 2,484,891 |
| User charges | $ | 216,675 |
| All other | $ | 6,700 |
| General fund contribution | $ | 5,947,903 |
| **Total Revenue** | **$** | **8,656,169** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 38 (pages 50 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

| Greensboro Public Libraries Expenditures, FY 2009 Adopted Budget | | |
|---|---|---:|
| Personnel costs | $ | 6,043,923 |
| Maintenance and operations | $ | 2,612,246 |
| Capital outlay | $ | - |
| **Total Expenditures** | **$** | **8,656,169** |

*Source: Greensboro Adopted Annual Budget FY 2009, page 38 (pages 50 PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf)*

| Greensboro Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Property Tax | $ 154,999,800 |
| Sales Tax | $ 38,524,010 |
| Intergovernmental | $ 42,642,878 |
| User Fees/Charges/Licenses | $ 156,952,483 |
| All Other | $ 89,550,836 |
| Interfund Transfers | $ 38,105,094 |
| Appropriated Fund Balance | $ 20,909,736 |
| Less Transfers & Internal Charges | $ (119,735,948) |
| **Total Revenues by Source** | **$ 421,948,889** |

*Source: Greensboro Adopted Annual Budget FY 2010, pages 13 (pages 21 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf)*

| Greensboro Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Culture and Recreation | $ 44,844,321 |
| Economic and Community Development | $ 7,898,322 |
| Environmental Protection | $ 137,943,345 |
| General Government | $ 37,203,976 |
| Public Safety | $ 115,441,420 |
| Transportation | $ 48,988,220 |
| Debt Service | $ 29,629,285 |
| **Total Expenditures** | **$ 421,948,889** |

*Source: Greensboro Adopted Annual Budget FY 2010, pages 10-11*
*(pages 18-19 in PDF view)*
*(http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf)*

| Greensboro General Fund Revenue by Source, FY 2010 Adopted Budget | |
|---|---|
| Property Tax | $ 146,049,800 |
| Sales Tax | $ 38,374,010 |
| State Collected Local Revenues | $ 19,956,251 |
| ABC Profit Distribution | $ 2,909,800 |
| Building Permit Revenue | $ 2,074,060 |
| All Other | $ 33,875,744 |
| Transfers from Other Funds | $ 8,213,410 |
| Appropriated Fund Balance | $ 4,174,688 |
| **Total Revenues by Source** | **$ 255,627,763** |

*Source: Greensboro Adopted Annual Budget FY 2010, page 27 (page 37 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf)*

| Greensboro General Fund Expenditures, FY 2010 Adopted Budget | |
|---|---|
| Public safety | $ 111,592,999 |
| Transportation | $ 24,204,287 |
| Economic and Community Development | $ 6,202,318 |
| Environmental Protection | $ 28,136,590 |
| Culture and recreation (Libraries: $5,963,265) | $ 30,252,351 |
| General Government | $ 38,547,518 |
| Debt Service | $ 16,691,700 |
| **Total Operating Expenses** | **$ 255,627,763** |

*Source: Greensboro Adopted Annual Budget FY 2010, page 24 (pages 34 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf)*

| Greensboro Public Libraries Revenue by Source, FY 2010 Adopted Budget | |
|---|---|
| Intergovernmental | $ 2,080,603 |
| User charges | $ 217,614 |
| All other | $ 7,500 |
| General fund contribution | $ 5,963,265 |
| **Total Revenue** | **$ 8,268,982** |

*Source: Greensboro Adopted Budget FY 2010, page 38 (page 50 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf)*

| Greensboro Public Libraries Expenditures, FY 2010 Adopted Budget | |
|---|---|
| Personnel costs | $ 5,724,064 |
| Maintenance and operations | $ 2,544,918 |
| Capital outlay | $ - |
| **Total Expenditures** | **$ 8,268,982** |

*Source: Greensboro Adopted Budget FY 2010, page 38 (page 50 in PDF view) (http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf)*

| Greensboro Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---:|
| Property tax | $ 155,137,935 |
| Sales tax | $ 37,345,470 |
| Intergovernmental revenue | $ 41,741,080 |
| User fees/charges/licenses | $ 154,702,337 |
| All other | $ 87,874,125 |
| Interfund transfers | $ 37,942,529 |
| Appropriated fund balance | $ 30,464,269 |
| Less Transfers & Internal Charges | $ (121,416,113) |
| **Total Revenues by Source** | **$ 423,791,632** |

*Source: Greensboro Adopted Budget FY 2011, page 13 (page 19 in PDF view)
(http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf)*

| Greensboro Expenditures by Service Areas, FY 2011 Adopted Budget | |
|---|---:|
| Culture and recreation | $ 45,436,972 |
| Economic and community development | $ 7,281,561 |
| Environmental protection | $ 133,754,707 |
| General government | $ 43,417,827 |
| Public safety | $ 116,333,125 |
| Transportation | $ 48,910,840 |
| Debt service | $ 28,656,600 |
| **Total Expenditures** | **$ 423,791,632** |

*Source: Greensboro Adopted Annual Budget FY 2011, pages 10-11 (pages 16-17 in PDF view)
(http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf)*

| Greensboro General Fund Revenue by Source, FY 2011 Adopted Budget | |
|---|---:|
| Property tax | $ 146,279,620 |
| Sales tax | $ 37,195,470 |
| State collected local revenues | $ 19,478,245 |
| ABC profit distribution | $ 2,677,600 |
| Building permit revenue | $ 1,677,846 |
| All other | $ 32,917,162 |
| Transfers from other funds | $ 9,370,639 |
| Appropriated fund balance | $ 5,349,820 |
| **Total Revenues by Source** | **$ 254,946,402** |

*Source: Greensboro Adopted Budget FY 2011, page 27 (page 35 in PDF view)
(http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf)*

| Greensboro General Fund Expenditures, FY 2011 Adopted Budget | |
|---|---:|
| Public safety | $ 112,629,153 |
| Transportation | $ 25,261,145 |
| Economic and community development | $ 5,743,352 |
| Environmental protection | $ 25,919,603 |
| Culture and recreation (Libraries: $6,551,592) | $ 30,373,799 |
| General government | $ 38,327,650 |
| Debt services | $ 16,691,700 |
| **Total Operating Expenses** | **$ 254,946,402** |

*Source: Greensboro Adopted Budget FY 2011, page 24 (page 32 in PDF view)
(http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf)*

| Greensboro Public Libraries Revenue by Source, FY 2011 Adopted Budget | |
|---|---:|
| Intergovernmental | $ 1,617,713 |
| User charges | $ 231,450 |
| All other | $ 4,374 |
| General fund contribution | $ 6,551,592 |
| **Total Revenue** | **$ 8,405,129** |

*Source: Greensboro Adopted Budget FY 2011, page 38 (page in 48 PDF view)
(http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf)*

| Greensboro Public Libraries Expenditures, FY 2011 Adopted Budget | |
|---|---:|
| Personnel costs | $ 5,830,212 |
| Maintenance and operations | $ 2,574,917 |
| Capital outlay | $ - |
| **Total Expenditures** | **$ 8,405,129** |

*Source: Greensboro Adopted Budget FY 2011, page 38 (page 48 in PDF view)
(http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf)*

| City of Jacksonville Total Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Taxes, Licenses & Permits | $ 731,468,000 |
| Intergovernmental | $ 176,268,000 |
| General Government Charges | $ 283,171,000 |
| Earnings on Investments | $ 20,235,000 |
| Fines and Forfeitures | $ 6,873,000 |
| Charges for Services | $ 140,743,000 |
| Special Assessments | $ - |
| Miscellaneous | $ 26,768,000 |
| Banking Fund Borrowings | $ 94,344,000 |
| Contributions from Other Funds | $ 236,185,000 |
| **Total Revenue*** | **$ 1,716,055,000** |

*Source: 2008 Fiscal Year Adopted Budget, page 36 (page 41 in PDF view) (http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx)*

*\*Note: Does not include a beginning fund balance of $372,063,000.*

| City of Jacksonville Total Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Salaries and Benefits | $ 574,113,000 |
| Operating Expenses | $ 634,732,000 |
| Capital Outlay | $ 35,473,000 |
| Debt Service | $ 151,977,000 |
| Assistance to other agencies | $ 169,184,000 |
| Contributions to other funds | $ 164,706,000 |
| **Total Expenses** | **$ 1,730,185,000** |

*Source: 2008 Fiscal Year Adopted Budget, page 36 (page 41 in PDF view) (http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx)*

| City of Jacksonville General Fund Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Taxes | $ 577,106,948 |
| Licenses and Permits | $ 8,230,457 |
| Intergovernmental | $ 250,665,676 |
| Charges for Services | $ 57,241,245 |
| Fines and Forfeits | $ 5,039,041 |
| Miscellaneous | $ 29,722,299 |
| Other Sources | $ 9,277,172 |
| **Total Revenue** | **$ 937,282,838** |

*Source: 2008 Fiscal Year Adopted Budget, page 79 (page 85 in PDF view) (http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx)*

| City of Jacksonville General Fund Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Personnel Expenses (Libraries: $18,276,662) | $ 484,562,956 |
| Operating Expenses (Libraries: $9,850,709) | $ 212,687,178 |
| Capital Outlay (Libraries: $4,644,672) | $ 7,620,310 |
| Debt Service | $ 75,000 |
| Grants and Aids | $ 34,247,686 |
| Other Uses (Libraries: $5,185,474) | $ 198,089,708 |
| **Total Expenses** | **$ 937,282,838** |

*Source: 2008 Fiscal Year Adopted Budget, page 79 (page 85 in PDF view) (http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx)*

| City of Jacksonville Public Libraries Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| General Fund | $ 39,118,516 |
| State Aid | $ 1,442,935 |
| Private Donations | $ 191,935 |
| **Total Revenues** | **$ 40,753,386** |

*Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).*

| City of Jacksonville Public Libraries Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Personnel Expenses | $ 18,276,662 |
| Operating Expenses | $ 9,850,709 |
| Capital Outlay | $ 4,644,682 |
| Other Uses | $ 5,185,474 |
| **Total Expenditures** | **$ 37,957,527** |

*Source: Fiscal Year 2008 Adopted Budget, page 325 (page 340 in PDF view) (http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx)*

| City of Jacksonville Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Taxes, Licenses & Permits | $ 771,929,000 |
| Intergovernmental | $ 151,934,000 |
| General Government Charges | $ 294,646,000 |
| Earnings on Investments | $ 20,005,000 |
| Fines and Forfeitures | $ 6,275,000 |
| Charges for Services | $ 166,258,000 |
| Special Assessments | $ - |
| Miscellaneous | $ 30,331,000 |
| Banking Fund Borrowings | $ 133,295,000 |
| Contributions from Other Funds | $ 206,974,000 |
| **Total Revenue\*** | **$ 1,781,647,000** |

*Source:  2009 Fiscal Year Adopted Budget, page 40 (page 44 in PDF view)*

*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx)*

*\*Note: Does not include a beginning fund balance of $304,581,000.*

| City of Jacksonville Total Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Salaries and Benefits | $ 592,243,000 |
| Operating Expenses | $ 690,261,000 |
| Capital Outlay | $ 49,626,000 |
| Debt Service | $ 159,356,000 |
| Assistance to other agencies | $ 178,373,000 |
| Contributions to other funds | $ 136,473,000 |
| **Total Expenses** | **$ 1,806,332,000** |

*Source:  2009 Fiscal Year Adopted Budget, page 40 (page 44 in PDF view)*

*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx)*

| City of Jacksonville General Fund Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Taxes | $ 619,920,236 |
| Licenses and Permits | $ 8,583,947 |
| Intergovernmental | $ 241,262,312 |
| Charges for Services | $ 60,726,152 |
| Fines and Forfeits | $ 4,696,846 |
| Miscellaneous Revenue | $ 27,425,503 |
| Other Sources | $ 8,826,493 |
| **Total Revenue** | **$ 971,441,489** |

*Source:  2009 Fiscal Year Adopted Budget, page 77 (page 82 PDF view)*

*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx)*

| City of Jacksonville General Fund Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Personnel Expenses (Libraries: $19,191,867) | $ 499,967,243 |
| Operating Expenses (Libraries: $8,827,871) | $ 230,299,824 |
| Capital Outlay (Libraries: $3,794,673) | $ 9,812,636 |
| Debt Service | $ 1,101,322 |
| Grants and Aids | $ 34,597,216 |
| Other Uses (Libraries: $6,872,583) | $ 195,663,248 |
| **Total Expenses** | **$ 971,441,489** |

*Source:  2009 Fiscal Year Adopted Budget, page 77 (page 82 PDF view)*

*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx)*

| City of Jacksonville Public Libraries Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| General Fund | $ 38,361,994 |
| State Aid | $ 1,145,676 |
| Private Donations | $ 180,435 |
| **Total Revenues** | **$ 39,688,105** |

*Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).*

| City of Jacksonville Public Libraries Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Personnel Expenses | $ 19,191,867 |
| Operating Expenses | $ 8,827,871 |
| Capital Outlay | $ 3,794,673 |
| Other Uses | $ 6,872,583 |
| **Total Expenditures** | **$ 38,686,994** |

*Source:  Fiscal Year 2009 Adopted Budget, page 383 (page 395 PDF view)*

*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx)*

| City of Jacksonville Total Revenues by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| Taxes, Licenses & Permits | $ | 831,473,000 |
| Intergovernmental | $ | 137,755,000 |
| General Government Charges | $ | 293,976,000 |
| Earnings on Investments | $ | 23,299,000 |
| Fines and Forfeitures | $ | 5,707,000 |
| Charges for Services | $ | 163,706,000 |
| Special Assessments | $ | - |
| Miscellaneous | $ | 26,478,000 |
| Banking Fund Borrowings | $ | 133,328,000 |
| Contributions from Other Funds | $ | 225,990,000 |
| **Total Revenue*** | **$** | **1,841,712,000** |

*Source: 2010 Fiscal Year Adopted Budget, page 54 (page 54 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)*
*\*Note: Does not include a beginning fund balance of $473,235,000*

| City of Jacksonville Total Expenditures by Use, FY 2010 Adopted Budget | | |
|---|---|---|
| Salaries and Benefits | $ | 631,415,000 |
| Operating Expenses | $ | 679,235,000 |
| Capital Outlay | $ | 30,636,000 |
| Debt Service | $ | 168,583,000 |
| Assistance to other agencies | $ | 168,929,000 |
| Contributions to other funds | $ | 160,912,000 |
| **Total Expenses** | **$** | **1,839,710,000** |

*Source: 2010 Fiscal Year Adopted Budget, page 54 (page 54 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)*

| City of Jacksonville General Fund Revenues by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| Taxes | $ | 640,118,009 |
| Licenses and Permits | $ | 8,067,732 |
| Intergovernmental | $ | 129,621,978 |
| Charges for Services | $ | 60,796,657 |
| Fines and Forfeits | $ | 4,150,663 |
| Miscellaneous Revenue | $ | 26,165,563 |
| Other Sources | $ | 112,579,811 |
| **Total Revenue** | **$** | **981,500,413** |

*Source: 2010 Fiscal Year Adopted Budget, page 101 (page 101 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)*

| City of Jacksonville General Fund Expenditures by Use, FY 2010 Adopted Budget | | |
|---|---|---|
| Personnel Expenses (Libraries: $19,472,560) | $ | 539,670,425 |
| Operating Expenses (Libraries: $9,866,239) | $ | 189,460,662 |
| Capital Outlay (Libraries: $3,644,673) | $ | 8,453,794 |
| Debt Service | $ | 86,062,998 |
| Grants and Aids | $ | 34,589,906 |
| Other Uses (Libraries: $8,936,376) | $ | 123,262,628 |
| **Total Expenses** | **$** | **981,500,413** |

*Source: 2010 Fiscal Year Adopted Budget, page 101 (page 101 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)*

| City of Jacksonville Public Libraries Revenues by Source, FY 2010 Adopted Budget | | |
|---|---|---|
| General Fund | $ | 41,808,913 |
| State Aid | $ | 970,607 |
| Private Donations | $ | 217,795 |
| **Total Revenues** | **$** | **42,997,315** |

*Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).*

| City of Jacksonville Public Libraries Expenditures by Use, FY 2010 Adopted Budget | | |
|---|---|---|
| Personnel Expenses | $ | 19,472,560 |
| Operating Expenses | $ | 9,886,239 |
| Capital Outlay | $ | 3,644,673 |
| Other Uses | $ | 8,936,376 |
| **Total Expenditures** | **$** | **41,939,848** |

*Source: Fiscal Year 2010 Adopted Budget, page 483 (page 483 PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)*

| City of Jacksonville Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Taxes, Licenses & Permits | $ 868,575,000 |
| Intergovernmental | $ 132,812,000 |
| General Government Charges | $ 294,413,000 |
| Earnings on Investments | $ 24,669,000 |
| Fines and Forfeitures | $ 4,712,000 |
| Charges for Services | $ 189,859,000 |
| Special Assessments | $ - |
| Miscellaneous | $ 55,675,000 |
| Banking Fund Borrowings | $ 70,702,000 |
| Contributions from Other Funds | $ 159,479,000 |
| **Total Revenue*** | **$ 1,800,896,000** |

*Source: 2011 Fiscal Year Annual Budget, page 58 (page 58 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx)*

*\*Note: Does not include a beginning fund balance of $499,593,000. Total is $1,000 less from published source due to rounding error.*

| City of Jacksonville Total Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| Salaries and Benefits | $ 630,030,000 |
| Operating Expenses | $ 648,129,000 |
| Capital Outlay | $ 43,147,000 |
| Debt Service | $ 221,955,000 |
| Assistance to other agencies | $ 165,281,000 |
| Contributions to other funds | $ 71,770,000 |
| **Total Expenses** | **$ 1,780,312,000** |

*Source: 2011 Fiscal Year Annual Budget, page 58 (page 58 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx)*

| City of Jacksonville General Fund Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Taxes | $ 663,767,784 |
| Licenses and Permits | $ 7,775,760 |
| Intergovernmental | $ 124,288,082 |
| Charges for Services | $ 59,241,942 |
| Fines and Forfeits | $ 3,329,800 |
| Miscellaneous Revenue | $ 24,172,243 |
| Other Sources | $ 107,790,227 |
| **Total Revenue** | **$ 990,365,838** |

*Source: 2011 Fiscal Year Annual Budget, page 93 (page 93 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx)*

| City of Jacksonville General Fund Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| Personnel Expenses (Libraries: $18,449,921) | $ 531,922,100 |
| Operating Expenses (Libraries: $9,972,109) | $ 209,172,576 |
| Capital Outlay (Libraries: $3,107,630) | $ 7,233,859 |
| Debt Service | $ 100,813,529 |
| Grants and Aids | $ 34,688,108 |
| Other Uses (Libraries: $8,213,899) | $ 106,535,666 |
| **Total Expenses** | **$ 990,365,838** |

*Source: 2011 Fiscal Year Annual Budget, page 93 (page 93 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx)*

| City of Jacksonville Public Libraries Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| General Fund | $ 39,602,759 |
| State Aid | $ 819,841 |
| Private Donations* | N/A |
| **Total Revenues** | **$ 40,422,600** |

*Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).*

*\*Note: 2011 Fiscal Year Private Donations figures are not yet available*

| City of Jacksonville Public Libraries Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| Personnel Expenses | $ 18,449,921 |
| Operating Expenses | $ 9,972,109 |
| Capital Outlay | $ 3,107,630 |
| Other Uses | $ 8,213,899 |
| **Total Expenditures** | **$ 39,743,559** |

*Source: Fiscal Year 2011 Annual Budget, page 525 (page 525 in PDF view)*
*(http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx)*

| City of Memphis Total Revenues by Source, FY 2008 Actual Budget | |
|---|---|
| Local Taxes | $ 445,484,650 |
| State Taxes | $ 67,383,830 |
| Licenses and Privileges | $ 11,354,406 |
| Fines and Forfeitures | $ 9,086,259 |
| Grants | $ 1,686,490 |
| Charges for Service | $ 226,217,682 |
| Use of Money | $ 7,486,679 |
| Intergovernmental | $ 4,222,685 |
| Other Revenue | $ 8,174,338 |
| Transfers In | $ 191,382,569 |
| **Total Revenues** | **$ 972,479,588** |

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-WIde Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: 2008 City-Wide Adopted Budget not made available, therefore FY 2008 Actual numbers from the FY 2010 Adopted Budget were used.

**Note: Does not include a beginning fund balance of $308,910,853.

| City of Memphis Total Expenditures by Use, FY 2008 Actual Budget | |
|---|---|
| General Government | $ 153,495,009 |
| Public Safety | $ 319,618,848 |
| Parks & Recreation | $ 26,280,432 |
| Public Works | $ 22,641,145 |
| Solid Waste Management | $ 47,104,435 |
| Sewer Fund | $ 55,469,455 |
| Storm Water Fund | $ 10,668,549 |
| Public Services & Neighborhoods | $ 17,261,806 |
| Housing & Community Development | $ 4,728,608 |
| Judicial | $ 17,744,257 |
| Health Services | $ 13,225,000 |
| Memphis Area Transit Authority (MATA) | $ 14,930,000 |
| Other Grants & Agencies | $ 41,609,460 |
| Debt Service | $ 131,700,888 |
| Interest and Other Costs | $ 49,384,659 |
| **Total Expenditures** | **$ 925,862,551** |

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-WIde Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: 2008 City-Wide Adopted Budget not made available, therefore FY 2008 Actual numbers from the FY 2010 Adopted Budget were used.

| City of Memphis General Fund Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Local Taxes | $ 365,305,898 |
| State Taxes | $ 61,060,816 |
| Licenses and Privileges | $ 11,155,462 |
| Fines and Forfeitures | $ 8,147,943 |
| Charges for Services | $ 810,850 |
| Use of Money and Property | $ 336,313 |
| Federal Grants | $ - |
| Other Revenues | $ 3,930,711 |
| Transfers In | $ 91,034,745 |
| **Total Revenue** | **$ 541,782,738** |

Source: 2008 Fiscal Year Adopted Budget, Summary, page S-2 (page 2 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/Summary.pdf)

| City of Memphis General Fund Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Personal Services | $ 394,549,208 |
| Materials & Supplies | $ 101,919,285 |
| Capital Outlay | $ 2,840,655 |
| Grants & Subsidies | $ 77,308,735 |
| Inventory | $ 91,675 |
| Transfer Out | $ 989,240 |
| Charges for Services^ | $ (37,614,496) |
| **Total Expenditures (Net)** | **$ 540,084,302** |

Source: 2008 Fiscal Year Adopted Budget, Summary, page S-1 (page 1 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/Summary.pdf)

^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.

| Memphis Public Library Revenues by Source, Library Year 2008 | |
|---|---|
| City of Memphis | $ 13,368,000 |
| Shelby County | $ 700,000 |
| City of Bartlett | $ 1,051,000 |
| State and Federal | $ 91,000 |
| Fines and Fees | $ 903,000 |
| Other | $ 131,000 |
| Foundation for the Library | $ 634,000 |
| Friends of the Library | $ 117,000 |
| **Total Revenue** | **$ 16,995,000** |

Sources: 2008 Annual Report, Memphis Public Library & Information Center, page 17 (page 17 in PDF view) (http://www.memphislibrary.org/about/support/2008-Annual-Report.pdf) 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 in PDF view) (http://www.memphislibrary.org/about/support/2009-annual-report.pdf)

| Memphis Public Library Expenses by Use, Library Year 2008 | |
|---|---|
| Personnel | $ 11,623,000 |
| Materials, Technology Programs, Collections, Books, Databases & Serials | $ 1,080,000 |
| Operating | $ 3,541,000 |
| Foundation for the Library | $ 707,000 |
| Friends of the Library | $ 98,000 |
| **Total Expenditures** | **$ 17,049,000** |

Sources: 2008 Annual Report, Memphis Public Library & Information Center, page 17 (page 17 in PDF view) (http://www.memphislibrary.org/about/support/2008-Annual-Report.pdf) 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 in PDF view)

*Note: The City's FY 2008 Operating Budget page on "Public Services & Neighborhoods" shows that the library's FY 2008 Adopted Net Expenditures was $15,310,840 (http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/PublicServices.pdf)

| City of Memphis Total Revenues by Source, FY 2009 Operating Budget* | | |
| --- | --- | --- |
| Local Taxes | $ | 487,665,573 |
| State Taxes | $ | 66,495,670 |
| Licenses and Privileges | $ | 11,250,873 |
| Fines and Forfeitures | $ | 8,873,855 |
| Grants | $ | 1,293,173 |
| Charges for Service | $ | 250,456,285 |
| Use of Money | $ | 8,325,167 |
| Intergovernmental | $ | 2,477,423 |
| Other Revenue | $ | 11,833,176 |
| Transfers In | $ | 94,501,307 |
| **Total Revenues**** | **$** | **943,173,002** |

*Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-WIde Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)*

*\*Note: 2009 City-Wide Adopted Budget not made available, therefore FY 2009 Budget numbers from the FY 2010 Adopted Budget were used.*
*\*\*Note: Does not include a beginning fund balance of $355,527,890.*

| City of Memphis Total Expenditures by Use, FY 2009 Operating Budget* | | |
| --- | --- | --- |
| General Government | $ | 183,930,970 |
| Public Safety | $ | 347,070,322 |
| Parks & Recreation | $ | 26,110,028 |
| Public Works | $ | 26,566,290 |
| Special Revenue Fund | $ | 52,855,967 |
| Sewer Fund | $ | 52,319,850 |
| Storm Water Fund | $ | 20,857,000 |
| Public Services & Neighborhoods | $ | 21,390,013 |
| Housing & Community Development | $ | 5,167,148 |
| Judicial | $ | 20,694,574 |
| Health Services | $ | 13,754,191 |
| Memphis Area Transit Authority (MATA) | $ | 17,930,000 |
| Other Grants & Agencies | $ | 46,706,155 |
| Debt Service | $ | 62,284,534 |
| Interest and Other Costs | $ | 53,865,172 |
| **Total Expenditures** | **$** | **951,502,214** |

*Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-WIde Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)*

*\*Note: 2009 City-Wide Adopted Budget not made available, therefore FY 2009 Budget numbers from the FY 2010 Adopted Budget were used.*

| City of Memphis General Fund Revenues by Source, FY 2009 Adopted Budget | | |
| --- | --- | --- |
| Local Taxes | $ | 409,048,979 |
| State Taxes | $ | 66,495,670 |
| Licenses and Privileges | $ | 11,250,873 |
| Fines and Forfeitures | $ | 8,873,855 |
| Charges for Services | $ | 912,877 |
| Use of Money and Property | $ | 4,375,667 |
| Federal Grants | $ | - |
| Other Revenues | $ | 4,156,533 |
| Transfers In | $ | 75,687,785 |
| **Total Revenue** | **$** | **580,802,239** |

*Source: 2009 Fiscal Year Adopted Budget, General Fund Summary, page GFS-2 (page 2 in PDF view) (http://www.memphistn.gov/pdf_forms/CIPAdoptedOpBudget/5-GeneralFundSummary.pdf)*

| City of Memphis General Fund Expenditures by Use, FY 2009 Adopted Budget | | |
| --- | --- | --- |
| Personnel | $ | 424,540,459 |
| Materials & Supplies | $ | 110,958,028 |
| Capital Outlay | $ | 2,594,434 |
| Grants & Subsidies | $ | 77,722,936 |
| Inventory | $ | 91,675 |
| Transfer Out | $ | 5,666,003 |
| Charges for Services^ | $ | (40,810,947) |
| **Total Expenditures (Net)** | **$** | **580,762,588** |

*Source: 2009 Fiscal Year Adopted Budget, General Fund Summary, page GFS- (page 1 in PDF view) (http://www.memphistn.gov/pdf_forms/CIPAdoptedOpBudget/5-GeneralFundSummary.pdf)*
*^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.*

| Memphis Public Library Revenues by Source, Library Year 2009 | | |
| --- | --- | --- |
| City of Memphis | $ | 14,264,000 |
| Shelby County | $ | 650,000 |
| City of Bartlett | $ | 979,000 |
| State and Federal | $ | - |
| Fines and Fees | $ | 741,000 |
| Other | $ | 14,000 |
| Foundation for the Library | $ | 455,000 |
| **Total Revenue** | **$** | **17,103,000** |

*Source: 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 PDF view) (http://www.memphislibrary.org/about/support/2009-annual-report.pdf)*

*\*Note: The City's FY 2009 Operating Budget page on "Public Services & Neighborhoods" was not made available, therefore the library's 2009 Annual Report was used. Donations from "Friends of the Library" could not be found for Library Year 2009.*

| Memphis Public Library Expenses by Use, Library Year 2009 | | |
| --- | --- | --- |
| Personnel | $ | 11,867,000 |
| Materials, Technology Programs, Collections, Books, Databases & Serials | $ | 1,156,000 |
| Operating | $ | 3,625,000 |
| Foundation for the Library | $ | 397,000 |
| **Total Expenditures** | **$** | **17,045,000** |

*Source: 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 PDF view) (http://www.memphislibrary.org/about/support/2009-annual-report.pdf)*
*\*Note: Expenses for "Friends of the Library" could not be found for Library Year 2009*

| City of Memphis Total Revenues by Source, FY 2010 Adopted Operating Budget | |
|---|---|
| Local Taxes | $ 492,743,102 |
| State Taxes | $ 61,653,667 |
| Licenses and Privileges | $ 11,250,873 |
| Fines and Forfeitures | $ 8,873,855 |
| Grants | $ 1,068,869 |
| Charges for Service | $ 265,966,334 |
| Use of Money | $ 7,465,669 |
| Intergovernmental | $ 2,496,839 |
| Other Revenue | $ 10,251,303 |
| Transfers In | $ 89,438,089 |
| **Total Revenues** | **$ 951,208,600** |

*Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-WIde Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_Tax Policy.pdf)*

*\*Note: Does not include a beginning fund balance of $333,876,379.*

| City of Memphis Total Expenditures by Use, FY 2010 Adopted Operating Budget | |
|---|---|
| General Government | $ 182,151,724 |
| Public Safety | $ 357,805,523 |
| Parks & Recreation | $ 22,992,843 |
| Public Works | $ 25,585,522 |
| Solid Waste Management | $ 52,444,884 |
| Sewer Fund | $ 65,872,000 |
| Storm Water Fund | $ 22,271,000 |
| Public Services & Neighborhoods (Libraries: $16,910,288) | $ 18,766,778 |
| Housing & Community Development | $ 4,691,213 |
| Judicial | $ 17,551,063 |
| Health Services | $ 5,000,000 |
| Memphis Area Transit Authority (MATA) | $ 17,930,000 |
| Other Grants & Agencies | $ 41,579,453 |
| Debt Service | $ 64,938,016 |
| Interest and Other Costs | $ 54,341,871 |
| **Total Expenditures** | **$ 953,921,890** |

*Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-WIde Tax Policy, page S-13, S-29 (page 5, 21 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_ TaxPolicy.pdf)*

| City of Memphis General Fund Revenues by Source, FY 2010 Adopted Operating Budget | |
|---|---|
| Local Taxes | $ 412,614,167 |
| State Taxes | $ 61,653,667 |
| Licenses and Privileges | $ 11,250,873 |
| Fines and Forfeitures | $ 8,873,855 |
| Grants | $ - |
| Charges for Services | $ 912,877 |
| Use of Money | $ 3,515,669 |
| Other Revenues | $ 4,156,471 |
| Transfers | $ 74,322,433 |
| **Total Revenue** | **$ 577,300,012** |

*Source: 2010 Fiscal Year Adopted Budget, Summary, City-Wide Tax Policy, page S-15 (page 7 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_Tax Policy.pdf)*

*\*Note: Does not include a beginning fund balance of $98,038,447.*

| City of Memphis General Fund Expenditures by Use, FY 2010 Adopted Operating Budget | |
|---|---|
| Personnel | $ 428,870,165 |
| Materials & Supplies | $ 102,738,598 |
| Capital Outlay | $ 2,498,345 |
| Grants & Subsidies | $ 62,393,239 |
| Inventory | $ 91,675 |
| Transfer Out | $ 4,853,041 |
| Charges for Services^ | $ (40,025,299) |
| **Total Expenditures (Net)** | **$ 561,419,764** |

*Source: 2010 Fiscal Year Adopted Budget, Summary, City-Wide Tax Policy, page S-15 (page 7 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_ TaxPolicy.pdf)*
*^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.*

| Memphis Public Library Services Revenues by Source, FY 2010 Adopted Operating Budget | |
|---|---|
| City of Memphis* | $ 16,910,288 |
| Shelby County | |
| City of Bartlett | |
| State and Federal | |
| **Total Revenue** | **$ 16,910,288** |

*\*Note: Library Annual Reports for 2010 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2010 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 294 (page 26 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/PUBLIC_SERVI CES_NEIGHBORHOODS.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above.*

| Memphis Public Library Expenditures by Use, FY 2010 Adopted Operating Budget | |
|---|---|
| Personnel Services | $ 12,099,775 |
| Materials & Supplies | $ 4,810,513 |
| Capital Outlay | $ - |
| **Total Expenditures*** | **$ 16,910,288** |

*\*Note: Library Annual Reports for 2010 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2010 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 294 (page 26 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/PUBLIC_SE RVICES_NEIGHBORHOODS.pdf)*

| City of Memphis Total Revenues by Source, FY 2011 Adopted Operating Budget | |
|---|---|
| Local Taxes | $ 504,850,296 |
| State Taxes | $ 52,045,528 |
| Licenses and Privileges | $ 11,287,710 |
| Fines and Forfeitures | $ 10,250,000 |
| Grants | $ 131,000 |
| Charges for Service | $ 288,806,054 |
| Use of Money | $ 4,035,679 |
| Intergovernmental | $ 2,072,243 |
| Divisional Revenue | $ 42,606,558 |
| Other Revenue | $ 42,799,807 |
| Transfers In | $ 140,178,504 |
| **Total Revenues** | **$ 1,099,063,379** |

*Source: 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget, page S-16 (page 3 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)*

*\*Note: Does not include a beginning fund balance of $160,441,022*

| City of Memphis Total Expenditures by Use, FY 2011 Adopted Operating Budget | |
|---|---|
| General Government | $ 63,283,143 |
| Public Safety | $ 388,478,240 |
| Parks & Recreation | $ 28,071,375 |
| Public Works | $ 26,539,887 |
| Special Revenue Fund | $ 62,094,769 |
| Sewer Fund | $ 75,766,000 |
| Storm Water Fund | $ 24,732,500 |
| Internal Service Fund | $ 156,912,193 |
| Public Services & Neighborhoods (Libraries: $17,503,447) | $ 23,800,301 |
| Housing & Community Development | $ 4,761,631 |
| Judicial | $ 19,642,593 |
| Health Services | $ - |
| Memphis Area Transit Authority (MATA) | $ 16,930,000 |
| Other Grants & Agencies | $ 101,659,012 |
| Debt Service | $ 24,099,970 |
| Interest and Other Costs | $ 106,561,265 |
| **Total Expenditures** | **$ 1,123,332,879** |

*Source: 2011 Fiscal Year Adopted Operating Budget, Summary, City-Wide Adopted Budget, pages S-16, S-30 (pages 3, 17 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)*

| City of Memphis General Fund Revenues by Source, FY 2011 Adopted Operating Budget | |
|---|---|
| Local Taxes | $ 422,636,835 |
| State Taxes | $ 52,045,528 |
| Licenses and Privileges | $ 11,287,710 |
| Fines and Forfeitures | $ 10,245,000 |
| Grants | $ - |
| Charges for Services | $ 917,400 |
| Use of Money | $ 2,035,679 |
| Divisional Revenue | $ 42,606,558 |
| Other Revenues | $ 7,880,881 |
| Transfers | $ 127,766,897 |
| **Total Revenue** | **$ 677,422,488** |

*Source: 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget, page S-17 (page 4 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)*

*\*Note: Does not include a beginning fund balance of $77,140,839*

| City of Memphis General Fund Expenditures by Use, FY 2011 Adopted Operating Budget | |
|---|---|
| Personnel | $ 437,928,476 |
| Materials & Supplies | $ 105,228,180 |
| Capital Outlay | $ 1,336,772 |
| Grants & Subsidies | $ 63,601,398 |
| Inventory | $ 75,300 |
| Transfer Out | $ 64,996,056 |
| Charges for Services^ | $ (42,606,558) |
| **Total Expenditures (Net)** | **$ 630,559,624** |

*Source: 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget, page S-17 (page 4 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)*

*^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.*

| Memphis Public Library Services Revenues by Source, FY 2011 Adopted Operating Budget | |
|---|---|
| City of Memphis* | $ 17,503,447 |
| Shelby County | |
| City of Bartlett | |
| State and Federal | |
| Fines and Fees | |
| Other | |
| **Total Revenue** | **$ 17,503,447** |

*\*Note: Library Annual Reports for 2011 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2011 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 299 (page 25 in PDF view)(http://www.memphistn.gov/pdf_forms/FY2011_AD_OP/PUBLI C_SERVICES_NEIGHBORHOODS.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above.*

| Memphis Public Library Expenditures by Use, FY 2011 Adopted Operating Budget | |
|---|---|
| Personnel Services | $ 12,588,304 |
| Materials & Supplies | $ 4,915,143 |
| Capital Outlay | $ - |
| **Total Expenditures\*** | **$ 17,503,447** |

*\*Note: Library Annual Reports for 2011 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2011 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 299 (page 25 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2011_AD_OP/PUBLIC_SER VICES_NEIGHBORHOODS.pdf)*

| Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2008 Operating Budget | |
|---|---|
| Property Taxes | $ 771,110,400 |
| Local Option Sales Tax | $ 290,463,100 |
| Grants & Contributions | $ 280,655,400 |
| All Other Revenues | $ 201,767,400 |
| Fund Balance Appropriated | $ 21,786,800 |
| **Total Revenues** | **$ 1,565,783,100** |

*Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/ fy08_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2008 Operating Budget | |
|---|---|
| General Government | $ 152,987,100 |
| Fiscal Administration | $ 16,577,900 |
| Administration of Justice | $ 64,778,900 |
| Law Enforcement & Jails | $ 204,925,800 |
| Fire Prevention & Control | $ 111,964,500 |
| Regulation & Inspection | $ 20,896,900 |
| Conservation of Resources | $ 513,100 |
| Social Services | $ 9,193,100 |
| Health & Hospitals | $ 87,649,700 |
| Public Libraries | $ 21,377,200 |
| Recreational & Cultural | $ 47,810,600 |
| Infrastructure & Transportation | $ 74,266,400 |
| Education | $ 595,924,200 |
| Debt Service | $ 156,917,700 |
| Transfers | $ - |
| **Total Expenses** | **$ 1,565,783,100** |

*Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/ fy08_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2008 Operating Budget | |
|---|---|
| Property Taxes | $ 350,229,500 |
| Local Option Sales Tax | $ 96,093,000 |
| Grants & Contributions | $ 77,833,400 |
| All Other Revenues | $ 176,743,700 |
| Fund Balance Appropriated | $ 5,395,200 |
| **Total Revenues** | **$ 706,294,800** |

*Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/ fy08_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2008 Operating Budget | |
|---|---|
| General Government | $ 129,418,100 |
| Fiscal Administration | $ 16,577,900 |
| Administration of Justice | $ 64,778,900 |
| Law Enforcement & Jails | $ 204,925,800 |
| Fire Prevention & Control | $ 48,666,400 |
| Regulation & Inspection | $ 19,805,200 |
| Conservation of Resources | $ 513,100 |
| Social Services | $ 9,193,100 |
| Health & Hospitals | $ 87,649,700 |
| Public Libraries | $ 21,377,200 |
| Recreational & Cultural | $ 47,675,200 |
| Infrastructure & Transportation | $ 55,714,200 |
| Education | $ - |
| Debt Service | $ - |
| **Total Expenses** | **$ 706,294,800** |

*Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/ fy08_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2008 Operating Budget | |
|---|---|
| General Fund (budgeted)* | $ 21,377,200 |
| Charges Commissions, & Fees** | $ (617,000) |
| Special Purpose Fund: Federal Grants | $ 14,300 |
| Special Purpose Fund: State Grants | $ 273,000 |
| Special Purpose Fund: Other Program Revenues | $ 1,183,600 |
| Special Purpose Fund: Transfers from Other Funds | $ 2,000 |
| **Total Revenue** | **$ 22,233,100** |

*Source: 2008 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 492, 504, 505 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/ fy08_final_budget.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $2,089,900 ($617,000 from Charges & Fees + $1,472,900 from Special Funds) for 2008 fiscal year (page G-1 or page 492 in PDF view).*

| Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2008 Operating Budget | |
|---|---|
| General Fund: Personal Services | $ 15,670,500 |
| General Fund: Utilities | $ 1,566,300 |
| General Fund: Professional & Purchased Services | $ 769,800 |
| General Fund: Travel, Tuition, and Dues | $ 42,400 |
| General Fund: Communications | $ 583,600 |
| General Fund: Repairs & Maintenance Services | $ 482,600 |
| General Fund: Internal Service Fee | $ 1,999,600 |
| General Fund: Other Expenses | $ 793,000 |
| General Fund: Transfers to Other Funds | $ - |
| Special Purpose Fund: Personal Services | $ 233,600 |
| Special Purpose Fund: Utilities | $ - |
| Special Purpose Fund: Professional & Purchased Services | $ 47,000 |
| Special Purpose Fund: Travel, Tuition, and Dues | $ 2,500 |
| Special Purpose Fund: Communications | $ 17,800 |
| Special Purpose Fund: Repairs & Maintenance Services | $ - |
| Special Purpose Fund: Internal Service Fee | $ - |
| Special Purpose Fund: Other Expenses | $ 260,100 |
| Special Purpose Fund: Special Projects | $ 909,900 |
| Special Purpose Fund: Transfers to Other Funds | $ 2,000 |
| ***Subtotal - General Fund Expenditures*** | ***$ 23,380,700*** |
| ***Subtotal - Special Purpose Fund Expenditures*** | ***$ 1,472,900*** |
| **Total Expenditures** | **$ 24,853,600** |

*Source: 2008 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 492, 504, 505 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/ fy08_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2009 Operating Budget | |
|---|---|
| Property Taxes | $ 763,046,200 |
| Local Option Sales Tax | $ 296,842,000 |
| Grants & Contributions | $ 278,883,200 |
| All Other Revenues | $ 200,033,100 |
| Fund Balance Appropriated | $ 31,394,900 |
| **Total Revenues** | **$ 1,570,199,400** |

*Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/ fy09_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2009 Operating Budget | |
|---|---|
| General Government | $ 159,956,100 |
| Fiscal Administration | $ 25,631,700 |
| Administration of Justice | $ 57,959,300 |
| Law Enforcement & Jails | $ 199,216,900 |
| Fire Prevention & Control | $ 107,367,200 |
| Regulation & Inspection | $ 20,304,700 |
| Conservation of Resources | $ 476,800 |
| Social Services | $ 8,830,700 |
| Health & Hospitals | $ 84,095,700 |
| Public Libraries | $ 19,981,100 |
| Recreational & Cultural | $ 43,234,000 |
| Infrastructure & Transportation | $ 64,666,500 |
| Education | $ 619,007,900 |
| Debt Service | $ 159,470,800 |
| Transfers | $ - |
| **Total Expenses** | **$ 1,570,199,400** |

*Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/ fy09_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2009 Operating Budget | |
|---|---|
| Property Taxes | $ 346,440,000 |
| Local Option Sales Tax | $ 98,050,900 |
| Grants & Contributions | $ 76,708,600 |
| All Other Revenues | $ 170,557,500 |
| Fund Balance Appropriated | $ - |
| **Total Revenues** | **$ 691,757,000** |

*Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/ fy09_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2009 Operating Budget | |
|---|---|
| General Government | $ 135,685,000 |
| Fiscal Administration | $ 25,631,700 |
| Administration of Justice | $ 57,959,300 |
| Law Enforcement & Jails | $ 199,216,900 |
| Fire Prevention & Control | $ 47,227,500 |
| Regulation & Inspection | $ 19,461,300 |
| Conservation of Resources | $ 476,800 |
| Social Services | $ 8,830,700 |
| Health & Hospitals | $ 84,095,700 |
| Public Libraries | $ 19,981,100 |
| Recreational & Cultural | $ 42,876,300 |
| Infrastructure & Transportation | $ 50,314,700 |
| Education | $ - |
| Debt Service | $ - |
| **Total Expenses** | **$ 691,757,000** |

*Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/ fy09_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2009 Operating Budget | |
|---|---|
| General Fund (budgeted)* | $ 19,981,100 |
| Charges Commissions, & Fees | $ (579,000) |
| Special Purpose Fund: Federal Grants | $ 8,800 |
| Special Purpose Fund: State Grants | $ 273,000 |
| Special Purpose Fund: Other Program Revenues | $ 918,400 |
| Special Purpose Fund: Transfers from Other Funds | $ 2,000 |
| **Total Revenue** | **$ 20,604,300** |

*Source: 2009 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 493, 506, 507 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/ fy09_final_budget.pdf)*

*\*Note:  The county reports the share of the library's general fund as an expenditure.  Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above.  If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $1,781,200 ($579,000 from Charges & Fees + $1,472,900 from Special Funds) for 2009 fiscal year (page G-1 or page 493 in PDF view).*

*\*\*Note: According to Nashville's CFO, Chase Adams, this revenue collected by the library is deposited back to the Metro's general fund and has no bearing on the library's operating budget.  Therefore, to be on the conservative side and to avoid double counting of this source of revenue for the metro's general fund, this amount is subtracted from the library's total revenue.*

| Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2009 Operating Budget | |
|---|---|
| General Fund: Personal Services | $ 15,055,900 |
| General Fund: Utilities | $ 1,591,300 |
| General Fund: Professional & Purchased Services | $ 543,700 |
| General Fund: Travel, Tuition, and Dues | $ 24,400 |
| General Fund: Communications | $ 657,900 |
| General Fund: Repairs & Maintenance Services | $ 442,600 |
| General Fund: Internal Service Fee | $ 1,279,300 |
| General Fund: Other Expenses | $ 408,500 |
| General Fund: Transfers to Other Funds | $ - |
| Special Purpose Fund: Personal Services | $ 265,600 |
| Special Purpose Fund: Utilities | $ - |
| Special Purpose Fund: Professional & Purchased Services | $ 39,000 |
| Special Purpose Fund: Travel, Tuition, and Dues | $ 2,500 |
| Special Purpose Fund: Communications | $ 17,800 |
| Special Purpose Fund: Repairs & Maintenance Services | $ - |
| Special Purpose Fund: Internal Service Fee | $ - |
| Special Purpose Fund: Other Expenses | $ 875,300 |
| Special Purpose Fund: Transfers to Other Funds | $ 2,000 |
| *Subtotal - General Fund Expenditures* | *$ 21,205,800* |
| *Subtotal - Special Purpose Fund Expenditures* | *$ 1,202,200* |
| **Total Expenditures** | **$ 22,408,000** |

*Source: 2009 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 493, 506, 507 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/ fy09_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2010 Operating Budget | |
|---|---|
| Property Taxes | $ 762,827,600 |
| Local Option Sales Tax | $ 272,818,200 |
| Grants & Contributions | $ 282,721,000 |
| All Other Revenues | $ 187,799,500 |
| Fund Balance Appropriated | $ 35,996,400 |
| **Total Revenues** | **$ 1,542,162,700** |

*Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/ fy10_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2010 Operating Budget | |
|---|---|
| General Government | $ 162,455,200 |
| Fiscal Administration | $ 23,192,100 |
| Administration of Justice | $ 55,806,400 |
| Law Enforcement & Jails | $ 196,092,500 |
| Fire Prevention & Control | $ 104,296,500 |
| Regulation & Inspection | $ 20,953,900 |
| Conservation of Resources | $ 557,900 |
| Social Services | $ 8,084,600 |
| Health & Hospitals | $ 76,153,400 |
| Public Libraries | $ 18,917,200 |
| Recreational & Cultural | $ 39,592,900 |
| Infrastructure & Transportation | $ 64,125,100 |
| Education | $ 612,614,400 |
| Debt Service | $ 159,320,600 |
| Transfers | $ - |
| **Total Expenses** | **$ 1,542,162,700** |

*Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/ fy10_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2010 Operating Budget | |
|---|---|
| Property Taxes | $ 346,779,600 |
| Local Option Sales Tax | $ 88,034,900 |
| Grants & Contributions | $ 74,581,300 |
| All Other Revenues | $ 158,348,900 |
| Fund Balance Appropriated | $ - |
| **Total Revenues** | **$ 667,744,700** |

*Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/ fy10_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2010 Operating Budget | |
|---|---|
| General Government | $ 137,501,900 |
| Fiscal Administration | $ 23,192,100 |
| Administration of Justice | $ 55,806,400 |
| Law Enforcement & Jails | $ 196,092,500 |
| Fire Prevention & Control | $ 45,677,300 |
| Regulation & Inspection | $ 19,654,300 |
| Conservation of Resources | $ 557,900 |
| Social Services | $ 8,084,600 |
| Health & Hospitals | $ 76,153,400 |
| Public Libraries | $ 18,917,200 |
| Recreational & Cultural | $ 39,181,000 |
| Infrastructure & Transportation | $ 46,926,100 |
| Education | $ - |
| Debt Service | $ - |
| **Total Expenses** | **$ 667,744,700** |

*Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/ fy10_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2010 Operating Budget | |
|---|---|
| General Fund (budgeted)* | $ 18,917,200 |
| Charges Commissions, & Fees** | $ (508,200) |
| Special Purpose Fund: Federal Grants | $ 10,300 |
| Special Purpose Fund: State Grants | $ 273,000 |
| Special Purpose Fund: Other Program Revenues | $ 1,023,400 |
| Special Purpose Fund: Transfers from Other Funds | $ 2,000 |
| **Total Revenue** | **$ 19,717,700** |

*Source: 2010 Fiscal Year Operating Budget, pages H-1, H-12, H-13 (pages 512, 523, 524 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/ fy10_final_budget.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $1,816,900 ($508,200 from Charges & Fees + $1,308,700 from Special Funds) for 2010 fiscal year (page H-1 or page 512 in PDF view).*

*\*\*Note: According to Nashville's CFO, Chase Adams, this revenue collected by the library is deposited back to the Metro's general fund and has no bearing on the library's operating budget. Therefore, to be on the conservative side and to avoid double counting of this source of revenue for the metro's general fund, this amount is subtracted from the library's total revenue.*

| Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2010 Operating Budget | |
|---|---|
| General Fund: Personal Services | $ 13,495,100 |
| General Fund: Utilities | $ 1,591,300 |
| General Fund: Professional & Purchased Services | $ 544,300 |
| General Fund: Travel, Tuition, and Dues | $ 14,400 |
| General Fund: Communications | $ 613,600 |
| General Fund: Repairs & Maintenance Services | $ 442,000 |
| General Fund: Internal Service Fee | $ 1,386,400 |
| General Fund: Other Expenses | $ 812,900 |
| General Fund: Transfers to Other Funds | $ - |
| Special Purpose Fund: Personal Services | $ 395,600 |
| Special Purpose Fund: Utilities | $ - |
| Special Purpose Fund: Professional & Purchased Services | $ 56,300 |
| Special Purpose Fund: Travel, Tuition, and Dues | $ 2,500 |
| Special Purpose Fund: Communications | $ 21,300 |
| Special Purpose Fund: Repairs & Maintenance Services | $ 3,500 |
| Special Purpose Fund: Internal Service Fee | $ - |
| Special Purpose Fund: Other Expenses | $ 827,500 |
| Special Purpose Fund: Transfers to Other Funds | $ 2,000 |
| *Subtotal - General Fund Expenditures* | *$ 20,208,700* |
| *Subtotal - Special Purpose Fund Expenditures* | *$ 1,308,700* |
| **Total Expenditures** | **$ 21,517,400** |

*Source: 2010 Fiscal Year Operating Budget, pages H-1, H-12, H-13 (pages 512, 523, 524 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/ fy10_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2011 Operating Budget | |
|---|---|
| Property Taxes | $ 799,062,800 |
| Local Option Sales Tax | $ 253,160,100 |
| Grants & Contributions | $ 286,778,300 |
| All Other Revenues | $ 185,061,300 |
| Fund Balance Appropriated | $ - |
| **Total Revenues** | **$ 1,524,062,500** |

*Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/ fy11_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2011 Operating Budget | |
|---|---|
| General Government | $ 177,882,900 |
| Fiscal Administration | $ 23,545,300 |
| Administration of Justice | $ 54,915,400 |
| Law Enforcement & Jails | $ 196,165,400 |
| Fire Prevention & Control | $ 104,348,100 |
| Regulation & Inspection | $ 29,496,400 |
| Conservation of Resources | $ 534,400 |
| Social Services | $ 7,998,400 |
| Health & Hospitals | $ 77,764,000 |
| Public Libraries | $ 19,334,400 |
| Recreational & Cultural | $ 41,204,100 |
| Infrastructure & Transportation | $ 71,951,800 |
| Education | $ 628,756,600 |
| Debt Service | $ 90,165,300 |
| Transfers | $ - |
| **Total Expenses** | **$ 1,524,062,500** |

*Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/ fy11_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2011 Operating Budget | |
|---|---|
| Property Taxes | $ 363,941,700 |
| Local Option Sales Tax | $ 83,853,400 |
| Grants & Contributions | $ 73,794,600 |
| All Other Revenues | $ 179,092,400 |
| Fund Balance Appropriated | $ - |
| **Total Revenues** | **$ 700,682,100** |

*Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/ fy11_final_budget.pdf)*

| Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2011 Budgeted | |
|---|---|
| General Government | $ 151,630,400 |
| Fiscal Administration | $ 23,545,300 |
| Administration of Justice | $ 54,915,400 |
| Law Enforcement & Jails | $ 196,165,400 |
| Fire Prevention & Control | $ 44,953,400 |
| Regulation & Inspection | $ 28,037,300 |
| Conservation of Resources | $ 534,400 |
| Social Services | $ 7,998,400 |
| Health & Hospitals | $ 77,764,000 |
| Public Libraries | $ 19,334,400 |
| Recreational & Cultural | $ 40,975,900 |
| Infrastructure & Transportation | $ 54,827,800 |
| Education | $ - |
| Debt Service | $ - |
| **Total Expenses** | **$ 700,682,100** |

*Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/ fy11_final_budget.pdf)*

| Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2011 Operating Budget | |
|---|---|
| General Fund (budgeted)* | $ 19,334,400 |
| Charges Commissions, & Fees** | $ (511,200) |
| Special Purpose Fund: Federal Grants | $ 10,300 |
| Special Purpose Fund: State Grants | $ 88,000 |
| Special Purpose Fund: Other Program Revenues | $ 939,900 |
| Special Purpose Fund: Transfers from Other Funds | $ 2,000 |
| **Total Revenue** | **$ 19,863,400** |

*Source: 2011 Fiscal Year Operating Budget, pages H-1, H-5, H-6 (pages 382, 386-387 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/ fy11_final_budget.pdf)*

*\*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be $1,551,400 ($511,200 from Charges & Fees + $1,040,200 from Special Funds) for 2011 fiscal year (page H-1 or page 382 in PDF view).*

*\*\*Note: According to Nashville's CFO, Chase Adams, this revenue collected by the library is deposited back to the Metro's general fund and has no bearing on the library's operating budget. Therefore, to be on the conservative side and to avoid double counting of this source of revenue for the metro's general fund, this amount is subtracted from the library's total revenue.*

| Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2011 Operating Budget | |
|---|---|
| General Fund: Personal Services | $ 14,325,900 |
| General Fund: Utilities | $ 1,591,300 |
| General Fund: Professional & Purchased Services | $ 555,900 |
| General Fund: Travel, Tuition, and Dues | $ 14,900 |
| General Fund: Communications | $ 612,600 |
| General Fund: Repairs & Maintenance Services | $ 438,600 |
| General Fund: Internal Service Fee | $ 1,201,900 |
| General Fund: Other Expenses | $ 925,600 |
| General Fund: Transfers to Other Funds | $ - |
| Special Purpose Fund: Personal Services | $ 294,800 |
| Special Purpose Fund: Utilities | $ - |
| Special Purpose Fund: Professional & Purchased Services | $ 37,100 |
| Special Purpose Fund: Travel, Tuition, and Dues | $ 1,000 |
| Special Purpose Fund: Communications | $ 12,000 |
| Special Purpose Fund: Repairs & Maintenance Services | $ 6,500 |
| Special Purpose Fund: Internal Service Fee | $ - |
| Special Purpose Fund: Other Expenses | $ 688,300 |
| Special Purpose Fund: Transfers to Other Funds | $ 500 |
| *Subtotal - General Fund Expenditures* | *$ 20,706,900* |
| *Subtotal - Special Purpose Fund Expenditures* | *$ 1,040,200* |
| **Total Expenditures** | **$ 21,747,100** |

*Source: 2011 Fiscal Year Operating Budget, pages H-1, H-5, H-6 (pages 382, 386-387 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/ fy11_final_budget.pdf)*

| Orange County (Orlando, FL) Total Revenues by Source, FY 2008 Adopted Budget | | |
|---|---|---:|
| Ad Valorem Taxes | $ | 724,052,364 |
| Sales and Use Taxes | $ | 282,815,076 |
| Franchise Taxes | $ | 6,205 |
| Licenses and Permits | $ | 26,806,821 |
| Intergovernmental Revenue | $ | 237,236,161 |
| Charges for Services | $ | 361,069,034 |
| Fines and Forfeitures | $ | 3,854,085 |
| Court Related Revenue | $ | 11,393,668 |
| Interest & Profits on Investments | $ | 44,895,493 |
| Miscellaneous Revenues | $ | 219,614,832 |
| Less: Statutory Deduction* | $ | (92,632,933) |
| Bond/Loan Proceeds (Capital Projects Funds) | $ | 50,127,000 |
| Interfund Transfers | $ | 347,710,352 |
| Other Non-Revenues | $ | - |
| Internal Services Charges | $ | 138,355,157 |
| Fund Balance | $ | 1,066,383,414 |
| **Total Revenues** | **$** | **3,421,686,729** |

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs
/2008Budget/Section01BudgetinBrief%202008.pdf)

| Orange County (Orlando, FL) Total Expenditures by Use, FY 2008 Adopted Budget | | |
|---|---|---:|
| General Government | $ | 212,563,815 |
| Public Safety | $ | 574,554,342 |
| Physical Environment | $ | 389,594,008 |
| Transportation | $ | 303,710,020 |
| Economic Environment | $ | 241,029,035 |
| Human Services | $ | 203,152,309 |
| Internal Services | $ | 189,220,216 |
| Culture and Recreation* | $ | 62,598,912 |
| Debt Service | $ | 146,615,196 |
| Other | $ | - |
| Reserves | $ | 750,938,524 |
| Interfund Transfers | $ | 347,710,352 |
| **Total Expenditures** | **$** | **3,421,686,729** |

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/
2008Budget/Section01BudgetinBrief%202008.pdf)

*Note: Source indicates that the library is part of this department (page 38), but does not specify how much of the $62,598,912 is allocated to the library.

| Orange County (Orlando, FL) General Fund Revenues by Source, FY 2008 Adopted Budget | | |
|---|---|---:|
| Ad Valorem Taxes | $ | 434,700,034 |
| Sales and Use Taxes | $ | - |
| Franchise Taxes | $ | - |
| Licenses and Permits | $ | 3,914,772 |
| Intergovernmental Revenue | $ | 1,332,000 |
| Charges for Services | $ | 48,876,331 |
| Fines and Forfeitures | $ | 231,000 |
| Court Related Revenue | $ | 4,000 |
| Interest & Profits on Investments | $ | 7,302,000 |
| Miscellaneous Revenues | $ | 3,918,310 |
| Less: Statutory Deduction* | $ | (25,013,922) |
| Bond/Loan Proceeds (Capital Projects Funds) | $ | - |
| Interfund Transfers | $ | 159,131,688 |
| Other Non-Revenues | $ | - |
| Internal Services Charges | $ | - |
| Fund Balance | $ | 118,400,000 |
| **Total Revenues** | **$** | **752,796,213** |

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs
/2008Budget/Section01BudgetinBrief%202008.pdf)

| Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2008 Adopted Budget | | |
|---|---|---:|
| General Government | $ | 183,776,350 |
| Public Safety | $ | 356,637,007 |
| Physical Environment | $ | 10,041,685 |
| Transportation | $ | 44,769,749 |
| Economic Environment | $ | 8,601,322 |
| Human Services | $ | 76,492,169 |
| Internal Services | $ | - |
| Culture and Recreation* | $ | 3,661,698 |
| Debt Service | $ | - |
| Other | $ | - |
| Reserves | $ | 55,403,025 |
| Interfund Transfers | $ | 13,413,208 |
| **Total Expenditures** | **$** | **752,796,213** |

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/
2008Budget/Section01BudgetinBrief%202008.pdf)

*Note: Source indicates that $58,195,218 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

| Orange County (Orlando, FL) Library Revenues by Source, FY 2008 Adopted Budget | | |
|---|---|---:|
| Ad Valorem Taxes | $ | 35,853,472 |
| Intergovernmental | $ | 1,252,000 |
| Charges for Services | $ | 214,500 |
| Fines | $ | 1,625,000 |
| Miscellaneous | $ | 941,000 |
| Transfer from Property Appraiser | $ | 36,000 |
| Transfer from Tax Collector | $ | 300,000 |
| Reserves | $ | 1,303,716 |
| **Total Revenues** | **$** | **41,525,688** |

Source: 2008 Fiscal Year Library Operating Fund Budget, page 14 (page 17 in PDF view)
(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2008
Up2.pdf)

| Orange County (Orlando, FL) Library Expenditures by Use, FY 2008 Adopted Budget | | |
|---|---|---:|
| Salaries & Benefits | $ | 21,837,688 |
| Operating | $ | 10,241,000 |
| Capital Outlay | $ | 200,000 |
| Library Materials | $ | 4,837,000 |
| Transfers to Other Funds | $ | 4,410,000 |
| **Total Expenditures** | **$** | **41,525,688** |

Source: 2008 Fiscal Year Library Operating Fund Budget, page 15 (page 18 in PDF view)
(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2008U
p2.pdf)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

| Orange County (Orlando, FL) Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 725,657,331 |
| Other Taxes | $ 293,640,832 |
| Permits and Fees | $ 23,492,932 |
| Intergovernmental Revenue | $ 224,907,841 |
| Charges for Services | $ 368,734,620 |
| Fines and Forfeitures | $ 4,484,000 |
| Court Related Revenue | $ 9,092,500 |
| Interest & Profits on Investments | $ 33,465,190 |
| Miscellaneous Revenues | $ 201,169,729 |
| Less: Statutory Deduction* | $ (91,344,216) |
| Bond/Loan Proceeds (Enterprise Funds) | $ 8,000,000 |
| Interfund Transfers | $ 393,396,831 |
| Other Non-Revenues | $ - |
| Internal Service Charges | $ 134,374,299 |
| Fund Balance | $ 1,141,990,722 |
| **Total Revenues** | **$ 3,471,062,611** |

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009 Budget/Section01BudgetinBrief2009.pdf)

| Orange County (Orlando, FL) Total Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| General Government | $ 207,552,736 |
| Public Safety | $ 594,748,150 |
| Physical Environment | $ 372,582,580 |
| Transportation | $ 286,509,696 |
| Economic Environment | $ 199,925,165 |
| Human Services | $ 194,901,402 |
| Internal Services | $ 229,288,606 |
| Culture and Recreation* | $ 52,266,068 |
| Debt Service | $ - |
| Other | $ 145,223,367 |
| Reserves | $ 794,668,010 |
| Interfund Transfers | $ 393,396,831 |
| **Total Expenditures** | **$ 3,471,062,611** |

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01BudgetinBrief2009.pdf)

*Note: Source indicates that the library is part of this department (page 38), but does not specify how much of the $52,266,068 is allocated to the library.

| Orange County (Orlando, FL) General Fund Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 436,637,478 |
| Other Taxes | $ 2,400,000 |
| Permits and Fees | $ 675,240 |
| Intergovernmental Revenue | $ 1,387,000 |
| Charges for Services | $ 55,737,783 |
| Fines and Forfeitures | $ 754,000 |
| Court Related Revenue | $ 13,000 |
| Interest & Profits on Investments | $ 7,182,000 |
| Miscellaneous Revenues | $ 5,879,550 |
| Less: Statutory Deduction* | $ (25,533,303) |
| Bond/Loan Proceeds (Enterprise Funds) | $ - |
| Interfund Transfers | $ 178,257,001 |
| Other Non-Revenues | $ - |
| Internal Service Charges | $ - |
| Fund Balance | $ 111,100,000 |
| **Total Revenues** | **$ 774,489,749** |

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009 Budget/Section01BudgetinBrief2009.pdf)

| Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| General Government | $ 177,181,547 |
| Public Safety | $ 363,564,906 |
| Physical Environment | $ 8,168,771 |
| Transportation | $ 40,261,235 |
| Economic Environment | $ 8,380,209 |
| Human Services | $ 79,868,366 |
| Internal Services | $ 21,554,667 |
| Culture and Recreation* | $ 3,795,504 |
| Debt Service | $ - |
| Other | $ - |
| Reserves | $ 55,393,278 |
| Interfund Transfers | $ 16,321,266 |
| **Total Expenditures** | **$ 774,489,749** |

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01BudgetinBrief2009.pdf)

*Note: Source indicates that $48,214,165 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

| Orange County (Orlando, FL) Library Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 36,007,392 |
| Intergovernmental | $ 1,245,000 |
| Charges for Services | $ 274,000 |
| Fines | $ 2,100,000 |
| Miscellaneous | $ 641,000 |
| Transfer from Property Appraiser | $ 36,000 |
| Transfer from Tax Collector | $ 300,000 |
| Reserves | $ 921,632 |
| **Total Revenues** | **$ 41,525,024** |

Source: 2009 Fiscal Year Library Operating Fund Budget, page 15 (page 18 in PDF view) (http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2009Final.pdf)

| Orange County (Orlando, FL) Library Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Salaries & Benefits | $ 22,004,024 |
| Operating | $ 10,779,000 |
| Capital Outlay | $ 2,050,000 |
| Library Materials | $ 5,022,000 |
| Transfers to Other Funds | $ 1,670,000 |
| **Total Expenditures** | **$ 41,525,024** |

Source: 2009 Fiscal Year Library Operating Fund Budget, page 16 (page 19 in PDF view) (http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2009Final.pdf)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

| Orange County (Orlando, FL) Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 646,378,934 |
| Sales and Use Taxes | $ 252,392,258 |
| Franchise Taxes | $ - |
| Licenses and Permits | $ 10,621,697 |
| Intergovernmental Revenue | $ 200,322,262 |
| Charges for Services | $ 352,091,882 |
| Fines and Forfeitures | $ 3,356,568 |
| Court Related Revenue | $ 10,783,033 |
| Interest & Profits on Investments | $ 18,131,286 |
| Miscellaneous Revenues | $ 97,543,270 |
| Less: Statutory Deduction* | $ (76,229,456) |
| Bond/Loan Proceeds (Enterprise Funds) | $ 19,000,000 |
| Interfund Transfers | $ 373,817,462 |
| Other Non-Revenues | $ - |
| Internal Service Charges | $ 125,252,958 |
| Fund Balance | $ 1,108,720,828 |
| **Total Revenues** | **$ 3,142,182,982** |

*Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2010Budget/Section01BudgetinBrief.pdf)*

| Orange County (Orlando, FL) Total Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| General Government | $ 209,178,291 |
| Public Safety | $ 557,838,650 |
| Physical Environment | $ 343,094,354 |
| Transportation | $ 239,043,062 |
| Economic Environment | $ 168,346,393 |
| Human Services | $ 133,134,618 |
| Internal Services | $ 204,857,225 |
| Culture and Recreation* | $ 41,375,430 |
| Debt Service | $ 127,876,368 |
| Other | $ - |
| Reserves | $ 743,621,029 |
| Interfund Transfers | $ 373,817,462 |
| **Total Expenditures** | **$ 3,142,182,882** |

*Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2010Budget/Section01BudgetinBrief.pdf)*

*\*Note: Source indicates that the library is part of this department (page 38), but does not specify how much of the $41,375,430 is allocated to the library.*

| Orange County (Orlando, FL) General Fund Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 390,184,082 |
| Sales and Use Taxes | $ 2,200,000 |
| Franchise Taxes | $ - |
| Licenses and Permits | $ 676,150 |
| Intergovernmental Revenue | $ 1,446,550 |
| Charges for Services | $ 53,849,090 |
| Fines and Forfeitures | $ 611,908 |
| Court Related Revenue | $ 20,533 |
| Interest & Profits on Investments | $ 4,317,165 |
| Miscellaneous Revenues | $ 6,178,870 |
| Less: Statutory Deduction* | $ (22,974,217) |
| Bond/Loan Proceeds (Enterprise Funds) | $ - |
| Interfund Transfers | $ 202,187,789 |
| Other Non-Revenues | $ - |
| Internal Service Charges | $ - |
| Fund Balance | $ 110,000,000 |
| **Total Revenues** | **$ 748,697,920** |

*Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2010Budget/Section01BudgetinBrief.pdf)*

| Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| General Government | $ 184,249,103 |
| Public Safety | $ 358,573,215 |
| Physical Environment | $ 7,708,369 |
| Transportation | $ 35,319,427 |
| Economic Environment | $ 8,172,675 |
| Human Services | $ 74,382,479 |
| Internal Services | $ 3,093,696 |
| Culture and Recreation* | $ 3,633,415 |
| Debt Service | $ - |
| Other | $ - |
| Reserves | $ 51,733,767 |
| Internal Services | $ 21,831,774 |
| **Total Expenditures** | **$ 748,697,920** |

*Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2010Budget/Section01BudgetinBrief.pdf)*

*\*Note: Source indicates that $37,742,115 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.*

| Orange County (Orlando, FL) Library Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 32,049,516 |
| Intergovernmental | $ 1,025,000 |
| Charges for Services | $ 335,000 |
| Fines | $ 1,865,000 |
| Miscellaneous | $ 386,000 |
| Transfer from Branch Debt Service Fund | $ - |
| Transfer from Property Appraiser | $ 35,000 |
| Transfer from Tax Collector | $ 350,000 |
| Reserves | $ 2,166,883 |
| **Total Revenues** | **$ 38,212,399** |

*Source: 2010 Fiscal Year Library Operating Fund Budget, page 13 (page 17 in PDF view) (http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2010Final.pdf)*

| Orange County (Orlando, FL) Library Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Salaries & Benefits | $ 22,487,399 |
| Operating | $ 10,266,000 |
| Capital Outlay | $ 695,000 |
| Library Materials | $ 4,764,000 |
| **Total Expenditures** | **$ 38,212,399** |

*Source: 2010 Fiscal Year Library Operating Fund Budget, page 14 (page 18 in PDF view) (http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2010Final.pdf)*

*\*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.*

| Orange County (Orlando, FL) Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---:|
| Ad Valorem Taxes | $ 563,848,685 |
| Sales and Use Taxes | $ 254,091,758 |
| Permits and Fees | $ 8,570,239 |
| Intergovernmental Revenue | $ 219,288,945 |
| Charges for Services | $ 340,544,229 |
| Fines and Forfeitures | $ 3,112,183 |
| Court Related Revenue | $ 9,877,581 |
| Interest & Profits on Investments | $ 17,884,556 |
| Miscellaneous Revenues | $ 77,812,483 |
| Less: Statutory Deduction* | $ (71,553,147) |
| Bond/Loan Proceeds (Enterprise Funds) | $ 80,000,000 |
| Interfund Transfers | $ 343,468,233 |
| Other Non-Revenues | $ 206,872 |
| Internal Service Charges | $ 124,780,085 |
| Fund Balance | $ 1,134,233,111 |
| **Total Revenues** | **$ 3,106,165,813** |

*Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf)*

| Orange County (Orlando, FL) Total Expenditures by Use, FY 2011 Adopted Budget | |
|---|---:|
| General Government | $ 191,302,752 |
| Public Safety | $ 526,152,233 |
| Physical Environment | $ 337,734,879 |
| Transportation | $ 254,186,043 |
| Economic Environment | $ 160,548,579 |
| Human Services | $ 137,828,288 |
| Internal Services | $ 205,297,684 |
| Culture and Recreation* | $ 37,199,920 |
| Debt Service | $ 120,688,726 |
| Reserves | $ 791,758,476 |
| Interfund Transfers | $ 343,468,233 |
| **Total Expenditures** | **$ 3,106,165,813** |

*Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf)*

*\*Note: Previous budget reports has shown that the library is part of Culture and Recreation, but does not specify the amount of funding the library receives.*

| Orange County (Orlando, FL) General Fund Revenues by Source, FY 2011 Adopted Budget | |
|---|---:|
| Ad Valorem Taxes | $ 340,172,094 |
| Sales and Use Taxes | $ 2,200,000 |
| Permits and Fees | $ 625,150 |
| Intergovernmental Revenue | $ 1,460,402 |
| Charges for Services | $ 54,103,801 |
| Fines and Forfeitures | $ 510,183 |
| Court Related Revenue | $ 10,081 |
| Interest & Profits on Investments | $ 3,102,072 |
| Miscellaneous Revenues | $ 5,860,715 |
| Less: Statutory Deduction* | $ (20,402,225) |
| Bond/Loan Proceeds (Enterprise Funds) | $ - |
| Interfund Transfers | $ 213,237,883 |
| Other Non-Revenues | $ - |
| Internal Service Charges | $ - |
| Fund Balance | $ 116,215,004 |
| **Total Revenues** | **$ 717,095,160** |

*Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf)*

| Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2011 Adopted Budget | |
|---|---:|
| General Government | $ 168,581,646 |
| Public Safety | $ 343,803,996 |
| Physical Environment | $ 7,271,818 |
| Transportation | $ 32,804,067 |
| Economic Environment | $ 7,973,673 |
| Human Services | $ 77,450,780 |
| Internal Services | $ 2,856,316 |
| Culture and Recreation | $ 3,483,362 |
| Debt Service | $ - |
| Reserves | $ 54,215,859 |
| Interfund Transfers | $ 18,653,643 |
| **Total Expenditures** | **$ 717,095,160** |

*Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40 (http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf)*

*\*Note: Source indicates that $31,340,500 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.*

| Orange County (Orlando, FL) Library Revenues by Source, FY 2011 Adopted Budget | |
|---|---:|
| Ad Valorem Taxes | $ 27,898,040 |
| Intergovernmental | $ 996,000 |
| Charges for Services | $ 305,000 |
| Fines | $ 1,500,000 |
| Miscellaneous | $ 218,000 |
| Transfer from Branch Debt Service Fund | $ 10,000 |
| Transfer from Property Appraiser | $ 29,000 |
| Transfer from Tax Collector | $ 327,000 |
| Reserves | $ 2,766,434 |
| **Total Revenues** | **$ 34,049,474** |

*Source: 2011 Fiscal Year Library Operating Fund Budget, page 9 (page 11 in PDF view)*
*(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2011Final.pdf)*

| Orange County (Orlando, FL) Library Expenditures by Use, FY 2011 Adopted Budget | |
|---|---:|
| Salaries & Benefits | $ 19,629,474 |
| Operating | $ 9,773,000 |
| Capital Outlay | $ 255,000 |
| Library Materials | $ 4,392,000 |
| **Total Expenditures** | **$ 34,049,474** |

*Source: 2011 Fiscal Year Library Operating Fund Budget, page 10 (page 12 in PDF view)*
*(http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2011Final.pdf)*

*\*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.*

| Tampa-Hillsborough County Total Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Fund Balance | $ 804,600,000 |
| Ad Valorem Taxes | $ 803,200,000 |
| Other Taxes | $ 301,800,000 |
| Licenses and Permits | $ 18,600,000 |
| Intergovernmental | $ 243,000,000 |
| Charges for Services | $ 531,600,000 |
| Fines and Forfeits | $ 5,900,000 |
| Miscellaneous | $ 157,600,000 |
| Transfers | $ 978,500,000 |
| Other Non-Revenues | $ 268,400,000 |
| Less 5% required by law | $ (66,500,000) |
| **Total Revenues** | **$ 4,046,700,000** |

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 48 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0 809/publications/adopted0809budget.pdf)

| Tampa-Hillsborough County Total Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Public Safety | $ 563,308,114 |
| Physical Environment | $ 386,325,966 |
| Transportation | $ 215,603,982 |
| Economic Environment | $ 78,455,047 |
| Human Services | $ 253,409,035 |
| Culture/Recreation | $ 121,460,520 |
| Courts | $ 34,934,577 |
| General Government Services | $ 525,275,016 |
| Nonexpenditure Disbursements | $ 1,827,614,166 |
| Other Nonoperating Costs | $ 40,344,955 |
| **Total Expenditures** | **$ 4,046,731,378** |

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 60-61 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0 809/publications/adopted0809budget.pdf)

| Tampa-Hillsborough County General Fund Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 506,145,807 |
| Licenses and Permits | $ 3,232,710 |
| Intergovernmental | $ 7,065,378 |
| Charges for Services | $ 49,041,457 |
| Fines and Forfeitures | $ 37,609 |
| Miscellaneous Revenues | $ 13,799,672 |
| Interfund Transfers | $ 8,953,899 |
| Other | $ 24,647,043 |
| Less 5% required by law | $ (28,949,120) |
| Fund Balance | $ 107,550,546 |
| **Total Revenues** | **$ 691,525,001** |

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 137 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0 809/publications/adopted0809budget.pdf)

| Tampa-Hillsborough County General Fund Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Public Safety | $ 260,562,375 |
| Physical Environment | $ 13,013,151 |
| Transportation | $ 179,000 |
| Economic Environment | $ 21,887,633 |
| Human Services | $ 58,640,142 |
| Culture and Recreation | $ 20,646,911 |
| Courts | $ 22,514,721 |
| General Government Services | $ 156,702,613 |
| Nonexpenditure Disbursements | $ 137,378,455 |
| **Total Expenditures** | **$ 691,525,001** |

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 62-63 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0 809/publications/adopted0809budget.pdf)

| Tampa-Hillsborough County Library Revenues by Source, FY 2008 Adopted Budget | |
|---|---|
| Taxes | $ 51,402,918 |
| Intergovernmental Revenue | $ 1,538,468 |
| Charges for Services | $ 359,016 |
| Fines and Forfeits | $ 479,600 |
| Miscellaneous Revenue | $ 1,914,245 |
| **Total Revenues** | **$ 55,694,247** |

Source: Email communication with David Wullschleger,Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.

Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2008 and FY 2009, $39,215,388 was the planned budget amount for the library (page 257).

| Tampa-Hillsborough County Library Expenditures by Use, FY 2008 Adopted Budget | |
|---|---|
| Personal Services | $ 20,570,131 |
| Operating Expenses | $ 13,453,052 |
| Capital Equipment | $ 232,895 |
| Library Books & Publications | $ 4,031,376 |
| Grants and Aids | $ 822,934 |
| **Total Expenditures** | **$ 39,110,388** |

Source: Email communication with David Wullschleger,Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.

| Tampa-Hillsborough County Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Fund Balance | $ 908,300,000 |
| Ad Valorem Taxes | $ 756,500,000 |
| Other Taxes | $ 284,200,000 |
| Licenses and Permits | $ 13,900,000 |
| Intergovernmental | $ 235,800,000 |
| Charges for Services | $ 554,200,000 |
| Fines and Forfeits | $ 5,400,000 |
| Miscellaneous | $ 143,200,000 |
| Transfers | $ 1,059,200,000 |
| Other Non-Revenues | $ 142,800,000 |
| Less 5% required by law | $ (71,300,000) |
| **Total Revenues** | **$ 4,032,200,000** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 62 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1 011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County Total Expenditures by Use, FY 2009 Adopted Budgeted | |
|---|---|
| Public Safety | $ 542,816,104 |
| Physical Environment | $ 390,715,311 |
| Transportation | $ 212,221,701 |
| Economic Environment | $ 94,776,731 |
| Human Services | $ 245,886,765 |
| Culture/Recreation | $ 124,380,167 |
| Courts | $ 44,963,959 |
| General Government Services | $ 504,937,844 |
| Nonexpenditure Disbursements | $ 1,831,846,926 |
| Other Nonoperating Costs | $ 39,413,156 |
| **Total Expenditures** | **$ 4,031,958,664** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 70-71 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1 011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County General Fund Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 482,031,070 |
| Local Business Tax | $ 1,284,366 |
| Permits and Fees | $ 2,407,184 |
| Intergovernmental | $ 5,714,033 |
| Charges for Services | $ 58,361,304 |
| Fines and Forfeitures | $ 43,059 |
| Miscellaneous Revenues | $ 13,885,644 |
| Interfund Transfers | $ 15,038,139 |
| Other | $ 32,053,941 |
| Less 5% required by law | $ (29,562,131) |
| Fund Balance | $ 123,299,235 |
| **Total Revenues** | **$ 704,555,844** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 159 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1 011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County General Fund Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Public Safety | $ 272,781,636 |
| Physical Environment | $ 15,593,680 |
| Transportation | $ 176,000 |
| Economic Environment | $ 21,608,217 |
| Human Services | $ 58,089,611 |
| Culture and Recreation | $ 20,438,491 |
| Courts | $ 12,548,582 |
| General Government Services | $ 138,944,914 |
| Nonexpenditure Disbursements | $ 164,374,713 |
| **Total Expenditures** | **$ 704,555,844** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 72-73 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1 011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County Library Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Taxes | $ 44,950,905 |
| Intergovernmental Revenue | $ 1,446,048 |
| Charges for Services | $ 240,513 |
| Fines and Forfeits | $ 516,600 |
| Miscellaneous Revenue | $ 2,139,245 |
| **Total Revenues** | **$ 49,293,311** |

*Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.*

*Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2010 and FY 2011, $40,097,322 was the planned budget amount for the library. (page 277)*

| Tampa-Hillsborough County Library Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| Personal Services | $ 21,208,876 |
| Operating Expenses | $ 13,369,720 |
| Capital Equipment | $ 401,833 |
| Library Books & Publications | $ 4,476,759 |
| Grants and Aids | $ 640,134 |
| **Total Expenditures** | **$ 40,097,322** |

*Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.*

| Tampa-Hillsborough County Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Fund Balance | $ 863,800,000 |
| Ad Valorem Taxes | $ 661,300,000 |
| Other Taxes | $ 256,900,000 |
| Licenses and Permits | $ 57,300,000 |
| Intergovernmental | $ 206,300,000 |
| Charges for Services | $ 509,900,000 |
| Fines and Forfeits | $ 4,500,000 |
| Miscellaneous | $ 82,500,000 |
| Transfers | $ 737,500,000 |
| Other Non-Revenues | $ 173,900,000 |
| Less 5% required by law | $ (72,400,000) |
| **Total Revenues** | **$ 3,481,500,000** |

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 62
(http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)

| Tampa-Hillsborough County Total Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Public Safety | $ 483,044,358 |
| Physical Environment | $ 332,538,851 |
| Transportation | $ 32,378,941 |
| Economic Environment | $ 58,742,281 |
| Human Services | $ 241,377,315 |
| Culture/Recreation | $ 107,305,029 |
| Courts | $ 31,646,477 |
| General Government Services | $ 738,271,253 |
| Nonexpenditure Disbursements | $ 1,426,881,077 |
| Other Nonoperating Costs | $ 29,399,256 |
| **Total Expenditures** | **$ 3,481,584,838** |

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 70-71
(http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)

| Tampa-Hillsborough County General Fund Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Ad Valorem Taxes | $ 421,316,917 |
| Local Business Tax | $ 1,536,273 |
| Permits and Fees | $ 640,248 |
| Intergovernmental | $ 5,403,093 |
| Charges for Services | $ 59,805,253 |
| Fines and Forfeitures | $ 75,508 |
| Miscellaneous Revenues | $ 10,791,395 |
| Interfund Transfers | $ 18,017,563 |
| Other | $ 23,220,000 |
| Less 5% required by law | $ (24,749,462) |
| Fund Balance | $ 107,996,132 |
| **Total Revenues** | **$ 624,052,920** |

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 159
(http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)

| Tampa-Hillsborough County General Fund Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Public Safety | $ 265,453,934 |
| Physical Environment | $ 13,310,614 |
| Transportation | $ 176,000 |
| Economic Environment | $ 16,360,704 |
| Human Services | $ 49,273,050 |
| Culture and Recreation | $ 15,363,690 |
| Courts | $ 11,101,075 |
| General Government Services | $ 118,404,865 |
| Nonexpenditure Disbursements | $ 134,608,988 |
| **Total Expenditures** | **$ 624,052,920** |

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 72-73
(http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)

| Tampa-Hillsborough County Library Revenues by Source, FY 2010 Adopted Budget | |
|---|---|
| Taxes | $ 39,293,797 |
| Intergovernmental Revenue | $ 1,072,821 |
| Charges for Services | $ 266,590 |
| Fines and Forfeits | $ 805,300 |
| Miscellaneous Revenue | $ 1,691,156 |
| **Total Revenues** | **$ 43,129,664** |

Source: Email communication with David Wullschleger,Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.

Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2010 and FY 2011, $38,425,734 was the planned budget amount for the library. The total planned budget for this fund is $79,075,413, which includes a previous fund balance of $34,146,845 (page 175).

| Tampa-Hillsborough County Library Expenditures by Use, FY 2010 Adopted Budget | |
|---|---|
| Personal Services | $ 19,745,333 |
| Operating Expenses | $ 14,236,057 |
| Capital Equipment | $ 105,495 |
| Library Books & Publications | $ 3,051,394 |
| Grants and Aids | $ 384,755 |
| **Total Expenditures** | **$ 37,523,034** |

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.

| Tampa-Hillsborough County Total Revenues by Source, FY 2011 Planned Budget | |
|---|---|
| Fund Balance | $ 776,300,000 |
| Ad Valorem Taxes | $ 603,900,000 |
| Other Taxes | $ 268,100,000 |
| Licenses and Permits | $ 58,000,000 |
| Intergovernmental | $ 215,800,000 |
| Charges for Services | $ 560,100,000 |
| Fines and Forfeits | $ 4,500,000 |
| Miscellaneous | $ 55,200,000 |
| Transfers | $ 798,900,000 |
| Other Non-Revenues | $ 510,100,000 |
| Less 5% required by law | $ (71,000,000) |
| **Total Revenues** | **$ 3,779,900,000** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 62 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County Total Expenditures by Use, FY 2011 Planned Budget | |
|---|---|
| Public Safety | $ 532,693,720 |
| Physical Environment | $ 361,080,975 |
| Transportation | $ 80,601,997 |
| Economic Environment | $ 52,346,530 |
| Human Services | $ 244,439,723 |
| Culture/Recreation | $ 105,485,883 |
| Courts | $ 30,022,244 |
| General Government Services | $ 824,667,407 |
| Nonexpenditure Disbursements | $ 1,520,596,528 |
| Other Nonoperating Costs | $ 28,074,830 |
| **Total Expenditures** | **$ 3,780,009,837** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 70-71 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County General Fund Revenues by Source, FY 2011 Planned Budget | |
|---|---|
| Ad Valorem Taxes | $ 385,656,553 |
| Local Business Tax | $ 1,596,273 |
| Permits and Fees | $ 631,633 |
| Intergovernmental | $ 5,718,105 |
| Charges for Services | $ 61,213,747 |
| Fines and Forfeitures | $ 58,012 |
| Miscellaneous Revenues | $ 9,770,171 |
| Interfund Transfers | $ 33,702,941 |
| Other | $ 22,070,000 |
| Less 5% required by law* | $ (22,935,372) |
| Fund Balance | $ 110,085,709 |
| **Total Revenues** | **$ 607,567,772** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 159 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)*

*\*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.*

| Tampa - Hillsborough County General Fund Expenditures by Use, FY 2011 Planned Budget | |
|---|---|
| Public Safety | $ 273,042,275 |
| Physical Environment | $ 12,169,338 |
| Transportation | $ 176,000 |
| Economic Environment | $ 14,630,847 |
| Human Services | $ 41,826,193 |
| Culture and Recreation | $ 14,229,316 |
| Courts | $ 11,024,592 |
| General Government Services | $ 116,805,135 |
| Nonexpenditure Disbursements | $ 123,664,076 |
| **Total Expenditures** | **$ 607,567,772** |

*Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 72-73 (http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf)*

| Tampa-Hillsborough County Library Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Taxes | $ 34,893,356 |
| Intergovernmental Revenue | $ 910,388 |
| Charges for Services | $ 278,740 |
| Fines and Forfeits | $ 523,550 |
| Miscellaneous Revenue | $ 1,282,322 |
| **Total Revenues** | **$ 37,888,356** |

*Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.*

*Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2010 and FY 2011, $39,442,452 was the planned budget amount for the library. The total planned budget for this fund is $79,075,413, which includes a previous fund balance of $34,146,845 (page 175).*

| Tampa-Hillsborough County Library Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| Personal Services | $ 19,799,040 |
| Operating Expenses | $ 13,735,987 |
| Capital Equipment | $ 107,595 |
| Library Books & Publications | $ 2,893,773 |
| Grants and Aids | $ 384,755 |
| **Total Expenditures** | **$ 36,921,150** |

*Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.*

| Wake County Government Total Revenues by Source, FY 2008 Adopted Budget | | |
|---|---|---:|
| Taxes | $ | 777,084,688 |
| Intergovernmental* | $ | 154,285,739 |
| Charges For Services | $ | 80,055,128 |
| Licenses & Permits | $ | 4,351,191 |
| Fines & Forfeitures | $ | - |
| Investment Earnings | $ | 24,137,410 |
| Miscellaneous | $ | 925,170 |
| Bond Proceeds and Premiums | $ | 314,970,000 |
| Appropriated Fund Balance | $ | 22,552,348 |
| **Total Revenues by Source** | **$** | **1,378,361,674** |

*Source: 2008 Fiscal Year Adopted Budget, page 22 (page 2 in PDF view) (http://www.wakegov.com/NR/rdonlyres/0F4C5D3B-4A03-4C93-BC84-8B9034136334/0/budgethighlights.pdf)*

*\*Note: This was broken down into federal, state, and local government in later reports.*

| Wake County Government Expenditures by Use, FY 2008 Adopted Budget | | |
|---|---|---:|
| General Government / Administration | $ | 87,254,589 |
| Human Services | $ | 249,549,982 |
| Debt Service | $ | 145,725,615 |
| Environmental Services | $ | 21,156,719 |
| Public Safety | $ | 139,659,453 |
| Community Development | $ | 62,044,381 |
| Depreciation and Amortization | $ | 551,000 |
| Cost of Service | $ | 27,862,670 |
| Education | $ | 644,437,265 |
| **Total Operating Expenses** | **$** | **1,378,241,674** |

*Source: 2008 Fiscal Year Adopted Budget, page 23 (page 3 in PDF view) (http://www.wakegov.com/NR/rdonlyres/0F4C5D3B-4A03-4C93-BC84-8B9034136334/0/budgethighlights.pdf)*

| Wake County Government General Fund Revenue by Source, FY 2008 Adopted Budget | | |
|---|---|---:|
| Ad Valorem Taxes | $ | 551,440,000 |
| Sales Tax | $ | 157,228,000 |
| Other Taxes | $ | - |
| Lease/Rental Vehicle Tax | $ | 2,500,000 |
| Payment in Lieu of Taxes | $ | 1,201,000 |
| Real Property Transfer (Excise) Tax | $ | 12,300,000 |
| Penalties & Interest | $ | 2,500,000 |
| Federal Shared Revenue | $ | 5,220,335 |
| State Shared Revenue | $ | 109,724,019 |
| Local Shared Revenue | $ | 3,480,119 |
| Licenses and Permits | $ | 4,347,191 |
| Charges for Services | $ | 55,620,734 |
| Investment Earnings | $ | 354,410 |
| Miscellaneous | $ | 472,444 |
| Other Financing Sources | $ | 12,411,748 |
| Transfers | $ | 1,231,000 |
| **Total General Fund Revenue** | **$** | **920,031,000** |

*Source: 2008 Fiscal Year Adopted Budget, pages 47-49 (pages 1-3 in PDF view) (http://www.wakegov.com/NR/rdonlyres/02CBA41A-6D78-4879-AD7D-17FD409F27C5/0/generalfund.pdf)*

| Wake County Government General Fund Expenditures, FY 2008 Adopted Budget | | |
|---|---|---:|
| General Government | $ | 39,138,025 |
| Community Services | $ | 23,663,761 |
| Environmental Services | $ | 8,898,319 |
| General Services Administration | $ | 27,238,883 |
| Human Services | $ | 228,317,773 |
| Medical Examiner | $ | 200,000 |
| Public Safety | $ | 22,203,626 |
| City-County Bureau of Identification | $ | 4,206,671 |
| Sheriff | $ | 57,648,710 |
| Non-Departmental | $ | 9,211,967 |
| Transfers to Other Funds | $ | 180,601,000 |
| Education | $ | 318,702,265 |
| **Total Operating Expenses** | **$** | **920,031,000** |

*Source: 2008 Fiscal Year Adopted Budget, pages 50-52 (pages 4-6 in PDF view) (http://www.wakegov.com/NR/rdonlyres/02CBA41A-6D78-4879-AD7D-17FD409F27C5/0/generalfund.pdf)*

| Wake County Public Libraries Revenue by Source, FY 2008 Adopted Budget | | |
|---|---|---:|
| *General Fund\** | $ | *16,136,622* |
| Intergovernmental Revenues | $ | 637,500 |
| Fees & Other Revenues | $ | 845,000 |
| **Total General Fund Revenue** | **$** | **17,619,122** |

*Source: 2008 Fiscal Year Adopted Budget, page 50 (page 4 in PDF view) (http://www.wakegov.com/NR/rdonlyres/02CBA41A-6D78-4879-AD7D-17FD409F27C5/0/generalfund.pdf) and page 108 (page 10 in PDF view) (http://www.wakegov.com/NR/rdonlyres/EF9E6065-073B-49CA-85B8-79DCE105884D/0/communityservices.pdf)*

*\*Note: This amount ($16,136,622) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 50 of 2008 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 108. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue ($17,619,122).*

| Wake County Public Libraries Expenditures, FY 2008 Adopted Budget | | |
|---|---|---:|
| Personnel Services | $ | 11,284,243 |
| Operating Expenses | $ | 4,852,379 |
| Capital Outlay | $ | - |
| **Total Expenditures** | **$** | **16,136,622** |

*Source: 2008 Fiscal Year Adopted Budget, page 108 (page 10 in PDF view) (http://www.wakegov.com/NR/rdonlyres/EF9E6065-073B-49CA-85B8-79DCE105884D/0/communityservices.pdf)*

| Wake County Government Total Revenues by Source, FY 2009 Adopted Budget | |
|---|---|
| Taxes | $ 833,136,000 |
| Federal | $ 17,663,507 |
| State | $ 116,185,042 |
| Local | $ 3,816,714 |
| Charges For Services | $ 87,281,063 |
| Licenses & Permits | $ 5,506,337 |
| Fines & Forfeitures | $ - |
| Interest Income | $ 20,653,544 |
| Miscellaneous | $ 968,079 |
| Other Financing Sources | $ 448,024,714 |
| **Total Revenues by Source** | **$ 1,533,235,000** |

*Source: 2009 Fiscal Year Adopted Budget, page 46 (page 64 in PDF view) (http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)*

| Wake County Government Expenditures by Use, FY 2009 Adopted Budget | |
|---|---|
| General Services Administration | $ 29,146,602 |
| Human Services | $ 251,295,034 |
| Debt Service | $ 180,784,000 |
| General Government | $ 51,483,603 |
| Environmental Services | $ 37,851,085 |
| Public Safety | $ 107,561,569 |
| Community Development and Cultural | $ 55,643,107 |
| Capital Projects | $ 123,014,000 |
| Education | $ 696,456,000 |
| **Total Operating Expenses** | **$ 1,533,235,000** |

*Source: 2009 Fiscal Year Adopted Budget, page 47 (page 65 in PDF view) (http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)*

| Wake County Government General Fund Revenue by Source, FY 2009 Adopted Budget | |
|---|---|
| Property Taxes | $ 619,606,000 |
| Sales Tax | $ 145,744,000 |
| Other Taxes | $ - |
| Lease/Rental Vehicle Tax | $ 2,500,000 |
| Payment in Lieu of Taxes | $ 1,201,000 |
| Real Property Transfer Tax | $ 11,000,000 |
| Federal Shared Revenue | $ 8,437,584 |
| State Shared Revenue | $ 114,019,179 |
| Local Shared Revenue | $ 3,245,500 |
| Licenses and Permits | $ 5,492,337 |
| Charges for Services | $ 61,520,163 |
| Miscellaneous | $ 1,391,623 |
| Other Financing Sources | $ 8,905,614 |
| Transfers | $ 1,297,000 |
| **Total General Fund Revenue** | **$ 984,360,000** |

*Source: 2009 Fiscal Year Adopted Budget, pages 77-78 (pages 95-96 in PDF view) (http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)*

| Wake County Government General Fund Expenditures, FY 2009 Adopted Budget | |
|---|---|
| General Government | $ 41,713,733 |
| Community Services | $ 25,801,529 |
| Environmental Services | $ 9,574,470 |
| General Services Administration | $ 29,146,602 |
| Human Services | $ 240,117,749 |
| Medical Examiner | $ 200,000 |
| Public Safety | $ 22,287,069 |
| City-County Bureau of Identification | $ 4,548,244 |
| Sheriff | $ 63,164,734 |
| Non-Departmental | $ 8,669,870 |
| Transfers to Other Funds | $ 205,911,000 |
| Education | $ 333,225,000 |
| **Total Operating Expenses** | **$ 984,360,000** |

*Source: 2009 Fiscal Year Adopted Budget, pages 79-81 (pages 97-99 in PDF view) (http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)*

| Wake County Public Libraries Revenue by Source, FY 2009 Adopted Budget | |
|---|---|
| *General Fund** | *$ 17,231,068* |
| Federal | $ 50,000 |
| State | $ 550,000 |
| Local | $ 6,500 |
| Charges for Services | $ 678,000 |
| Licenses and Permits | $ - |
| Interest Income | $ - |
| Miscellaneous | $ 112,400 |
| **Total General Fund Revenue** | **$ 18,627,968** |

*Source: 2009 Fiscal Year Adopted Budget, pages 79, 141 (pages 97, 159 in PDF view) (http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)*

*\*Note: This amount ($17,231,068) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 79 of 2009 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 141. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue ($18,627,968).*

| Wake County Public Libraries Expenditures, FY 2009 Adopted Budget | |
|---|---|
| Salary / Benefits | $ 12,269,682 |
| Contractual Services | $ 650,250 |
| Supplies, Materials and Other Charges | $ 4,277,136 |
| Capital Outlay | $ - |
| Debt | $ 34,000 |
| **Total Expenditures** | **$ 17,231,068** |

*Source: 2009 Fiscal Year Adopted Budget, page 141 (page 159 in PDF view) (http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf)*

| Wake County Government Total Revenues by Source, FY 2010 Adopted Budget | |
|---|---:|
| Taxes | $ 812,360,300 |
| Federal | $ 20,771,258 |
| State | $ 125,629,970 |
| Local | $ 3,779,533 |
| Charges For Services | $ 85,365,938 |
| Licenses & Permits | $ 4,124,719 |
| Fines & Forfeitures | $ - |
| Interest Income | $ 7,072,954 |
| Miscellaneous | $ 2,925,313 |
| Other Financing Sources | $ 387,252,000 |
| **Total Revenues by Source** | **$ 1,449,281,985** |

*Source: 2010 Fiscal Year Adopted Budget, page 58 (page 62 in PDF view) (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)*

| Wake County Government Expenditures by Use, FY 2010 Adopted Budget | |
|---|---:|
| General Services Administration | $ 27,020,958 |
| Human Services | $ 238,308,447 |
| Debt Service | $ 195,824,000 |
| General Government | $ 43,081,699 |
| Environmental Services | $ 36,579,025 |
| Public Safety | $ 105,011,328 |
| Community Development and Cultural | $ 55,408,754 |
| Capital Projects | $ 402,463,000 |
| Education | $ 345,584,774 |
| **Total Operating Expenses** | **$ 1,449,281,985** |

*Source: 2010 Fiscal Year Adopted Budget, page 59 (page 63 in PDF view) (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)*

| Wake County Government General Fund Revenue by Source, FY 2010 Adopted Budget | |
|---|---:|
| Property Taxes | $ 626,761,300 |
| Sales Tax | $ 122,633,000 |
| Other Taxes | $ - |
| Lease/Rental Vehicle Tax | $ 2,500,000 |
| Payment in Lieu of Taxes | $ 1,201,000 |
| Real Property Transfer Tax | $ 6,500,000 |
| Federal Shared Revenue | $ 9,375,785 |
| State Shared Revenue | $ 113,148,292 |
| Local Shared Revenue | $ 3,221,900 |
| Licenses and Permits | $ 4,116,219 |
| Charges for Services | $ 62,026,882 |
| Miscellaneous | $ 737,622 |
| Other Financing Sources | $ - |
| Transfers | $ 1,378,000 |
| **Total General Fund Revenue** | **$ 953,600,000** |

*Source: 2010 Fiscal Year Adopted Budget, General Fund Revenue Summary pages 89-91 (pages 93-95 in PDF view) (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)*

| Wake County Government General Fund Expenditures, FY 2010 Adopted Budget | |
|---|---:|
| General Government | $ 32,589,943 |
| Community Services | $ 25,058,504 |
| Environmental Services | $ 8,012,025 |
| General Services Administration | $ 27,020,958 |
| Human Services | $ 227,474,402 |
| Medical Examiner | $ 200,000 |
| Public Safety | $ 21,216,184 |
| City-County Bureau of Identification | $ 4,155,748 |
| Sheriff | $ 61,578,706 |
| Non-Departmental | $ 9,641,756 |
| Transfers to Other Funds | $ 206,135,000 |
| Education | $ 330,516,774 |
| **Total Operating Expenses** | **$ 953,600,000** |

*Source: 2010 Fiscal Year Adopted Budget, General Fund Revenue Summary pages 92-94 (pages 96-98 in PDF view) (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)*

| Wake County Public Libraries Revenue by Source, FY 2010 Adopted Budget | |
|---|---:|
| *General Fund** | *$ 16,324,601* |
| Federal | $ - |
| State | $ 495,000 |
| Local | $ 4,000 |
| Charges for Services | $ 668,000 |
| Licenses and Permits | $ - |
| Interest Income | $ - |
| Miscellaneous | $ 152,400 |
| **Total Revenue** | **$ 17,644,001** |

*Source: 2010 Fiscal Year Adopted Budget, pages 92, 160 (pages 96, 164 in PDF view) (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)*

*\*Note: This amount ($16,324,601) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 92 of 2010 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 160. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue ($17,644,001).*

| Wake County Public Libraries Expenditures, FY 2010 Adopted Budget | |
|---|---:|
| Salary / Benefits | $ 12,177,007 |
| Contractual Services | $ 626,350 |
| Supplies, Materials and Other Charges | $ 3,487,244 |
| Capital Outlay | $ - |
| Debt | $ 34,000 |
| **Total Expenditures** | **$ 16,324,601** |

*Source: 2010 Fiscal Year Adopted Budget, page 160 (page 164 in PDF view) (http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf)*

| Wake County Government Total Revenues by Source, FY 2011 Adopted Budget | |
|---|---|
| Taxes | $ 805,779,421 |
| Federal | $ 25,873,174 |
| State | $ 117,294,928 |
| Local | $ 7,443,200 |
| Charges For Services | $ 92,501,713 |
| Licenses & Permits | $ 2,967,964 |
| Fines & Forfeitures | $ - |
| Interest Income | $ 11,336,222 |
| Miscellaneous | $ 4,430,556 |
| Other Financing Sources | $ 182,389,403 |
| **Total Revenues by Source** | **$ 1,250,016,581** |

*Source: 2011 Fiscal Year Adopted Budget, page 60 (page 64 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)*

| Wake County Government Expenditures by Use, FY 2011 Adopted Budget | |
|---|---|
| General Services Administration | $ 34,066,977 |
| Human Services | $ 238,831,083 |
| Debt Service | $ 207,950,000 |
| General Government | $ 39,493,615 |
| Environmental Services | $ 35,924,960 |
| Public Safety | $ 108,511,415 |
| Community Development and Cultural | $ 53,892,258 |
| Capital Projects | $ 76,852,000 |
| Education | $ 454,494,274 |
| **Total Operating Expenses** | **$ 1,250,016,582** |

*Source: 2011 Fiscal Year Adopted Budget, page 61 (page 65 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)*

| Wake County Government General Fund Revenue by Source, FY 2011 Adopted Budget | |
|---|---|
| Property Taxes | $ 632,638,000 |
| Sales Tax | $ 113,634,000 |
| Other Taxes | $ - |
| Lease/Rental Vehicle Tax | $ 2,500,000 |
| Payment in Lieu of Taxes | $ 1,230,421 |
| Real Property Transfer Tax | $ 5,300,000 |
| Federal Shared Revenue | $ 15,161,217 |
| State Shared Revenue | $ 105,878,532 |
| Local Shared Revenue | $ 7,105,500 |
| Licenses and Permits | $ 2,959,464 |
| Charges for Services | $ 61,123,578 |
| Miscellaneous | $ 377,288 |
| Other Financing Sources | $ 2,000,000 |
| Transfers | $ 1,312,000 |
| **Total General Fund Revenue** | **$ 951,220,000** |

*Source: 2011 Fiscal Year Adopted Budget, General Fund Revenue Summary pages 99-101 (pages 103-105 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)*

| Wake County Government General Fund Expenditures, FY 2011 Adopted Budget | |
|---|---|
| General Government | $ 32,095,150 |
| Community Services | $ 25,708,758 |
| Environmental Services | $ 7,859,960 |
| General Services Administration | $ 23,800,740 |
| Human Services | $ 226,180,341 |
| Medical Examiner | $ 195,000 |
| Public Safety | $ 23,439,827 |
| City-County Bureau of Identification | $ 4,204,707 |
| Sheriff | $ 62,623,778 |
| Non-Departmental | $ 6,548,465 |
| Transfers to Other Funds | $ 209,069,000 |
| Education | $ 329,494,274 |
| **Total Operating Expenses** | **$ 951,220,000** |

*Source: Source: 2011 Fiscal Year Adopted Budget, General Fund Expenditure Summary pages 102-104 (pages 106-109 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)*

| Wake County Public Libraries Revenue by Source, FY 2011 Adopted Budget | |
|---|---|
| *General Fund *** | *$ 17,616,069* |
| Federal | $ - |
| State | $ 495,000 |
| Local | $ - |
| Charges for Services | $ 481,000 |
| Licenses and Permits | $ - |
| Interest Income | $ - |
| Miscellaneous | $ 182,400 |
| **Total Revenue** | **$ 18,774,469** |

*Source: 2011 Fiscal Year Adopted Budget, pages 102, 160 (pages 106, 164 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)*

*\*Note: This amount ($17,616,069) is reported as a county expenditure given to "Community Services," a county department that the public library is under.  This amount matches page 102 of 2011 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 160.  For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county.  Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue ($18,774,469).*

| Wake County Public Libraries Expenditures, FY 2011 Adopted Budget | |
|---|---|
| Salary / Benefits | $ 12,516,306 |
| Contractual Services | $ 585,350 |
| Supplies, Materials and Other Charges | $ 4,480,413 |
| Capital Outlay | $ - |
| Debt | $ 34,000 |
| **Total Expenditures** | **$ 17,616,069** |

*Source: 2011 Fiscal Year Adopted Budget, page 160 (page 164 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)*

**APPENDIX F**

# Summary of Community & Library User Telephone Surveys

January 2011

Conducted for:
Future of the Library Task Force
By
MARKETWISE, INC.

# Methodology

- Community Survey: 400 telephone interviews, with adults in Mecklenburg County.

- Library User Survey: 413 telephone interviews, with adult library users in Mecklenburg County.

- Surveys conducted January 3rd through January 20th, 2011.

- For both studies, the sampling error is $\pm$ 4.9 percentage points at the 95% confidence level.

- For both studies, the sample included random digit dial (RDD) landline numbers, as well as RDD cell phone numbers.

- For both studies, the questionnaire was translated and administered in Spanish when necessary. 7% of the Community Survey and 5% of the Library User Survey were administered in Spanish.

# Sample Size for Segments

| Community Survey | n | % |
| --- | --- | --- |
| Total Sample | 400 | 100% |
| Library Users | 306 | 76% |
| Library Non Users | 94 | 24% |

| Library User Survey | n | % |
| --- | --- | --- |
| Total Sample | 413 | 100% |
| Light Users | 152 | 37% |
| Moderate Users | 165 | 40% |
| Heavy Users | 92 | 22% |
| Don't know | 4 | 1% |

- **Light users**, visit or use the library once a month or less often.

- **Moderate users**, visit or use the library 2 to 4 times a month.

- **Heavy users**, visit or use the library 5 or more times a month.

# Comparison of Demographic Actual Percentages to Community Sample Percentages

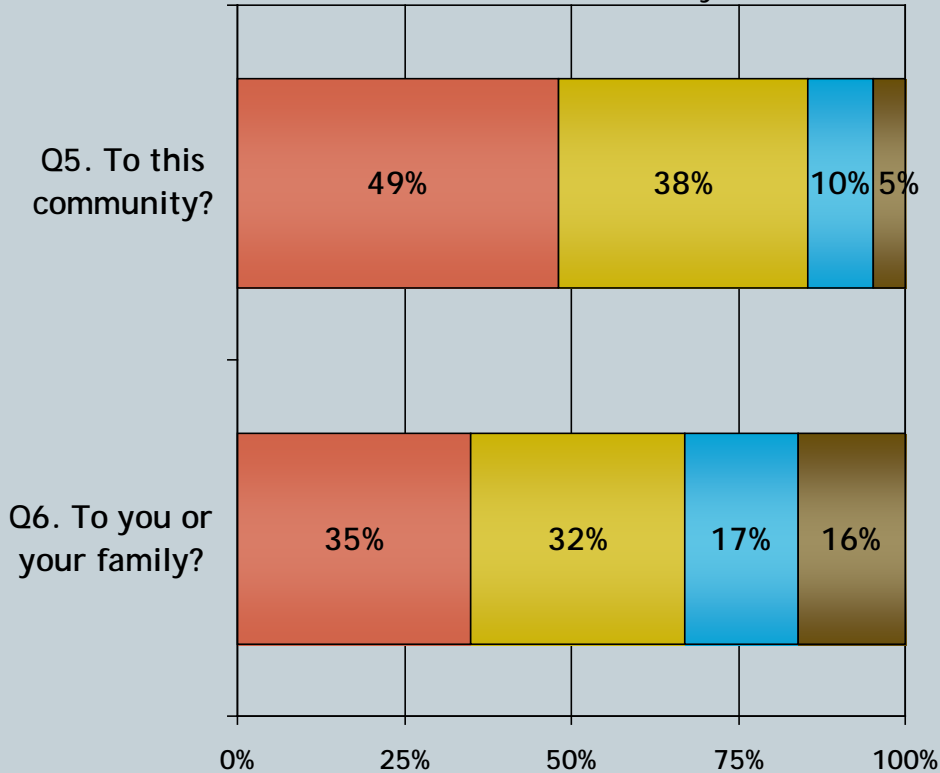| | Projected Census Data | Community Sample (n=400) |
|---|---|---|
| **Gender** | | |
| Male | 49% | 49% |
| Female | 51% | 51% |
| **Race/Ethnicity** | | |
| White | 61% | 57% |
| African American | 28% | 27% |
| Other | 11% | 6% |
| Hispanic * | -- | 11% |
| *Hispanic of all races* | *11%* | |
| **Age** | | |
| 18-24 | 9% | 11% |
| 25-34 | 22% | 20% |
| 35-44 | 23% | 22% |
| 45-54 | 19% | 19% |
| 55-64 | 14% | 15% |
| 65+ | 13% | 13% |

# Objective

Quantify Level of Importance
of the Public Library

# In your opinion, how important is the CM Library...? (Q5-6)



**Total Community**

Q5. To this community?
- 49% — 5=Extremely important
- 38% — 4=Very important
- 10% — 3=Somewhat important
- 5% — 1,2=Not or a little important

Q6. To you or your family?
- 35% — 5=Extremely important
- 32% — 4=Very important
- 17% — 3=Somewhat important
- 16% — 1,2=Not or a little important

**Top Box Ratings: 5=Extremely Important**

Q5
- 49% Total Community
- 58% Users
- 34% Non Users

Q6
- 35% Total Community
- 43% Users
- 18% Non Users

Legend (Total Community):
- 5=Extrmely important
- 4=Very important
- 3=Somewhat important
- 1,2=Not or a little important
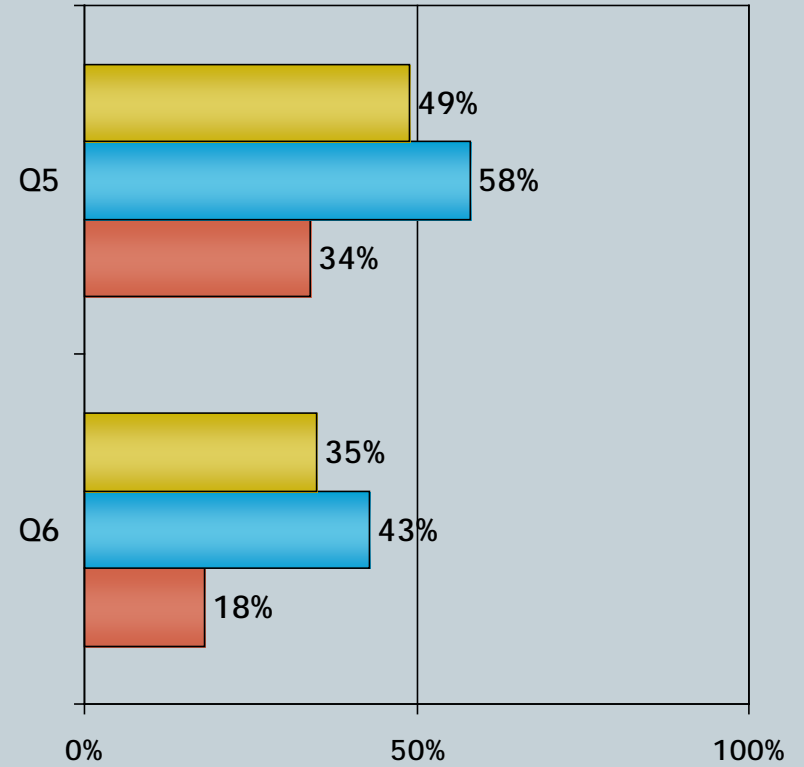
Legend (Top Box Ratings):
- Total Community (n=400)
- Users (n=413)
- Non Users (n=94)

# Meck Co. provides 90% of funding for the CM Library. Based on what you know, have heard or have read, do you believe Meck Co. government should...? (Q7)

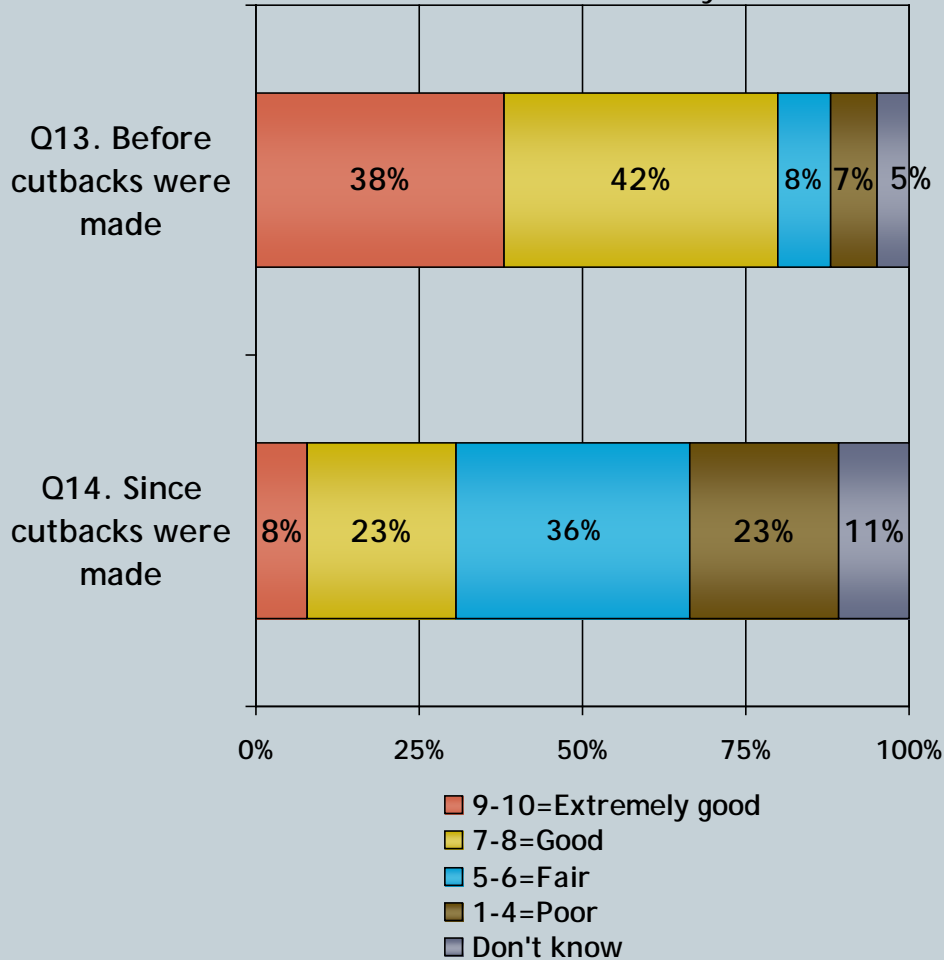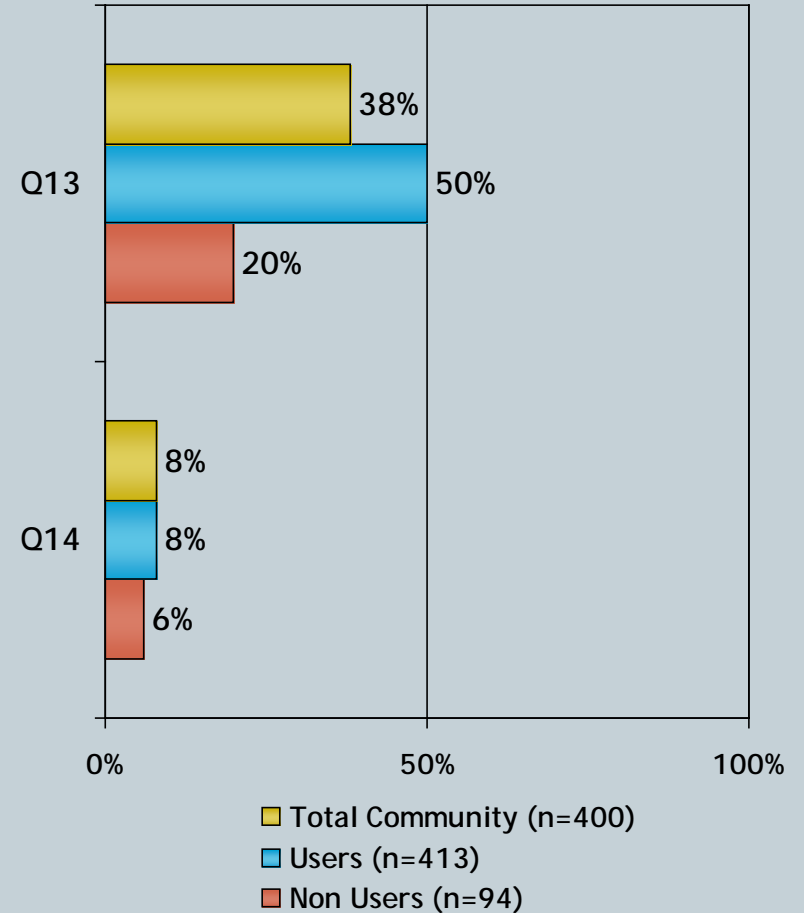|  | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| Increase funding | 48% | 55% | 30% |
| Decrease funding | 6% | 4% | 7% |
| Keep at same level it is now | 42% | 37% | 56% |
| Don't Know | 4% | 3% | 6% |

# Objective

Determine Impact of Budget Cutbacks
on Perceptions of Service

# Based on what you know, have heard or have read, how would you rate the CM Library...? (Q13-14)



**Total Community**

Q13. Before cutbacks were made: 38% | 42% | 8% | 7% | 5%

Q14. Since cutbacks were made: 8% | 23% | 36% | 23% | 11%

- 9-10=Extremely good
- 7-8=Good
- 5-6=Fair
- 1-4=Poor
- Don't know

**Top Box Ratings: 5=Extremely Good**

Q13: 38%, 50%, 20%

Q14: 8%, 8%, 6%

- Total Community (n=400)
- Users (n=413)
- Non Users (n=94)

# Objective

Examine the Trade-off Between
Keeping More Branches Open with Fewer Services
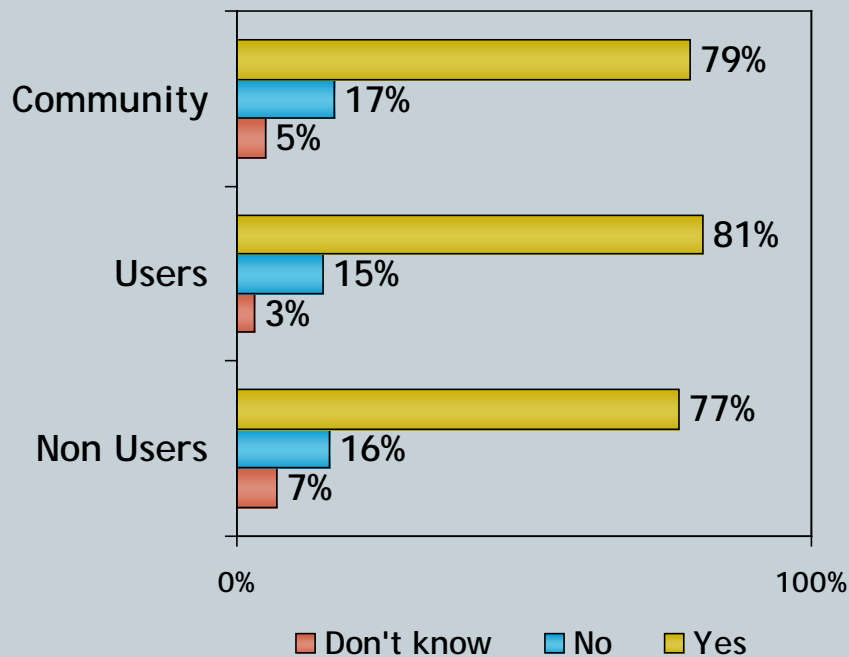or Fewer Branches with More Services

# If library funding is reduced further, which of the following options do you think is best for this community? (Q18)

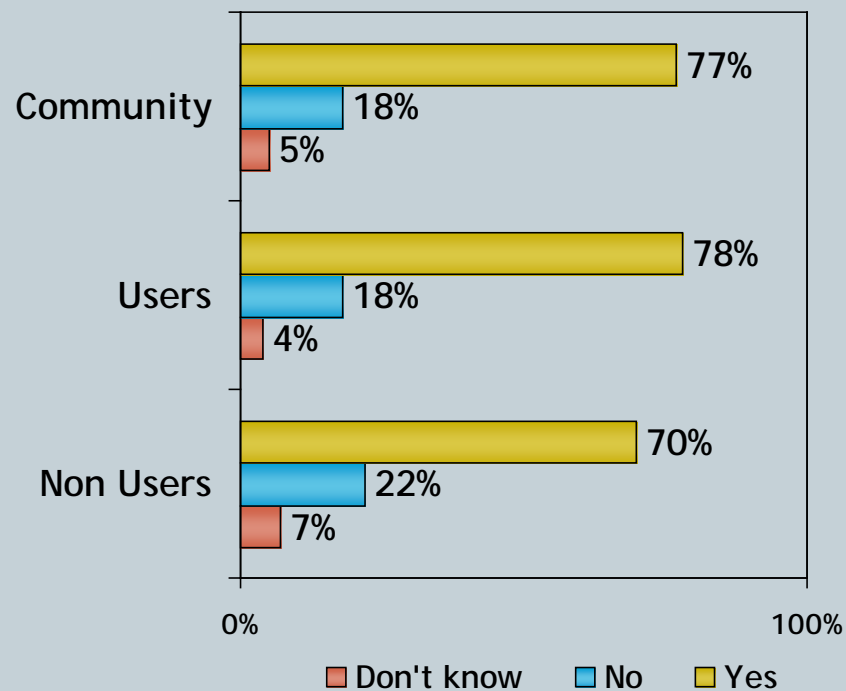|  | Total Community (n=400) | Total Users (n=413) | Non Users (n=94) | Light Users (n=152) | Moderate Users (n=165) | Heavy User (n=92) |
|---|---|---|---|---|---|---|
| a. Do not close more library branches. Keep the current branches which are within 3 miles of most residents and reduce operating hours even more. | 50% | 51% | 47% | 41% | 56% | 58% |
| b. Close more branches as long as the remaining branches are within 5 miles of most residents and have operating hours that are increased. | 46% | 45% | 47% | 53% | 41% | 40% |
| Don't Know | 4% | 4% | 6% | 6% | 3% | 2% |

For the Total Community sample, there is no significant difference between a and b.

# If further funding cuts require closing more library branches...? (Q19-20)



Q19. Should the remaining library branches be located where they can serve the most residents, most efficiently, even if it means closing the branch closest to you?

Community: Yes 79%, No 17%, Don't know 5%
Users: Yes 81%, No 15%, Don't know 3%
Non Users: Yes 77%, No 16%, Don't know 7%

Q20. Should library branches in economically challenged areas remain open, even if it means closing the branch closest to you?

Community: Yes 77%, No 18%, Don't know 5%
Users: Yes 78%, No 18%, Don't know 4%
Non Users: Yes 70%, No 22%, Don't know 7%

# Objective

Examine Willingness to Make
a Monetary Donation or Volunteer for the
Charlotte Mecklenburg Public Library

# Monetary Donations and Volunteering

## Donations (Q21-22)

- 21% of the community sample (24% of users) have made a tax deductible, monetary donation in the past year.

- 18% of the community sample (21% of users) who have <u>not</u> made a donation indicate they would "definitely" make a donation if asked.

## Volunteering (Q26-27)

- 4% of the community sample (5% of users) have been a volunteer for the CM Library over the past year.

- 17% of the community sample (19% of users) who are <u>not</u> volunteers indicate they would "definitely" volunteer if asked.

# Objective

Examine Support
for Alternative Funding

# Are you for or against a dedicated tax or fee for reliable, stable funding of the Public Library? (Q30)

| | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| 4=Strongly in favor of a dedicated tax or fee | 22% | 25% | 12% |
| 3=Somewhat in favor | 37% | 41% | 32% |
| 2=Somewhat against | 16% | 15% | 15% |
| 1=Strongly against a dedicated tax or fee | 18% | 15% | 27% |
| Don't Know | 7% | 5% | 15% |

59% of the Community Sample (66% of Library Users) are in favor.

However, strong support is less than 25% in the Community sample.

# Do you believe the CM Library should stay a free standing organization, become a County Department, or do you have no opinion on this issue?
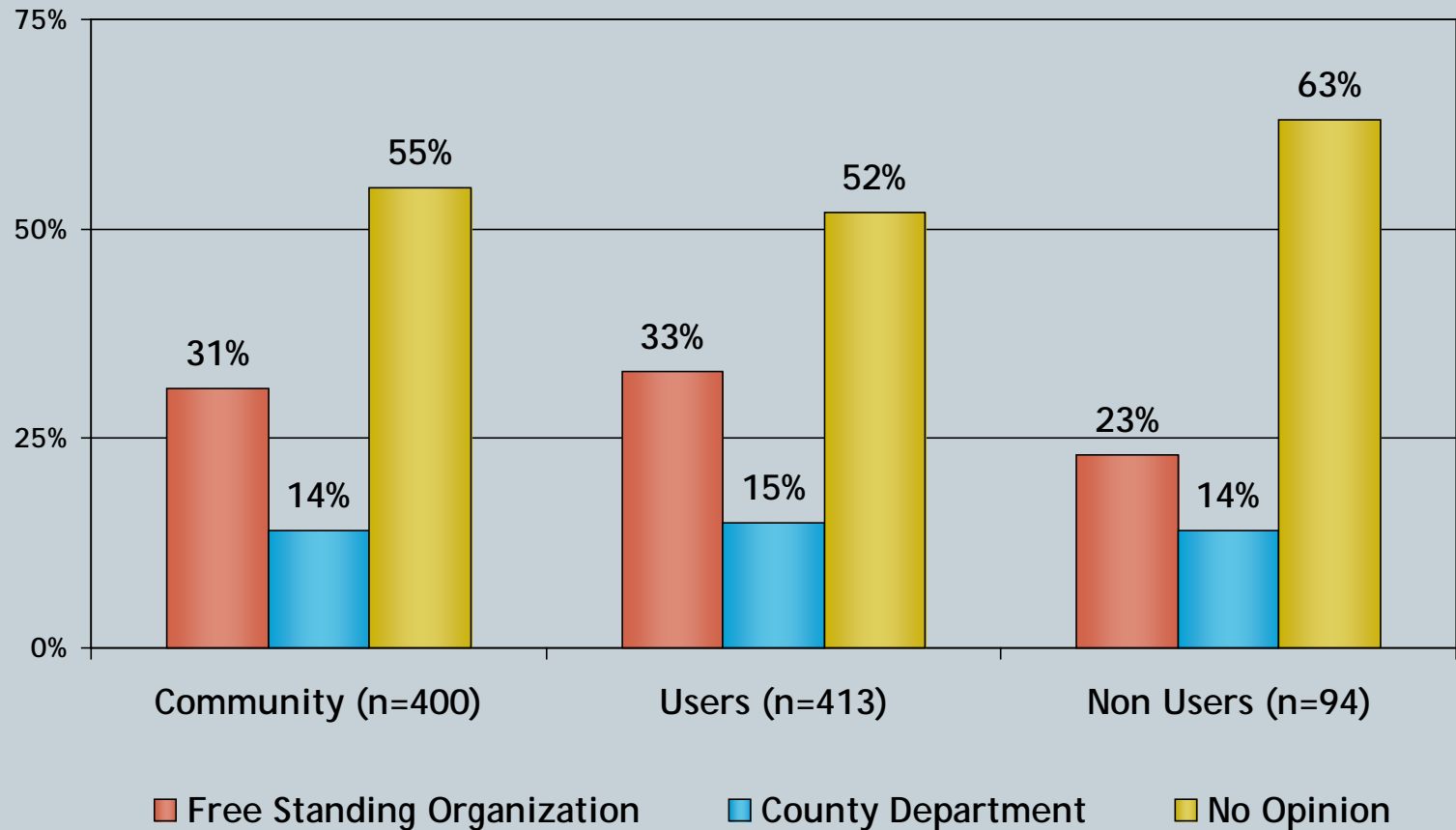
# Objective

Determine Who Uses the Library
and the Reasons for Using It

# During the past year, which of the following ways, if any, have you visited or used the CM Library?
## Have you used it…? (Q32)

**76% of the community sample have visited/used the CM Library.**

| Multiple answers allowed. | Total Users (n=413) | Light Users (n=152) | Moderate Users (n=165) | Heavy Users (n=92) |
|---|---|---|---|---|
| In person | 97% | 95% | 96% | 100% |
| By telephone | 20% | 14% | 17% | 34% |
| By computer through the Library Website | 49% | 26% | 60% | 65% |

### In Person Vs. Internet/Phone Visitation or Use of the CM Library

| One answer allowed. | Total Users | Light Users | Moderate Users | Heavy Users |
|---|---|---|---|---|
| In person only | 46% | 67% | 36% | 29% |
| In person & through Website | 54% | 32% | 64% | 71% |
| Website/Phone only | 0% | 1% | 0% | 0% |

# In a typical month, approximately how many times would you say you have visited or used CM Library?

(Q35)

| | Total Users (n=413) |
|---|---|
| Less than once a month | 13% |
| 1 visit | 24% |
| 2 visits | 20% |
| 3-4 visits | 20% |
| 5 or more visits | 22% |
| Don't know | 1% |
| Median visits | 2 visits |

62% of Library Users visit or use the library more than once a month.

# Since library cuts have been made, would you say your visits and use of the library have...? (Q36)

|  | Total Users (n=413) | Light Users (n=152) | Moderate Users (n=165) | Heavy Users (n=92) |
|---|---|---|---|---|
| Increased | 4% | 1% | 4% | 9% |
| Decreased | 35% | 21% | 38% | 54% |
| Stayed the same | 60% | 77% | 57% | 37% |
| Don't Know | 1% | 1% | 1% | 0% |

For the majority of Heavy Users, visits and usage have decreased.

# Which location of the library have you visited the most in the past year? (Q37a)

| | Total Users |
|---|---|
| University City Regional | 14% |
| South County Regional | 13% |
| Main Library | 7% |
| North County Regional | 7% |
| Independence Regional | 6% |
| Matthews | 6% |
| Mint Hill | 5% |
| Steele Creek | 5% |
| Morrison Regional | 5% |
| Hickory Grove | 4% |
| Plaza Midwood | 4% |
| Scaleybark | 3% |
| ImaginOn | 3% |
| Cornelius | 2% |
| Mountain Island | 2% |
| West Boulevard | 2% |
| Freedom Regional | 2% |
| Davidson | 1% |
| Sugar Creek | 1% |
| Myers Park | 1% |

| | Total Users |
|---|---|
| Carmel-Perm. Closed | 2% |
| Beatties Ford -Temp. closed | 2% |
| Cannot Remember | 1% |

# Time and Distance to Most Frequently Used Branch (Q38-39)

Q38. Approximately how many minutes does it typically take to get to the library branch you use most?

| | Total Users (n=413) | Light Users (n=152) | Moderate Users (n=165) | Heavy Users (n=92) |
|---|---|---|---|---|
| 5 mins or less | 26% | 26% | 29% | 21% |
| 6-10 mins | 44% | 41% | 43% | 49% |
| 11-15 mins | 17% | 20% | 18% | 10% |
| 16-20 mins | 7% | 6% | 5% | 10% |
| 21 mins or more | 7% | 6% | 3% | 10% |
| AVERAGE | 11 | 11 | 10 | 13 |
| MEDIAN | 10 | 10 | 10 | 10 |

70% of Library Users indicate it takes 10 minutes or less to get to the branch they use most.

Q39. Is the branch you use most the one closest to your home?

| | Total Users | Light Users | Moderate Users | Heavy Users |
|---|---|---|---|---|
| Yes | 73% | 66% | 81% | 70% |
| No | 24% | 28% | 18% | 28% |
| Don't know | 3% | 6% | 2% | 2% |

# In the past year, have you visited or used the CM Library for any of the following reasons? (Q40-55)

(Percentage saying "yes")

|  |  | Total Users | Light Users | Moderate Users | Heavy Users |
|---|---|---|---|---|---|
| Q40. | Lending materials | 81% | 71% | 82% | 96% |
| Q42. | Staff helps find books or information | 78% | 67% | 81% | 88% |
| Q53. | Read, work or study | 68% | 53% | 70% | 87% |
| Q41. | Reference materials | 60% | 46% | 59% | 86% |
| Q47. | Used Library website | 59% | 38% | 68% | 79% |
| Q44. | Used computer or internet | 56% | 43% | 55% | 75% |
| Q43. | Services for children | 40% | 29% | 40% | 57% |
| Q54b. | To vote | 39% | 36% | 38% | 48% |
| Q45. | Staff helped use computer or internet | 37% | 26% | 35% | 55% |
| Q50. | Services to help with homework | 32% | 21% | 34% | 45% |
| Q51. | For entertainment | 28% | 15% | 30% | 42% |
| Q52. | Programs to support hobbies | 24% | 16% | 27% | 30% |
| Q54. | Meeting rooms | 23% | 16% | 22% | 33% |
| Q48. | Services to help find a job | 20% | 11% | 19% | 36% |
| Q55. | Other reasons (each <3%) | 9% | 9% | 6% | 14% |
| Q46. | Staff-led computer or internet classes | 8% | 4% | 3% | 22% |
| Q49. | Services to help start, run a business | 8% | 7% | 7% | 14% |

# In the past year, have you visited or used the CM Library for any of the following reasons? By Income (Q40-55)
## (Percentage saying "yes")

| | Total Users | <$50K (n=152) | $50k-$100K (n=132) | >$100K (n=76) |
|---|---|---|---|---|
| Q40. Lending material | 81% | 78% | 82% | 84% |
| Q42. Staff helps find books or information | 78% | 84% | 79% | 63% |
| Q53. Read, work or study | 68% | 73% | 67% | 59% |
| Q41. Reference materials | 60% | 64% | 64% | 50% |
| Q47. Used Library website | 59% | 57% | 67% | 57% |
| Q44. Used computer or internet | 56% | 73% | 53% | 37% |
| Q43. Services for children | 40% | 38% | 44% | 41% |
| Q54b. To vote | 39% | 41% | 38% | 39% |
| Q45. Staff helped use computer or internet | 37% | 57% | 27% | 21% |
| Q50. Services to help with homework | 32% | 39% | 30% | 30% |
| Q51. For entertainment | 28% | 33% | 29% | 20% |
| Q52. Programs to support hobbies | 24% | 19% | 33% | 21% |
| Q54. Meeting rooms | 23% | 18% | 27% | 24% |
| Q48. Services to help find a job | 20% | 38% | 13% | 4% |
| Q55. Other reasons (each <3%) | 9% | 11% | 6% | 8% |
| Q46. Staff-led computer or internet classes | 8% | 11% | 8% | 0% |
| Q49. Services to help start, run a business | 8% | 11% | 10% | 5% |

Highlighted percentages show services used by more lower income households.

# In the past year, have you visited or used the CM Library for any of the following reasons? By Race/Ethnicity (Q40-55)

(Percentage saying "yes")

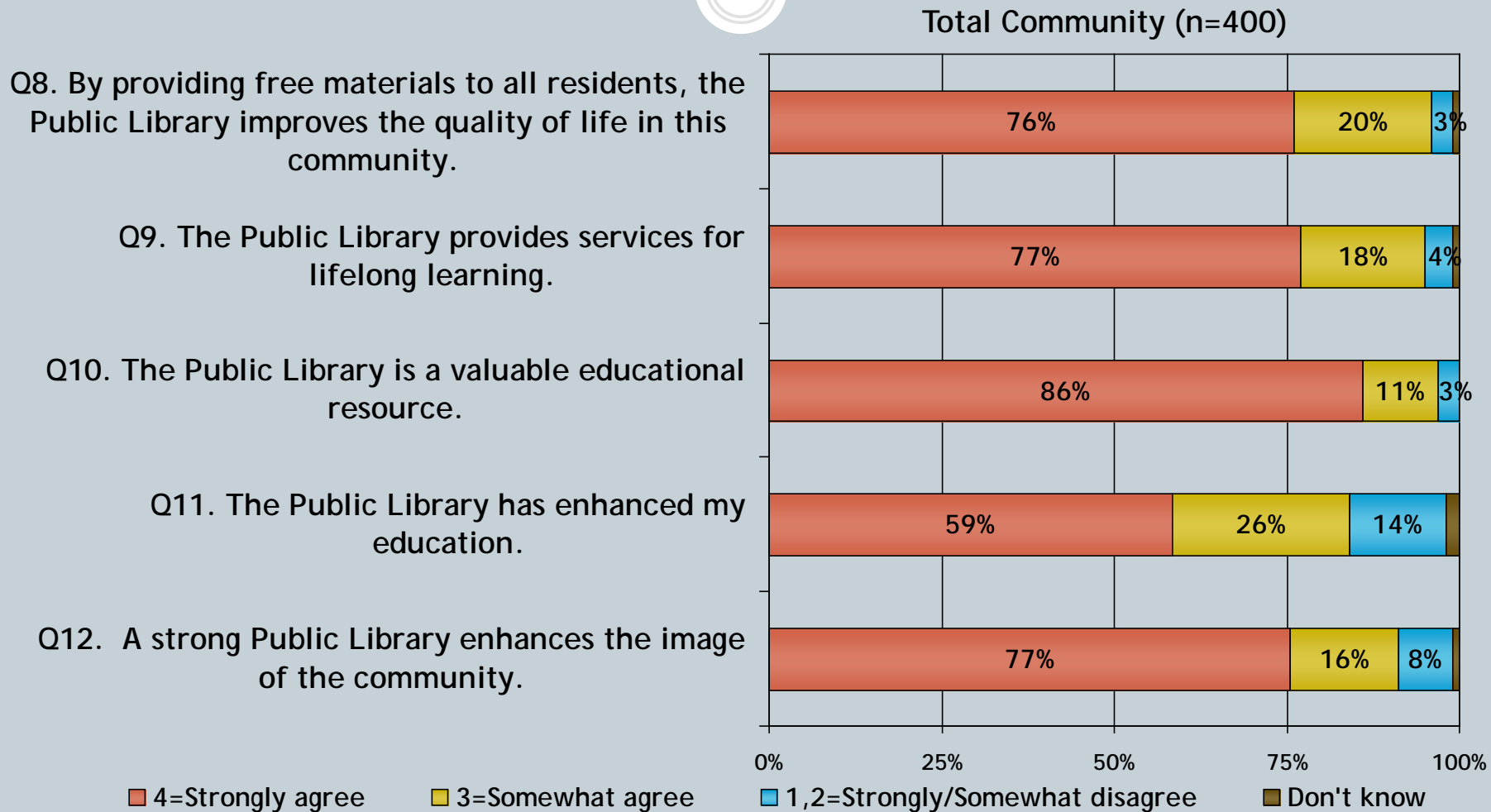| | Total Users | White (n=233) | African American (n=121) | Hispanic (n=38) |
|---|---|---|---|---|
| Q40. Lending material | 81% | 82% | 78% | 84% |
| Q42. Staff helps find books or information | 78% | 71% | 88% | 76% |
| Q53. Read, work or study | 68% | 61% | 79% | 68% |
| Q41. Reference materials | 60% | 56% | 72% | 50% |
| Q47. Used Library website | 59% | 57% | 64% | 50% |
| Q44. Used computer or internet | 56% | 46% | 72% | 61% |
| Q43. Services for children | 40% | 31% | 53% | 39% |
| Q54b. To vote | 39% | 38% | 51% | 18% |
| Q45. Staff helped use computer or internet | 37% | 27% | 56% | 37% |
| Q50. Services to help with homework | 32% | 21% | 46% | 42% |
| Q51. For entertainment | 28% | 25% | 29% | 32% |
| Q52. Programs to support hobbies | 24% | 21% | 28% | 13% |
| Q54. Meeting rooms | 23% | 20% | 25% | 26% |
| Q48. Services to help find a job | 20% | 12% | 38% | 18% |
| Q55. Other reasons (each <3%) | 9% | 10% | 9% | 3% |
| Q46. Staff-led computer or internet classes | 8% | 5% | 13% | 8% |
| Q49. Services to help start, run a business | 8% | 4% | 15% | 11% |

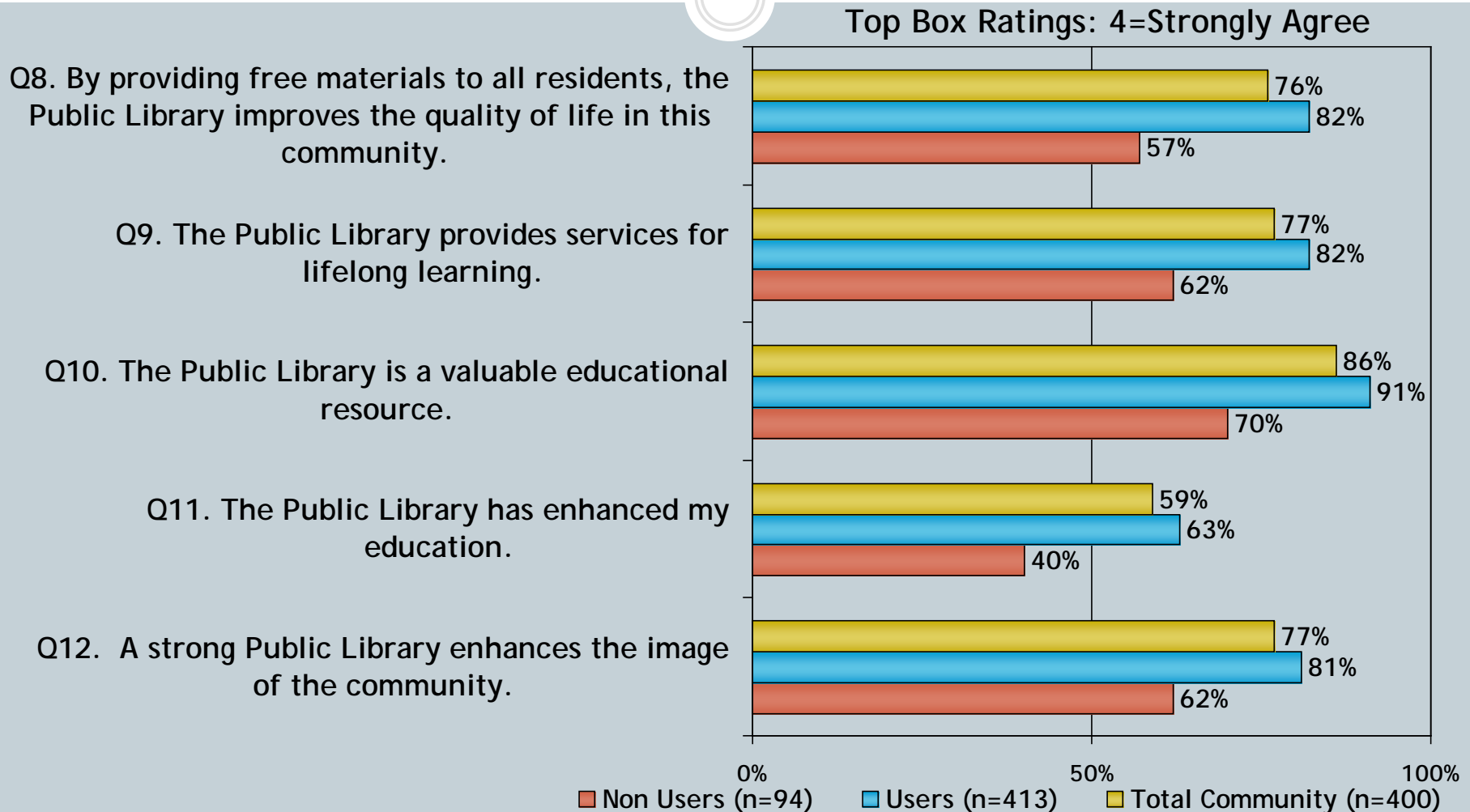Highlighted percentages show services used by more minority households.

# Appendix

## Results for Additional Questions

# Agreement with Statements About the Importance of the Public Library (Q8-12)



**Total Community (n=400)**

Q8. By providing free materials to all residents, the Public Library improves the quality of life in this community.
76% | 20% | 3%

Q9. The Public Library provides services for lifelong learning.
77% | 18% | 4%

Q10. The Public Library is a valuable educational resource.
86% | 11% | 3%

Q11. The Public Library has enhanced my education.
59% | 26% | 14%

Q12. A strong Public Library enhances the image of the community.
77% | 16% | 8%

Legend:
- 4=Strongly agree
- 3=Somewhat agree
- 1,2=Strongly/Somewhat disagree
- Don't know

# Agreement with Statements About the Importance of the Public Library (Q8-12)



Top Box Ratings: 4=Strongly Agree

Q8. By providing free materials to all residents, the Public Library improves the quality of life in this community.
- Total Community: 76%
- Users: 82%
- Non Users: 57%

Q9. The Public Library provides services for lifelong learning.
- Total Community: 77%
- Users: 82%
- Non Users: 62%

Q10. The Public Library is a valuable educational resource.
- Total Community: 86%
- Users: 91%
- Non Users: 70%

Q11. The Public Library has enhanced my education.
- Total Community: 59%
- Users: 63%
- Non Users: 40%

Q12. A strong Public Library enhances the image of the community.
- Total Community: 77%
- Users: 81%
- Non Users: 62%

■ Non Users (n=94)  ■ Users (n=413)  ■ Total Community (n=400)

# How likely are you to recommend CM Library to someone who lives in this community? (Q31)



**Total Community (n=400)**

62% | 20% | 10% | 6%

0% — 25% — 50% — 75% — 100%
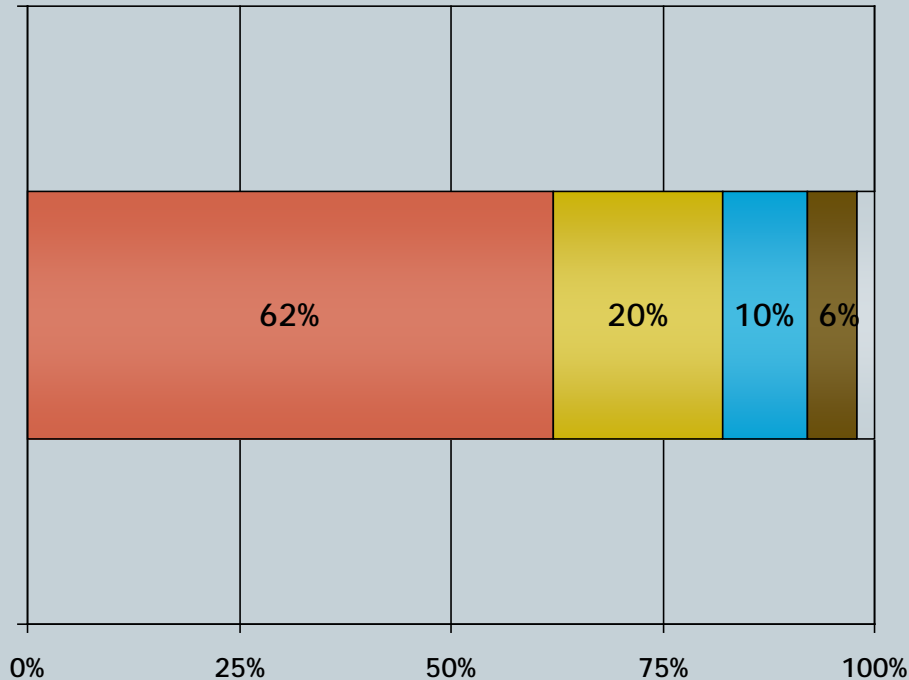
- 9,10=Extremely likely
- 7,8=Somewhat likely
- 5,6=Moderately likely
- 1-4=Not likely/Not at all likely
- Don't know

**Top Box Ratings: 9,10=Extremely Likely**

62%
72%
37%

0% — 50% — 100%
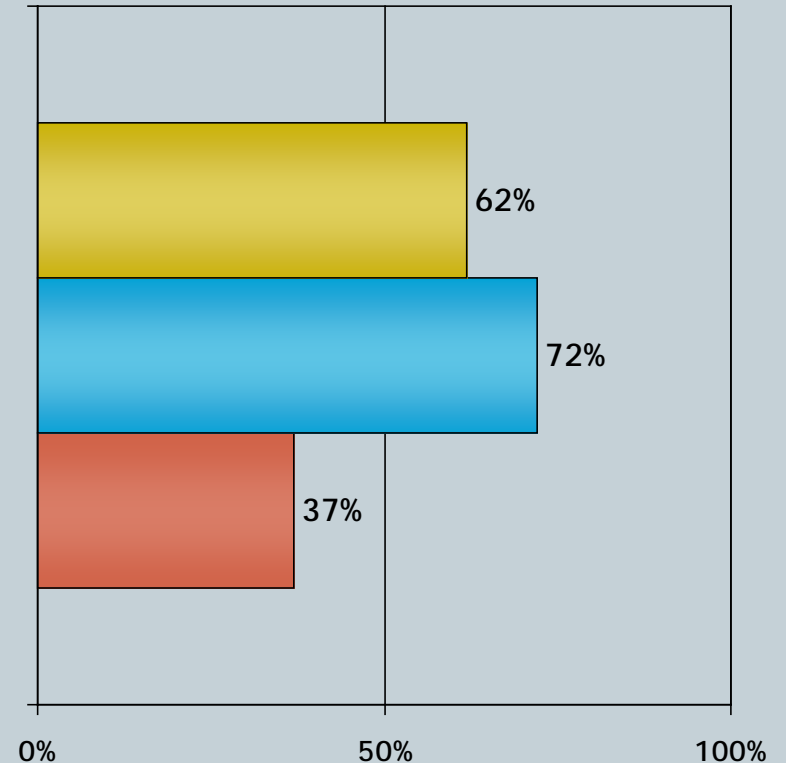
- Total Community (n=400)
- Users (n=413)
- Non Users (n=94)

# What do you believe are the 3 most important programs & services the CM Library provides to benefit the community?

(Q15, Open-ended question. Multiple responses allowed.)

| | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| Ability to check out books | 44% | 47% | 38% |
| Computer/printer/fax use | 32% | 34% | 23% |
| Children's programs | 30% | 37% | 17% |
| Research capabilities, reference materials | 22% | 25% | 19% |
| Internet/wireless internet access | 21% | 21% | 16% |
| Enhances education throughout lifetime | 19% | 19% | 13% |
| Don't know | 12% | 6% | 29% |
| Atmosphere for learning, quiet, calm place to read | 9% | 9% | 9% |
| Employment help, resume training | 5% | 5% | 6% |
| Media – CDs, DVDs, videos` | 5% | 5% | 7% |
| Magazines, newspapers, periodicals | 5% | 5% | 1% |
| Tutoring, homework help | 5% | 4% | 3% |

Note: Responses with less than 5% for the Total Community are not shown.

# What do you believe are the 3 most important programs & services the CM Library provides to benefit you and your family?

(Q16, Open-ended question. Multiple responses allowed.)

|  | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| Ability to check out books | 51% | 59% | 34% |
| Children's programs | 22% | 26% | 9% |
| Computer/printer/fax use | 22% | 23% | 14% |
| Research capabilities, reference materials | 21% | 25% | 11% |
| Don't Know | 18% | 7% | 51% |
| Internet/wireless internet access | 14% | 16% | 6% |
| Enhances education throughout lifetime | 12% | 12% | 6% |
| Media-CD's, DVD's, videos | 9% | 12% | 5% |
| Atmosphere for learning, quiet, calm place to read | 7% | 8% | 3% |

Note: Responses with less than 5% for the Total Community are not shown.

# Basic Services

The basic services provided by the Charlotte Mecklenburg Public Library are: access to books and materials, a reader's advisory service, assistance finding information, access to computers and the Internet, and basic computer assistance.

The Charlotte-Mecklenburg Public Library has been recognized nationally because it provides much more than basic services. It also provides job assistance, computer workshops, college and job application help, homework assistance, early reading enrichment programs, story time, summer reading programs and much more.
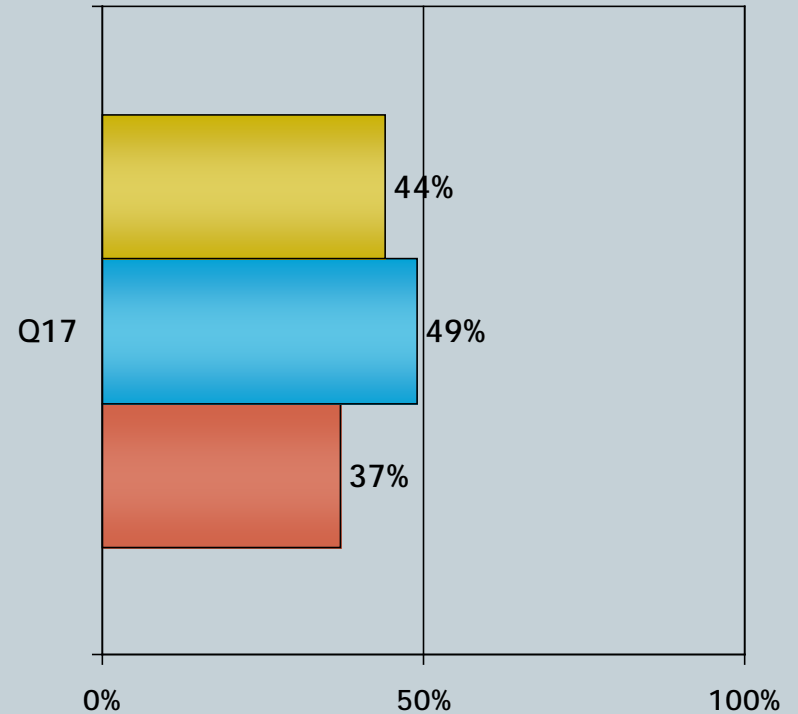
# Given the current economic conditions, how important is it for the CM Library to offer more than basic services? (Q17)



**Total Community (n=400)**

Q17: 44% | 29% | 16% | 10%
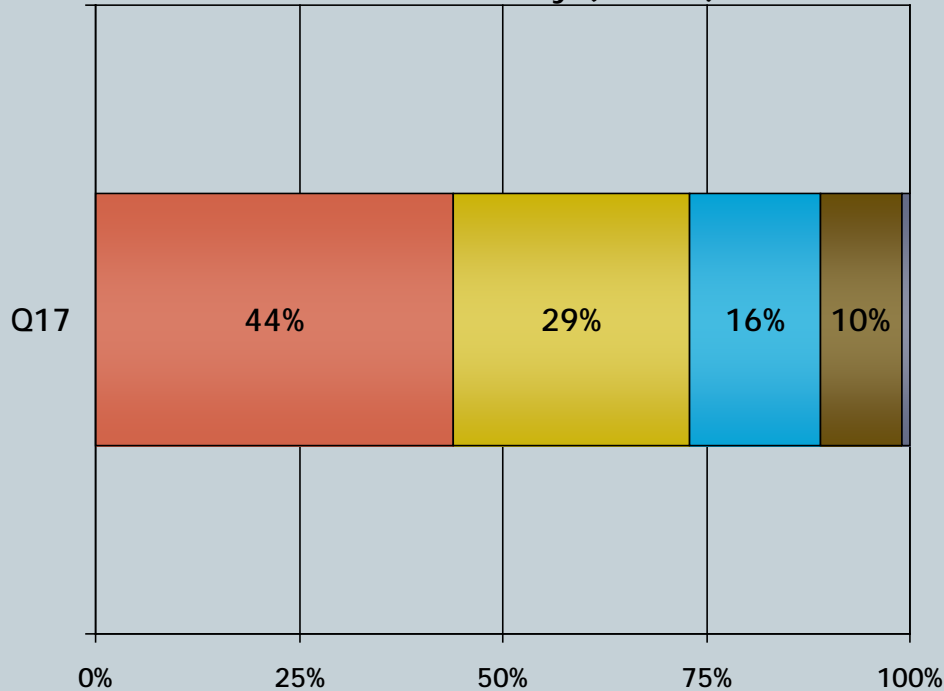
Legend:
- 5=Extremely important
- 4=Very important
- 3=Somewhat important
- 1.2=A little/Not at all important
- Don't know

**Top Box Ratings: 5=Extremely Important**

Q17:
- 44%
- 49%
- 37%

Legend:
- Total Community (n=400)
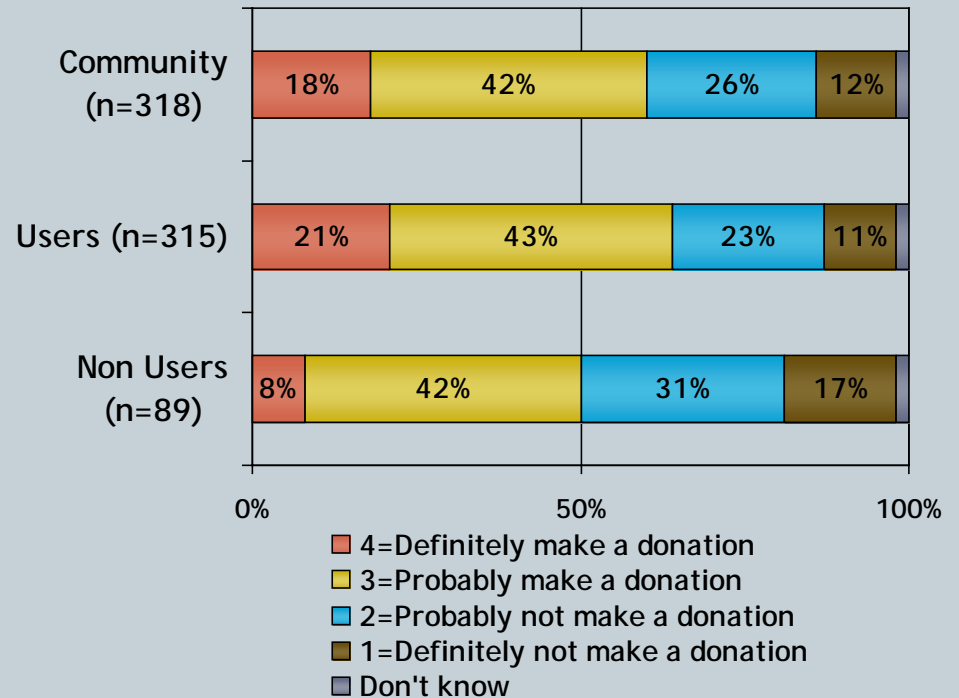- Users (n=413)
- Non Users (n=94)

# Monetary Donations to the CM Library (Q21-Q22)

## Within the past year, have you made a tax deductible donation to the CM Library? (Q21)

|  | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| **Yes** | 21% | 24% | 5% |
| **No** | 79% | 76% | 94% |

## If you were asked, how likely would you be to make a tax deductible monetary donation to the CM Library? (Q22)
(Base=Respondents who have not made a donation)



| | 4=Definitely make a donation | 3=Probably make a donation | 2=Probably not make a donation | 1=Definitely not make a donation |
|---|---|---|---|---|
| Community (n=318) | 18% | 42% | 26% | 12% |
| Users (n=315) | 21% | 43% | 23% | 11% |
| Non Users (n=89) | 8% | 42% | 31% | 17% |

- 4=Definitely make a donation
- 3=Probably make a donation
- 2=Probably not make a donation
- 1=Definitely not make a donation
- Don't know

# Approximately how much did you donate over the past year?
# How much would you donate over a years time? (Q23)

### Respondents who have made a monetary donation.

|  | Total Community (n=82) | Users (n=98) |
|---|---|---|
| $<25 | 20% | 17% |
| $26-$50 | 35% | 38% |
| $51-$100 | 17% | 18% |
| $101-$200 | 7% | 7% |
| $201 + | 7% | 7% |
| Don't Know | 13% | 12% |
| Median | $50 | $50 |

### Respondents who definitely/probably would make a donation.

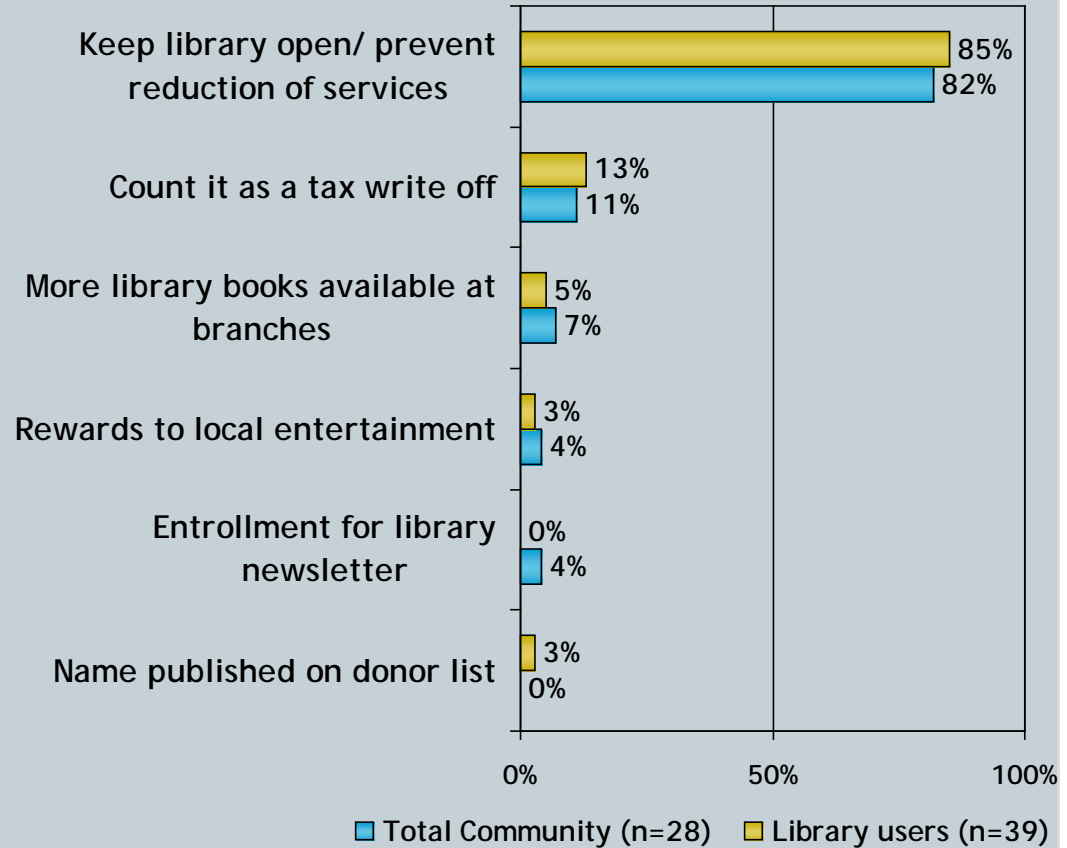|  | Total Community (n=193) | Users (n=202) | Non Users (n=44) |
|---|---|---|---|
| $<25 | 15% | 13% | 16% |
| $26-$50 | 19% | 22% | 9% |
| $51-$100 | 27% | 25% | 46% |
| $101-$200 | 8% | 8% | 0% |
| $201 + | 2% | 2% | 2% |
| Don't Know | 31% | 29% | 27% |
| Median | $73 | $53 | $100 |

# Expectations for Benefits in Return for Donations Made to CM Library (Q24-Q25)

When you made a donation did you expect any benefits in return/ If you made a donation, would you expect any benefits in return? (Q24)

|  | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| Yes | 10% | 13% | 6% |
| No | 90% | 87% | 94% |

What benefits did you/would you expect in return for a donation? (Q25)
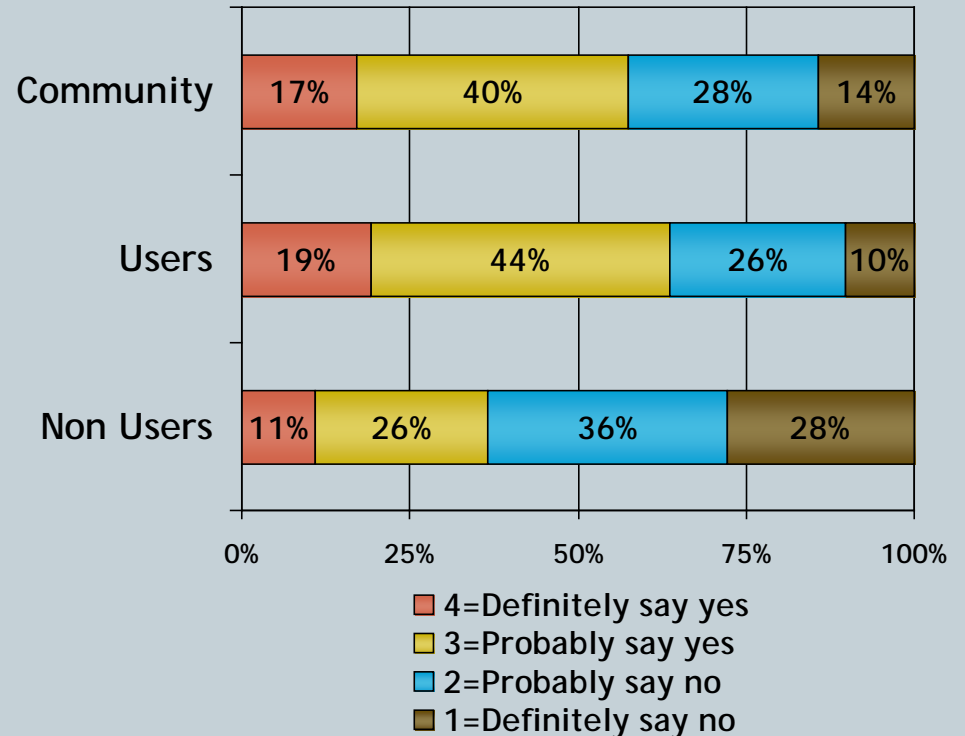Respondents who have or would make a donation

Keep library open/ prevent reduction of services — 85% / 82%

Count it as a tax write off — 13% / 11%

More library books available at branches — 5% / 7%

Rewards to local entertainment — 3% / 4%

Entrollment for library newsletter — 0% / 4%

Name published on donor list — 3% / 0%

0%  50%  100%

■ Total Community (n=28)   ■ Library users (n=39)

# Volunteering for the CM Library
## (Q26-Q27)

### Over the past year, have you been a volunteer for the CM Library? (Q26)

|  | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| **Yes** | 4% | 5% | 0% |
| **No** | 96% | 95% | 100% |

### If you were asked to volunteer for the CM Library, would you...? (Q27)
(Base=Respondents who have not volunteered)

| | 4=Definitely say yes | 3=Probably say yes | 2=Probably say no | 1=Definitely say no |
|---|---|---|---|---|
| Community | 17% | 40% | 28% | 14% |
| Users | 19% | 44% | 26% | 10% |
| Non Users | 11% | 26% | 36% | 28% |

- 4=Definitely say yes
- 3=Probably say yes
- 2=Probably say no
- 1=Definitely say no

# How many hours per month do you volunteer?/ How many hours per month would you be willing to volunteer? (Q28)

### Respondents who have volunteered for the library in the past year.

| | Total Community (n=15) | Users (n=19) |
|---|---|---|
| 1-2 hrs | 20% | 26% |
| 3-6 hrs | 14% | 16% |
| 7-10 hrs | 14% | 16% |
| 11-20 hrs | 33% | 26% |
| 21 + hrs | 13% | 11% |
| Don't know | 7% | 5% |
| Medians | 11 | 9 |

Note: Very small sample sizes.

### Respondents who definitely/probably would be willing to volunteer.

| | Total Community (n=222) | Users (n=250) | Non Users (n=34) |
|---|---|---|---|
| 1-2 hrs | 7% | 9% | 0% |
| 3-6 hrs | 32% | 33% | 39% |
| 7-10 hrs | 32% | 31% | 30% |
| 11-20 hrs | 12% | 14% | 9% |
| 21 + hrs | 4% | 4% | 3% |
| Don't know | 12% | 9% | 21% |
| Median | 8 | 8 | 8 |

# Library Use and Visitation
(Q33-Q34)

| % who said yes | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|
| Q33. Do you have children under the age of 18 who have visited or used the CM Library in the past year? | 38% | 44% | 18% |
| Q34. Are there any other adults, age 18 and older, in your immediate family that has visited or used the CM Library in the past year? | 50% | 60% | 19% |

# Demographics

| | | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|---|
| Q1. Gender | Male | 49% | 43% | 65% |
| | Female | 51% | 57% | 35% |
| Q3. Race | Hispanic/Latino | 11% | 9% | 14% |
| | White | 57% | 56% | 62% |
| | African American | 27% | 29% | 22% |
| | Other | 6% | 6% | 2% |
| Q4. Age | 18-24 | 11% | 9% | 12% |
| | 25-34 | 20% | 18% | 26% |
| | 35-44 | 22% | 24% | 17% |
| | 45-54 | 19% | 20% | 19% |
| | 55-64 | 15% | 16% | 11% |
| | 65+ | 13% | 13% | 16% |
| Q58. Marital Status | Married | 54% | 58% | 47% |
| | Separated or Divorced | 11% | 10% | 13% |
| | Widowed | 7% | 5% | 10% |
| | Single | 28% | 26% | 31% |

# Demographics

| | | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|---|
| Q59. Years in Meck. Co. | Less than one year | 3% | 2% | 6% |
| | 1 to 5 years | 18% | 17% | 21% |
| | 6 to 10 years | 19% | 19% | 18% |
| | 11 to 20 years | 23% | 24% | 16% |
| | 21 years or more | 38% | 38% | 37% |
| Q60. Education | Less than high school | 8% | 5% | 13% |
| | High school graduate | 19% | 17% | 23% |
| | Special/technical training | 2% | 3% | 2% |
| | Some college | 23% | 22% | 21% |
| | College graduate | 29% | 31% | 26% |
| | Post-graduate study | 20% | 23% | 15% |

# Demographics

| | | Total Community (n=400) | Users (n=413) | Non Users (n=94) |
|---|---|---|---|---|
| Q61. Employment Status | Full time | 49% | 50% | 52% |
| | Part time | 14% | 14% | 13% |
| | Retired | 14% | 14% | 15% |
| | Students | 3% | 3% | 1% |
| | Homemaker | 5% | 5% | 5% |
| | Unemployed | 11% | 10% | 9% |
| | Disabled | 4% | 3% | 5% |
| Q62-63. Income (Refusals dropped from base) | Less than $25K | 21% | 20% | 23% |
| | $25K to less than $50K | 24% | 22% | 25% |
| | $50K to less than $100K | 34% | 37% | 27% |
| | $100K or more | 21% | 21% | 25% |

# Demographics

| | Total Community (n=400) | Users (n-413) | Non Users (n=94) |
|---|---|---|---|
| Q56. Children currently living at home | | | |
| Yes | 47% | 49% | 32% |
| No | 53% | 51% | 68% |

| Respondents with children | Total Community (n=187) | Users (n=204) | Non Users (n=30) |
|---|---|---|---|
| Q57a. Children age 12 and under | 76% | 76% | 67% |
| Q57b. Children age 13 to 17 | 32% | 39% | 30% |
| Q57c. Children age 18 or older | 21% | 21% | 33% |

# APPENDIX G

# Charlotte Mecklenburg Public Library Web Survey
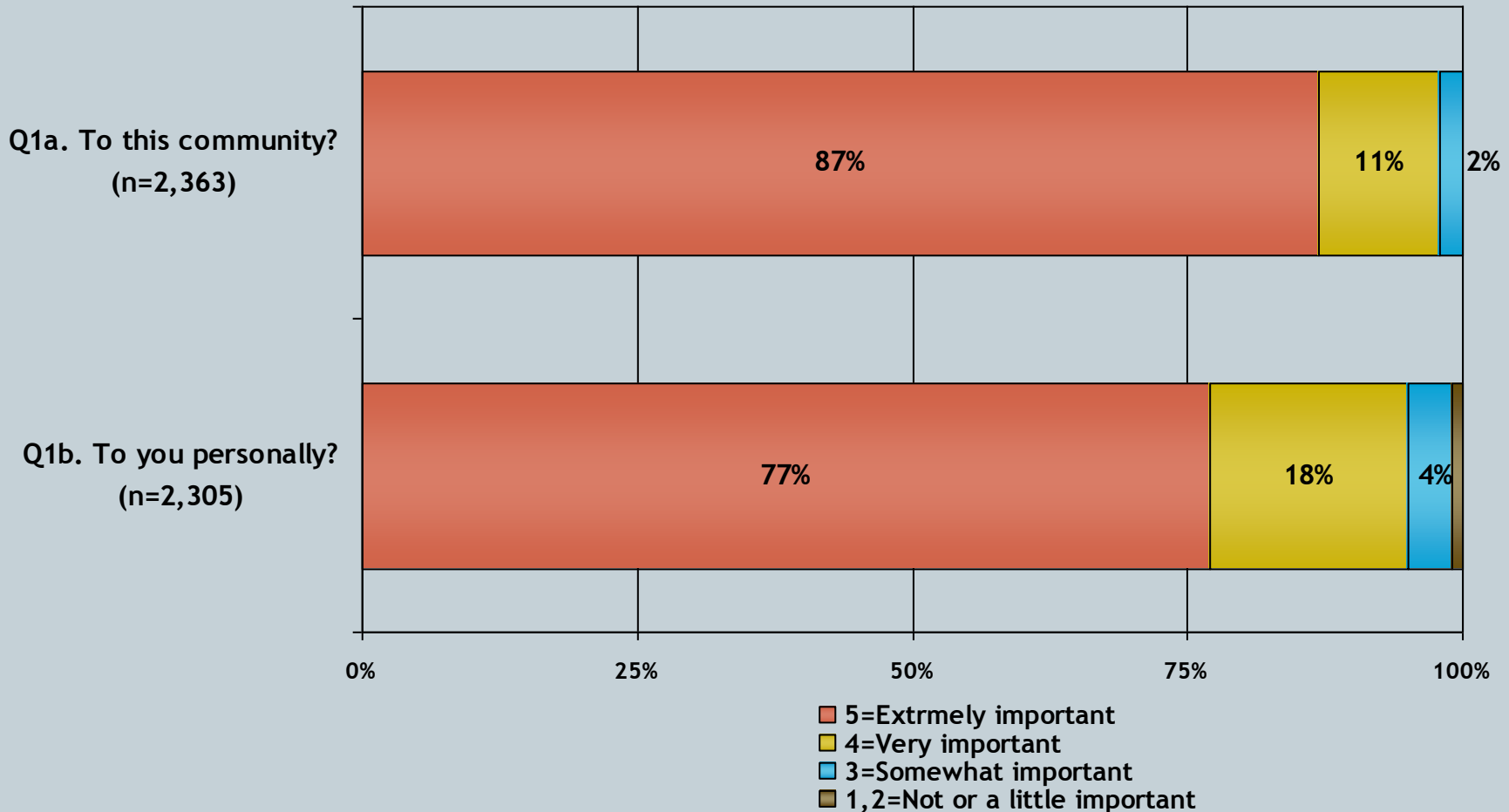
**January 19-March 7, 2011**

**Conducted for:**
**Future of the Library Task Force**
**By**
**MARKETWISE, INC.**

# Methodology

- The survey was launched on January 19, 2011 and closed on March 7, 2011. A total of 2,367 people participated in the survey.

- Respondents participated through a link on the Library's Website or from a link on the County's Website. Subscribers to the CM Library electronic newsletter were invited to participate in the survey.

- Because anyone could choose to participate in the survey, the sample is not random. The results are not representative of the community at large.

# In your opinion, how important is the CM Library…? (Q1a-b)



| | |
|---|---|
| Q1a. To this community? (n=2,363) | 87% — 11% — 2% |
| Q1b. To you personally? (n=2,305) | 77% — 18% — 4% |

Legend:
- 5=Extrmely important
- 4=Very important
- 3=Somewhat important
- 1,2=Not or a little important

# Over the past 12 months, who in your household has visited or used the CM Library in any way, including in-person, by telephone, or by computer through the Library Website? (Q2)

| Multiple Response Question<br>% who selected response | Total<br>(n=2,367) |
|---|---|
| You have personally visited or used the Public Library in the past 12 months | 97% |
| You have children under the age of 18 who have used the Public Library | 38% |
| There are other adults, age 18 or older, in your household who have visited or used the Public Library | 56% |
| No one in your household, including yourself, has visited or used the Public Library in the past 12 months | 1% |

# In your opinion, is it acceptable to have public library branches within 5 miles of most residents, or should they be closer than 5 miles?(Q3)



Don't know, 3%

Should be closer than 5 miles, 30%
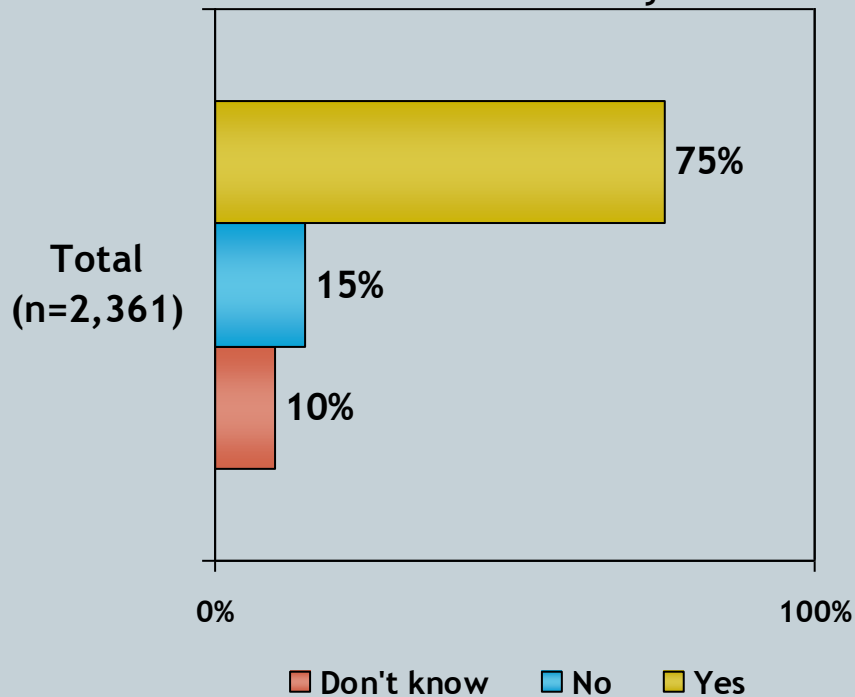
5 miles acceptable, 66%
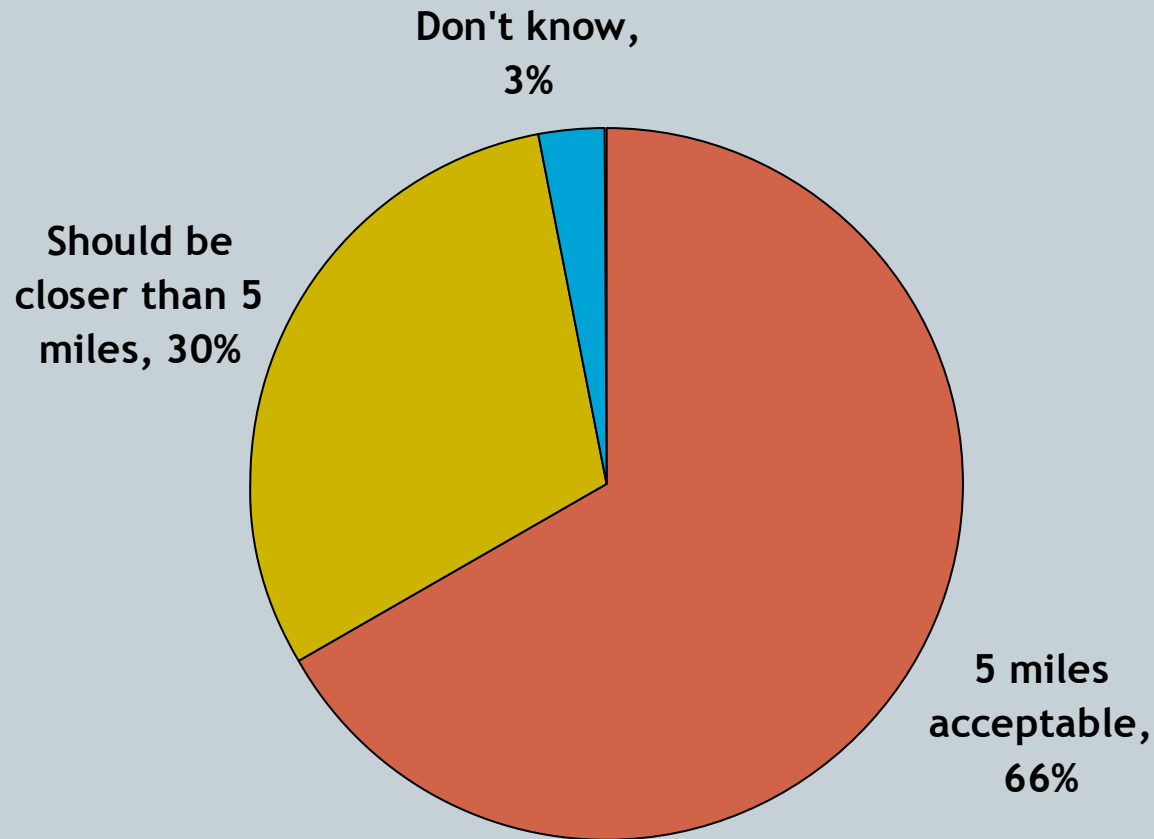
# Since budget cutbacks, the Library has closed 3 branches permanently, cut services, and reduced operating hours more than 50%. If library funding is reduced further, which of the following is the best option? (Q4)

| | Total (n=2,362) |
|---|---|
| Keep all remaining branch locations open, even if it means cutting more operating hours and services at each branch | 59% |
| Close additional branches, even if it would mean the remaining branches could be open more hours and could offer more services | 32% |
| Don't know | 9% |

# If budget constraints require closing more library branches…? (Q5-6)

**Q5. Should the remaining library branches be located where they can serve the most residents, most efficiently, even if it means closing the branch closest to you?**

Total (n=2,361)

- 75% — Yes
- 15% — No
- 10% — Don't know

Legend: Don't know, No, Yes

**Q6. Should library branches in economically challenged areas remain open, even if it means closing the branch closest to you?**

Total (n=2,355)

- 54% — Yes
- 29% — No
- 17% — Don't know

Legend: Don't know, No, Yes
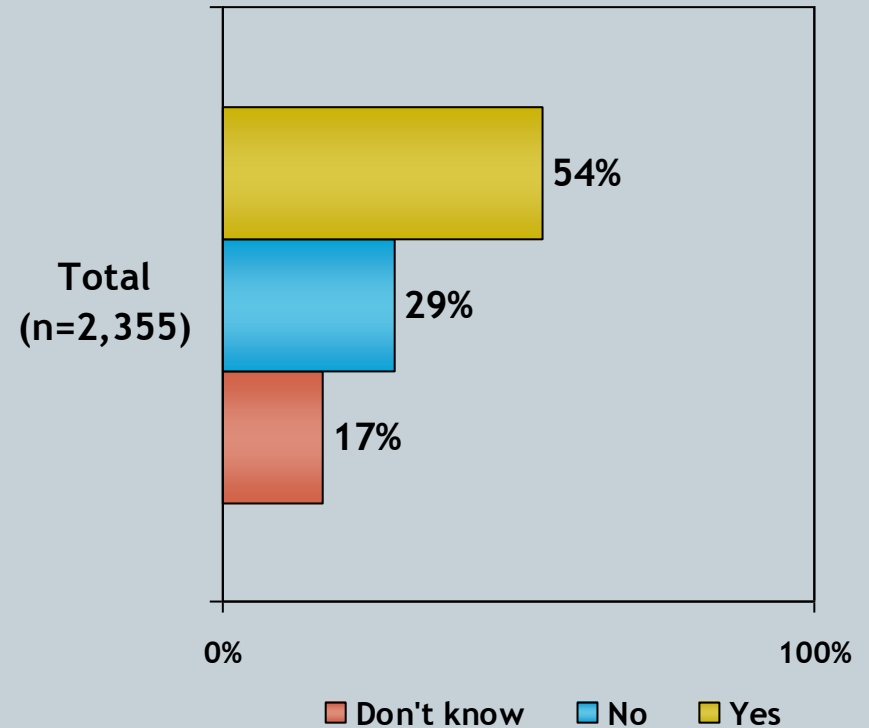
# Please rank the following areas in terms of priority for funding from 1 to 4 (most important to least important)?

(Q7)

| | 1st Priority | 2nd Priority | 3rd Priority | 4th Priority |
|---|---|---|---|---|
| **Charlotte Mecklenburg Public Schools** (n=2,312) | 75% | 11% | 7% | 8% |
| **Charlotte Mecklenburg Public Library** (n=2,336) | 21% | 58% | 19% | 3% |
| **Central Piedmont Community College** (n=2,313) | 3% | 20% | 44% | 34% |
| **Parks & Recreations** (n=2,320) | 3% | 11% | 31% | 55% |

1st Priority – CMS

2nd Priority – CM Library

3rd Priority – CPCC

4th Priority – Parks & Rec.

# Which one of the following library branch locations have you visited the most in the past year? (Q8)

| | Total (n=2,328) |
|---|---|
| South County Regional | 15% |
| Morrison Regional | 12% |
| Matthews | 9% |
| University City Regional | 9% |
| North County Regional | 7% |
| Mint Hill | 6% |
| Main Library | 6% |
| Mountain Island | 5% |
| Independence Regional | 4% |
| Plaza Midwood | 4% |
| Steele Creek | 4% |
| Myers Park | 4% |
| Davidson | 3% |
| ImaginOn | 2% |
| Cornelius | 2% |
| Hickory Grove | 2% |
| Scaleybark | 2% |
| West Boulevard | 1% |
| Freedom Regional | 1% |
| Sugar Creek | 1% |
| Other | 1% |

# Time and Distance to Most Frequently Used Branch (Q9-10)

Q9. Approximately how many minutes does it typically take to get to the library branch you use most?

|  | Total (n=2,331) |
|---|---|
| **5 mins or less** | 30% |
| **6-10 mins** | 39% |
| **11-15 mins** | 20% |
| **16-20 mins** | 7% |
| **21 mins or more** | 3% |
| **AVERAGE** | 11 |

Q10. Is the branch you use most the one closest to your home? (n=2,320)
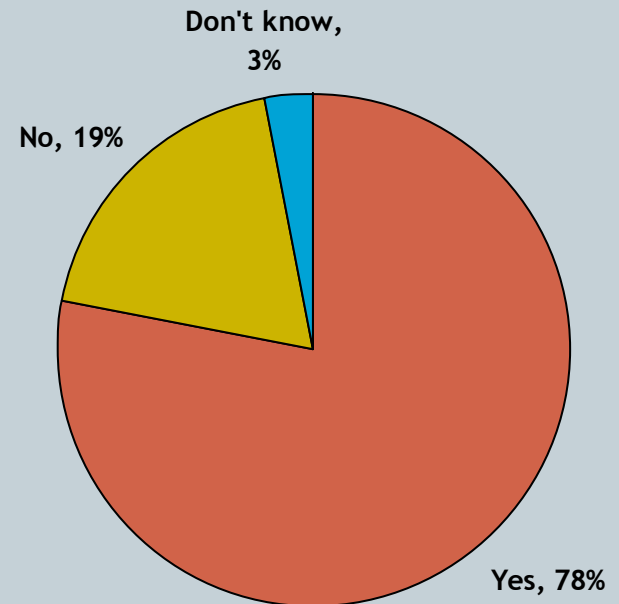


Don't know, 3%

No, 19%

Yes, 78%

# In a typical month, approximately how many times would you say you have visited or used CM Library in any way? (Q11)

|  | Total (n=2,327) |
|---|---|
| Less than once a month | 1% |
| 1 visit | 8% |
| 2 visits | 13% |
| 3-4 visits | 27% |
| 5 or more visits | 52% |
| Average visits | 7 |

# Demographics

| Q12. Gender (n=2,340) | Male | 19% |
|---|---|---|
| | Female | 81% |

| Q13. Age (n=2,350) | Under 18 | 2% |
|---|---|---|
| | 18-24 | 3% |
| | 25-34 | 15% |
| | 35-44 | 24% |
| | 45-54 | 19% |
| | 55-64 | 22% |
| | 65+ | 16% |

| Q14. Race (n=2,333) | Hispanic/Latino | 2% |
|---|---|---|
| | White | 83% |
| | African American | 8% |
| | Other | 6% |

# APPENDIX H

Impact of FY2010 Budget on Library, Recreation Center and School Closings and Hours of Operation with CWC Neighborhoods
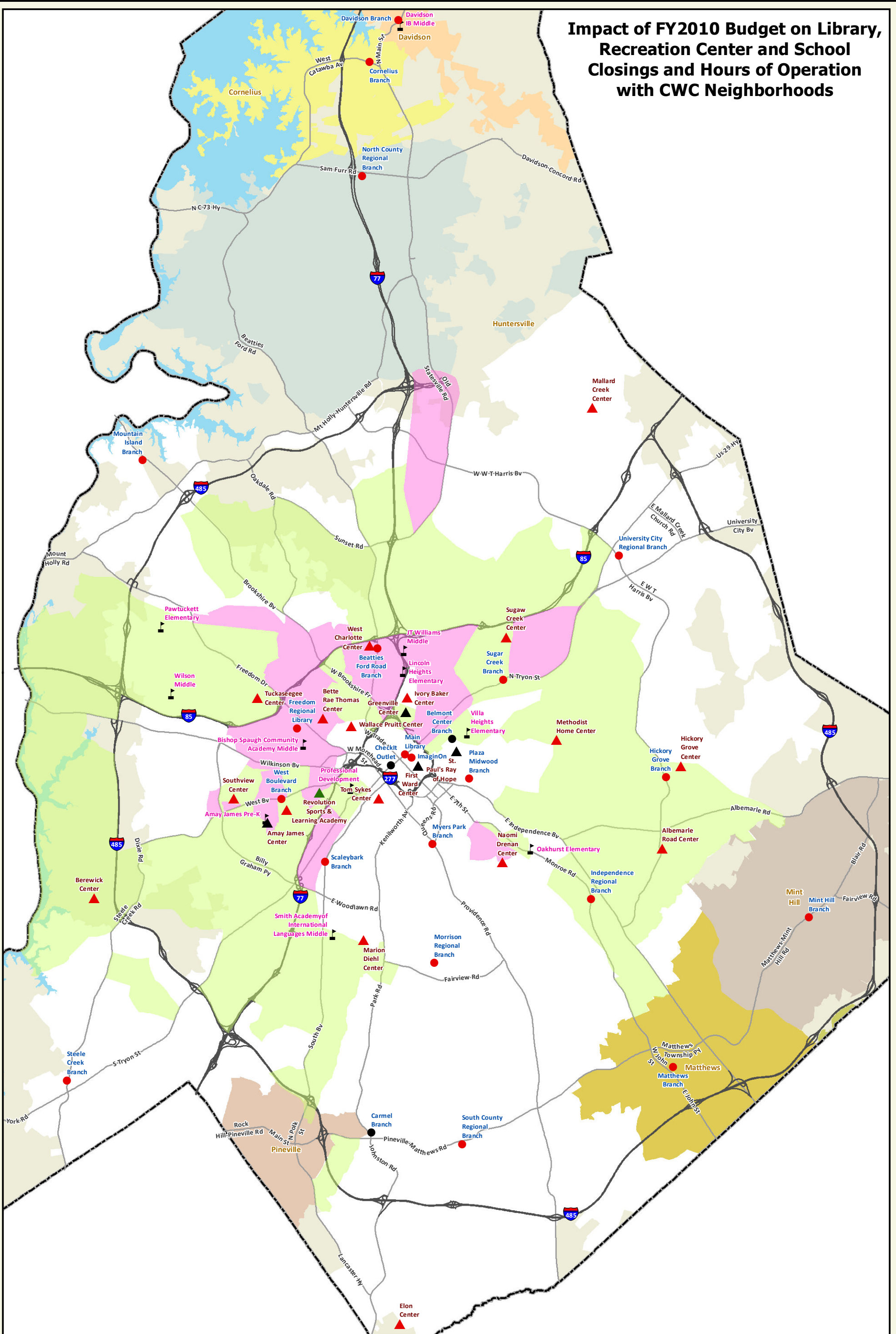
Legend:

**Libraries**
- Closed (black circle)
- Reduced Hours (red circle)

**Recreation Centers**
- Closed (black triangle)
- Open Apr/2010 (green triangle)
- Reduced Hours (red triangle)

**CMS Facilities**
- Closing Schools
- Interstate
- Major Road

**CWC Neighborhoods**
- Challenged (pink)
- Transitioning (green)

Mecklenburg County GIS, Tuesday, November 16, 2010
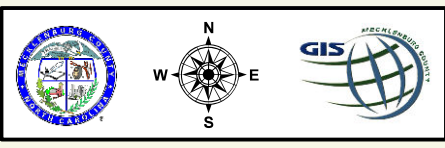
# APPENDIX I

# Future of the Library Task Force

## Data Matrix by Library Location

| # | | Square Footage | Building Status | Year Built | Collection Size | Public Computers | Meeting Rooms | Service Points | Open Hours per Week 2009 | Open Hours per Week 2010 | Open Hours per Week 2011 | Employees 2009 (FTE) | Employees 2010 (FTE) | Employees 2011 (FTE) | Volunteer Hours 2010 | Volunteer Hours 2011 - Projected | Location Cost 2010 | Location Cost 2011 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Beatties Ford Regional* | 13,700 | Owned | 1997 | 33,611 | 51 | 2 | 2 | 66 | 66 | N/A | 20 | 15 | N/A | 102 | N/A | $ 886,402.46 | $ 206,442.84 |
| 2 | Cornelius | 5,500 | Owned | 2000 | 21,187 | 15 | 1 | 1 | 66 | 66 | 38 | 7 | 6 | 4 | 706 | 1,679 | $ 385,245.97 | $ 365,006.22 |
| 3 | Davidson | 6,000 | Leased | 1995 | 27,604 | 12 | 1 | 1 | 66 | 66 | 38 | 5 | 5 | 4 | 953 | 3,621 | $ 375,925.01 | $ 299,192.79 |
| 4 | Freedom Regional | 20,000 | Closing 2011 | n/a | 40,135 | 111 | 2 | 3 | 66 | 66 | 37 | 19 | 18 | 13 | 2,740 | 2,861 | $ 1,140,470.08 | $ 1,053,323.63 |
| 5 | Hickory Grove | 16,000 | Owned | 2010 | 37,064 | 61 | 2 | 2 | 66 | 66 | 32 | 9 | 8 | 9 | 1,184 | 3,393 | $ 667,324.29 | $ 681,403.93 |
| 6 | ImaginOn | 102,000 | Owned | 2005 | 35,827 | 94 | 9 | 4 | 71 | 71 | 46 | 52 | 44 | 28 | 1,389 | 1,507 | $ 3,293,057.18 | $ 2,880,784.43 |
| 7 | Independence Regional | 18,700 | Owned | 1996 | 62,128 | 59 | 1 | 2 | 71 | 71 | 37 | 30 | 28 | 15 | 2,279 | 2,375 | $ 1,563,145.27 | $ 1,169,368.60 |
| 8 | Main Library | 157,000 | Owned | 1988 | 155,101 | 134 | 4 | 5 | 71 | 71 | 46 | 67 | 57 | 31 | 2,050 | 5,172 | $ 4,375,548.18 | $ 3,925,224.40 |
| 9 | Matthews | 15,000 | Capital Lease | 2001 | 70,654 | 50 | 1 | 2 | 66 | 66 | 38 | 24 | 23 | 15 | 2,253 | 6,188 | $ 1,502,361.24 | $ 1,268,424.13 |
| 10 | Mint Hill | 12,000 | Owned | 1999 | 57,723 | 30 | 1 | 2 | 66 | 66 | 38 | 20 | 17 | 8 | 1,134 | 4,108 | $ 956,901.77 | $ 647,785.37 |
| 11 | Morrison Regional | 24,000 | Owned | 1991 | 97,530 | 67 | 2 | 3 | 71 | 71 | 37 | 36 | 33 | 17 | 781 | 2,559 | $ 1,739,794.33 | $ 1,412,552.38 |
| 12 | Mountain Island | 16,000 | Owned | 2005 | 38,237 | 48 | 1 | 2 | 66 | 66 | 32 | 15 | 13 | 7 | 422 | 812 | $ 815,099.98 | $ 580,079.20 |
| 13 | Myers Park | 4,780 | Owned | 1956 | 3,348 | 11 | 1 | 1 | 66 | 66 | 32 | 6 | 5 | 3 | 373 | 562 | $ 365,333.64 | $ 235,594.96 |
| 14 | North County Regional | 23,700 | Owned | 1997 | 89,308 | 56 | 2 | 3 | 71 | 71 | 37 | 28 | 28 | 17 | 1,749 | 2,649 | $ 1,679,755.39 | $ 1,433,894.91 |
| 15 | Plaza Midwood | 8,000 | Leased | 1995 | 37,128 | 25 | 1 | 1 | 66 | 66 | 32 | 11 | 10 | 6 | 671 | 711 | $ 658,896.40 | $ 647,240.76 |
| 16 | Scaleybark | 5,500 | Leased | 1985 | 29,922 | 13 | 1 | 1 | 66 | 66 | 32 | 8 | 7 | 5 | 139 | 572 | $ 524,915.20 | $ 501,723.81 |
| 17 | South County Regional | 34,000 | Owned | 1998 | 122,957 | 94 | 3 | 3 | 71 | 71 | 37 | 49 | 43 | 24 | 2,973 | 4,490 | $ 2,394,907.15 | $ 1,982,137.90 |
| 18 | Steele Creek | 15,000 | Owned | 2004 | 58,093 | 44 | 2 | 1 | 66 | 66 | 32 | 22 | 19 | 14 | 2,409 | 4,202 | $ 1,151,809.75 | $ 986,515.98 |
| 19 | Sugar Creek | 9,300 | Owned | 2003 | 24,624 | 42 | 1 | 2 | 66 | 66 | 32 | 15 | 12 | 5 | 469 | 642 | $ 657,211.99 | $ 427,377.14 |
| 20 | University City Regional | 24,500 | Owned | 1993 | 100,782 | 60 | 1 | 3 | 71 | 71 | 37 | 14 | 11 | 12 | 1,525 | 4,401 | $ 1,800,516.94 | $ 1,258,104.75 |
| 21 | West Blvd | 12,500 | Owned | 1996 | 25,482 | 22 | 2 | 2 | 66 | 66 | 31 | 14 | 11 | 6 | 130 | 509 | $ 676,176.89 | $ 624,860.06 |

*Closed for renovation until Spring 2011
**Shared costs include general administrative, collection development, IT, logistics, HR, finance, communications/marketing & fundraising.
Note: Costs are a snapshot in time. Employee assignments affect costs.          Note: Frontline Staff includes 14 vacant positions.

# Future of the Library Task Force

## Data Matrix by Library Location

| | | Shared Costs by Location** | | Door Count | | | Reference Statistics | | | Circulation Statistics | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Shared Location Cost 2010 | Shared Location Cost 2011 | Door Count 2009 | Door Count 2010 | Door Count 2011 - Projected | Reference Statistics 2009 | Reference Statistics 2010 | Reference Statistics 2011 - Projected | Circulation Statistics 2009 | Circulation Statistics 2010 | Circulation Statistics 2011 - Projected |
| 1 | Beatties Ford Regional* | $136,558.77 | $- | N/A | N/A | N/A | 623,045 | 412,195 | 288,537 | 123,013 | 71,856 | 56,048 |
| 2 | Cornelius | $121,624.80 | $ 89,864.22 | 210,184 | 100,688 | 78,537 | 211,337 | 198,489 | 138,942 | 120,480 | 117,219 | 91,431 |
| 3 | Davidson | $113,167.62 | $ 83,615.52 | 105,987 | 100,801 | 78,625 | 187,106 | 176,999 | 123,899 | 134,267 | 141,843 | 110,638 |
| 4 | Freedom Regional | $177,714.36 | $ 131,306.76 | 254,403 | 203,850 | 159,003 | 287,396 | 319,234 | 223,464 | 126,939 | 127,700 | 99,606 |
| 5 | Hickory Grove | $139,704.78 | $ 103,222.85 | 152,893 | 181,962 | 141,930 | 243,106 | 281,076 | 196,753 | 143,023 | 184,346 | 143,790 |
| 6 | ImaginOn | $271,056.47 | $ 200,273.80 | 429,150 | 376,673 | 293,805 | 383,101 | 331,824 | 232,277 | 153,118 | 141,826 | 110,624 |
| 7 | Independence Regional | $353,637.67 | $ 261,290.11 | 406,761 | 381,085 | 297,246 | 568,413 | 591,885 | 414,320 | 358,135 | 338,071 | 263,695 |
| 8 | Main Library | $537,298.14 | $ 396,990.17 | 730,519 | 668,809 | 521,671 | 693,354 | 704,282 | 492,997 | 470,532 | 289,188 | 225,567 |
| 9 | Matthews | $437,826.69 | $ 323,494.33 | 371,689 | 359,068 | 280,073 | 693,354 | 704,282 | 492,997 | 588,765 | 593,903 | 463,244 |
| 10 | Mint Hill | $286,923.06 | $ 211,997.11 | 242,212 | 218,894 | 170,737 | 399,471 | 495,051 | 346,536 | 358,875 | 351,142 | 273,891 |
| 11 | Morrison Regional | $482,809.94 | $ 356,730.82 | 387,081 | 347,618 | 271,142 | 1,042,019 | 963,943 | 674,760 | 651,475 | 606,082 | 472,744 |
| 12 | Mountain Island | $217,645.25 | $ 160,810.24 | 173,698 | 202,103 | 157,640 | 358,164 | 353,849 | 247,694 | 264,232 | 269,310 | 210,062 |
| 13 | Myers Park | $ 58,037.52 | $ 42,881.88 | 45,633 | 93,581 | 72,993 | 102,399 | 241,263 | 168,884 | 74,499 | 158,435 | 123,579 |
| 14 | North County Regional | $428,888.59 | $ 316,890.29 | 336,701 | 311,923 | 243,300 | 641,053 | 630,560 | 441,392 | 604,309 | 596,217 | 465,049 |
| 15 | Plaza Midwood | $192,898.97 | $ 142,526.12 | 222,913 | 199,002 | 155,222 | 291,336 | 298,310 | 208,817 | 201,749 | 211,315 | 164,826 |
| 16 | Scaleybark | $131,810.37 | $ 97,389.96 | 516,364 | 109,248 | 85,213 | 315,719 | 282,131 | 197,492 | 141,421 | 142,661 | 111,276 |
| 17 | South County Regional | $698,025.29 | $ 515,745.63 | 590,175 | 547,605 | 427,132 | 1,791,384 | 1,831,527 | 1,282,069 | 1,017,729 | 1,031,342 | 804,447 |
| 18 | Steele Creek | $331,483.13 | $ 244,920.93 | 289,389 | 261,130 | 203,681 | 494,634 | 496,052 | 347,236 | 412,532 | 395,093 | 308,173 |
| 19 | Sugar Creek | $201,238.04 | $ 126,460.57 | 228,830 | 231,577 | 180,630 | 332,517 | 410,245 | 287,172 | 119,635 | 116,669 | 91,002 |
| 20 | University City Regional | $617,516.18 | $ 456,260.37 | 518,260 | 407,014 | 317,471 | 1,264,624 | 1,405,005 | 983,504 | 841,974 | 853,320 | 665,590 |
| 21 | West Blvd | $114,299.62 | $ 84,451.90 | 241,520 | 280,362 | 218,682 | 243,508 | 212,854 | 148,998 | 60,199 | 67,779 | 52,868 |

*Closed for renovation until Spring 2011
**Shared costs include general administrative, collection development, IT, logistics, HR, finance, communications/marketing & fundraising.
Note: Costs are a snapshot in time. Employee assignments affect costs.          Note: Frontline Staff includes 14 vacant positions.

# Future of the Library Task Force

## Data Matrix by Library Location

| # | Location | Holds Pulled from Shelf 2009 | Holds Pulled from Shelf 2010 | Holds Pulled from Shelf 2011 - Projected | Check-out of Material | Computer Assistance | Information Assistance | Reader's Advisory | A place where community groups can hold meetings & events | A service that allows people to create original digital audio and visual recordings | A service that allows people to research family history or local history | A service that brings books and programs to residents who cannot come to a library building | A service to create and print a resume or look for a job on-line | Educational opportunities & programs for adults | Educational opportunities & programs for school-age children | Educational opportunities & programs for teenagers | Educational opportunities & programs for your children (pre-K) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | Core Services | | | | Additional Services | | | |
| 1 | Beatties Ford Regional* | 11,127 | 4,789 | 3,352 | X | X | X | X | X | | | | | X | X | X | X |
| 2 | Cornelius | 11,931 | 7,578 | 5,305 | X | X | X | X | X | | | | | X | X | X | X |
| 3 | Davidson | 8,047 | 5,870 | 4,109 | X | X | X | X | X | | | | | X | X | X | X |
| 4 | Freedom Regional | 8,267 | 5,276 | 3,693 | X | X | X | X | X | | | | | X | X | X | X |
| 5 | Hickory Grove | 11,749 | 8,666 | 6,066 | X | X | X | X | X | | | | | X | X | X | X |
| 6 | ImaginOn | 6,042 | 5,191 | 3,634 | X | X | X | X | X | X | | | | | X | X | X |
| 7 | Independence Regional | 24,749 | 14,582 | 10,207 | X | X | X | X | X | | | | | X | X | X | X |
| 8 | Main Library | 1,014,081 | 1,243,380 | 870,366 | X | X | X | X | X | | X | X | X | X | | | |
| 9 | Matthews | 29,505 | 20,175 | 14,123 | X | X | X | X | X | | | | | X | X | X | X |
| 10 | Mint Hill | 20,037 | 11,948 | 8,364 | X | X | X | X | X | | | | | X | X | X | X |
| 11 | Morrison Regional | 39,045 | 31,670 | 22,169 | X | X | X | X | X | | | | | X | X | X | X |
| 12 | Mountain Island | 14,313 | 9,120 | 6,384 | X | X | X | X | X | | | | | X | X | X | X |
| 13 | Myers Park | 6,016 | 8,932 | 6,252 | X | X | X | X | | | | | | X | X | X | X |
| 14 | North County Regional | 26,208 | 15,463 | 10,824 | X | X | X | X | X | | | | | X | X | X | X |
| 15 | Plaza Midwood | 10,216 | 5,712 | 3,998 | X | X | X | X | X | | | | | X | X | X | X |
| 16 | Scaleybark | 10,526 | 6,187 | 4,331 | X | X | X | X | X | | | | | X | X | X | X |
| 17 | South County Regional | 40,538 | 26,568 | 18,598 | X | X | X | X | X | | | | | X | X | X | X |
| 18 | Steele Creek | 20,620 | 11,741 | 8,219 | X | X | X | X | X | | X | | | X | X | X | X |
| 19 | Sugar Creek | 13,055 | 8,054 | 5,638 | X | X | X | X | X | | | | X | X | X | X | X |
| 20 | University City Regional | 36,281 | 21,949 | 15,364 | X | X | X | X | X | | | | | X | X | X | X |
| 21 | West Blvd | 6,195 | 4,247 | 2,973 | X | X | X | X | X | | | | | X | X | X | X |

*Closed for renovation until Spring 2011
**Shared costs include general administrative, collection development, IT, logistics, HR, finance, communications/marketing & fundraising.
Note: Costs are a snapshot in time. Employee assignments affect costs.          Note: Frontline Staff includes 14 vacant positions.

**APPENDIX J**

# FUTURE OF THE LIBRARY TASK FORCE
# REPORT OF THE CHARACTERISTICS OF THE
# LIBRARY OF THE FUTURE SUBCOMMITTEE

## Question Addressed by Subcommittee

What key characteristics should define the Library of the future?

## Draft Recommendations

The subcommittee recognizes that a library serves the public well when it ensures that citizens have convenient and easy access to:

- a comprehensive array of digital resources and print material,

- professionally trained information and research experts, and

- programming space that facilitates relevant and collaborative partnerships

To accomplish these core objectives, the subcommittee recommends that the Library reconfigure service delivery to:

1) solidify the library's current footprint in neighborhoods and towns by developing a variety of branch models that reflect and respond to local needs;

2) position regional branches as the system's workhorses for distribution and information assistance/reference expertise; and

3) maintain a cost-effective, mission-driven, central presence in downtown Charlotte.

As the Charlotte Mecklenburg Library rebounds from the current financial situation, keeping these core objectives at the forefront of future planning will provide a mechanism for moving forward in the areas of services, resources and staffing.

## Rationale and Background Information

Given new economic realities, the subcommittee finds that a unique and compelling opportunity exists for the library to reinvent itself to stand again at the forefront of peer institutions in the region and across the country. The contemplated shift in service delivery methods, which would further guide structure, staffing, governance, and funding strategies, will: 1) reaffirm the Library's commitment to the community, 2) foster a loyal and active constituency of supporters throughout the service area, and 3) reestablish the system's importance to the civic and economic well-being of Charlotte and Mecklenburg County. The reinvention we contemplate leaves no section of the county behind, recognizing that all residents support the system through their tax dollars and that the area as a whole benefits from the civic empowerment and engagement that a strong library system fuels.

In its deliberations, the subcommittee has attempted to identify the characteristics that consistently underlie the group's discussions, presentations, and fact-finding exercises. These characteristics underpin our recommendations. In general, we find that the library of the future will be:

- *locally responsive* at the neighborhood and town levels,

- *flexible* in designing responses to meet these needs,

- *nimble* in identifying and addressing opportunities and threats to the system,

- *innovative* in its adoption and use of technology while recognizing the digital divide that exists in our community and in society at large,

- *intentional* in cultivating a base of ardent supporters that is as broad and geographically dispersed as the system's customer base,

- *proactive* and transparent in its strategic efforts to engage city, county, and town officials regarding funding and structure, and

- *independent* in its governance.

The subcommittee, moreover, acknowledges that many of these unifying characteristics have long guided the Library's stated mission and goal-setting efforts. Recent growth patterns and current funding pressures, however, suggest that the Library should adjust its strategies for attaining and maintaining these characteristics. It may no longer be appropriate for a uniform, but tiered,

service-points model that radiates outward from a single, central repository and administrative core. Rather new economic, geographic, and demographic realities may dictate that the system adopt a more flexible approach to structure and function downtown and in the regional and neighborhood branches. For that reason, we offer the following observations and suggestions concerning the system's three venues – the downtown presence currently occupied by the Main Library and ImaginOn, the regional libraries, and the branches.

## Main Library/ImaginOn

It is clear that the Library must maintain a strong, central presence in downtown Charlotte. The subcommittee finds, however, that current fiscal pressures require the community to reconsider whether it is financially feasible to allow both ImaginOn and the Main Library to fill that central niche.

ImaginOn has garnered national attention and awards since it opened and has joined the Robinson Spangler Carolina Room and the related collection as one of the system's crown jewels. These important components must be maintained as assets that preserve our links to the past and signal the system's potential for the future. Both ImaginOn and the Carolina Room offer avenues for creative programming and innovative collaboration for the entire system.

For these reasons, the subcommittee recommends that the library administration explore the feasibility of closing the Main Library's current location and consider consolidating, downsizing, or relocating its functions to ImaginOn, other county-owned sites, and other institutional sites in downtown.

With the downsizing of the physical presence of the Main Library, print collections and resources as well as some programming would be shifted to the regional and branch libraries. Main Library would become basically the online campus for resources and services. With this shift in access versus ownership, professional librarians and support staff would be needed to help patrons navigate the vast array of online resources.

## Regional Libraries

The subcommittee considers the regional libraries as the cornerstone for successful revitalization of library services and resources. Currently there are six regional libraries that are strategically located to serve patrons in the city, across the county and throughout the region. Down-sizing the Man Library would transfer a huge portion of the main library's collections to the regional and branch libraries. The six regional libraries should remain full service libraries with

double shifts to support the core services and programming outlined in the library's goals and objectives. Professional librarians, information specialists, and support staff based at the regional libraries would provide quality service to the system's patrons. Regional libraries would be partnered with neighborhood & community branches to help provide support in the areas of service, resources, programming and staffing.

## Neighborhood- & Community-Based Branches

The subcommittee finds that branch libraries constitute an essential component of the system's ability to provide the widest possible access to its services while cultivating an ardent base of support throughout the service area. For that reason, we recommend that Library staff engage directly with neighborhoods and towns to develop and adopt a continuum of cost-effective branch models, tailored to the demands of their users. For instance, the proposed continuum could mix and match services to reflect neighborhood and town needs, demographics, and resources:

- In places where users are generally savvy borrowers, the library could serve as a pickup and drop-off point and, depending on the size of the community, be supplemented by collection points housed in a variety of locations throughout the community.

- In places where residents use the library as a space for information and idea exchange, the library might further extend its services to include place-based options like small reading rooms with periodicals, a few computer terminals, and perhaps browsing stacks for children (to build new, loyal library users!).

- In places where residents depend on the library to become more sophisticated users of information, the library could look more like a traditional branch with a focus on professional staff, terminals, and literacy and training programs.

- Programming that occurs in these variously structured branch spaces need not (and perhaps should not) be developed and delivered exclusively by library staff but rather obtained through collaborative efforts with other public, nonprofit, and education agencies.

- Downtown circulation could be housed and facilitated by support staff in less expensive space.

# FUTURE OF THE LIBRARY TASK FORCE
# REPORT OF THE FUNDING ALTERNATIVES SUBCOMMITTEE

## Question Addressed by Subcommittee

What are the funding alternatives for the Library?

## Recommendations

The Task Force recognizes that Mecklenburg County funding will continue to be, and should continue to be, the predominant source of funding for the Charlotte Mecklenburg Library in the short and intermediate term. With this, we recommend the following modifications to the funding process in order to best meet the needs of Mecklenburg County's citizens for library services. These recommendations are intended to take into account the needs of Mecklenburg County for flexibility and guidance in its budget process and the needs of CML for funding stability as it plans for and implements these necessary services.

## Short-Term

The County should consider per capita funding for CML as a basis to provide stability to CML's annual budget and to avoid CML's having to defend its base budget on an annual basis.

The Task Force examined FY 2011 data for 13 benchmarking communities identified by the Task Force to determine a per capita range at which the County should fund CML. *{Note: See attached Appendix.}*

Benchmarking the 13 communities and their public library systems, we arrived at library general fund revenue per capita with a weighted mean of $27.92 ($290,395,489 / 10,400,333) and a median of $28.66. These public libraries were Atlanta-Fulton Public Library System, Austin Public Library, Baltimore County Public Library, Dallas Public Library, Durham County Public Library, Forsyth County Public Library, Greensboro Public Library, Jacksonville FL Public Library, Memphis/ Shelby County Public Library, Nashville Public Library, Orange County Library System (Orlando), Tampa-Hillsborough County Public Library and Wake County Public Library.

Within the 13 communities, we looked next at the 6 that fund 4 "big items" (public library, public education, public safety and parks and recreation) as this factor may affect the priority of funding for their public library and is most comparable to Mecklenburg County's funding obligations. This group of library

general fund revenues per capita has a weighted mean of $28.16 ($126,810,205 / 4,503,021) and a median of $27.89. The following 6 communities are responsible for all four of the major expenses categories: Atlanta-Fulton, Baltimore County, Forsyth County, Memphis, Nashville, and Wake County.

Mecklenburg County also funds the 4 "big items" (public library, public education, public safety and parks and recreation) and, in FY 2011, CML's general funding per capita is $23.68. In FY 2011, CML's building maintenance and security expenses of $1,924,965 or $2.16 on a per capita basis, are paid by Mecklenburg County. Adding these County-paid library expenses to the general funding revenue per capita of $23.68, the total per capita funding by the County is $25.84.

In summary, a comparison of FY 2011 General Fund Revenue Per Capita for the various libraries finds:

|  | Mean | Median |
| --- | --- | --- |
| 13-communities | $27.92 | $28.66 |
| 6 "big item" communities | $28.16 | $27.89 |
| CML, including $1.9 million | $25.84 | $25.84 |

For the short-term, we recommend that Mecklenburg County look at funding CML in the range of $27.89 to $28.66 per capita. This range is between the mean and median of the 6 or 13 communities. An increase of $2.05 to $2.82 per capita becomes $1.8 to $2.5 million based on a legal service area (LSA) of 890,515 and 8 – 11% above FY 2011 funding.

As this approach is used going forward, we think it will provide more stable funding to CML, because the per capita funding from the past year can be used and then adjusted upward or downward based on changes to the Mecklenburg County LSA and the Consumer Price Index.

## Longer-Term

The Task Force recommends that Mecklenburg County consider a different way of approaching its annual budget. In the current economic environment, we have seen mandatory and short-term needs prioritized over discretionary and longer-term needs that contribute greatly to the quality of life in Mecklenburg County. While we recognize the needs and priorities of the short-term, we feel that as a community there should be a structure in place that protects quality of life assets for the betterment of our community. We suggest the County move away from one total budget with tiers to funding of two budgets: one for Quality Of Life Assets (QOLAs) and one for other services.

"QOLAs" are institutions, programs, projects and civic services – outside of mandated services and requirements – that contribute to the general well-being of the citizens of Mecklenburg County. We recommend that the County bundle or pool these entities under a funding banner tentatively called the *"Mecklenburg Quality of Life Initiatives"* or *"Mecklenburg Quality of Life Investment."*

In this recommendation, the term **quality of life** is used as an expression of the general well-being and satisfaction of individuals. QOLAs might include libraries, parks, recreation, and other assets that make our community more enjoyable and livable, contribute to an overall satisfaction with our community and keep our area attractive and competitive when recruiting business development and economic growth. We recognize that QOLAs may include other entities, but this is a start.

We think the concept of a two-pronged budget process will create a more stable budget operation that offers a level of protection for QOLAs which tend to get squeezed out by the mandated requirements. This concept would not create an "earmark" for the libraries or any other QOLA asset, but rather a pool that would allow these assets to rise and fall together while still protecting them as a group from the cuts we have seen over the recent budget cycles.

We anticipate a majority of citizens would support the QOLA concept because there is something in it for everyone. We encourage the County and all beneficiaries of this concept to involve heavily grass-roots support.

Longer-term, the County might consider a Citizens Board to oversee the allocation of funds within the QOLA budget. In addition, the concept of a Regional Asset District could be considered which might involve a separate taxing structure to support QOLAs.

## Research, Rationale and Background Information

The Task Force researched a variety of libraries across the country to determine how they are funded. We relied upon a study conducted for the Library Task Force by the UNC Charlotte Urban Institute which focused on the 13 metropolitan areas and their public library systems identified based on suggestions from the Charlotte Mecklenburg Library, Mecklenburg County and the Charlotte Chamber of Commerce. This provided detailed financial information about how and to what extent these communities funded their local public libraries.

We also conducted a broader search to determine what alternative sources of funding libraries were in practice which identified communities that have shored up library funding via innovative funding structures including:

- Earmarks for libraries from sales and property tax revenue.

- State and local dedicated tax structures to establish and fund public libraries.

- Special taxes, such as ballpark sales taxes, dedicated for public libraries.

- Regional asset districts comprised of libraries, parks, recreation, cultural, sports and civic facilities and programs funding these services via a special purpose area-wide unit of local government with independent taxing authority.

Our conclusion is that libraries are generally funded by their local governments via allocations of tax revenue.

From a philosophical standpoint, we stepped back to determine the goals and needs of our community's public library in the face of challenging economic times. We considered a dedicated tax structure approach and determined that this was not in the best interest of our community long-term. This led to our short term and long term recommendations.

# APPENDIX

| Library System | Legal Service Area | Library's FY 2011 Revenue from General Fund – Urban Institute Table 5 | Library's FY 2011 General Fund Revenue Per Capita |
|---|---|---|---|
| Charlotte Mecklenburg Library * | 890,515 | $23,016,780 | $25.85 |
| Atlanta-Fulton Public Library System | 1,053,242 | $31,515,784 | $29.92 |
| Austin Public Library | 765,957 | $25,905,950 | $33.82 |
| Baltimore County Public Library | 787,384 | $33,615,882 | $42.69 |
| Dallas Public Library | 1,306,350 | $19,590,705 | $15.00 |
| Durham County | 265,670 | $9,142,882 | $34.41 |
| Forsyth County (Winston-Salem, NC) | 343,028 | $7,225,023 | $21.06 |
| Greensboro Public Library (Guilford County) | 371,774 | $6,551,592 | $17.62 |
| Jacksonville, FL Public Library | 891,192 | $39,602,759 | $44.44 |
| Memphis Public Library and Information Center | 826,813 | $17,503,447 | $21.17 |
| Nashville Public Library | 626,144 | $19,334,000 | $30.88 |
| Orange County Library System (Orlando, FL) | 1,078,755 | $27,898,040 | $25.86 |
| Tampa-Hillsborough County Public Library | 1,217,614 | $34,893,356 | $28.66 |
| Wake County Public Libraries | 866,410 | $17,616,069 | $20.33 |
| 13-communities | 10,400,333 | $290,395,489 | $27.92 |
| 6-communities (shaded above) | 4,503,021 | $126,810,205 | $28.16 |

* Includes additional $1,924,965 paid by Mecklenburg County for library building maintenance and security in addition to $21,091,815 library revenue from general fund

| Comparing to CML Funding | Additional Per Capita | Additional Annual Funding Needed to Move CML to the Median/Mean |
|---|---|---|
| 13 Communities | $2.82 | $2,511,252 median |
| 13 Communities | $2.08 | $1,852,271 mean |
| 6 Communities | $2.05 | $1,825,556 median |
| 6 Communities | $2.32 | $2,065,995 mean |

# FUTURE OF THE LIBRARY TASK FORCE
# REPORT OF THE LIBRARY/COUNTY RELATIONSHIP SUBCOMMITTEE

## Background

The Charlotte Mecklenburg Library is an integral part of the knowledge infrastructure of our community, one whose future operational success is critical to our collective cultural and economic vitality. This Library system was created by state law as an independent legal entity, though it receives ninety percent of its funding from Mecklenburg County. Its record of achievement in programs and services has by many measures been exemplary. We recognize and appreciate the efforts of the Library Board of Trustees and staff to enhance the region's quality of life.

In recent years, however, the communication and working relationship between the Library Board of Trustees and its staff and the County elected officials and County staff has lacked transparency and cooperation. This has created an undesirable disconnect between the Library and the County, which does a disservice to the patrons of the Library and the citizens of Mecklenburg County.

It is this subcommittee's view that directly addressing this situation in an effort to create a healthy relationship between the County and the Library Board of Trustees and staff is essential to the Library's long-term sustainability.

The subcommittee considered the question of whether the public is better served by a library that is an independent entity rather than a department of local government. Based on our study of peer library systems, the subcommittee found that there is nothing magical about an independent library.

Across North Carolina, a number of libraries that are a department of county government have boards with specific powers that don't differ substantially from those of our Library's Board of Trustees. Theses libraries fall under NC General Statutes 153A-263, 265, 266, and 271.

Across the country, many excellent library systems are city or county departments. For example, the Tampa-Hillsborough County Library is a County department with an appointed board that serves "in a recommending capacity" to the Library Director and County Administrator.

The Seattle Library is a city department run by a board appointed by the mayor and city council. In Portland, Oregon, the Multnomah County Commissioners govern the Library through an appointed citizen advisory Board. In Minneapolis, the Hennepin Public Library Board is "advisory to the County Board of Commissioners" and "perform(s) their duties and responsibilities pertinent to library matters as may be delegated by the County Board of Commissioners."

Nor does being a department of local government preclude private fund-raising. Many libraries that are departments of local government benefit from significant private support. In Portland, to cite one example, the Multnomah County Commission owns the Library's buildings, books and other holdings. The County hires the Library Director. The County Commissioners appoint a 14-member Library Board that advises the Commission and the Director. The Library budget is about $60 million, two-thirds of which comes from a County Library tax levy. Most of the remainder of the Library's revenues come from the County General Fund. Yet there is also substantial private support for the Library's programs and projects. It comes from the Friends of the Library, whose volunteers raise $200,000 from an annual used book sale, and a charitable group, The Library Foundation, Inc., established in 1995 "to develop and encourage the private initiatives" to support "a great library." Last year the Foundation had net assets of $15.4 million and revenue of $2.2 million. More than half the revenue came from contributions and grants. The Foundation gave $1.3 million to the Library for various programs and projects – and spent $166,071 on fundraising.

While recognizing the viability of either form of governance, the subcommittee recommends continuing our Library as an independent entity. We think there is a strong value in having an independent policymaking Library Board to insulate Library programs and policies from potential political influence, and we believe Mecklenburg citizens benefit from having programs and policies overseen by a citizen board with a sole focus on providing excellent Library services. This form of citizen governance also invites much greater public involvement in support of the Library than exists at present.

However, that independence has had costs as well as benefits. Mecklenburg County government provides nearly all the operating expenses for the Library system, pays for Library buildings and employees and appoints 10 of the 11 Library Board Members. But relations between the Library and the County are frayed. That uneasy relationship has created barriers to sharing in County services and expertise. This has been true even though such cooperation could make the Library more efficient in its use of resources and provide benefits to other County operations and services.

We recognize that it is impossible to legislate a "good" relationship. We believe, however, that the current relationship, without realignment and commitment, fails to do full justice to both Library patrons and Mecklenburg County taxpayers.

A relationship between the County and the Library built on trust, transparency, partnership, collaboration and mutual respect should serve as the foundation for the future. To that end, we are recommending a series of steps that we believe would begin to repair the relationship and provide a framework both at the strategic and operating level for the future.

The Subcommittee suggests bringing additional business and management expertise to the Library Board and diversifying the geographic representation on the Library Board. We applaud the Board of County Commissioners' new board appointment policy in that it should logically lead to a diversification of the Library Board and create closer connections between Commissioners and Trustees.

## Recommendations

At the strategic level, we would recommend:

- The County Manager or the County Manager's designee will serve on the Library Board as a non-voting, ex officio member.

- The County Manager or the County Manager's designee will be a member of a search committee for the Director of the Library and will participate in the Director's annual performance review.

- The County Manager or the County Manager's designee will have the opportunity to review the Library's proposed annual budget prior to its formal submission to the County.

- Any strategic capital or operating planning process will solicit input and feedback from the County Manager. The County Manager or the County Manager's designee will be kept informed throughout the process and provided an opportunity to review the plan while still in draft form and prior to its being presented in a final recommendation form to the Library Board of Trustees.

- The County Manager or the County Manager's designee will keep the Library Director and the Library Board Chair apprised of any intent to change the level of Library funding during the current budget year and for the coming budget year. The goal would be for the Library and County to work closely together to manage the impact of changes and potential reductions in service to citizens.

The following recommendations would support the operational interface between the Library and the County staff:

- Working together, the budget staff from the Library and the County will develop a format for the annual Library budget that meets the needs of both organizations. The budget will closely resemble other budgets of County departments and partners.

- The County benchmarking/scorecard process, in which the Library currently participates, will be refined annually to reflect the Library and County priorities. The results of the Library benchmarking will become part of the Library Board's annual evaluation of the Library Director.

- The Library Director will attend and be a full participant in the County Manager's meetings with other County department heads.

- The Library Operations Committee will include a County representative, designated by the County Manager.

All of these recommendations are intended to create a more formal structure for interaction and collaboration between the Library and County management. The subcommittee believes the Library Board of Trustees must see to it that these structural relationship changes are embraced and encouraged at all levels.

The subcommittee further recommends that The Foundation For The Carolinas Board of Directors appoint a committee of five persons in July 2012 to evaluate the progress that has been made on relationship building between the Library, at both the staff and Board level, and County management. The Committee should finish its evaluation and make recommendations by February 2013 in order to enable any implementation to begin as part of the new budget for FY 2014.

The subcommittee recognizes that efforts to build a stronger relationship must come not only from the Library Board and staff but also from the County. The Committee should evaluate progress on the nine recommendations listed

above, and any other matters pertinent to the health of the Library-County relationship. If the Committee finds that satisfactory improvements have not been made, it should make a judgment as to why that is so and report it to the Boards of both the Library and the County, along with recommendations about what needs to be done. Should the Committee determine that a change in governance is needed, it could recommend changes to the structure of the Library Board of Trustees.

Before any changes are initiated to the legislative structure of the Library Board, or to the operating structure of the Board, or to governance policies of the Library, the Board of County Commissioners Chair and the County Manager should be brought into the discussion of the proposed changes and the need for the change. It should be emphasized that our subcommittee recommends this action only if the Library does not significantly improve its performance in the areas noted above. If such improvement does not occur, however, the subcommittee recommends without reservation that the governance system be restructured as outlined below.

The structure recommended by this subcommittee would be as follows:

1. The Library will become a department of Mecklenburg County government.

2. The property now owned by the Library system will become the property of the County.

The County Commissioners will create a Library Board of Trustees as authorized under the North Carolina General Statutes Section 153A-265 and 153A-266 and delegate to that Board the authority to formulate and adopt programs, policies, and regulations for the governance of the Library, including but not limited to the following duties and responsibilities:

a) To appoint and remove a chief librarian or Director of the County library system, with the advice of the County Manager.

b) To make continuing studies of all existing and future needs of the library system in respect to facilities and services.

c) To oversee all book and material selection programs, plans, policies, and other programs sponsored or hosted by the Library.

d) To promote and solicit bequests, donations, and contributions to the public library system and develop policies governing acceptance of such

donations.

e) To assist the Library Director in the evaluation of Library operations and employees.

f) To create partnerships and share services and facilities with other County departments to improve efficiency and effectiveness.

g) To prepare the annual budget of the Library system.

Should the Foundation For The Carolinas' appointed committee decide to move in this direction, the intent of this proposed structure is twofold: to create a Library Board of Trustees that is empowered to oversee Library services, programs and policies;  and to recognize that (a) the libraries are a County service largely funded by the Board of County Commissioners with money from County taxpayers, and (b) there is great benefit to be derived from greater County participation in providing services and assistance in areas of operating the Library system that do not directly relate to core Library services, programs and policies. We think this structure would clarify lines of authority, maintain Library independence on matters of policy and programs, promote better cooperation between the Library and other County government functions, and encourage more efficient use of taxpayer dollars and County resources.

## Conclusion

The Library/County Relationship Subcommittee strongly recommends that the partners in the provision of Library services to the citizens of Mecklenburg County take this opportunity and these concrete steps to improve their working relationships.

While a great deal of attention is appropriately focused on the question of financial support and its effect on long-term sustainability and continued access to needed Library services, in fact the investment in improving structure, cooperation and governance is also critical and has future implications too great to be ignored for success of our Library after the current economic crisis has passed.

# FUTURE OF THE LIBRARY TASK FORCE
# REPORT OF THE PROGRAMMING SUBCOMMITTEE

## Question Addressed by Subcommittee

What criteria should guide the decision to implement a program and what internal approval process should be used?

## Draft Recommendations

It is the recommendation of the Task Force that all programs meet the following three criteria:

- Programming should directly relate to the Library's core mission. As such, programs should be limited to those that address literacy, including information access and information literacy.

- Programs should be budget neutral. Any program costs, such as materials and honorariums, should be funded through philanthropy or by program fees.

- Generally, programs should be scalable and accessible to other branches by way of staff and through the use of the Library's intranet.

Further, it is recommended that an administrative leader be identified to centrally approve programs when they are offered for the first time.

## Rationale and Background Information

In September 2009, the Charlotte Mecklenburg Library released new guidelines for children, teen and adult programs that indicated all programs should fall within three focus areas:  literacy, civic engagement and workforce development. Although the guidelines have clearly articulated goals and definitions, it is evident that the Library has expanded past its core mission, with many programs in the civic engagement and workforce development categories. Furthermore, there is significant duplication in what the Library provides, as many of the program offerings can be found in schools, community/recreation centers and other organizations across Mecklenburg County.

In looking ahead at the future, it is recommended that, in order to maximize staff time and resources, the Library should rethink its programming model and reposition itself to provide the best programs with the resources available, while staying true to its core mission. Given limited funding, the real costs associated with programming (such as staff planning, marketing, program delivery, materials) and a need to continue to focus on the core business of the Library, the Task Force recommends that all programs that fall outside the areas of literacy, information access and information literacy activities be eliminated.