



FISCAL YEAR
2019

RECOMMENDED BUDGET

MECKLENBURG COUNTY, NORTH CAROLINA

MeckNC.gov





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mecklenburg County
North Carolina**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation to Mecklenburg County for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Mecklenburg Board of County Commissioners

Chairman, At-Large

Ella Scarborough (D)

Vice-Chairman, District 1

Jim Puckett (R)

At-Large

Pat Cotham (D)

At-Large

Trevor Fuller (D)

District 2

Vilma Leake (D)

District 3

George Dunlap (D)

District 4

Dumont Clarke (D)

District 5

Matthew Ridenhour (R)

District 6

Bill James (R)

Clerk to the Board

Janice Paige

Executive Leadership

County Manager

Dena R. Diorio

Assistant County Manager/Chief of Staff

Derrick Ramos

Assistant County Manager

Leslie Johnson

Assistant County Manager

Mark Foster

Assistant County Manager

Anthony Trotman

Office of Management and Budget

Management & Budget Director

Michael Bryant

Strategic Planning & Evaluation Director

Monica Allen

Budget Manager

Adrian Cox

Enterprise Management Analysts

Ellissa Brooks-Nelson

Karli Bryant

Benjamin Chambers

John Chesser

Jinitza Daniel

David Lilly

Samuel Sparger

Christopher Williams

Lyden Williams

Jennifer Wolf

Brandon Juhaish

Administrative Coordinator

Brittne Jones

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

Brittne Jones

600 East Fourth Street, 11th Floor

Charlotte, NC 28202-2842

Email: BudgetBook@MecklenburgCountyNC.gov

Telephone: (980) 314-2927

Fax: (704) 336-5887

www.MeckNC.gov

Acknowledgements

County Assessor's Office

Ken Joyner, County Assessor

Finance Department

Sarah Lyberg, Director

Patricia Gibson, Deputy Finance Director

Kathy Pond, Deputy Finance Director

Human Resources

Renea Barber, Senior Human Resources Manager

Information Technology

Larry Brown, Senior IT Programmer/Analyst

Margaret Legge, Senior IT Programmer/Analyst

Tamika Bennett, Senior IT Programmer/Analyst

Public Information Department

Danny Diehl, Director

Bill Carroll, Public Information Manager

Rossana Seitter, Public Information Specialist

Lawrence Corley, Public Information Specialist

Josh King, Digital Media Producer

Albert Spear, Digital Media Producer

Leo Caplanides, Public Information Officer

Mike Taylor, Webmaster

TABLE OF CONTENTS

The annual budget document is designed to serve as a policy document, financial plan, and operating guide for County programs. The budget document also serves to provide information in such a manner that the lay reader can understand the operations of Mecklenburg County. This book presents the Recommended Budget for Fiscal Year 2019.

INTRODUCTION

- vi Transmittal Letter
An overview of the County Manager's vision for the County
- 1 Executive Summary
The outlook for revenue, taxes and expenditures
- 10 FY2019 Budget Roadmap
Key dates in the FY2019 Budget process

PERFORMANCE RESULTS

- 11 FY2017-FY2019 Mecklenburg County Performance Results
Performance results for the five goal areas

BUDGET OVERVIEW

- 14 FY2019 Recommended Budget Overview
Revenue and Expenses for current and prior fiscal years by fund
- 15 Summary of Net County Expenditures and Revenues
Major changes to expenditures and revenue organized by strategic plan themes
- 16 Total Expenditures by Agency and Fund
Presentation of agency expenses by fund
- 17 FY2019 Budget by Financial Category
Agency expenses by financial category

BUDGET SUMMARIES

- 18 FY2019 Choice Matrix
Expenditures organized by choices available to the Board of County Commissioners
- 25 FY2019 Budget by Agency and Service
Service budgets for each County agency
- 31 FY2019 Education Summaries
Five year comparison of funding to public schools and the community college
- 33 FY2019 Community Service Grants
Explanation of funding process and multi-year comparison of funding to nonprofit agencies

- 36 Position Summaries
Two year comparison of County's authorized positions and explanation of position changes by agency

REVENUE OVERVIEW

- 42 FY2019 Revenue Overview
Explanation of revenue sources and trends
- 49 Where the Money Comes From
Outlook of revenue sources as a percent of the budget
- 51 Comparison of County Revenue
Four year comparison of major revenue sources
- 52 Allocation Comparison of County Revenues by Service Area
Four year comparison of key allocations of County revenue
- 53 Budget Summary by Agency and Funding Source
Total revenue by agency and source

EXPENDITURE OVERVIEW

- 54 FY2019 Expenditure Overview
Explanation of expenditures and trends
- 63 Where the Money Goes
Outlook of expenditures as a percent of budget
- 64 Budget Comparison Summary by Agency
Three year comparison of total expenditures by agency

AGENCY PAGES

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

OTHER RELATED INFORMATION

- 93 FY2019 Fee Changes
Statement of fee changes for FY2019
- 98 County Debt Policy
Parameters for issuing and managing County debt
- 108 Five Year Historical Tax Rate Comparison
Comparison of peer jurisdiction tax rates
- 109 20 Year Tax Rate Summary
Twenty year history of Mecklenburg County's tax rate, and ten year history of the property tax rate per capita

Introduction

Transmittal Letter

Executive Summary

FY2019 Budget Roadmap



MECKLENBURG COUNTY

County Manager's Office

Fiscal Year 2019 Recommended Budget Transmittal Letter

Mecklenburg Board of County Commissioners and

Residents of Mecklenburg County:

It is an honor and privilege to serve as your County Manager and present my Recommended Operating Budget for Fiscal Year 2019. The Recommended Budget reflects my commitment as County Manager to offer you bold opportunities to build a stronger, better tomorrow for our County and community. It maintains alignment to the goal areas in our Strategic Plan, while at the same time making important investments aimed at improving economic opportunity in our community.

My Fiscal Year 2019 Recommended Operating Budget totals \$1.7 billion, an increase of \$25 million, or 1.5 percent, over Fiscal Year 2018.

Since becoming County Manager in 2014, revenue growth has been modest, growing approximately 3.3% per year. After allocations to employee benefits, Charlotte-Mecklenburg Schools, and Central Piedmont Community College there has been little revenue available to invest in strategic initiatives. I have continuously challenged my cabinet to look at every program and service we provide. Programs and services should align to our corporate and departmental strategic business plans as we continuously revisit our strategic approach to delivering priority services to the community. Each of my Recommended Budgets has focused on getting the most of every County dollar.

Focus For Fiscal Year 2019

My Recommended Budget for Fiscal Year 2019 has two primary objectives:

- 1) Invest additional resources in critical programs and services;
- 2) Invest in economic opportunity

Information Technology

In December 2017, Mecklenburg County was the victim of a ransomware attack. This forced us to take down all our systems, diagnose and cleanse every server, and restore our applications, one at a time, to ensure our systems were no longer infected.

We must stop hackers from harming us again. Since December, I have rolled out a “New Normal” security posture. We have taken steps to make our networks more secure, and we have enhanced our efforts to educate and train County employees about the constantly evolving cybersecurity threats.

However, there is more to be done. My Fiscal Year 2019 Recommended Budget includes funding for eleven new positions for Information Technology Services (ITS). The positions will support IT Business Operations, Security Services, Technical Services, Service Development and Quality Services. These additional IT staff will provide the support needed to advance our necessary security solutions.

In addition to these new positions, my Recommended Budget includes \$5.7 million in security focused hardware and software upgrades. These are critical enhancements to our IT infrastructure.

Public Health

The County continues its transformation of the Public Health Department. In Fiscal Year 2018, the Board of County Commissioners appropriated \$1.7 million for transformation activities including the recruitment of a new leadership team, change management services, electronic medical record optimization and technology assessment, clinical care model delivery enhancements, and laboratory assessment and implementation.

The initiatives are well underway, and we are seeing many positive changes in the department. My Fiscal Year 2019 Recommended Budget extends this work with the addition of nine new positions in the areas of environmental health, preparedness coordination, school health, pharmacy and adult day health services. The budget also includes additional funding for breast and cervical cancer screenings, family planning services, and the Village Heartbeat Program.

Park and Recreation

The County has invested heavily in capital projects at our parks, greenways, and recreation centers. Every year, we cut several ribbons for new or renovated park facilities. These capital investments come with new operating costs. The biggest mistake we could make is to not adequately fund the costs associated with operating and maintaining these assets. Over time, the assets deteriorate, and the maintenance costs increase. For Fiscal Year 2018, we will have completed 17 park projects including three greenways, three nature preserves, five parks, two shelters, a tennis complex with thirteen courts, seven competition fields at the Mecklenburg County Sportsplex, and 4,000 additional seats for the championship field at the site. The Fiscal Year 2019 Recommended Budget includes \$441,000 to maintain these assets. In addition, the budget includes eight new positions and \$190,000 to maintain new assets scheduled for completion in Fiscal Year 2019.

Safety and Security of Customers and Employees

In recent years, we have seen many instances where our safety and security has been compromised by mass shootings and other unspeakable acts. As someone who was working next to the World Trade Center when the 1993 bombing occurred, I know too well the feelings of fear, sadness, and disbelief when an incident like that happens.

We know that our personal safety and security is no longer ensured. As the provider of many services offered in public spaces, we are compelled to make security a top priority. My Fiscal Year 2019 Recommended Budget includes \$1.7 million for security enhancements. These enhancements include weapons screening at several County facilities, additional security guards, security cameras at numerous park and recreation facilities, enterprise security system software, and the opening of a security operations center.

The challenges public safety agencies face recruiting and retaining quality employees have been evident for some time. This challenge applies to our Sheriff's Office. The Office has over 100 vacant positions, which can compromise the safety of employees and inmates. To provide some relief, my Recommended Budget includes revisions to the Sheriff's Office pay plan to provide salary increases for positions experiencing high turnover, as well as salary adjustments for the completion of specific certification and training. These changes will help retain current employees and make the Mecklenburg County Sheriff's Office competitive with other Offices in our region. This will be funded through the realignment of existing resources and additional revenue.

Revaluation

Fiscal Year 2019 is the year of property revaluation. Our County Assessor and his team have worked tirelessly over the past four years to ensure that this revaluation is flawless. In fact, since Fiscal Year 2014, we have added 46 new positions and invested a total of \$6.6 million in the County Assessor's Office. However, our work is not done and additional resources are required. My Recommended Budget for Fiscal Year 2019 includes an additional investment of \$1.9 million for revaluation notices and temporary staff to handle appeals, provide top notch customer service, and perform field canvassing. These investments will deliver a successful revaluation in 2019 and position the County to perform property revaluations every four years as opposed to the State of North Carolina statutory requirement of every eight years.

County Employees

The many services we offer our residents are only as good as the people who provide them, our County employees. We cannot achieve the goals the Board has established for this community without high-performing employees. They are, without a doubt, our greatest asset. To hire and retain the best and the brightest, we need to invest in them. My Fiscal Year 2019 Recommended Budget includes \$5.9 million for employee compensation, including merit increases.

The County has also demonstrated a strong commitment to the health and wellness of our valued workforce. I am recommending no health plan design changes and no rate increases

to our health insurance plans for Fiscal Year 2019. For the average County employee, this means the proposed employee merit increases will not be offset by higher health insurance premiums.

I am also pleased to announce that the County will add a new benefit for all eligible employees and retirees effective January 2019. We are expanding our partnership with OurHealth to include access to the MyClinics for employees, non-Medicare retirees and their dependents covered on our medical plan.

The MyClinics, with five locations throughout the Charlotte region, will complement our existing HSA and PPO medical plans by providing convenient and less costly healthcare.

MyClinics will provide at low or no cost to County employees and retirees:

- Primary care services including acute and preventive care, and routine physicals/wellness visits,
- Chronic condition management for diabetes, high blood pressure and other conditions,
- Low or no-cost medications, including free home delivery,
- Same or next day appointments for illness or other acute conditions, and
- Saturday and extended evening hours

We hope this additional benefit will help our workforce maintain and improve their health. The total cost for Fiscal Year 2019 is \$1.8 million and will be funded through savings derived from a \$6.0 million reduction in medical claims.

Education

Funding for education is critical for our community. We know there is not sufficient revenue growth to satisfy the requests from both Central Piedmont Community College (CPCC) and Charlotte-Mecklenburg Schools (CMS). When crafting this budget, I wanted to emphasize education funding as a priority, because its impact on economic opportunity is significant. As a result, funding for both CPCC and CMS will increase at a greater percentage than for County services in Fiscal Year 2019.

By now, we are all very familiar with the Economic Opportunity Task Force Report that was released in March 2017. One of the determinants in the Task Force Report is College and Career Readiness. The Report suggests that we must change the current mindset around technical education and community college for students at all income levels.

CPCC is the critical partner in our community that focuses solely on college and career readiness. The College helps prepare high-school graduates, as well as those transitioning to new careers, for college and provide the job skills required to build a successful career path. To support these efforts, I am recommending an increase of \$1.6 million to fund CPCC's operating budget, which represents a 4.6% increase over Fiscal Year 2018. In addition, I am recommending that CPCC receive \$4 million for deferred maintenance of college facilities.

For Fiscal Year 2019, CMS requested \$468.5 million from the County, an increase of \$39.8 million or 9.3%. In addition, the request included one-time funding of \$9.2 million for security enhancements and \$8.5 million for a bus washing garage.

I am recommending an increase of \$24.2 million, or 5.6%. My recommendation fully funds CMS' request of \$11.8 million for salary increases for locally funded employees, \$3.5 million for increased costs for health insurance and retirement contributions, \$3.4 million for charter school enrollment growth, and \$923,000 for additional facility space.

CMS also requested \$4.7 million for student support services, which includes 33 guidance counselors, 10 psychologists, and 17 social workers. I am pleased that my Recommended Budget fully funds this request. These positions are critical as we experience an increase in behavioral health concerns in our students.

In addition, my budget includes one-time funding of \$4.6 million for security enhancements throughout the district. The remaining \$4.6 million of the request should be funded through the \$18 million CMS will receive for deferred maintenance.

Early Childhood Education

On December 20, 2016 the Board of County Commissioners unanimously adopted a resolution supporting early childhood education for all children from birth to age five. Specifically, the resolution stated, "It is hereby resolved, that the Mecklenburg Board of County Commissioners supports early childhood education in Mecklenburg County, for all resident children from birth to age 5 and developing and advancing a community vision for early childhood education, including identifying reliable funding mechanisms and developing a phased plan for achieving that community vision."

Since adopting the resolution, the Board has taken significant steps toward honoring the commitment in that resolution. In Fiscal Year 2018, the Board of County Commissioners allocated \$6 million for the expansion of the child care subsidy program. The funds allowed children under age five, on the childcare subsidy waiting list, the chance to attend a quality early childhood program while their parents are working. I am pleased to report that an additional 888 children are being served with those funds.

On the heels of that commitment, last September, the Mecklenburg County Early Childhood Education Executive Committee issued its report, "Creating Opportunity: An Action Plan for Early Childhood Education" to the Board of County Commissioners. The report recommends a six-year, phased-in voluntary approach to eliminate the childcare subsidy waiting list and provide universal pre-k for all four-year-old children. The five-point plan also recommends a series of talent development and retention strategies, as well as the implementation of a strong evaluation and program quality platform.

The Executive Committee is working on the next phase of the project, which is the implementation plan, to bring these programs to scale. Having said that, there is sufficient capacity in existing community-based childcare centers to add new pre-k classes in Fiscal Year 2019. My Recommended Budget includes \$9.0 million to add 33 pre-k classes that will serve approximately 600 children. Add to that, because of the 234 new NC Pre-K slots being funded by the State, we will be able to add 46 new classes and provide a quality pre-k experience to an additional 834 children in Mecklenburg County. The County funded pre-k classes will replicate the NC Pre-K model, which has demonstrated positive outcomes for children who have attended.

I am also very pleased to announce that the County will partner with Smart Start of Mecklenburg County to administer this program. Smart Start was established in 1993, under the leadership of then Governor Jim Hunt, as a state-wide, public/private partnership to help all North Carolina children enter school healthy and ready to succeed. Smart Start is the leader on early childhood development and education, and I believe this partnership will bring many opportunities to expand quality early childhood education to all four-year old children in Mecklenburg County.

My Recommended Budget also includes \$700,000 for additional childcare subsidy funding, specifically for those enrolled in Mecklenburg County workforce development programs. Eligibility for the traditional childcare subsidy program requires that parents be working and earning 200 percent or below the federal poverty line.

Parents enrolled in workforce development programs are not working but may still need access to quality child care. Not having access to child care can be a barrier to participation and prevent those who want to train and gain employment the ability to do so.

This appropriation will allow approximately 100 children to be placed in child care, while their parents train for a job that will pay a sustainable wage. In addition to the additional pre-k classes and childcare subsidy, my Recommended Budget includes \$300,000 for Renaissance West. These funds will provide scholarships for up to 21 children at the Howard Levine Child Development Center and life navigators to support 42 parents with their path to employment. The powerful combination of quality early childhood education and employment can truly change the trajectory of a family. Leveraging these partnerships must be part of our larger strategy to provide access to early childhood education in Mecklenburg County.

Tax Increase

As stated earlier in my remarks, revenue growth has been modest over the past four years, and Fiscal Year 2019 will be no exception. In fact, revenue growth for next fiscal year is expected to increase by just 3.2 percent, or \$32.5 million. That is sufficient to fund the critical operational needs of the County for Fiscal Year 2019.

Our current tax rate of 81.57 cents per \$100 of assessed value has remained constant for five years. I take pride in the fact that the Board of County Commissioners has consistently supported ways to expand services without raising taxes.

However, to make these bold investments in early childhood education, a small tax increase is required. I am recommending a tax increase of .75 cents, which will bring the County's tax rate to 82.32 cents per \$100 of assessed value. On a single-family home valued at \$250,000 this increase amounts to \$18.75 per year or about \$1.50 per month. If the one cent tax increase proposed by the City Manager is ultimately approved by the City Council, the combined increase on a single-family home valued at \$250,000 in the City of Charlotte amounts to less than \$4 per month.

There are some in the community who may say, "why should my tax dollars go toward early childhood education programs?" I would respond to that by saying that all the taxpayers in Mecklenburg County are already paying the price for children who do not enter kindergarten ready to learn. The costs associated with children having to repeat a grade and students who

drop out and end up in our criminal justice system are just two examples. In the 2015-2016 school year, 2,401 CMS third graders were held back at an estimated cost of \$22.5 million.

Additionally, Nobel-prize winning economist James Heckman estimates that every dollar spent on high-quality early learning programs delivers a 13 percent annual return on investment in positive economic impact for the child, as well as for the community.

Each year we wait to make these critical investments is another cohort of four-year-old children who do not benefit from a quality pre-k experience. Children are only four-years old once. If we are serious about economic opportunity and building the future leaders in this community, there is no time to waste.

Closing

I want to take this opportunity to thank all my staff who worked so hard on this Recommended Budget. This includes the members of my executive team, Management & Budget Director Michael Bryant and the Office of Management and Budget staff, Director of Strategic Planning & Evaluation Monica Allen and the Strategic Planning & Evaluation staff, Sarah Lyberg and the Department of Financial Services, Danny Diehl and the Public Information staff, and my entire Cabinet and their staff. I also want to thank the residents of Mecklenburg County who have communicated with me, provided their thoughts and insights, and helped inform the Recommended Budget being presented today.

I also want to thank the Board of County Commissioners for your continued support. Your leadership is undeniable, and your commitment to this community is without question. Your leadership has helped Mecklenburg County continue to maintain its great strength.

Thank you,

A handwritten signature in black ink, appearing to read "Dena R. Diorio". The signature is fluid and cursive, with the first name "Dena" and last name "Diorio" clearly distinguishable.

Dena Diorio, County Manager

FY2019 Recommended Budget Executive Summary—Operating Budget

Mecklenburg County's Fiscal Year 2019 Recommended Budget totals \$1.73 billion, a \$25.4 million (1.5 percent) increase over the FY2018 Adopted Budget. The FY2019 Recommended Budget supports 5,589 full-time positions. Of the total budget, County dollars represent \$1.3 billion, a \$54.7 million (4.4 percent) increase over the FY2018 Adopted Budget. The Recommended Budget's tax rate is 82.32 cents per \$100 of valuation for FY2019, an increase of 0.75 cents from the FY2018 tax rate.

Mecklenburg County Tax Base

The ad valorem property tax is Mecklenburg County's largest source of revenue. The assessed value of property is subject to the property tax rate levied by the Board of County Commissioners (BOCC), per \$100 of value. The estimated assessed valuation for FY2019 is \$129.7 billion, a \$3.3 billion (2.6 percent) increase over FY2018.

Assessed Valuation			
(In Millions)	FY2017 Adopted	FY2018 Adopted	FY2019 Projected
Real Property	\$99,265.60	\$102,50.00	\$105,003.00
Personal Property	9,418.80	9,780.00	10,709.00
Vehicles	8,969.10	9,590.00	9,780.00
State Certifications	4,446.50	4,980.00	4,231.00
Total	\$122,100.00	\$126,400.00	129,723.00
Percent Change	2.16%	3.52%	2.63%
Net Yield of One Cent	\$12,057,375	\$12,513,600	\$12,842,536
Tax Rate	81.57¢	81.57¢	82.32¢
Collection Rate*	98.75%	99.00%	99.00%

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

Revenue – Where the Money Comes From

Chart 1: Total Revenue by Source

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

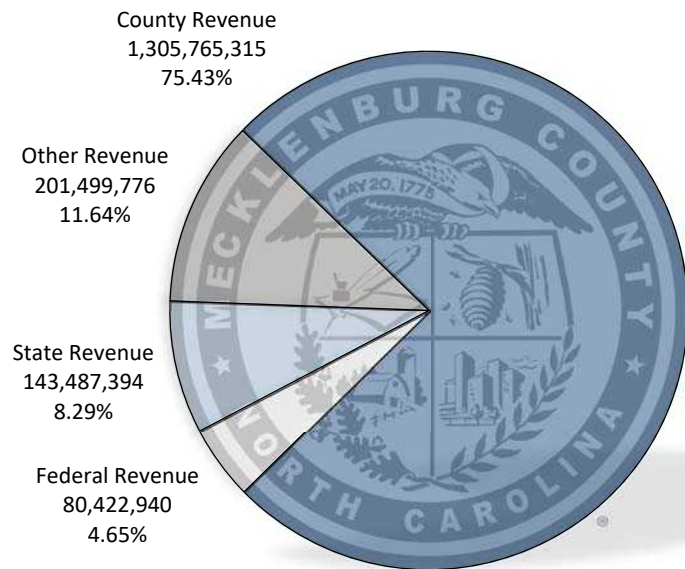
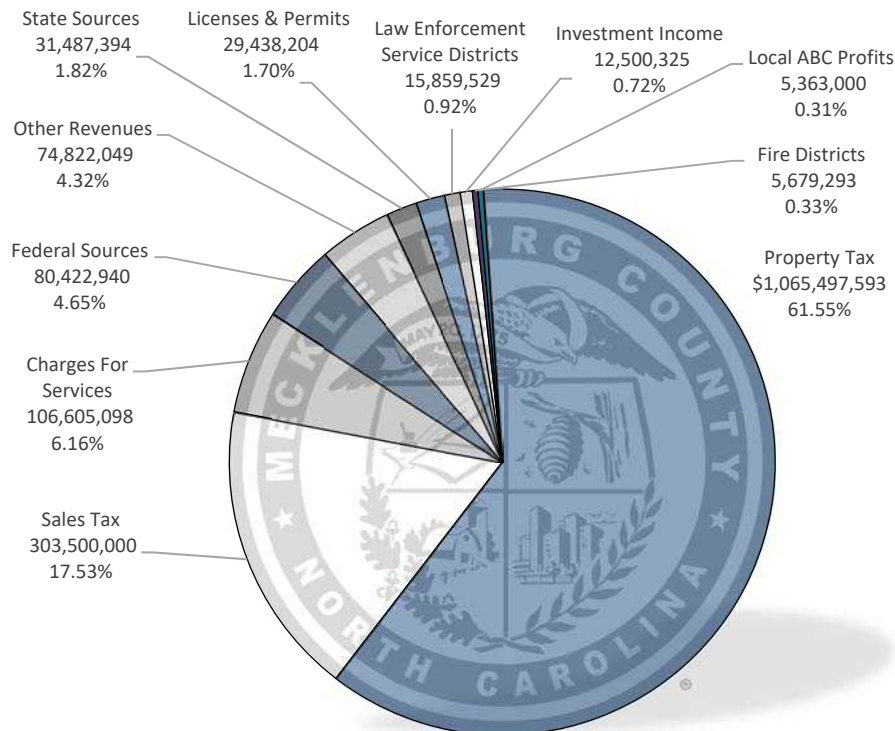


Chart 2: Total Revenue by Type



Property Tax makes up the largest portion (61.6 percent) of total revenue, which is projected at \$1.07 billion. Sales Tax revenue, which includes taxes on retail sales and leases of tangible, personal property, represents the second largest source of revenue, comprising 17.5 percent of all revenues.

Law Enforcement Service Districts

Mecklenburg County uses the Law Enforcement Service District (LESD) to finance and provide law enforcement services to unincorporated areas of the County. On May 1, 2018, the BOCC approved a resolution converting what was formerly a single LESD district into six separate districts to provide law enforcement services within the Extra-Territorial Jurisdictions (ETJs) of Charlotte, Cornelius, Davidson, Huntersville, Mint Hill, and Pineville. The FY2019 recommended tax rate for all six LESD districts is 21.46 cents, which is equal to the FY2018 rate.

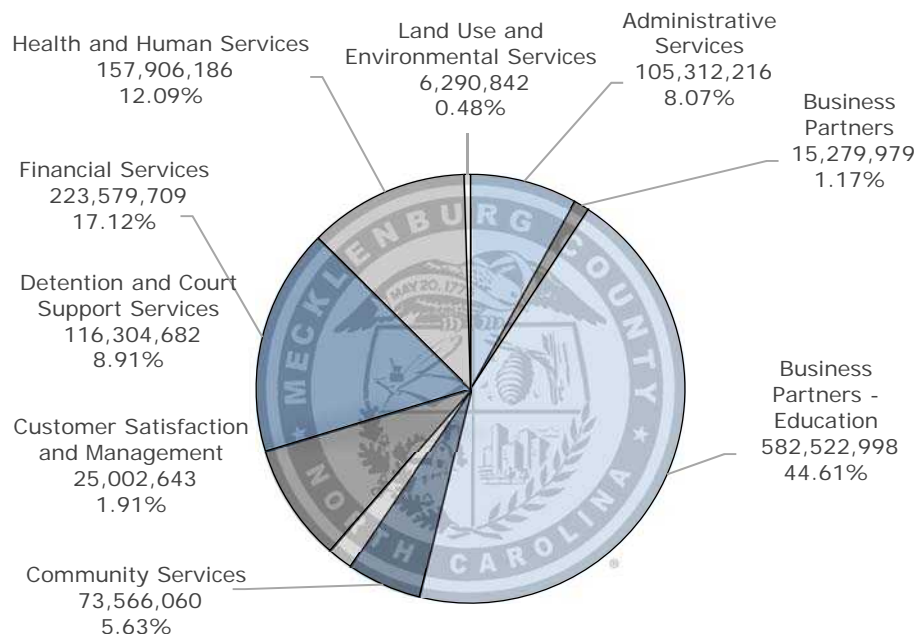
Fire Protection Service Districts

In FY2013, the County, under the authority of NCGS 153A-301, levied a fire protection service district tax to pay for fire services in its unincorporated areas. The unincorporated areas are organized into five ETJs. The ETJs include geography outside the towns of Cornelius, Davidson, Huntersville, and Mint Hill, as well as the City of Charlotte. The tax rates range from 5 cents for the Huntersville ETJ to 8.5 cents for the Davidson ETJ, and are not recommended to change for FY2019. Refer to the *Revenue Detail* section for each ETJ tax rate.

Expenditures – Where the Money Goes

Mecklenburg County categorizes expenditures as Debt Service, Education Services, and County Services. Total expenditures amount to \$1.73 billion in the FY2019 Recommended Budget, of which \$1.31 billion is County cost. The FY2019 Recommended Budget includes \$530.1 million in funding for County services (excluding debt service and PAYGO), which is a \$21.4 million (4.2 percent) increase from FY2018.

Chart 3: Mecklenburg County Expenses by Financial Category



County expenditures are divided into nine financial categories. The largest funding recipients are the County's education business partners: Central Piedmont Community College (CPCC) & Charlotte-Mecklenburg Schools (CMS), who are recommended to receive 44.6 percent of County funding, or \$582.5 million.

Debt Service Fund

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

General debt service within the Debt Service Fund for FY2019 is \$49.3 million, an increase of \$59.4 thousand (0.1 percent). Debt service for CMS is projected to be \$142.6 million, a decrease of \$34.9 million (19.7 percent). CPCC debt service is projected to be \$16.0 million, an increase of \$4.8 million (42.7 percent). Consistent with the funding model, the budget for the Debt Service Fund includes a contribution to fund balance in the amount of \$100.3 million, which represents an increase of \$34.0 million (51.3 percent).

Debt Service Fund			
	Debt Service Revenue	County Funding	Total Funding
CMS Debt Service	\$67,518,000	\$75,065,800	\$142,583,800
CPCC Debt Service	995,022	15,051,902	16,046,924
General Debt Service	4,509,881	44,763,755	49,273,636
Budgeted Fund Balance	-	100,298,293	100,298,293
Debt Service Fund Balance to Deferred Maintenance Plan	-	16,000,000	16,000,000
Total Debt Service Fund	\$73,022,903	\$251,179,750	\$324,202,653

Fund Balance

The Recommended Budget utilizes \$50.4 million of available fund balance. Funding from this source includes \$22.5 million for Enterprise Reserves (capital, technology, and fleet), \$8 million for Other Post-Employment Benefits (OPEB), \$6.4 million for Pay-As-You-Go (PAYGO) capital financing, \$6 million to offset a one-time revenue loss for state certification, \$4.6 million for CMS security upgrades, and \$2.9 million for other expenses. Refer to either the *Revenue Overview* or *Expenditure Overview* sections of this document for a detailed list of fund balance allocations.

Pay-As-You-Go Capital Funding

In compliance with the Debt Policy, the BOCC adopted a PAYGO strategy to budget three cents of the tax rate for capital projects funding. PAYGO funding will reduce the impact of the capital program on future operating budgets by reducing the need for borrowing.

For FY2019, the Recommended Budget includes \$38.5 million for PAYGO, a 2.5 percent increase from FY2018. Due to the value of a penny increasing in FY2019, the amount required to maintain 3 cents in the PAYGO Fund is approximately \$920.7 thousand more than the

FY2018 appropriation. Fund Balance will also be utilized in the amount of \$6.4 million, which equates to 0.5 cents per \$100 of assessed property valuation to support the cost of PAYGO.

Deferred Maintenance

In FY2017, the BOCC approved a long-term strategy that provides dedicated funds to support maintenance for capital projects. This strategy is designed to complete maintenance that was deferred during the Great Recession.

The Deferred Maintenance Plan is funded by a combination of General Fund and Capital Reserve Fund balance, PAYGO funding, the Debt Service Fund, and Capital Reserve revenue. Beginning in FY2017, this strategy provides \$150 million for deferred maintenance over a five-year period, with an annual appropriation of \$30 million. In FY2019, an additional \$4.6 million is allocated for CMS security, increasing the deferred maintenance funding for CMS to \$22.6 million. The FY2019 Recommended Budget allocates funding as follows:

Deferred Maintenance Revenue	Funding Sources
General Fund Balance	\$4,600,000
Debt Service Fund Balance	16,000,000
Other Sources*	14,000,000
Total	\$34,600,000

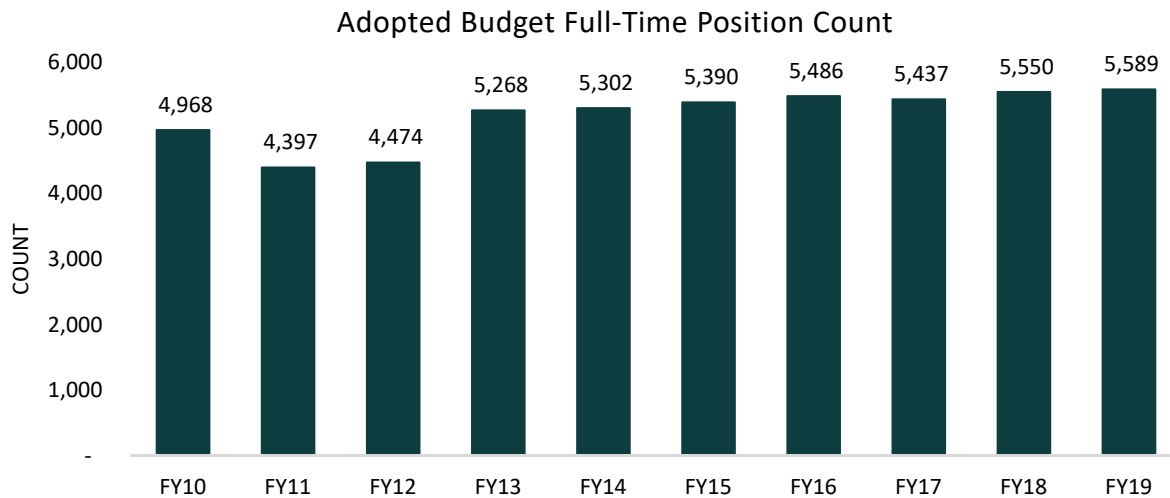
Deferred Maintenance Expense	Annual Funding
Charlotte Mecklenburg Schools	\$18,000,000
CMS Deferred Maintenance – Security	4,600,000
Central Piedmont Community College	4,000,000
Park and Recreation Deferred Maintenance	4,100,000
Park and Recreation Equipment	400,000
Other County and Library Facilities	3,500,000
Total	\$34,600,000

*Capital Reserve Fund balance and PAYGO funds

Organizational Changes

Full-Time Positions

The FY2019 Recommended Budget includes 5,589 full-time positions, which is a net increase of 39 full-time positions over the FY2018 Adopted Budget position count.



Education Services

The County provides funding to both CMS and CPCC for both their operating needs and debt service costs associated with capital projects.

Charlotte-Mecklenburg Schools

The FY2019 Recommended Budget provides Charlotte-Mecklenburg Schools with \$453.0 million in operating funds, which is an increase of 24.2 million (5.7 percent), and \$170.1 million in capital and debt funding, which is a decrease of 30.3 million (15.1 percent). This fiscal year's recommended per-pupil allocation for operational costs is \$2,710, compared to \$2,598 in FY2018. Capital and Debt funding consists of deferred maintenance, which includes \$4.6 million for one-time security upgrades (\$22.6 million), capital replacement (\$4.96 million), and debt service (\$142.6 million). The FY2019 total recommendation for CMS is \$623.1 million.

RECOMMENDED BUDGET

CMS Funding (Total Funding)				
	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
Operating Funding				
CMS Operating (County)	\$426,444,699	\$450,680,121	\$24,235,422	5.68%
Fines and Forfeitures	2,300,000	2,300,000	-	-
Total CMS Operating	428,744,699	452,980,121	24,235,422	5.65%
CMS Pupil ¹	147,359	147,180		
Charter Pupil ²	18,083	19,955		
Combined Per-Pupil	\$2,592	\$2,710	\$119	4.58%
Capital and Debt Funding				
Deferred Maintenance ³	\$18,000,000	\$18,000,000	-	-
CMS Deferred Maintenance - Security	-	4,600,000	4,600,000	-
CMS Capital Replacement	4,960,000	4,960,000	-	-
CMS Debt Service	177,496,864	142,583,800	-34,913,064	-19.67%
Total CMS Capital and Debt	200,456,864	170,143,800	-30,313,064	-15.12%
CMS Total Funding	\$629,201,563	\$623,123,921	-\$6,077,642	-0.97%

¹ CMS pupil enrollment estimates are provided by CMS. The FY2018 Adopted Budget column reflects actual enrollment figures.

² Enrollments are provided by CMS and refers to Mecklenburg County students who attend charter schools. FY2018 reflects actual average enrollment.

³ The Deferred Maintenance Plan includes funding from Fund Balance, PAYGO, Debt Service and Capital Reserves.

Central Piedmont Community College

The FY2019 CPCC recommended operating funding is \$36.8 million, an increase of \$1.6 million (4.6 percent). The capital and debt funds include deferred maintenance (\$4 million), debt service (\$16.0 million). The total FY2019 recommended appropriation for CPCC is \$56.8 million.

CPCC Funding (Total Funding)				
	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
Operating Funding				
CPCC Operating	\$35,149,940	\$36,765,175	\$1,615,235	4.60%
Capital and Debt Funding				
Deferred Maintenance ¹	\$4,000,000	\$4,000,000	-	-
Debt Service	11,244,725	16,046,924	4,802,199	42.71%
Total CPCC Capital and Debt	15,244,725	20,046,924	4,802,199	31.50%
CPCC Funding	\$50,394,665	\$56,812,099	\$6,417,434	12.73%

¹ The Deferred Maintenance Plan includes funding from sources other than the FY2019 operating budget.

Community Service Grants

The FY2019 Recommended Budget includes an appropriation of \$1,097,500 for the Community Service Grants (CSG) program, which awards funding to non-profit organizations through a competitive application process.

Funding is aligned by seven key themes: Aging with Dignity, Community Health and Wellness, Economic Development, Environmental Stewardship, Greater Economic Independence for Residents, Optimizing Investments in Criminal Justice, and Strengthen Families.

By awarding funding by key theme, recipients are well aligned to department strategic business plans. The following table shows the awarded amounts by theme and organization for Fiscal Years 2018 and 2019.

Comparison of FY2018 – FY2019 CSG Funding

Community Service Grants	FY2018 Amended	FY2019 Recommended
Community Health & Wellness		
Camino Community Development Corporation	150,000	150,000
Care Ring, Incorporated (Low Cost Clinic)	70,737	-
CW Williams Community Health Clinic	390,000	390,000
Lake Norman Community Health Clinic	139,867	140,000
Strengthen Families		
Freedom School Partners	50,000	-
Veterans Bridge Home	200,000	200,000
Wings for Kids, Incorporated	100,000	100,000
YMCA Greater Charlotte	-	117,500
Subtotal (CSGs)	\$1,100,604	\$1,097,500

Sunset Provision

The sunset provision in the CSG program limits funding CSG recipients to three consecutive fiscal years. Once sunset, organizations can apply as a vendor with the County. Programs that are sunset without receiving vendor agreements are not eligible for funding as a grantee for a period of three fiscal years. The following table shows the organization that are to be sunset in FY2019:

FY2019 Sunset Organizations FY2019 Funding

Sunset CSGs	FY2018 Amended	FY2019 Recommended
Community Health & Wellness		
Teen Health Connection (Clinical Health Educator)	50,000	-
Economic Independence		
Hope Haven, Incorporated (Vocational Training)	41,500	-
Strengthen Families		
A Child's Place (Attendance Initiative)	50,000	-
YWCA of the Central Carolinas (Youth Program)	50,000	-
Subtotal (Sunset CSGs)	\$191,500	-

Vendor Contractual Agreements

As shown in the table below, the FY2019 Recommended Budget provides \$3,299,919 for seventeen non-profit organizations that previously received CSG funding to continue their contractual relationship as a vendor with the County.

Vendor Contractual Agreements Comparison of FY2018 – FY2019 Funding

Sunset Vendor Contractual Agreement	FY2018 Amended	FY2019 Recommended
Aging with Dignity		
Senior Activities & Services (Self-Management for Seniors)	\$95,000	\$95,000
Community Health & Wellness		
Bethesda Health Center (Access to Care)	165,000	165,000
Care Ring, Incorporated (Nurse Family Partnership)	250,000	250,000
Care Ring, Incorporated (Physicians Reach Out)	250,000	250,000
Charlotte Community Health Clinic (Homeless)	270,919	270,919
NC MedAssist (Free Pharmacy Program)	550,000	550,000
Shelter Health Services (Healthcare for Homeless)	69,000	69,000
Economic Independence		
Ada Jenkins Families (AJC Human Services)	25,000	25,000
Big Brothers Big Sisters (Mentoring 2.0)	25,000	25,000
Communities in Schools (Building Student Success)	900,000	900,000
Community Culinary School (Workforce Culinary Arts)	80,000	80,000
Latin American Coalition (Economic Mobility Center)	50,000	50,000
Urban League (Continuum of Opportunity)	50,000	50,000
Optimize Investments in Criminal Justice		
Center for Community Transitions (LifeWorks!)	100,000	100,000
Strengthen Families		
100 Black Men (Movement of Youth)	20,000	20,000
Arts & Science Council (Studio 345)	350,000	350,000
Big Brothers Big Sisters (School Based Mentoring)	50,000	50,000
Subtotal (Vendors)	\$3,299,919	\$3,299,919

Roadmap for the Mecklenburg County Budget Process

July 1 – January 30
Strategic Plan Revisions

October 27
Community Service Grants
Information Session

October 27
Community Service Grants
Application Start

November 27
Community Service Grants
Deadline

December 1
Capital Reserve Submission
Start Date

Ongoing
Technology Reserve Capa-
bilities Consultation

January 2 - 26
Performance Budget Sys-
tem Position Maintenance

January 3
Annual Retreat Cabinet
Preparation

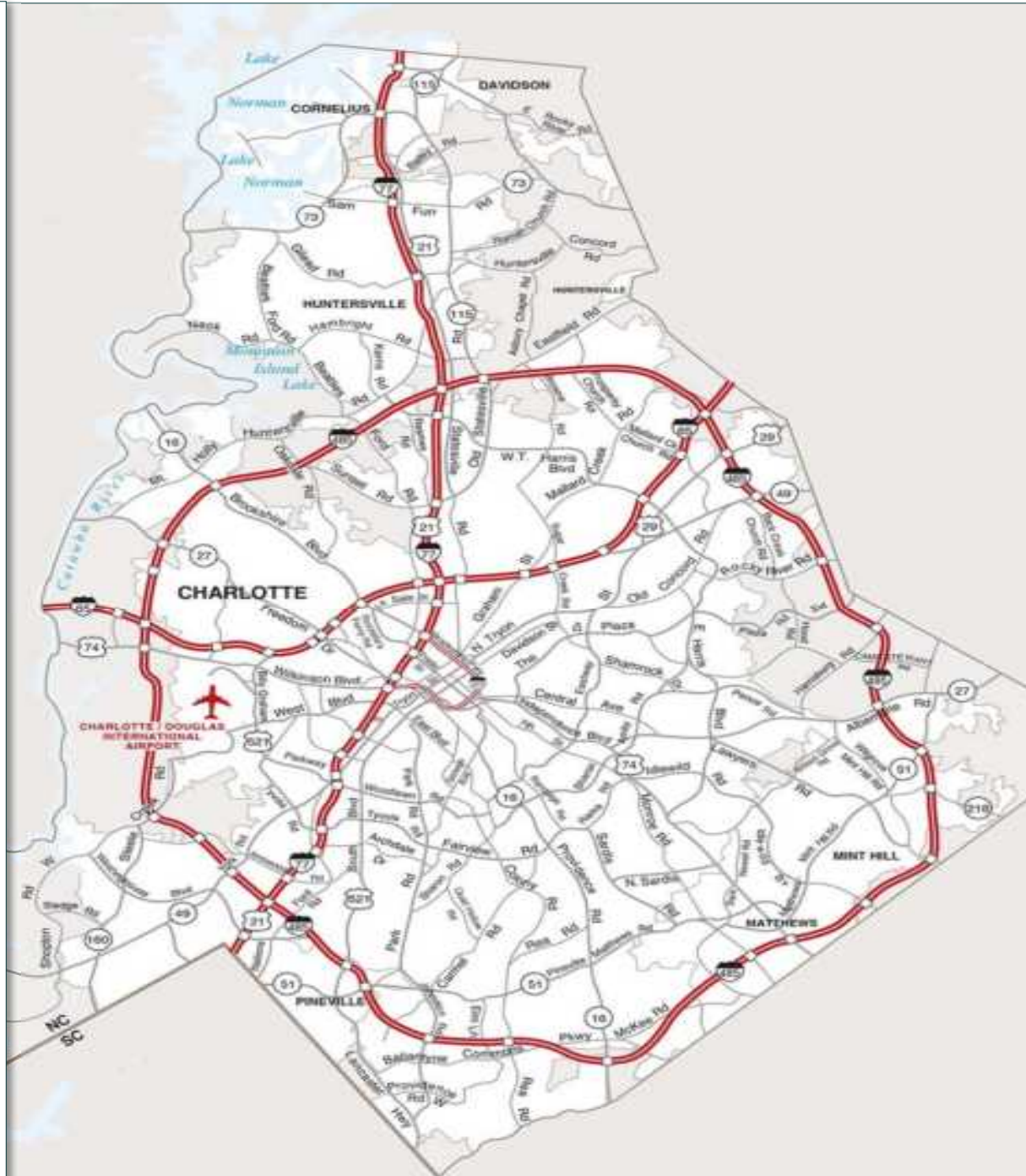
January 10
Capital Reserve Submission
Due

February 13 -14
2nd Quarter FY2018 Budg-
et Status Update

January 24-26
Annual Board Retreat

February 1
2nd Quarter FY2018
Budget Status Update

February 7
Budget Kick-Off



February 19 – March 9
OMB Budget and Perform-
ance Meetings

March 9
Agency Budget Requests
Deadline

March 28
Cabinet Retreat

March 27
Board Public Policy
Workshop -
Fee Adjustments

April 2 - 4
3rd Quarter FY2018 Budg-
et Status Update with
ACMs

May 9
CPCC Budget Request

May 17
CMS Budget Request

May 22
Presentation of
Manager's Recommended
Budget

June 4
Public Hearing

June 12 - 13
Board Straw Vote Sessions

June 19
Adoption of the FY2019
Operating Budget

Performance Results

FY2017 Mecklenburg County Performance Results

FY2017 Mecklenburg County Performance Results

Mecklenburg County's 2017-2019 Corporate Strategic Business Plan translates the Board of County Commissioners' Community Vision into action. The County's Community Vision is "Mecklenburg County will be a community of pride and choice for people to LIVE, LEARN, WORK and RECREATE."

Within the Plan there are five goal areas that reflect the County's strategic priorities, each with one desired outcome. For each outcome, there are several strategies, key performance indicators and associated methodologies for tracking progress towards the outcomes. The key performance indicators are most integral to the County understanding its position around the key outcomes.

The following outlines the goal areas and associated desired outcomes.



Accountable Government

To be an open, transparent and high performing organization that effectively uses resources to provide high quality services to our visitors and residents



Connected Community

To foster access to physical, social and information resources for all residents and visitors in our community



Economic Opportunities

To enhance the economic stability and success of our current and future residents



Healthy Community

To create a culture of health and wellness for our residents



Safe Community

To have an efficient and effective criminal justice system

2017 Corporate Strategic Business Plan Results

Accountable Government

Key Performance Indicators	FY17 Results
Employee motivation and satisfaction To have 84% or more of County employees motivated and satisfied to work for Mecklenburg County.	88%
2-year retention rate <i>Methodology under development</i>	75.97%
Hiring manager satisfaction with applicant pool To have 84% of hiring managers satisfied with the applicant pool.	93.65%
General bonded debt per capita To have County general bonded debt per capita be at or below the per capita average for North Carolina benchmark jurisdictions.	Mecklenburg: \$1,088 Benchmark: \$1,354
General fund expenditures per capita To have County general fund per capita be at or below the per capita average for North Carolina benchmark jurisdictions.	Mecklenburg: \$1,030 Benchmark: \$971
Bond rating To maintain Triple A bond rating, the highest possible score.	AAA
Satisfaction with County communication To have 55% or more of residents rate the County's communication with the public as "excellent" or "good".	40%
Customer satisfaction To have 84% or more of County residents satisfied with services provided.	98%

Connected Community

Key Performance Indicators	FY17 Results
Capital park & recreation projects completed <i>Measure is for tracking purposes only</i>	15 projects \$44,141,488 of investments
Charlotte Mecklenburg Library active cardholders <i>Methodology under development</i>	40% of households with active library card user within the last 12 months

Economic Opportunities

Key Performance Indicators	FY17 Results
Homelessness rate per capita <i>Measure is for tracking purposes only</i>	1.37 homeless persons per 1,000 population
Work first training to employment To have 80% or more of individuals who complete Work First training enter employment.	87%

2017 Corporate Strategic Business Plan Results

Healthy Community

Key Performance Indicators	FY17 Results
HIV infection rate To have 26 per 100,000 population or less newly infected with HIV by the end of FY19.	30.4 individuals per 100,000 population
Youth smoking rate To have 10% or less of youth who smoked a cigarette in the last 30 days.	10.3%
Colorectal cancer screening To have 80% or more of individuals over 50 screened for colon cancer.	80%
Health and fitness program utilization <i>Methodology under development</i>	1,349 individuals per 100,000 population
Ozone NAAQS compliance AQ indicator To be 4% or less above the Federal Health-Based Standard for ozone.	0%

Safe Community

Key Performance Indicators	FY17 Results
Program-specific recidivism rate <i>Methodology under development</i>	22.92% of Re-Entry Services and Drug Treatment Court participants were convicted of a new charge within 2 years of program discharge
Court appearance rate <i>Methodology under development</i>	95.5% of Pretrial Services and Drug Treatment Court participants appeared at their scheduled court date
Civil process service rate To have 77% or more of serviceable civil papers returned served.	83%

Budget Overview

FY2019 Recommended Budget Overview

Summary of Net County Expenditures and Revenues

Total Expenditures by Agency and Fund

FY2019 Budget by Financial Category

RECOMMENDED BUDGET

FY2019 Recommended Budget Overview Revenues and Appropriations

Revenue Summary	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
County Revenue					
Net Property Taxes - Current	\$983,520,079	\$1,020,734,352	\$1,057,197,593	\$36,463,241	3.6%
Net Property Taxes - Prior	6,826,000	6,910,000	8,300,000	1,390,000	20.1%
Sales Tax - Unclassified	172,117,250	184,528,000	191,250,000	6,722,000	3.6%
Other Revenue	30,935,573	33,314,847	33,727,722	412,875	1.2%
Investment Interest	4,200,000	5,600,000	9,290,000	3,690,000	65.9%
Fund Balance	-	-	6,000,000	6,000,000	0.0%
Total County Revenue	\$1,197,598,902	\$1,251,087,199	\$1,305,765,315	\$54,678,116	4.4%
Other Revenue					
Transit Sales Tax	\$48,000,000	\$51,500,000	\$56,300,000	\$4,800,000	9.3%
LESD	15,358,342	16,481,060	15,859,529	-621,531	-3.8%
Licenses & Permits	25,007,125	27,839,944	29,168,415	1,328,471	4.8%
Fire Districts	4,774,387	5,628,533	5,679,293	50,760	0.9%
Fines and Forfeitures	2,466,153	2,465,681	2,465,651	-30	0.0%
Intergovernmental	155,960,202	154,694,772	111,660,334	-43,034,438	-27.8%
Charges for Services	71,943,644	81,217,001	88,873,528	7,656,527	9.4%
Sales Tax - School Debt	50,282,879	53,700,000	55,950,000	2,250,000	4.2%
Miscellaneous Revenue	22,750,787	16,345,175	15,055,619	-1,289,556	-7.9%
Fund Balance	46,750,000	44,770,000	44,397,741	-372,259	-0.8%
Total Other Revenue	\$443,293,519	\$454,642,166	\$425,410,110	-\$29,232,056	-6.4%
TOTAL REVENUE	\$1,640,892,421	\$1,705,729,365	\$1,731,175,425	\$25,446,060	1.5%
Expenditure Summary	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
County Expenditures					
General Debt Service (County)	\$125,334,799	\$122,092,539	\$161,062,048	\$38,969,509	31.9%
Capital (Pay-As-You-Go)	30,117,180	31,290,800	32,051,500	760,700	2.4%
Education Services (County)	564,680,653	589,051,300	582,522,998	-6,528,302	-1.1%
County Services (County)	477,466,270	508,652,560	530,128,769	21,476,209	4.2%
Total County Expense	\$1,197,598,902	\$1,251,087,199	\$1,305,765,315	\$54,678,116	4.4%
Non - County Expenditures					
General Debt Service (Non-County)	\$20,076,489	\$15,645,000	\$15,519,881	-\$125,119	-0.8%
Education Services (Non-County)	65,152,107	67,525,025	69,818,000	2,292,975	3.4%
County Services (Non-County)	358,064,923	371,472,141	340,072,229	-31,399,912	-8.5%
Total Non-County Expense	\$443,293,519	\$454,642,166	\$425,410,110	-\$29,232,056	-6.4%
TOTAL EXPENDITURES	\$1,640,892,421	\$1,705,729,365	\$1,731,175,425	\$25,446,060	1.5%

RECOMMENDED BUDGET

Summary of Net County Expenditures and Revenues			
Starting Point - FY2018 Adopted Budget			Running Total \$ 1,251,087,199
I. FY2019 Budget Impacts From FY2018 Decisions			
Annualized FY2018 Merit Cost	1,850,000		
Annualized funding for positions	1,514,356		
	3,364,356	\$	1,254,451,555
II. A Sound Strategy for Sustainability			
A. Efficiencies Savings and Redirection of Funds: No impact to County Services			
Departmental FY2018 One-Time Funding	-1,645,296		
Redirections	-1,365,986		
Expiring Business Investment Grants	-475,963		
CSG funding	-194,604		
	-3,681,849		1,250,769,706
B. Fiscal Discipline			
Decrease in CMS Debt	-37,206,039		
Increase in Pay-Go Capital Funding	760,700		
Increase in CPCC Debt	4,827,080		
Increase in Debt Service	38,969,509		
	7,351,250		1,258,120,956
C. Strategic Business Plan (SBP) Investments in County Services			
Library Collections and Operations and service Delivery	2,582,000		
Implement Information Technology Strategy	1,380,556		
Enhance Security at Parks and Libraries	878,286		
Park Operations and Maintenance	594,782		
Health Strategies	580,741		
Small Business, Revaluation, Public Information and Recruitment Strategies	184,170		
Deliver Internal Audit Services	166,054		
	6,366,589		1,264,487,545
D. Planned Investments			
Early Childhood Education	10,013,890		
Legal Aid of NC	309,123		
Microsoft Agreement	300,277		
CRC Pilot Operations Management	279,200		
Health Department Operations	192,868		
	11,095,358		1,275,582,903
E. Sustaining Operations			
Jail Contracts	816,179		
Utilities for New Facilities	660,350		
Data and Telephone Utilities	531,698		
Facility Maintenance	334,649		
Security Contracts	213,629		
	2,556,505		1,278,139,408
II. Business Partners			
CMS Operating	24,235,422		
CPCC Operating	1,615,235		
Courts Operating Expense Increases	202,369		
Arts and Science Council Community Blocks Program	125,000		
	26,178,026		1,304,317,434
III. Investing In Our Employees			
Pay-For-Performance Plan	5,881,528		
Local Government Employee Retirement System Increase	1,204,031		
Medical and Dental	-5,941,621		
	1,143,938		1,305,461,372
IV. Budget Adjustments			
Net Other Budget Adjustments	303,943		
	303,943	\$	1,305,765,315
FY2018-2019 GRAND TOTAL OF COUNTY EXPENDITURES			\$ 1,305,765,315
FY 2017-2018 County Revenue (81.57 tax rate)			\$ 1,251,087,199
FY 2018-2019 County Revenue (82.32 tax rate)			54,678,116
FY2018-2019 GRAND TOTAL OF COUNTY REVENUE			\$ 1,305,765,315

RECOMMENDED BUDGET

Total Expenditures by Agency and Fund Fiscal Year 2019 Recommended Budget

Agency/Fund	General	Capital Reserve & Replacement	Fleet Reserve	Technology Reserve	Solid Waste	Storm Water	Transit	Law Enforcement	Debt	Fire District	Grand Total
Asset and Facility Management	\$30,822,716										\$30,822,716
Attorney's Office	2,135,288										2,135,288
Behavioral Health Division	12,778,149										12,778,149
Central Piedmont Community College	36,765,175								16,046,924		52,812,099
Charlotte-Mecklenburg Schools	452,980,121	4,960,000							142,583,800		600,523,921
Child Support Enforcement	10,461,508										10,461,508
Commissioners	616,866										616,866
Community Resources	1,609,044										1,609,044
Community Service Grants	1,097,500										1,097,500
Community Support Services	16,822,727										16,822,727
County Assessor's Office	15,367,811										15,367,811
Criminal Justice Services	12,062,344										12,062,344
Debt Service	38,461,500	4,600,000							165,571,929		208,633,429
Elections	5,094,830										5,094,830
Emergency Medical Services	10,959,729										10,959,729
Finance	13,353,124						56,300,000				69,653,124
Historic Land Commission	321,347										321,347
Hospitals	1,000,000										1,000,000
Human Resources	6,329,854										6,329,854
Information Technology	26,539,646										26,539,646
Internal Audit	1,661,286										1,661,286
Joint City County Agency	2,026,403							15,859,529		5,691,293	23,577,225
Land Use and Environmental Services	39,911,302				30,810,384	16,366,408					87,088,094
Manager's Office	8,374,388										8,374,388
Medical Examiner	2,472,805										2,472,805
Non-Departmental	51,509,714	11,100,000	2,262,790	9,100,000							73,972,504
Office of Economic Development	11,783,727										11,783,727
Park & Recreation	40,858,587										40,858,587
Public Health	79,343,202										79,343,202
Public Information Department	2,692,374										2,692,374
Public Library	36,105,228										36,105,228
Register of Deeds	2,836,862										2,836,862
Sheriff	124,392,495										124,392,495
Social Services	144,618,516										144,618,516
Tax Collector	5,756,200										5,756,200
Grand Total	\$1,249,922,368	\$20,660,000	\$2,262,790	\$9,100,000	\$30,810,384	\$16,366,408	\$56,300,000	\$15,859,529	\$324,202,653	\$5,691,293	\$1,731,175,425

RECOMMENDED BUDGET

FY2019 Recommended Budget by Financial Category

Financial Category	Total	General Fund	Debt Service Fund	Capital Reserve	Fleet Reserve	Technology Reserve	Solid Waste	Storm Water	Transit	LESD	Fire Districts
Administrative Services											
Asset and Facility Management	30,822,716	30,822,716									
Human Resources	6,329,854	6,329,854									
Information Technology	26,539,646	26,539,646									
Internal Audit	1,661,286	1,661,286									
Non-Departmental	73,972,504	51,509,714		11,100,000	2,262,790	9,100,000					
Sub-Total	139,326,006	116,863,216	-	11,100,000	2,262,790	9,100,000	-	-	-	-	-
Business Partners											
Central Piedmont Community College	52,812,099	36,765,175	16,046,924								
Charlotte-Mecklenburg Schools	600,523,921	452,980,121	142,583,800	4,960,000							
Community Service Grants	1,097,500	1,097,500									
Emergency Medical Services	10,959,729	10,959,729									
Historic Land Commission	321,347	321,347									
Hospitals	1,000,000	1,000,000									
Joint City County Agency	23,577,225	2,026,403								15,859,529	5,691,293
Sub-Total	690,291,821	505,150,275	158,630,724	4,960,000	-	-	-	-	-	15,859,529	5,691,293
Community Services											
Elections	5,094,830	5,094,830									
Park & Recreation	40,858,587	40,858,587									
Public Library	36,105,228	36,105,228									
Sub-Total	82,058,645	82,058,645	-	-	-	-	-	-	-	-	-
Customer Satisfaction and Management											
Attorney's Office	2,135,288	2,135,288									
Commissioners	616,866	616,866									
Manager's Office	8,374,388	8,374,388									
Office of Economic Development	11,783,727	11,783,727									
Public Information Department	2,692,374	2,692,374									
Sub-Total	25,602,643	25,602,643	-	-	-	-	-	-	-	-	-
Detention and Court Support Services											
Child Support Enforcement	10,461,508	10,461,508									
Criminal Justice Services	12,062,344	12,062,344									
Medical Examiner	2,472,805	2,472,805									
Sheriff	124,392,495	124,392,495									
Sub-Total	149,389,152	149,389,152	-	-	-	-	-	-	-	-	-
Financial Services											
County Assessor's Office	15,367,811	15,367,811									
Debt Service	208,633,429	38,461,500	165,571,929	4,600,000							
Finance	69,653,124	13,353,124							56,300,000		
Tax Collector	5,756,200	5,756,200									
Sub-Total	299,410,564	72,938,635	165,571,929	4,600,000	-	-	-	-	56,300,000	-	-
Health And Human Services											
Behavioral Health Division	12,778,149	12,778,149									
Community Resources	1,609,044	1,609,044									
Community Support Services	16,822,727	16,822,727									
Public Health	79,343,202	79,343,202									
Social Services	144,618,516	144,618,516									
Sub-Total	255,171,638	255,171,638	-	-	-	-	-	-	-	-	-
Land Use And Environmental Services											
Land Use and Environmental Services	87,088,094	39,911,302					30,810,384	16,366,408			
Register of Deeds	2,836,862	2,836,862									
Sub-Total	89,924,956	42,748,164	-	-	-	-	30,810,384	16,366,408	-	-	-
Total	\$1,731,175,425	\$1,249,922,368	\$324,202,653	\$20,660,000	\$2,262,790	\$9,100,000	\$30,810,384	\$16,366,408	\$56,300,000	\$15,859,529	\$5,691,293

Budget Summaries

FY2019 Choice Matrix

FY2019 Budget by Agency and Service

FY2019 Education Summaries

FY2019 Community Service Grant

Funding Position Summaries

Choice Matrix

The Choice Matrix was developed to illustrate the choices available to the Board of County Commissioners in funding services. All services funded by the County are categorized into one of the following quadrants.

	No Funding Choice	Funding Choice
No Program Choice	No Choices (Programs or Funding) FY2019 Recommended \$411,017,081	No Program Choice Funding Choice FY2019 Recommended \$897,147,517
Program Choice	Program Choice No Funding Choice FY2019 Recommended \$23,868,632	Program Choice Funding Choice FY2019 Recommended \$399,142,195

The four quadrants of the Choice Matrix are:

No Choices (RED) – The Board cannot change the service or the amount of funding for items in this category. These are obligations that the County must fund at a specified level, regardless of economic circumstances.

No Program Choice/Funding Choice (BLUE) – Programs listed in this category are imposed on the Board, but they have flexibility on the amount of program funding.

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

Program and Funding Choice (GREEN) – The Board has complete control over both program and funding decisions for items in this category.

Program Funding Choice Matrix

RED: MANDATED/MANDATED							
Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
CPCC - DEBT (CPC)	0	0	0	CPC	15,051,902	16,046,924	94%
CHILDCARE SERVICES (DSS)	0	0	0	DSS	0	2,051,975	0%
MEDICAID RELATED PAYMENTS (DSS)	0	0	0	DSS	3,255,794	3,255,794	100%
MEDICAID TRANSPORTATION (DSS)	0	0	0	DSS	0	1,100,000	0%
DEBT SERVICE	0	0	0	DSV	161,062,048	165,571,929	97%
CHARLOTTE AREA TRANSIT SYSTEM (FIN)	0	0	0	FIN	0	56,300,000	0%
FIRE SERVICE DISTRICT (JCC)	0	0	0	JCC	0	5,691,293	0%
LESD (JCC)	0	0	0	JCC	738,471	16,598,000	4%
ABC PROFIT DISTRIBUTION	0	0	0	NDP	640,784	640,784	100%
REVENUES (NDP)	0	0	0	NDP	-3,396,000	0	
CMS-DEBT	0	0	0	SCH	75,065,800	142,583,800	53%
TRAINING DIVISION - MANDATED (SHF)	11	0	0	SHF	1,176,582	1,176,582	100%
TOTAL:	11	0	0		253,595,381	411,017,081	62%
BLUE: MANDATED/DISCRETIONARY							
Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
BUSINESS PERSONAL PROPERTY AUDIT (CAO)	3	0	0	CAO	1,616,611	1,616,611	100%
REAL PROPERTY VALUATION (CAO)	64	0	0	CAO	5,743,364	7,037,214	82%
COMMISSIONERS (COM)	9	0	0	COM	616,866	616,866	100%
CPCC OPERATIONS FUNDING	0	0	0	CPC	36,765,175	36,765,175	100%
CHILD SPRT ENFORCEMENT CUSTOMER SPRT & CASE MGT (CSE)	106	0	0	CSE	3,126,403	9,252,491	34%
CHILD SUPPORT COURT SERVICES (CSE)	6	0	0	CSE	224,216	659,460	34%
CHILD SUPPORT ENFORCEMENT ADMINISTRATION (CSE)	5	0	0	CSE	186,849	549,557	34%
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (CSS)	27	1	0	CSS	1,995,486	2,180,128	92%
SENIOR ADMINISTRATION (DCR)	21	0	0	DCR	1,609,044	1,609,044	100%
ADULT SERVICES (DSS)	54	0	0	DSS	4,259,029	5,350,756	80%
CHILDREN'S SERVICES (DSS)	425	0	0	DSS	25,035,236	45,202,795	55%
COMMUNITY SOCIAL WORK (DSS)	41	0	0	DSS	1,391,990	3,708,962	38%
LEGAL SERVICES (DSS)	14	0	0	DSS	1,505,594	1,773,401	85%
MAINTAINING INDEPENDENCE SERVICES (DSS)	4	0	0	DSS	1,512,278	4,618,933	33%
MECKLENBURG TRANSPORT (DSS)	38	2	0	DSS	2,480,686	4,736,847	52%
PUBLIC ASSISTANCE (DSS)	587	3	0	DSS	14,396,294	40,032,030	36%
QUALITY IMPROVEMENT (DSS)	13	0	0	DSS	758,832	1,097,322	69%
RECORD & MAIL SERVICES (DSS)	10	0	0	DSS	727,544	1,496,773	49%
WORK FIRST EMPLOYMENT SERVICE (DSS)	50	0	0	DSS	5,362,826	6,190,628	87%
DISTRICT & PRECINCT (ELE)	0	0	1	ELE	78,756	78,756	100%
EARLY & ABSENTEE VOTING (ELE)	0	0	0	ELE	438,001	438,001	100%
PRIMARY & GENERAL ELECTIONS (ELE)	7	0	0	ELE	693,807	1,828,201	38%
VOTER EDUCATION OUTREACH (ELE)	9	0	1	ELE	1,215,082	1,576,809	77%
VOTER REGISTRATION & MAINTENANCE (ELE)	8	0	1	ELE	621,986	1,173,063	53%
ADULT MENTAL HEALTH CONTINUUM (HLT)	3	0	0	HLT	238,899	262,419	91%
CHILDREN'S DEVELOPMENTAL SERVICES (HLT)	103	1	0	HLT	4,973,100	9,392,592	53%
COMMUNICABLE DISEASE (HLT)	49	0	1	HLT	3,442,461	4,203,995	82%
FOOD & FACILITIES SANITATION (HLT)	62	0	0	HLT	5,148,081	5,521,367	93%
HEALTH PLANNING (HLT)	28	0	0	HLT	2,640,678	3,047,805	87%
HEALTH PROMOTION (HLT)	18	0	0	HLT	2,153,316	2,309,025	93%
PATIENT SERVICES (HLT)	58	2	0	HLT	3,245,434	4,098,934	79%
PEST MANAGEMENT & ENVIRONMENTAL SERVICES (HLT)	8	0	0	HLT	459,320	948,620	48%
PUBLIC HEALTH CLINICS (HLT)	85	1	2	HLT	6,130,388	9,641,541	64%
SCHOOL HEALTH SERVICES (HLT)	201	0	23	HLT	16,700,113	16,888,339	99%

BLUE: MANDATED/DISCRETIONARY							
Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
ATTORNEY (ATY)	9	0	0	ATY	2,135,288	2,135,288	100%
SENIOR ADMINISTRATION (HLT)	7	0	0	HLT	1,235,328	1,235,328	100%
WOMEN, INFANTS, CHILDREN (HLT)	67	4	0	HLT	586,480	4,965,983	12%
CODE ENFORCEMENT (LUE)	261	0	8	LUE	0	29,719,733	0%
FIRE MARSHAL (LUE)	8	0	0	LUE	75,740	800,646	9%
SOLID WASTE SERVICES (LUE)	91	0	3	LUE	0	29,692,273	0%
SURFACE WATER QUALITY AND FLOOD HAZARD MITIGATION (LUE)	54	0	1	LUE	0	16,108,170	0%
CLERK'S OFFICE (MGR)	4	0	0	MGR	413,141	413,141	100%
UNEMPLOYMENT INSURANCE (NDP)	0	0	0	NDP	250,000	250,000	100%
REAL PROPERTY RECORDINGS & DOCUMENTATION (REG)	14	0	0	REG	727,734	979,664	74%
RECORDS RESEARCH & ASSISTANCE (REG)	10	0	0	REG	404,823	649,852	62%
VITAL & MISCELLANEOUS RECORDS (REG)	8	0	0	REG	565,830	565,830	100%
CMS - CAPITAL REPLACEMENT	0	0	0	SCH	4,960,000	4,960,000	100%
CMS OPERATIONAL FUNDING	0	0	0	SCH	450,680,121	452,980,121	99%
CHILD SUPPORT ENFORCEMENT (SHF)	6	0	0	SHF	1,420	1,420	100%
COURT SECURITY (SHF)	109	0	9	SHF	8,361,461	8,361,461	100%
DETENTION SERVICES (SHF)	794	0	0	SHF	60,941,690	82,783,190	74%
DV ENFORCEMENT & EDUCATION (SHF)	9	0	0	SHF	793,132	793,132	100%
FACILITY MANAGEMENT (SHF)	0	0	0	SHF	7,479,983	7,479,983	100%
FIELD OPERATIONS (SHF)	108	0	2	SHF	8,349,763	10,756,106	78%
INMATE LIBRARY SERVICE (SHF)	3	0	0	SHF	207,779	207,779	100%
REGISTRATION DIVISION (SHF)	16	0	0	SHF	1,107,676	1,243,096	89%
SENIOR ADMINISTRATION (SHF)	2	0	0	SHF	499,401	529,401	94%
PROPERTY TAX COLLECTIONS (TAX)	26	0	0	TAX	3,134,651	3,427,032	91%
TAX ADMINISTRATION (TAX)	1	0	0	TAX	204,428	204,428	100%
TOTAL:	3,723	14	52		710,609,614	897,147,517	79%
PURPLE: DISCRETIONARY/MANDATED							
Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
SPIRIT SQUARE/FACILITY MAINTENANCE (AFM)	0	0	0	AFM	750,000	750,000	100%
SHELTER PLUS CARE SERVICES (CSS)	2	0	0	CSS	124,246	124,246	100%
SUPPORTIVE HOUSING (CSS)	0	0	0	CSS	2,437,445	2,437,445	100%
GROUND WATER QUALITY (HLT)	12	0	0	HLT	1,065,984	1,369,775	78%
AIR QUALITY (LUE)	21	0	1	LUE	0	1,653,874	0%
LAND DEVELOPMENT (LUE)	19	0	0	LUE	108,855	1,926,930	6%
MEDICAL EXAMINER (MED)	20	0	3	MED	1,111,477	2,472,805	45%
BUSINESS INVESTMENT GRANTS (OED)	0	0	0	OED	3,925,163	3,925,163	100%
DEVELOPMENT AGREEMENTS (OED)	0	0	0	OED	5,152,033	5,152,033	100%
NATURE PRESERVES & NATURAL RESOURCES (PRK)	47	7	12	PRK	3,692,972	4,056,361	91%
TOTAL:	121	7	16		18,368,175	23,868,632	77%
GREEN: DISCRETIONARY/DISCRETIONARY							
Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
CORPORATE FLEET MANAGEMENT (AFM)	2	0	0	AFM	705,087	705,087	100%
COURIER SERVICES (AFM)	3	0	0	AFM	175,528	175,528	100%
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT (AFM)	14	0	0	AFM	311,289	311,289	100%
FACILITY MANAGEMENT (AFM)	11	0	0	AFM	23,672,399	23,672,399	100%
FACILITY SECURITY (AFM)	4	0	0	AFM	4,772,442	4,772,442	100%
REAL ESTATE MANAGEMENT (AFM)	3	0	0	AFM	435,971	435,971	100%
AUDIT (AUD)	15	0	0	AUD	1,661,286	1,661,286	100%

GREEN: DISCRETIONARY/DISCRETIONARY

Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
ADMINISTRATION (BHD)	10	0	0	BHD	12,288,009	12,778,149	96%
ADMINISTRATIVE SUPPORT (CAO)	7	0	0	CAO	1,041,031	1,228,259	85%
INFORMATION SYSTEM (CAO)	9	0	0	CAO	1,966,389	2,166,389	91%
PROPERTY ASSESSMENT SERVICES (CAO)	35	0	0	CAO	2,556,402	2,734,936	93%
SENIOR ADMINISTRATION (CAO)	3	0	0	CAO	584,402	584,402	100%
CLERK OF SUPERIOR COURT (CJS)	0	0	0	CJS	506,992	622,992	81%
COURT CHILD CARE (CJS)	0	0	0	CJS	235,000	235,000	100%
CRIMINAL JUSTICE SERVICES ADMINISTRATION (CJS)	4	0	0	CJS	608,074	608,074	100%
DISTRICT ATTORNEY'S OFFICE (CJS)	2	0	0	CJS	3,487,680	3,487,680	100%
DRUG TREATMENT COURT (CJS)	16	0	0	CJS	1,308,701	1,308,701	100%
FORENSIC EVALUATIONS (CJS)	7	0	0	CJS	868,339	883,339	98%
PRETRIAL SERVICES (CJS)	19	0	0	CJS	1,470,476	1,470,476	100%
PUBLIC DEFENDER'S OFFICE (CJS)	0	0	0	CJS	1,563,922	1,563,922	100%
REENTRY SERVICES (CJS)	6	0	0	CJS	555,815	555,815	100%
RESEARCH AND PLANNING (CJS)	4	0	0	CJS	392,734	392,734	100%
THE CENTER FOR COMMUNITY TRANSITIONS - LIFEWORKS! (CSG)	0	0	0	CJS	100,000	100,000	100%
TRIAL COURT ADMINISTRATOR'S OFFICE (CJS)	0	0	0	CJS	833,611	833,611	100%
CAMINO COMMUNITY DEVELOPMENT (CSG)	0	0	0	CSG	150,000	150,000	100%
CHARLOTTE BRIDGE HOME (CSG)	0	0	0	CSG	200,000	200,000	100%
CW WILLIAMS - HEALTHCARE FOR HOMELESS INITIATIVE (CSG)	0	0	0	CSG	390,000	390,000	100%
LAKE NORMAN COMMUNITY HEALTH CLINIC (CSG)	0	0	0	CSG	140,000	140,000	100%
WINGS FOR KIDS, INC (CSG)	0	0	0	CSG	100,000	100,000	100%
YMCA PARENTS AS TEACHERS (CSG)	0	0	0	CSG	117,500	117,500	100%
100 BLACK MEN OF CHARLOTTE - MENTORING (CSG)	0	0	0	CSS	20,000	20,000	100%
ADA JENKINS FAMILIES AND CAREER DEVELOPMENT (CSG)	0	0	0	CSS	25,000	25,000	100%
ASC - STUDIO 345 (CSG)	0	0	0	CSS	350,000	350,000	100%
BIG BROTHERS BIG SISTERS (CSG)	0	0	0	CSS	50,000	50,000	100%
BIG BROTHERS BIG SISTERS MENTOR 2.0 (CSG)	0	0	0	CSS	25,000	25,000	100%
COMMUNITIES IN SCHOOLS (CSG)	0	0	0	CSS	900,000	900,000	100%
COMMUNITY SUPPORT SERVICES ADMINISTRATION (CSS)	8	0	0	CSS	968,404	968,404	100%
DOMESTIC VIOLENCE PERPETRATOR SERVICES (CSS)	6	0	0	CSS	672,004	781,004	86%
DV ADULT VICTIM SERVICES (CSS)	19	1	0	CSS	2,929,494	2,935,894	100%
DV CHILDREN SERVICES (CSS)	7	0	0	CSS	763,544	767,544	99%
HOMELESS HOUSING SERVICES MOORE PLACE (CSS)	12	0	0	CSS	988,008	988,008	100%
HOMELESS RESOURCE SERVICES (CSS)	16	0	0	CSS	3,120,236	3,120,236	100%
VETERAN SERVICES (CSS)	14	0	0	CSS	1,149,818	1,149,818	100%
ADMINISTRATIVE SUPPORT (DSS)	17	0	0	DSS	1,835,624	3,179,947	58%
COMMUNITY CULINARY SCHOOL (CSG)	0	0	0	DSS	80,000	80,000	100%
FACILITIES MANAGEMENT (DSS)	0	0	0	DSS	814,931	1,146,904	71%
FRAUD (DSS)	14	0	0	DSS	291,433	975,094	30%
GENERAL ASSISTANCE (DSS)	13	0	0	DSS	4,016,409	10,908,036	37%

GREEN: DISCRETIONARY/DISCRETIONARY

Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
IT RESOURCE MANAGEMENT (DSS)	0	0	0	DSS	312,268	616,526	51%
LATIN AMERICAN COALITION (CSG)	0	0	0	DSS	50,000	50,000	100%
RETIREE MEDICAL INSURANCE (DSS)	0	0	0	DSS	2,403,206	3,443,715	70%
SENIOR ADMINISTRATION (DSS)	1	0	0	DSS	121,858	246,865	49%
SENIOR CITIZENS NUTRITION PROGRAM (DSS)	29	2	0	DSS	2,119,193	3,305,213	64%
URBAN LEAGUE OF CENTRAL CAROLINAS - JOB TRAINING (CSG)	0	0	0	DSS	50,000	50,000	100%
DEFERRED MAINTENANCE PLAN	0	0	0	DSV	0	4,600,000	0%
PAY AS YOU GO CAPITAL FUNDING	0	0	0	DSV	32,051,500	38,461,500	83%
EMERGENCY MEDICAL SERVICES (EMS)	0	0	0	EMS	10,959,729	10,959,729	100%
CENTRAL FINANCIAL SERVICES (FIN)	40	0	0	FIN	4,949,566	4,949,566	100%
DEPARTMENT FINANCIAL SERVICES (FIN)	77	0	0	FIN	6,370,433	6,370,433	100%
PROCUREMENT (FIN)	21	0	0	FIN	2,033,125	2,033,125	100%
CHARLOTTE-MECKLENBURG HISTORIC PRESERVATION(HLC)	2	0	0	HLC	196,347	321,347	61%
ADMINISTRATIVE SUPPORT (HLT)	8	0	0	HLT	746,256	2,129,297	35%
BETHESDA - ACCESS TO CARE (CSG)	0	0	0	HLT	165,000	165,000	100%
CARE RING NURSE FAMILY PARTNERSHIP (CSG)	0	0	0	HLT	250,000	250,000	100%
CHARLOTTE COMMUNITY HEALTH CLINIC-HOMELESS (CSG)	0	0	0	HLT	270,919	270,919	100%
CHILD DEVELOPMENT - COMMUNITY POLICING (HLT)	27	0	0	HLT	2,461,855	2,461,855	100%
HEALTH CASE MANAGEMENT (HLT)	96	0	0	HLT	1,926,811	9,311,408	21%
MEDASSIST OF MECKLENBURG (CSG)	0	0	0	HLT	550,000	550,000	100%
PHYSICIANS REACH OUT (CSG)	0	0	0	HLT	250,000	250,000	100%
SHELTER HEALTH SERVICES (CSG)	0	0	0	HLT	69,000	69,000	100%
HUMAN RESOURCE MANAGEMENT (HRS)	53	0	2	HRS	6,174,854	6,329,854	98%
OFFSITE INMATE MEDICAL CARE	0	0	0	HSP	1,000,000	1,000,000	100%
IT BUSINESS OPERATIONS (IST)	11	0	0	IST	4,777,782	4,777,782	100%
IT QUALITY SERVICES (IST)	11	0	0	IST	1,670,822	1,670,822	100%
IT SECURITY SERVICES (IST)	10	0	0	IST	1,550,856	1,550,856	100%
SERVICE DEVELOPMENT (IST)	52	0	0	IST	7,422,054	7,422,054	100%
SERVICE STRATEGY & PLANNING (IST)	18	0	0	IST	2,195,615	2,195,615	100%
TECHNICAL SERVICES MANAGEMENT & DELIVERY (IST)	60	0	0	IST	8,922,517	8,922,517	100%
311 CALL CENTER (JCC)	0	0	0	JCC	1,287,932	1,287,932	100%
ADMINISTRATION & FISCAL MANAGEMENT (LIB)	11	0	0	LIB	1,455,071	1,455,071	100%
FUND DEVELOPMENT (LIB)	4	0	0	LIB	501,603	501,603	100%
IMAGINON (LIB)	22	1	6	LIB	1,920,923	1,920,923	100%
IT RESOURCE MANAGEMENT (LIB)	3	0	0	LIB	1,164,392	1,164,392	100%
PUBLIC INFORMATION (LIB)	4	0	0	LIB	391,177	391,177	100%
PUBLIC LIBRARY SERVICES (LIB)	307	15	93	LIB	30,672,062	30,672,062	100%
ADMINISTRATIVE SUPPORT (LUE)	8	0	1	LUE	0	904,758	0%
FISCAL ADMINISTRATION (LUE)	8	0	0	LUE	0	1,238,285	0%
GIS APPLICATIONS (LUE)	8	0	0	LUE	1,240,076	1,240,076	100%
LAKE NORMAN MARINE COMMISSION (LUE)	0	0	0	LUE	0	2,077	0%
LAKE WYLIE MARINE COMMISSION (LUE)	0	0	0	LUE	0	1,325	0%
LAND RECORDS (LUE)	20	0	0	LUE	1,440,459	1,440,459	100%
MAPPING AND PROJECT SERVICES (LUE)	7	0	0	LUE	1,085,809	1,090,809	100%
SENIOR ADMINISTRATION (LUE)	2	0	0	LUE	0	435,975	0%
STORM WATER DATABASE MAINTENANCE (LUE)	9	0	0	LUE	0	832,704	0%
ADMINISTRATIVE SUPPORT (MGR)	14	0	0	MGR	1,615,902	1,615,902	100%
BUSINESS PROCESS MANAGEMENT (MGR)	14	0	0	MGR	1,686,238	1,686,238	100%
ENTERPRISE PROJECT MANAGEMENT (MGR)	9	0	0	MGR	1,227,500	1,227,500	100%

GREEN: DISCRETIONARY/DISCRETIONARY

Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
MANAGEMENT & BUDGET SERVICES (MGR)	15	0	0	MGR	1,767,175	1,767,175	100%
SENIOR ADMINISTRATION (MGR)	5	0	0	MGR	1,664,432	1,664,432	100%
ACCOUNTING (FIN)	0	0	0	NDP	4,632,943	4,632,943	100%
ACS-LIBRARY & PARKS ORCHESTRA PROGRAMING (NDP)	0	0	0	NDP	800,000	800,000	100%
ASSOCIATION DUES (NDP)	0	0	0	NDP	273,361	273,361	100%
CAPITAL RESERVE (NDP)	0	0	0	NDP	0	11,100,000	0%
CENTRALINA COUNCIL OF GOVERNMENTS (NDP)	0	0	0	NDP	276,851	276,851	100%
EARLY CHILDHOOD EDUCATION (NDP)	0	0	0	NDP	15,773,890	15,773,890	100%
EMPLOYEE COMPENSATION (NDP)	0	0	0	NDP	5,965,928	5,965,928	100%
EMPLOYEE LEARNING SERVICES (HRS)	0	0	0	NDP	907,688	907,688	100%
LAKE NORMAN MARINE COMMISSION (NDP)	0	0	0	NDP	24,923	24,923	100%
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	0	NDP	23,675	23,675	100%
OTHER POST EMPLOYMENT BENEFITS (HRS)	0	0	0	NDP	0	8,000,000	0%
PROGRAM REVIEW & STUDIES (OMB)	0	0	0	NDP	100,000	100,000	100%
RETIREE MEDICAL INSURANCE (NDP)	0	0	0	NDP	10,953,588	10,953,588	100%
TECHNOLOGY RESERVE (NDP)	0	0	0	NDP	0	9,100,000	0%
TELEPHONE AND NETWORK INFRASTRUCTURE	0	0	0	NDP	2,761,083	2,761,083	100%
UNRESTRICTED CONTINGENCY (NDP)	0	0	0	NDP	125,000	125,000	100%
VEHICLE RESERVE (NDP)	0	0	0	NDP	0	2,262,790	0%
ACC FOOTBALL CHAMPIONSHIP (OED)	0	0	0	OED	275,000	275,000	100%
BELK BOWL (OED)	0	0	0	OED	275,000	275,000	100%
CHARLOTTE REGIONAL PARTNERSHIP (OED)	0	0	0	OED	158,250	158,250	100%
CRVA - FILM COMMISSION (OED)	0	0	0	OED	150,000	150,000	100%
CRVA - CIAA TOURNAMENT (OED)	0	0	0	OED	275,000	275,000	100%
ECONOMIC DEVELOPMENT (OED)	5	0	0	OED	841,922	841,922	100%
MWSBE (OED)	1	0	0	OED	131,359	131,359	100%
NBA ALL-STAR GAME (OED)	0	0	0	OED	0	600,000	0%
PUBLIC INFORMATION (PID)	14	0	1	PID	1,735,295	1,735,295	100%
WEB SERVICES (PID)	7	0	0	PID	957,079	957,079	100%
ATHLETIC SERVICES (PRK)	11	5	29	PRK	123,465	1,678,980	7%
COOPERATIVE EXTENSION SERVICES (PRK)	0	0	0	PRK	222,071	231,484	96%
FISCAL ADMINISTRATION (PRK)	10	1	0	PRK	960,898	960,898	100%
IT RESOURCE MANAGEMENT (PRK)	2	0	0	PRK	207,362	207,362	100%
PARK FACILITY PLANNING SERVICE (PRK)	6	0	0	PRK	714,714	714,714	100%
PARK OPERATIONS (PRK)	112	0	39	PRK	10,212,677	11,392,167	90%
PARK REPAIR AND MAINTENANCE (PRK)	47	1	6	PRK	6,456,915	6,521,915	99%
POOLS (PRK)	18	7	118	PRK	2,048,595	3,655,364	56%
RECREATION PROGRAMMING (PRK)	74	14	131	PRK	7,028,173	8,551,955	82%
SENIOR ACTIVITIES AND SERVICES (CSG)	0	0	0	PRK	95,000	95,000	100%
SENIOR MANAGEMENT & ADMINISTRATION (PRK)	5	2	0	PRK	1,039,113	1,039,113	100%
THERAPEUTIC RECREATION (PRK)	9	0	2	PRK	885,627	1,027,656	86%
VOLUNTEER COORDINATION (PRK)	2	2	0	PRK	725,618	725,618	100%
ADMINISTRATIVE SUPPORT (REG)	2	0	0	REG	115,085	115,085	100%
FISCAL ADMINISTRATION (REG)	2	0	0	REG	161,389	161,389	100%
SENIOR ADMINISTRATION (REG)	2	0	0	REG	365,042	365,042	100%
ADMINISTRATIVE SUPPORT (SHF)	3	0	0	SHF	386,914	386,914	100%
FISCAL ADMINISTRATION (SHF)	16	0	3	SHF	1,369,256	1,369,256	100%
HUMAN RESOURCES (SHF)	11	0	0	SHF	1,128,229	1,128,229	100%
INMATE FINANCE & SUPPORT (SHF)	34	0	0	SHF	2,237,728	2,237,728	100%
IT RESOURCE MANAGEMENT (SHF)	12	0	0	SHF	1,970,994	2,225,833	89%
LEGAL SERVICES (SHF)	3	0	0	SHF	434,531	434,531	100%
PUBLIC INFORMATION (SHF)	2	0	1	SHF	257,668	257,668	100%

GREEN: DISCRETIONARY/DISCRETIONARY							
Item	FT	PT	LPT	Agency	County Dollars	Total Dollars	County % of Total
REHABILITATION SERVICES (SHF)	24	0	1	SHF	2,702,203	2,702,203	100%
RESEARCH & PLANNING (SHF)	2	0	0	SHF	184,883	184,883	100%
TRAINING DIVISION - NONMANDATED (SHF)	0	0	0	SHF	133,100	133,100	100%
ATTORNEY (TAX)	0	0	0	TAX	402,000	402,000	100%
BUSINESS TAX COLLECTIONS (TAX)	12	0	0	TAX	-136,241	1,722,740	-8%
TOTAL:	1,734	51	433	0	323,192,145	399,142,195	81%
GRAND TOTAL:	5,589	72	501	0	1,305,765,315	1,731,175,425	75%

FY2019 Recommended Budget by Agency and Service

Agency - Service	FT	PT	LPT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY2018 Adopted Budget
Asset and Facility Management									
CORPORATE FLEET MANAGEMENT (AFM)	2	0	0	0	0	0	705,087	705,087	709,288
COURIER SERVICES (AFM)	3	0	0	0	0	0	175,528	175,528	173,086
DESIGN AND CONSTRUCTION PROJECT MANAGEMENT (AFM)	14	0	0	0	0	0	311,289	311,289	288,857
FACILITY MANAGEMENT (AFM)	11	0	0	0	0	0	23,672,399	23,672,399	22,643,021
FACILITY SECURITY (AFM)	4	0	0	0	0	0	4,772,442	4,772,442	3,640,743
REAL ESTATE MANAGEMENT (AFM)	3	0	0	0	0	0	435,971	435,971	450,849
SPIRIT SQUARE/FACILITY MAINTENANCE (AFM)	0	0	0	0	0	0	750,000	750,000	750,000
Total:	37	0	0	0	0	0	30,822,716	30,822,716	28,655,844
Attorney's Office									
ATTORNEY (ATY)	9	0	0	0	0	0	2,135,288	2,135,288	0
Total:	9	0	0	0	0	0	2,135,288	2,135,288	0
Behavioral Health Division									
ADMINISTRATION (BHD)	10	0	0	0	490,140	0	12,288,009	12,778,149	12,664,720
Total:	10	0	0	0	490,140	0	12,288,009	12,778,149	12,664,720
Central Piedmont Community College									
CPCC - DEBT (CPC)	0	0	0	0	0	995,022	15,051,902	16,046,924	11,244,725
CPCC OPERATIONS FUNDING	0	0	0	0	0	0	36,765,175	36,765,175	35,149,940
Total:	0	0	0	0	0	995,022	51,817,077	52,812,099	46,394,665
Charlotte-Mecklenburg Schools									
CMS - CAPITAL REPLACEMENT	0	0	0	0	0	0	4,960,000	4,960,000	4,960,000
CMS-DEBT	0	0	0	2,068,000	65,450,000	0	75,065,800	142,583,800	177,496,864
CMS OPERATIONAL FUNDING	0	0	0	0	0	2,300,000	450,680,121	452,980,121	428,744,699
Total:	0	0	0	2,068,000	65,450,000	2,300,000	530,705,921	600,523,921	611,201,563
Child Support Enforcement									
CHILD SPRT ENFORCEMENT CUSTOMER SPRT & CASE MGT (CSE)	106	0	0	6,106,644	0	19,444	3,126,403	9,252,491	9,232,661
CHILD SUPPORT COURT SERVICES (CSE)	6	0	0	435,244	0	0	224,216	659,460	656,131
CHILD SUPPORT ENFORCEMENT ADMINISTRATION (CSE)	5	0	0	362,708	0	0	186,849	549,557	537,823
Total:	117	0	0	6,904,596	0	19,444	3,537,468	10,461,508	10,426,615
Commissioners									
COMMISSIONERS (COM)	9	0	0	0	0	0	616,866	616,866	613,175
Total:	9	0	0	0	0	0	616,866	616,866	613,175
Community Resources									
SENIOR ADMINISTRATION (DCR)	21	0	0	0	0	0	1,609,044	1,609,044	438,898
Total:	21	0	0	0	0	0	1,609,044	1,609,044	438,898
Community Service Grants									
A CHILD'S PLACE (CSG)	0	0	0	0	0	0	0	0	50,000
CAMINO COMMUNITY DEVELOPMENT (CSG)	0	0	0	0	0	0	150,000	150,000	150,000
CARE RING LOW COST CLINIC (CSG)	0	0	0	0	0	0	0	0	70,737
CHARLOTTE BRIDGE HOME (CSG)	0	0	0	0	0	0	200,000	200,000	200,000
CW WILLIAMS - HEALTHCARE FOR HOMELESS INITIATIVE (CSG)	0	0	0	0	0	0	390,000	390,000	390,000
FREEDOM SCHOOL PARTNERS (CSG)	0	0	0	0	0	0	0	0	50,000
HOPE HAVEN, INC (CSG)	0	0	0	0	0	0	0	0	41,500
LAKE NORMAN COMMUNITY HEALTH CLINIC (CSG)	0	0	0	0	0	0	140,000	140,000	139,867
TEEN HEALTH CONNECTION, INC. (CSG)	0	0	0	0	0	0	0	0	50,000
WINGS FOR KIDS, INC (CSG)	0	0	0	0	0	0	100,000	100,000	100,000
YMCA PARENTS AS TEACHERS (CSG)	0	0	0	0	0	0	117,500	117,500	0
YWCA OF THE CENTRAL CAROLINAS, INC. (CSG)	0	0	0	0	0	0	0	0	50,000
Total:	0	0	0	0	0	0	1,097,500	1,097,500	1,292,104

Agency - Service	FT	PT	LPT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY2018 Adopted Budget
Community Support Services									
100 BLACK MEN OF CHARLOTTE - MENTORING (CSG)	0	0	0	0	0	0	20,000	20,000	20,000
ADA JENKINS FAMILIES AND CAREER DEVELOPMENT (CSG)	0	0	0	0	0	0	25,000	25,000	25,000
ADULT SUBSTANCE ABUSE TREATMENT CONTINUUM (CSS)	27	1	0	0	0	184,642	1,995,486	2,180,128	2,198,808
ASC - STUDIO 345 (CSG)	0	0	0	0	0	0	350,000	350,000	350,000
BIG BROTHERS BIG SISTERS (CSG)	0	0	0	0	0	0	50,000	50,000	50,000
BIG BROTHERS BIG SISTERS MENTOR 2.0 (CSG)	0	0	0	0	0	0	25,000	25,000	25,000
COMMUNITIES IN SCHOOLS (CSG)	0	0	0	0	0	0	900,000	900,000	900,000
COMMUNITY SUPPORT SERVICES ADMINISTRATION (CSS)	8	0	0	0	0	0	968,404	968,404	936,021
DOMESTIC VIOLENCE PERPETRATOR SERVICES (CSS)	6	0	0	0	0	109,000	672,004	781,004	786,986
DV ADULT VICTIM SERVICES (CSS)	19	1	0	0	0	6,400	2,929,494	2,935,894	2,959,077
DV CHILDREN SERVICES (CSS)	7	0	0	4,000	0	0	763,544	767,544	781,691
HOMELESS HOUSING SERVICES MOORE PLACE (CSS)	12	0	0	0	0	0	988,008	988,008	987,797
HOMELESS RESOURCE SERVICES (CSS)	16	0	0	0	0	0	3,120,236	3,120,236	2,809,271
SHELTER PLUS CARE SERVICES (CSS)	2	0	0	0	0	0	124,246	124,246	207,283
SUPPORTIVE HOUSING (CSS)	0	0	0	0	0	0	2,437,445	2,437,445	2,449,954
VETERAN SERVICES (CSS)	14	0	0	0	0	0	1,149,818	1,149,818	1,166,410
Total:	111	2	0	4,000	0	300,042	16,518,685	16,822,727	16,653,298
County Assessor's Office									
ADMINISTRATIVE SUPPORT (CAO)	7	0	0	0	0	187,228	1,041,031	1,228,259	1,056,769
BUSINESS PERSONAL PROPERTY AUDIT (CAO)	3	0	0	0	0	0	1,616,611	1,616,611	1,654,542
INFORMATION SYSTEM (CAO)	9	0	0	0	0	200,000	1,966,389	2,166,389	1,877,480
PROPERTY ASSESSMENT SERVICES (CAO)	35	0	0	0	0	178,534	2,556,402	2,734,936	2,567,696
REAL PROPERTY VALUATION (CAO)	64	0	0	0	0	1,293,850	5,743,364	7,037,214	5,679,333
SENIOR ADMINISTRATION (CAO)	3	0	0	0	0	0	584,402	584,402	568,223
Total:	121	0	0	0	0	1,859,612	13,508,199	15,367,811	13,404,043
Criminal Justice Services									
CLERK OF SUPERIOR COURT (CJS)	0	0	0	0	0	116,000	506,992	622,992	413,265
COURT CHILD CARE (CJS)	0	0	0	0	0	0	235,000	235,000	235,000
CRIMINAL JUSTICE SERVICES ADMINISTRATION (CJS)	4	0	0	0	0	0	608,074	608,074	537,278
DISTRICT ATTORNEY'S OFFICE (CJS)	2	0	0	0	0	0	3,487,680	3,487,680	3,425,563
DRUG TREATMENT COURT (CJS)	16	0	0	0	0	0	1,308,701	1,308,701	1,293,984
FINE COLLECTIONS/POST JUDGMENT SERVICES CENTER (CJS)	0	0	0	0	0	0	0	0	137,265
FORENSIC EVALUATIONS (CJS)	7	0	0	0	0	15,000	868,339	883,339	946,086
PRETRIAL SERVICES (CJS)	19	0	0	0	0	0	1,470,476	1,470,476	1,569,415
PUBLIC DEFENDER'S OFFICE (CJS)	0	0	0	0	0	0	1,563,922	1,563,922	1,516,719
REENTRY SERVICES (CJS)	6	0	0	0	0	0	555,815	555,815	555,410
RESEARCH AND PLANNING (CJS)	4	0	0	0	0	0	392,734	392,734	362,759
THE CENTER FOR COMMUNITY TRANSITIONS - LIFEWORKS! (CSG)	0	0	0	0	0	0	100,000	100,000	100,000
TRIAL COURT ADMINISTRATOR'S OFFICE (CJS)	0	0	0	0	0	0	833,611	833,611	754,995
Total:	58	0	0	0	0	131,000	11,931,344	12,062,344	11,847,739
Debt Service									
DEBT SERVICE	0	0	0	0	0	4,509,881	161,062,048	165,571,929	125,487,539
DEFERRED MAINTENANCE PLAN	0	0	0	0	0	4,600,000	0	4,600,000	6,000,000
PAY AS YOU GO CAPITAL FUNDING	0	0	0	0	0	6,410,000	32,051,500	38,461,500	37,540,800
Total:	0	0	0	0	0	15,519,881	193,113,548	208,633,429	169,028,339
Elections Office									
DISTRICT & PRECINCT (ELE)	0	0	1	0	0	0	78,756	78,756	345,316
EARLY & ABSENTEE VOTING (ELE)	0	0	0	0	0	0	438,001	438,001	471,835
PRIMARY & GENERAL ELECTIONS (ELE)	7	0	0	0	0	1,134,394	693,807	1,828,201	2,514,783
VOTER EDUCATION OUTREACH (ELE)	9	0	1	0	0	361,727	1,215,082	1,576,809	1,350,180
VOTER REGISTRATION & MAINTENANCE (ELE)	8	0	1	0	0	551,077	621,986	1,173,063	1,098,798
Total:	24	0	3	0	0	2,047,198	3,047,632	5,094,830	5,780,912
Emergency Medical Services									
EMERGENCY MEDICAL SERVICES (EMS)	0	0	0	0	0	0	10,959,729	10,959,729	10,959,729
Total:	0	0	0	0	0	0	10,959,729	10,959,729	10,959,729

Agency - Service	FT	PT	LPT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY2018 Adopted Budget
Finance									
CENTRAL FINANCIAL SERVICES (FIN)	40	0	0	0	0	0	4,949,566	4,949,566	4,893,357
CHARLOTTE AREA TRANSIT SYSTEM (FIN)	0	0	0	0	56,300,000	0	0	56,300,000	51,500,000
DEPARTMENT FINANCIAL SERVICES (FIN)	77	0	0	0	0	0	6,370,433	6,370,433	6,403,038
PROCUREMENT (FIN)	21	0	0	0	0	0	2,033,125	2,033,125	2,165,198
Total:	138	0	0	0	56,300,000	0	13,353,124	69,653,124	64,961,593
Historic Land Commission									
CHARLOTTE-MECKLENBURG HISTORIC PRESERVATION(HLC)	2	0	0	0	0	125,000	196,347	321,347	317,720
Total:	2	0	0	0	0	125,000	196,347	321,347	317,720
Hospitals									
OFFSITE INMATE MEDICAL CARE	0	0	0	0	0	0	1,000,000	1,000,000	1,000,000
Total:	0	0	0	0	0	0	1,000,000	1,000,000	1,000,000
Human Resources									
HUMAN RESOURCE MANAGEMENT (HRS)	53	0	2	0	0	155,000	6,174,854	6,329,854	6,150,023
Total:	53	0	2	0	0	155,000	6,174,854	6,329,854	6,150,023
Information Technology									
IT BUSINESS OPERATIONS (IST)	11	0	0	0	0	0	4,777,782	4,777,782	1,900,651
IT QUALITY SERVICES (IST)	11	0	0	0	0	0	1,670,822	1,670,822	1,057,763
IT SECURITY SERVICES (IST)	10	0	0	0	0	0	1,550,856	1,550,856	1,487,463
SERVICE DEVELOPMENT (IST)	52	0	0	0	0	0	7,422,054	7,422,054	6,937,077
SERVICE STRATEGY & PLANNING (IST)	18	0	0	0	0	0	2,195,615	2,195,615	2,187,125
TECHNICAL SERVICES MANAGEMENT & DELIVERY (IST)	60	0	0	0	0	0	8,922,517	8,922,517	11,291,342
Total:	162	0	0	0	0	0	26,539,646	26,539,646	24,861,421
Internal Audit									
AUDIT (AUD)	15	0	0	0	0	0	1,661,286	1,661,286	1,488,747
Total:	15	0	0	0	0	0	1,661,286	1,661,286	1,488,747
Joint City County Agency									
311 CALL CENTER (JCC)	0	0	0	0	0	0	1,287,932	1,287,932	1,417,143
FIRE SERVICE DISTRICT (JCC)	0	0	0	0	0	5,691,293	0	5,691,293	5,628,533
LES D (JCC)	0	0	0	0	0	15,859,529	738,471	16,598,000	18,361,060
Total:	0	0	0	0	0	21,550,822	2,026,403	23,577,225	25,406,736
Land Use and Environmental Services Agency									
ADMINISTRATIVE SUPPORT (LUE)	8	0	1	0	0	904,758	0	904,758	1,090,693
AIR QUALITY (LUE)	21	0	1	0	606,208	1,047,666	0	1,653,874	1,656,425
CODE ENFORCEMENT (LUE)	261	0	8	0	0	29,719,733	0	29,719,733	28,313,853
FIRE MARSHAL (LUE)	8	0	0	0	0	724,906	75,740	800,646	748,499
FISCAL ADMINISTRATION (LUE)	8	0	0	0	0	1,238,285	0	1,238,285	886,705
GIS APPLICATIONS (LUE)	8	0	0	0	0	0	1,240,076	1,240,076	1,216,510
LAKE NORMAN MARINE COMMISSION (LUE)	0	0	0	0	0	2,077	0	2,077	2,077
LAKE WYLIE MARINE COMMISSION (LUE)	0	0	0	0	0	1,325	0	1,325	1,325
LAND DEVELOPMENT (LUE)	19	0	0	0	0	1,818,075	108,855	1,926,930	1,911,325
LAND RECORDS (LUE)	20	0	0	0	0	0	1,440,459	1,440,459	1,448,448
MAPPING AND PROJECT SERVICES (LUE)	7	0	0	0	0	5,000	1,085,809	1,090,809	1,070,281
SENIOR ADMINISTRATION (LUE)	2	0	0	0	0	435,975	0	435,975	393,130
SOLID WASTE SERVICES (LUE)	91	0	3	0	3,170,171	26,522,102	0	29,692,273	25,849,496
STORM WATER DATABASE MAINTENANCE (LUE)	9	0	0	0	0	832,704	0	832,704	865,677
SURFACE WATER QUALITY AND FLOOD HAZARD MITIGATION (LUE)	54	0	1	0	0	16,108,170	0	16,108,170	15,941,750
Total:	516	0	14	0	3,776,379	79,360,776	3,950,939	87,088,094	81,396,194
Manager's Office									
ADMINISTRATIVE SUPPORT (MGR)	14	0	0	0	0	0	1,615,902	1,615,902	1,274,837
ATTORNEY (MGR)	0	0	0	0	0	0	0	0	2,112,402
BUSINESS PROCESS MANAGEMENT (MGR)	14	0	0	0	0	0	1,686,238	1,686,238	1,690,952
CLERK'S OFFICE (MGR)	4	0	0	0	0	0	413,141	413,141	410,568
ENTERPRISE PROJECT MANAGEMENT (MGR)	9	0	0	0	0	0	1,227,500	1,227,500	1,261,779
MANAGEMENT & BUDGET SERVICES (MGR)	15	0	0	0	0	0	1,767,175	1,767,175	1,749,780
SENIOR ADMINISTRATION (MGR)	5	0	0	0	0	0	1,664,432	1,664,432	1,628,765
Total:	61	0	0	0	0	0	8,374,388	8,374,388	10,129,083

Agency - Service	FT	PT	LPT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY2018 Adopted Budget
Medical Examiner									
MEDICAL EXAMINER (MED)	20	0	3	0	794,328	567,000	1,111,477	2,472,805	2,428,523
Total:	20	0	3	0	794,328	567,000	1,111,477	2,472,805	2,428,523
Non-Departmental									
ABC PROFIT DISTRIBUTION	0	0	0	0	0	0	640,784	640,784	458,775
ACCOUNTING (FIN)	0	0	0	0	0	0	4,632,943	4,632,943	4,567,419
ACS-LIBRARY & PARKS ORCHESTRA	0	0	0	0	0	0	800,000	800,000	675,000
PROGRAMING (NDP)	0	0	0	0	0	0	273,361	273,361	273,361
ASSOCIATION DUES (NDP)	0	0	0	0	0	0	273,361	273,361	273,361
CAPITAL RESERVE (NDP)	0	0	0	0	0	11,100,000	0	11,100,000	8,000,000
CENTRALINA COUNCIL OF GOVERNMENTS (NDP)	0	0	0	0	0	0	276,851	276,851	272,177
EARLY CHILDHOOD EDUCATION (NDP)	0	0	0	0	0	0	15,773,890	15,773,890	6,000,000
EMPLOYEE COMPENSATION (NDP)	0	0	0	0	0	0	5,965,928	5,965,928	5,657,375
EMPLOYEE LEARNING SERVICES (HRS)	0	0	0	0	0	0	907,688	907,688	822,688
EMPLOYEE MARKET ADJUSTMENT (NDP)	0	0	0	0	0	0	0	0	550,000
LAKE NORMAN MARINE COMMISSION (NDP)	0	0	0	0	0	0	24,923	24,923	24,923
LAKE WYLIE MARINE COMMISSION (NDP)	0	0	0	0	0	0	23,675	23,675	23,675
OTHER POST EMPLOYMENT BENEFITS (HRS)	0	0	0	0	0	8,000,000	0	8,000,000	8,000,000
PROGRAM REVIEW & STUDIES (OMB)	0	0	0	0	0	0	100,000	100,000	100,000
READ CHARLOTTE (NDP)	0	0	0	0	0	0	0	0	300,000
RETIREE MEDICAL INSURANCE (NDP)	0	0	0	0	0	0	10,953,588	10,953,588	11,959,915
REVENUES (NDP)	0	0	0	0	0	3,396,000	-3,396,000	0	0
TECHNOLOGY RESERVE (NDP)	0	0	0	0	0	9,100,000	0	9,100,000	12,417,000
TELEPHONE AND NETWORK INFRASTRUCTURE	0	0	0	0	0	0	2,761,083	2,761,083	2,329,408
UNEMPLOYMENT INSURANCE (NDP)	0	0	0	0	0	0	250,000	250,000	250,000
UNRESTRICTED CONTINGENCY (NDP)	0	0	0	0	0	0	125,000	125,000	125,000
VEHICLE RESERVE (NDP)	0	0	0	0	0	2,262,790	0	2,262,790	1,832,000
Total:	0	0	0	0	0	33,858,790	40,113,714	73,972,504	64,638,716
Office of Economic Development									
ACC FOOTBALL CHAMPIONSHIP (OED)	0	0	0	0	0	0	275,000	275,000	275,000
BELK BOWL (OED)	0	0	0	0	0	0	275,000	275,000	275,000
BUSINESS INVESTMENT GRANTS (OED)	0	0	0	0	0	0	3,925,163	3,925,163	4,330,506
CHARLOTTE REGIONAL PARTNERSHIP (OED)	0	0	0	0	0	0	158,250	158,250	155,111
CRVA - CIAA TOURNAMENT (OED)	0	0	0	0	0	0	275,000	275,000	275,000
CRVA - FILM COMMISSION (OED)	0	0	0	0	0	0	150,000	150,000	150,000
DEVELOPMENT AGREEMENTS (OED)	0	0	0	0	0	0	5,152,033	5,152,033	5,193,748
ECONOMIC DEVELOPMENT (OED)	5	0	0	0	0	0	841,922	841,922	756,483
MWSBE (OED)	1	0	0	0	0	0	131,359	131,359	132,177
NBA ALL-STAR GAME (OED)	0	0	0	0	0	600,000	0	600,000	0
Total:	6	0	0	0	0	600,000	11,183,727	11,783,727	11,543,025
Park and Recreation									
ATHLETIC SERVICES (PRK)	11	5	29	0	0	1,555,515	123,465	1,678,980	1,422,573
COOPERATIVE EXTENSION SERVICES (PRK)	0	0	0	0	0	9,413	222,071	231,484	230,965
FISCAL ADMINISTRATION (PRK)	10	1	0	0	0	0	960,898	960,898	856,073
IT RESOURCE MANAGEMENT (PRK)	2	0	0	0	0	0	207,362	207,362	239,467
NATURE PRESERVES & NATURAL RESOURCES (PRK)	47	7	12	0	0	363,389	3,692,972	4,056,361	3,742,586
PARK FACILITY PLANNING SERVICE (PRK)	6	0	0	0	0	0	714,714	714,714	699,875
PARK OPERATIONS (PRK)	112	0	39	0	0	1,179,490	10,212,677	11,392,167	11,121,841
PARK REPAIR AND MAINTENANCE (PRK)	47	1	6	0	0	65,000	6,456,915	6,521,915	6,834,646
POOLS (PRK)	18	7	118	0	0	1,606,769	2,048,595	3,655,364	3,461,443
RECREATION PROGRAMMING (PRK)	74	14	131	0	0	1,523,782	7,028,173	8,551,955	8,352,228
SENIOR ACTIVITIES AND SERVICES (CSG)	0	0	0	0	0	0	95,000	95,000	95,000
SENIOR MANAGEMENT & ADMINISTRATION (PRK)	5	2	0	0	0	0	1,039,113	1,039,113	1,120,743
THERAPEUTIC RECREATION (PRK)	9	0	2	0	0	142,029	885,627	1,027,656	1,073,092
VOLUNTEER COORDINATION (PRK)	2	2	0	0	0	0	725,618	725,618	681,335
Total:	343	39	337	0	0	6,445,387	34,413,200	40,858,587	39,931,867

Agency - Service	FT	PT	LPT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY2018 Adopted Budget
Public Health									
ADMINISTRATIVE SUPPORT (HLT)	8	0	0	0	611,694	771,347	746,256	2,129,297	1,376,395
ADULT MENTAL HEALTH CONTINUUM (HLT)	3	0	0	21,000	2,520	0	238,899	262,419	287,913
BETHESDA - ACCESS TO CARE (CSG)	0	0	0	0	0	0	165,000	165,000	165,000
CARE RING NURSE FAMILY PARTNERSHIP (CSG)	0	0	0	0	0	0	250,000	250,000	250,000
CHARLOTTE COMMUNITY HEALTH CLINIC-HOMELESS (CSG)	0	0	0	0	0	0	270,919	270,919	270,919
CHILD DEVELOPMENT - COMMUNITY POLICING (HLT)	27	0	0	0	0	0	2,461,855	2,461,855	2,481,792
CHILDREN'S DEVELOPMENTAL SERVICES (HLT)	103	1	0	0	2,656,434	1,763,058	4,973,100	9,392,592	9,010,385
COMMUNICABLE DISEASE (HLT)	49	0	1	0	565,344	196,190	3,442,461	4,203,995	4,568,899
FOOD & FACILITIES SANITATION (HLT)	62	0	0	0	229,838	143,448	5,148,081	5,521,367	5,328,836
GROUND WATER QUALITY (HLT)	12	0	0	0	19,591	284,200	1,065,984	1,369,775	1,307,200
HEALTH CASE MANAGEMENT (HLT)	96	0	0	358,104	5,999,271	1,027,222	1,926,811	9,311,408	9,376,540
HEALTH PLANNING (HLT)	28	0	0	108,256	18,871	280,000	2,640,678	3,047,805	3,087,645
HEALTH PROMOTION (HLT)	18	0	0	114,399	41,310	0	2,153,316	2,309,025	2,145,518
MEDASSIST OF MECKLENBURG (CSG)	0	0	0	0	0	0	550,000	550,000	550,000
PATIENT SERVICES (HLT)	58	2	0	0	0	853,500	3,245,434	4,098,934	3,789,011
PEST MANAGEMENT & ENVIRONMENTAL SERVICES (HLT)	8	0	0	0	16,000	473,300	459,320	948,620	861,722
PHYSICIANS REACH OUT (CSG)	0	0	0	0	0	0	250,000	250,000	250,000
PUBLIC HEALTH CLINICS (HLT)	85	1	2	1,079,662	614,591	1,816,900	6,130,388	9,641,541	9,560,655
SCHOOL HEALTH SERVICES (HLT)	201	0	23	75,554	106,672	6,000	16,700,113	16,888,339	15,894,104
SENIOR ADMINISTRATION (HLT)	7	0	0	0	0	0	1,235,328	1,235,328	1,372,406
SHELTER HEALTH SERVICES (CSG)	0	0	0	0	0	0	69,000	69,000	69,000
WOMEN, INFANTS, CHILDREN (HLT)	67	4	0	4,379,503	0	0	586,480	4,965,983	4,921,892
Total:	832	8	26	6,136,478	10,882,136	7,615,165	54,709,423	79,343,202	76,925,832
Public Information Department									
PUBLIC INFORMATION (PID)	14	0	1	0	0	0	1,735,295	1,735,295	1,737,307
WEB SERVICES (PID)	7	0	0	0	0	0	957,079	957,079	884,519
Total:	21	0	1	0	0	0	2,692,374	2,692,374	2,621,826
Public Library									
ADMINISTRATION & FISCAL MANAGEMENT (LIB)	11	0	0	0	0	0	1,455,071	1,455,071	1,435,315
FUND DEVELOPMENT (LIB)	4	0	0	0	0	0	501,603	501,603	489,412
IMAGINON (LIB)	22	1	6	0	0	0	1,920,923	1,920,923	1,881,979
IT RESOURCE MANAGEMENT (LIB)	3	0	0	0	0	0	1,164,392	1,164,392	1,076,920
PUBLIC INFORMATION (LIB)	4	0	0	0	0	0	391,177	391,177	394,192
PUBLIC LIBRARY SERVICES (LIB)	307	15	93	0	0	0	30,672,062	30,672,062	28,875,615
Total:	351	16	99	0	0	0	36,105,228	36,105,228	34,153,433
Register of Deeds									
ADMINISTRATIVE SUPPORT (REG)	2	0	0	0	0	0	115,085	115,085	115,131
FISCAL ADMINISTRATION (REG)	2	0	0	0	0	0	161,389	161,389	155,894
REAL PROPERTY RECORDINGS & DOCUMENTATION (REG)	14	0	0	0	0	251,930	727,734	979,664	1,106,923
RECORDS RESEARCH & ASSISTANCE (REG)	10	0	0	0	0	245,029	404,823	649,852	621,988
SENIOR ADMINISTRATION (REG)	2	0	0	0	0	0	365,042	365,042	335,143
VITAL & MISCELLANEOUS RECORDS (REG)	8	0	0	0	0	0	565,830	565,830	517,683
Total:	38	0	0	0	0	496,959	2,339,903	2,836,862	2,852,762

Agency - Service	FT	PT	LPT	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	FY2018 Adopted Budget
Sheriff									
ADMINISTRATIVE SUPPORT (SHF)	3	0	0	0	0	0	386,914	386,914	385,402
CHILD SUPPORT ENFORCEMENT (SHF)	6	0	0	0	0	0	1,420	1,420	3,324
COURT SECURITY (SHF)	109	0	9	0	0	0	8,361,461	8,361,461	8,484,413
DETENTION SERVICES (SHF)	794	0	0	200,000	0	21,641,500	60,941,690	82,783,190	79,495,784
DV ENFORCEMENT & EDUCATION (SHF)	9	0	0	0	0	0	793,132	793,132	808,802
FACILITY MANAGEMENT (SHF)	0	0	0	0	0	0	7,479,983	7,479,983	6,941,057
FIELD OPERATIONS (SHF)	108	0	2	0	10,000	2,396,343	8,349,763	10,756,106	10,106,471
FISCAL ADMINISTRATION (SHF)	16	0	3	0	0	0	1,369,256	1,369,256	1,355,955
HUMAN RESOURCES (SHF)	11	0	0	0	0	0	1,128,229	1,128,229	1,117,871
INFORMATION SERVICES DIVISION (SHF)	0	0	0	0	0	0	0	0	0
INMATE FINANCE & SUPPORT (SHF)	34	0	0	0	0	0	2,237,728	2,237,728	2,226,532
INMATE LIBRARY SERVICE (SHF)	3	0	0	0	0	0	207,779	207,779	209,719
IT RESOURCE MANAGEMENT (SHF)	12	0	0	0	0	254,839	1,970,994	2,225,833	2,031,847
LEGAL SERVICES (SHF)	3	0	0	0	0	0	434,531	434,531	428,162
PUBLIC INFORMATION (SHF)	2	0	1	0	0	0	257,668	257,668	200,685
REGISTRATION DIVISION (SHF)	16	0	0	0	0	135,420	1,107,676	1,243,096	1,282,841
REHABILITATION SERVICES (SHF)	24	0	1	0	0	0	2,702,203	2,702,203	2,508,598
RESEARCH & PLANNING (SHF)	2	0	0	0	0	0	184,883	184,883	176,431
SENIOR ADMINISTRATION (SHF)	2	0	0	0	0	30,000	499,401	529,401	509,465
TRAINING DIVISION - MANDATED (SHF)	11	0	0	0	0	0	1,176,582	1,176,582	1,154,985
TRAINING DIVISION - NONMANDATED (SHF)	0	0	0	0	0	0	133,100	133,100	273,611
Total:	1,165	0	16	200,000	10,000	24,458,102	99,724,393	124,392,495	119,701,955
Social Services									
ADMINISTRATIVE SUPPORT (DSS)	17	0	0	1,344,323	0	0	1,835,624	3,179,947	2,783,663
ADULT SERVICES (DSS)	54	0	0	1,052,385	39,342	0	4,259,029	5,350,756	5,305,447
CHILDCARE SERVICES (DSS)	0	0	0	1,874,348	177,627	0	0	2,051,975	47,134,088
CHILDREN'S SERVICES (DSS)	425	0	0	16,260,896	3,881,686	24,977	25,035,236	45,202,795	45,464,169
COMMUNITY CULINARY SCHOOL (CSG)	0	0	0	0	0	0	80,000	80,000	80,000
COMMUNITY SOCIAL WORK (DSS)	41	0	0	2,316,972	0	0	1,391,990	3,708,962	3,737,897
FACILITIES MANAGEMENT (DSS)	0	0	0	331,973	0	0	814,931	1,146,904	1,317,930
FRAUD (DSS)	14	0	0	663,661	0	20,000	291,433	975,094	972,712
GENERAL ASSISTANCE (DSS)	13	0	0	6,671,383	220,244	0	4,016,409	10,908,036	11,888,537
IT RESOURCE MANAGEMENT (DSS)	0	0	0	304,258	0	0	312,268	616,526	613,821
LATIN AMERICAN COALITION (CSG)	0	0	0	0	0	0	50,000	50,000	50,000
LEGAL SERVICES (DSS)	14	0	0	267,807	0	0	1,505,594	1,773,401	1,794,420
MAINTAINING INDEPENDENCE SERVICES (DSS)	4	0	0	2,522,883	582,772	1,000	1,512,278	4,618,933	4,534,597
MECKLENBURG TRANSPORT (DSS)	38	2	0	1,639,951	479,051	137,159	2,480,686	4,736,847	3,553,002
MEDICAID RELATED PAYMENTS (DSS)	0	0	0	0	0	0	3,255,794	3,255,794	3,255,794
MEDICAID TRANSPORTATION (DSS)	0	0	0	792,000	308,000	0	0	1,100,000	1,118,000
PUBLIC ASSISTANCE (DSS)	587	3	0	24,901,569	95,689	638,478	14,396,294	40,032,030	40,398,252
QUALITY IMPROVEMENT (DSS)	13	0	0	338,490	0	0	758,832	1,097,322	1,146,819
RECORD & MAIL SERVICES (DSS)	10	0	0	769,229	0	0	727,544	1,496,773	1,495,444
RETIREE MEDICAL INSURANCE (DSS)	0	0	0	1,040,509	0	0	2,403,206	3,443,715	3,468,363
SENIOR ADMINISTRATION (DSS)	1	0	0	125,007	0	0	121,858	246,865	239,156
SENIOR CITIZENS NUTRITION PROGRAM (DSS)	29	2	0	1,064,420	0	121,600	2,119,193	3,305,213	3,233,720
URBAN LEAGUE OF CENTRAL CAROLINAS - JOB TRAINING (CSG)	0	0	0	0	0	0	50,000	50,000	50,000
WORK FIRST EMPLOYMENT SERVICE (DSS)	50	0	0	827,802	0	0	5,362,826	6,190,628	6,468,120
Total:	1,310	7	0	65,109,866	5,784,411	943,214	72,781,025	144,618,516	190,103,951
Tax Collector									
ATTORNEY (TAX)	0	0	0	0	0	0	402,000	402,000	502,000
BUSINESS TAX COLLECTIONS (TAX)	12	0	0	0	0	1,858,981	-136,241	1,722,740	1,641,152
PROPERTY TAX COLLECTIONS (TAX)	26	0	0	0	0	292,381	3,134,651	3,427,032	3,414,782
TAX ADMINISTRATION (TAX)	1	0	0	0	0	0	204,428	204,428	196,380
Total:	39	0	0	0	0	2,151,362	3,604,838	5,756,200	5,754,314
GRAND TOTAL:	5,589	72	501	80,422,940	143,487,394	201,499,776	1,305,765,315	1,731,175,425	1,705,729,365

RECOMMENDED BUDGET

Charlotte - Mecklenburg Schools Funding

	FY2015 Amended Budget ¹	FY2016 Adopted Budget	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget
Current Expense	\$373,736,594	\$399,902,352	\$411,193,792	\$426,444,699	\$450,680,121
Designated Salary Increase	12,200,000	-	-	-	-
Fines & Forfeitures	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
OPERATING TOTAL	\$388,236,594	\$402,202,352	\$413,493,792	\$428,744,699	\$452,980,121
Capital Replacement	4,960,000	4,960,000	4,960,000	4,960,000	4,960,000
Deferred Maintenance ²	-	-	18,000,000	18,000,000	18,000,000
One-Time Funding ³	5,040,000	4,000,000	-	-	4,600,000
Debt Service (County)	100,604,832	111,915,413	105,095,736	112,271,839	75,065,800
CAPITAL TOTAL	\$110,604,832	\$120,875,413	\$128,055,736	\$135,231,839	\$102,625,800
% Change	18.1%	9.3%	5.9%	5.6%	-24.1%
TOTAL (w/out Debt Service)	\$398,236,594	\$411,162,352	\$418,453,792	\$433,704,699	\$462,540,121
% Change	10.2%	3.2%	1.8%	3.6%	6.6%
CMS Enrollment ⁴	145,363	146,140	147,157	147,359	147,180
Charter Enrollment ⁵	13,144	15,736	18,408	18,083	19,955
Combined Enrollment	158,507	161,876	165,565	165,442	167,135
% Change in Enrollment	3.3%	2.1%	2.3%	-0.1%	1.0%
Operating Cost Per-Pupil	\$2,449	\$2,485	\$2,497	\$2,592	\$2,710

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

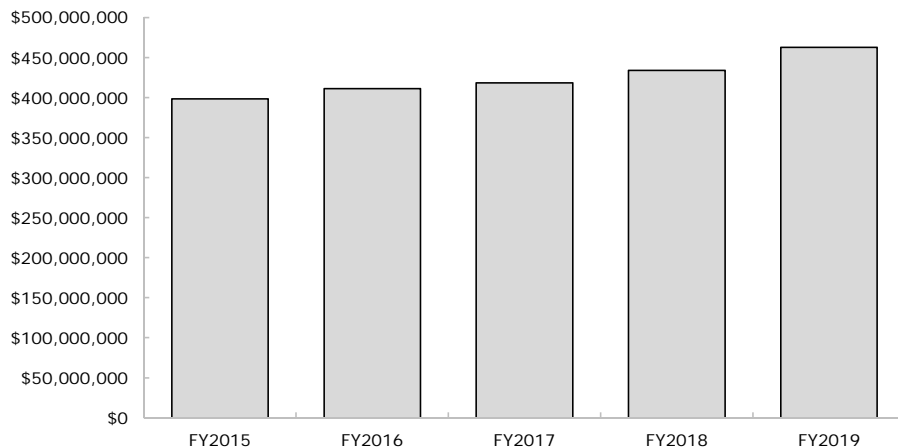
² The funding sources for Deferred Maintenance will come from fund balance, pay-as-you-go (PAYGO) financing, the debt service fund and capital reserve fund.

³ In FY2015 and FY2016 CMS was given one-time funding for capital maintenance. In FY2019 funding is recommended for one-time security upgrades.

⁴ Average Daily Enrollment is the sum of number of days in membership for all students in individual school units, divided by the number of school days in the term. The Average Daily Enrollment information is an estimate provided by CMS. FY14-FY17 figures reflect actual CMS enrollment numbers; therefore, the % increase and cost per student figures will not match figures in the FY2017 Adopted Budget document.

⁵ Charter enrollments are provided by CMS and reflect students who reside in Mecklenburg County and attend a charter school.

Total County Funding for Charlotte-Mecklenburg Schools



RECOMMENDED BUDGET

Central Piedmont Community College Funding

	FY2015 Adopted Budget	FY2016 Adopted Budget	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget
Current Expense	\$32,084,482	\$33,673,949	\$34,529,949	\$35,149,940	\$36,765,175
CPCC-WTVI Merger	200,000	200,000	-	-	-
Deferred Maintenance ¹	-	-	4,000,000	4,000,000	4,000,000
One-Time Funding ²	800,000	1,555,134	-	-	-
Capital Maintenance and Repairs ³	335,000	1,800,000	-	700,000	-
Debt Service (County)	10,799,366	10,364,944	8,901,176	10,224,822	15,051,902
TOTAL	\$44,218,848	\$47,594,027	\$47,431,125	\$50,074,762	\$55,817,077
% Change	0.2%	7.6%	-0.3%	5.6%	11.5%
TOTAL (w/out Debt Service)	\$33,419,482	\$37,229,083	\$38,529,949	\$39,849,940	\$40,765,175
% Change	5.6%	11.4%	3.5%	3.4%	2.3%
Annual FTE Enrollment ⁴	18,645	18,289	17,571	17,513	17,500
% Change in Enrollment	4.0%	-1.9%	-3.9%	-0.3%	-0.1%

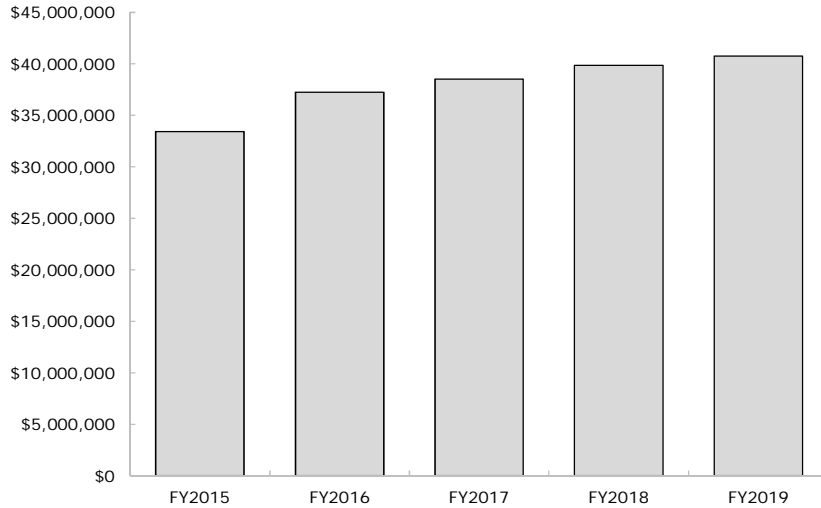
¹ The funding sources for Deferred Maintenance will come from fund balance, pay-as-you-go (PAYGO) financing, the debt service fund and capital reserve fund.

² CPCC was given one-time funding for a telecommunications system.

³ These appropriations are in the Capital Reserve Fund.

⁴ CPCC supplies the total annual enrollment.

Total County Funding for Central Piedmont Community College



Fiscal Year 2019 Community Service Grants Funding

Community Service Grants

In Fiscal Year 2018, Mecklenburg County transitioned its Community Service Grants (CSG) funding categories from three target areas (improve high school graduation rate, prevent health risks and diseases, and promote residents' financial self-sufficiency) to the following seven key themes:

- Aging with Dignity
- Community Health & Wellness
- Economic Development
- Environmental Stewardship
- Greater Economic Independence for Residents
- Optimize Investments in Criminal Justice
- Strengthen Families

By awarding CSG funding according to key theme, recipients are better aligned to the strategic business plans of County departments. Transitioning to key themes also ensures consistency with the guiding principles used to make funding decisions in the County's operating budget.

Grant Proposal Review Process

The County has established the following eligibility criteria for consideration of CSG funding:

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

Once eligibility is established, the County Manager's Office organizes review panels, comprised of department directors and department designees, to review applications. After considering input from the review panel, as well as from staff in the County Manager's Office, the County Manager makes funding recommendations for each of the applicants to the BOCC. The BOCC makes all final funding decisions for the CSG process. The Recommended Budget provides funding support for the following non-profit organizations:

Community Service Grants

Comparison of FY2018 – FY2019 Funding

Community Service Grants	FY2018 Amended	FY2019 Recommended
Community Health & Wellness		
Camino Community Development Corporation	150,000	150,000
Care Ring, Incorporated (Low Cost Clinic)	70,737	-
CW Williams Community Health Clinic	390,000	390,000
Lake Norman Community Health Clinic	139,867	140,000
Strengthen Families		
Freedom School Partners	50,000	-
Veterans Bridge Home	200,000	200,000
Wings for Kids, Incorporated	100,000	100,000
YMCA Greater Charlotte	-	117,500
Subtotal (CSGs)	\$1,100,604	\$1,097,500

Sunset Provision

The County Manager continues to support the implementation of a sunset provision. The sunset provision specifies that organizations that have received funding for three consecutive fiscal years can no longer apply to be a CSG recipient and apply for a vendor contract with a County department its services most align. Additionally, organizations that do not receive a vendor contract are not eligible to apply as a CSG applicant for the next three fiscal years. The following table shows the organization that are to be sunset in FY2019:

FY2019 Sunset Organizations

FY2019 Funding

Sunset CSGs	FY2018 Amended	FY2019 Recommended
Community Health & Wellness		
Teen Health Connection (Clinical Health Educator)	50,000	-
Economic Independence		
Hope Haven, Incorporated (Vocational Training)	41,500	-
Strengthen Families		
A Child's Place (Attendance Initiative)	50,000	-
YWCA of the Central Carolinas (Youth Program)	50,000	-
Subtotal (Sunset CSGs)	\$191,500	-

Vendor Contractual Agreements

As shown in the table below, the FY2019 Recommended Budget provides \$3,299,919 for seventeen non-profit organizations that previously received CSG funding to continue their contractual relationship as a vendor with the County.

Vendor Contractual Agreement Comparison of FY2018 – FY2019 Funding

Sunset Vendor Contractual Agreement	FY2018 Amended	FY2019 Recommended
Aging with Dignity		
Senior Activities & Services (Self-Management for Seniors)	\$95,000	\$95,000
Community Health & Wellness		
Bethesda Health Center (Access to Care)	165,000	165,000
Care Ring, Incorporated (Nurse Family Partnership)	250,000	250,000
Care Ring, Incorporated (Physicians Reach Out)	250,000	250,000
Charlotte Community Health Clinic (Homeless)	270,919	270,919
NC MedAssist (Free Pharmacy Program)	550,000	550,000
Shelter Health Services (Healthcare for Homeless)	69,000	69,000
Economic Independence		
Ada Jenkins Families (AJC Human Services)	25,000	25,000
Big Brothers Big Sisters (Mentoring 2.0)	25,000	25,000
Communities In Schools (Building Student Success)	900,000	900,000
Community Culinary School (Workforce Culinary Arts)	80,000	80,000
Latin American Coalition (Economic Mobility Center)	50,000	50,000
Urban League (Continuum of Opportunity)	50,000	50,000
Optimize Investments in Criminal Justice		
Center for Community Transitions (LifeWorks!)	100,000	100,000
Strengthen Families		
100 Black Men (Movement of Youth)	20,000	20,000
Arts & Science Council (Studio 345)	350,000	350,000
Big Brothers Big Sisters (School Based Mentoring)	50,000	50,000
Subtotal (Vendors)	\$3,299,919	\$3,299,919

RECOMMENDED BUDGET

FY2019 Staff Composition Changes by Agency

This chart displays staff changes for the FY2019 Recommended Budget.

Agency	FY18 Adopted Positions			Changes after FY18 Budget			Transfers			Changes in the FY19 Budget			FY19 Recommended Positions		
	FT	PT	LPT	FT	PT	LPT	FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
Asset and Facility Management	36									1			37		
Senior Real Estate Project Manager										1					
Attorney's Office										9			9		
Associate Attorney										1					
County Attorney										1					
Deputy County Attorney										1					
Legal Assistant										1					
Legal Assistant Supervisor										1					
Managing Attorney										2					
Senior Associate Attorney										2					
Behavioral Health	10												10		
Child Support Enforcement	117												117		
Commissioners	9												9		
Community Resource Center	5						14			2			21		
Administrative Support staff transferred from Social Services							14								
Business Manager										1					
Management Analyst										1					
Community Support Services	109	2		1			1						111	2	
Clinical Supervisor				1											
Deputy Department Director							1								
County Assessor's Office	121												121		
Criminal Justice Services	60						-2						58		
Fiscal Support Assistant III							-2								
Elections Office	24		3										24		3
Finance	139						-1						138		
Procurement Analyst							-1								
Historic Land Commission	2												2		
Human Resources	54		2				-1						53		2
Administrative Support Assistant II							-1								
Learning and Development Consultant							-1								
Procurement Analyst							1								
Information Technology	151									11			162		
IT Architect										2					
IT Manager										1					
IT QA Analyst										1					
Senior IT Manager										1					
Technical Analyst I										2					
Technical Analyst II										1					
Technical Analyst III										2					
Vendor Relationship Manager										1					
Internal Audit	13									2			15		
Sr Internal Auditor										1					
IT Auditor										1					
LUESA	507		14	9									516		14
Maintenance & Operation Technician				7											
Maintenance & Operation Supervisor				2											
Manager's Office	68						2			-9			61		
Associate Attorney										-1					
Board Support Assistant										1					
Business Process Manager							1								
County Attorney										-1					
Deputy County Attorney										-1					
Equity & Inclusion Manager							1								
Legal Assistant										-1					
Legal Assistant Supervisor										-1					
Managing Attorney										-2					
Senior Associate Attorney										-3					
Medical Examiner	20		3										20		3
Office of Economic Development	6												6		

RECOMMENDED BUDGET

Agency	FY18 Adopted Positions			Changes after FY18 Budget			Transfers			Changes in the FY19 Budget			FY19 Recommended Positions		
	FT	PT	LPT	FT	PT	LPT	FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
Park & Recreation	335	39	335							8		2	343	39	337
Administrative Support Assistant III										1					
Environmental Educator										2					
Maintenance & Operations Supervisor										1					
Maintenance & Operations Technician										1					
Nature Manager										1					
Recreation Assistant												2			
Recreation Specialist										2					
Public Health	817	10	25	5			2			8	-2	1	832	8	26
Assistant Health Director, Population Health							1								
Case Coordinator				1											
Development Specialist				1											
Environmental Health Specialist										3					
Health Policy Coordinator				2						-1					
Health Program Coordinator/Supervisor				1											
Management Coordinator							1								
Pharmacist										2	-2				
Preparedness Coordinator										1					
School Health Nurse										3					
Senior Nurse												1			
Public Information Department	21		1										21		1
Public Library	351	16	99										351	16	99
Register of Deeds	38												38		
Sheriff's Office	1,175		16							-10			1,165		16
Detention Officer										-10					
Social Services	1,323	7					-15			2			1,310	7	
Admin Support Assistant III										1					
Administrative Support staff transferred to Community Resources							-14								
Business Manager							-1								
Senior Associate Attorney										1					
Tax Collector	39												39		
TOTAL	5,550	74	498	15	0	0	0	0	0	15	-2	3	5,589	72	501

FT - Full-time staff PT - Part-time staff¹ LPT - Limited Part-time staff²

Notes:

- Temporary positions are not tracked. Departments have the flexibility to manage these positions within their budgets and they do not require BOCC approval.

¹ Part-time staff are defined as a regular employees who work more than 38.00 but less than 60.00 standard hours per pay period.

² Limited part-time staff are defined as regular employees who work less than 38.00 standard hours per pay period.

Explanation of Staff Changes by Agency

Asset and Facility Management

The following position was added in the FY2019 Recommended Budget:

- One (1) Senior Real Estate Project Manager position to manage the increased volume in capital projects.

Attorney's Office

The following positions are transferred in the FY2019 Recommended Budget:

- Nine (9) legal staff support positions transferred from the Manager's Office to create a new department.

Community Resources

The following positions were transferred in FY2018:

- Fourteen (14) administrative support staff were transferred from Social Services to assist with the opening of the first Community Resource Center in FY2019.

The following positions are added in the FY2019 Recommended Budget:

- One (1) Business Manager to assist with strategic planning, budgetary matters, data reporting, and analysis efforts for the department.
- One (1) Management Analyst to assist the recommended Business Manager.

Community Support Services

The following position was transferred in FY2018:

- One (1) Unit Supervisor transferred from Public Health Services and reclassified to a Clinical Supervisor.
- One (1) Administrative Support Assistant II transferred from Human Resources and reclassified to a Deputy Department Director.

Criminal Justice Services

The following positions were transferred in FY2018:

- Two (2) Fiscal Support Assistant III positions transferred to Health Department and reclassified to a Management Coordinator and an Assistant Health Director.

Finance

The following position was transferred in FY2018:

- One (1) Procurement Analyst transferred to Human Resources and reclassified to a Learning and Development Consultant.

Human Resources

The following positions were transferred in FY2018:

- One (1) Learning and Development Consultant transferred to the Manager's Office and reclassified to an Equity and Inclusion Manager.
- One (1) Procurement Analyst transferred from Finance and reclassified to a Learning and Development Consultant.
- One (1) Administrative Support Assistant II transferred to Community Support Services and reclassified to a Deputy Department Director.

Information Technology

The following positions are added in the FY2019 Recommended Budget:

- Two (2) IT Architects to develop and enhance analytics, data management, and cloud strategies.
- One (1) IT Manager to facilitate new asset management functions.
- One (1) IT Quality Assurance Analyst for software development testing.
- One (1) Senior IT Manager to enhance IT security capabilities.
- Two (2) Technical Analyst I positions to enhance IT security capabilities and asset deployment.
- One (1) Technical Analyst II for additional firewall administration.
- Two (2) Technical Analyst III positions for IT event management and systems configuration.
- One (1) Vendor Relationship Manager for IT contract management.

Internal Audit

The following positions are added in the FY2019 Recommended Budget:

- One (1) Sr Internal Auditor to increase the department's ability to provide internal audit services.
- One (1) IT Auditor to enhance the department's ability to assess and mitigate risks related to IT security.

Land Use and Environmental Services Agency

The following positions were added in FY2018:

- Seven (7) Maintenance & Operation Technician positions added to support hazardous waste recycling.
- Two (2) Maintenance & Operation Supervisor positions added to support hazardous waste recycling.

Manager's Office

The following positions were transferred in FY2018:

- One (1) Business Manager transferred from Social Services and reclassified to a Management Coordinator.
- One (1) Learning & Development Consultant position transferred from Human Resources and reclassified to an Equity & Inclusion Manager.
- Nine (9) legal support staff positions transferred to the Attorney's Office to create a new department.
- One (1) Senior Associate Attorney transferred to Social Services to support Youth & Family Services.

The following positions are added in the FY2019 Recommended Budget:

- One (1) Board Support Assistant position to assist with administrative support.

Park & Recreation

The following positions are added in the FY2019 Recommended Budget:

- One (1) Administrative Support Assistant III position for the opening of Steven's Creek Nature Preserve.
- Two (2) Environmental Educator positions for the opening of Steven's Creek Nature Preserve.
- One (1) Maintenance and Operations Supervisor position for the opening of Steven's Creek Nature Preserve.
- One (1) Maintenance and Operations Technician position for the opening of Steven's Creek Nature Preserve.
- One (1) Nature Manager position for the opening of Steven's Creek Nature Preserve.
- Two (2) Recreation Specialist positions for the opening of Steven's Creek Nature Preserve.
- Two (2) Limited Part Time Recreation Assistant positions to support summer and after-school programs.

Public Health

The following positions were added in FY2018:

- One (1) Case Coordinator position to support client services for Children's Developmental Services Agency INREACH program.
- One (1) Development Specialist position to for improving the Children's Developmental Services Agency INREACH program.
- Two (2) Health Policy Coordinator positions to support health promotion for smoking.
- One (1) Health Program Coordinator/Supervisor position to support health promotion for smoking.

The following positions were transferred in FY2018:

- One (1) Fiscal Support Assistant III position transferred from Criminal Justice Services and reclassified to an Assistant Health Director, Population Health.
- One (1) Fiscal Support Assistant III position transferred from Criminal Justice Services and reclassified to a Management Coordinator.

The following positions are added in the FY2019 Recommended Budget:

- Three (3) Environmental Health Specialist to maintain the current 90% compliance rate for food and lodging inspections.
- One (1) Preparedness Coordinator to support emergency responsiveness and preparedness.
- Three (3) School Health Nurse positions for three new Charlotte-Mecklenburg Schools scheduled to open during the 2018-2019 school year.
- Two (2) Part-Time Pharmacist positions converted to Full-Time to assure federal drug program compliance.

The following position is deleted in the FY2019 Recommended Budget:

- One (1) Limited Part-Time Health Policy Coordinator position.

Sheriff's Office

The following positions are deleted in the FY2019 Recommended Budget:

- Ten (10) Detention Officer positions deleted to support salary increases for those who obtain detention or law enforcement certifications.

Social Services

The following positions were transferred during FY2018:

- Fourteen (14) administrative support staff were transferred to Community Resources to assist with the opening of the first Community Resource Center in FY2019.
- One (1) Business Manager position was transferred to the Manager's Office to assist with the Early Childhood Education initiative.
- One (1) Senior Associate Attorney transferred from the Manager's Office to support Youth & Family Services.

The following positions are added in the FY2019 Recommended Budget:

- One (1) Administrative Support Assistant III to assist with the Integrated Health & Human Services Mail Room.

Revenue Overview

FY2019 Revenue Overview

Where the Money Comes From

Comparison of County Revenue

Allocation Comparison of County Revenues by Service Area

Budget Summary by Agency and Funding Source

FY2019 Recommended Budget Revenue Overview

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

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

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

The County allocates revenue into three service areas:

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

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

Revenues

Assessed Valuation

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

The estimated assessed valuation for FY2019 is \$129.7 billion, a \$3.3 billion (2.6 percent) increase over the FY2018 values.

Assessed Valuation			
(In Millions)	FY2017 Budgeted	FY2018 Budgeted	FY2019 Projected
Real Property	\$99,265.60	\$102,050.00	\$105,003.00
Personal Property	9,418.80	9,780.00	10,709.00
Vehicles	8,969.10	9,590.00	9,780.00
State Certifications	4,446.50	4,980.00	4,231.00
Total	\$122,100.00	\$126,400.00	\$129,723.00
Percent Change	2.16%	3.52%	2.63%
Net Yield of One Cent	\$12,057,375	\$12,513,600	\$12,842,536
Tax Rate	81.57¢	81.57¢	82.32¢
Collection Rate*	98.75%	99.00%	99.00%

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

FY2019 Property Tax

Based on a 99 percent collection rate and a recommended tax rate of 82.32 cents, the property tax is projected to generate approximately \$1.07 billion in revenue, including prior year taxes.

	FY2018 Adopted	FY2019 Recommended	Dollar Change	Percent Change
Net Property Taxes – Current	\$1,020,734,352	\$1,057,197,593	\$36,463,241	3.6%
Net Property Taxes – Prior	6,910,000	8,300,000	1,390,000	20.1%
Total Property Tax Revenue	\$1,027,644,352	\$1,065,497,593	\$37,853,241	3.7%

Sales Tax

Sales tax revenue for the County is projected to be \$303.5 million for FY2019. This is a \$13.8 million, or 4.8 percent increase, over the FY2018 budget; of the total sales tax, \$56.0 million is dedicated to pay CMS debt service. Additionally, \$56.3 million is dedicated to transit. In accordance with the Transit Governance Inter-Local Agreement, the net proceeds from the County's portion of the tax will be disbursed to the City of Charlotte to fund the operation of the Charlotte Area Transit System (CATS) as defined in NCGS 105-506.

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

Sales Tax Revenue				
	One Cent	1/2 Cent	1/2 Cent	Total
Transit			\$56,300,000	\$56,300,000
Debt Service		13,950,000	42,000,000	55,950,000
Unclassified	129,850,000	33,100,000	28,300,000	191,250,000
Total	\$129,850,000	\$47,050,000	\$126,600,000	\$303,500,000

North Carolina Education Lottery

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

Distribution of Proceeds

The net proceeds of the lottery are allocated as follows:

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

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

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

For FY2019, Mecklenburg County expects to receive \$9.5 million from the North Carolina Education Lottery Fund. Actual funding for Mecklenburg County will depend on the lottery revenues collected over the course of the fiscal year.

Interest Earned on Investments

The County's system of cash management forecasting and close monitoring of progressive investment strategies results in maximized investment yields. North Carolina General Statutes restrict the County's investment portfolio to highly-rated obligations of the United States government and certain financial institutions. The projected investment income is \$12.5 million for FY2019, a \$4.9 million increase over the FY2018 Adopted Budget.

Total Interest Earned				
	FY2016 Adopted Budget	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget
General Fund	\$3,360,000	\$4,700,000	\$6,100,000	\$9,790,000
Enterprise Fund	25,000	25,000	25,000	120,325
Debt Service Fund	630,000	1,200,000	1,500,000	2,590,000
Total	\$4,015,000	\$5,925,000	\$7,625,000	\$12,500,325

Fund Balance

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

RECOMMENDED BUDGET

The balance will remain unallocated and placed in reserve to be used in those fiscal years when fund balance is unavailable for appropriation.

The Recommended Budget utilizes \$50.4 million of available fund balance. Funding from this source includes \$22.5 million for Enterprise Reserves (capital, technology, and fleet), \$8 million for Other Post-Employment Benefits (OPEB), \$6 million to offset a one-time loss of revenue, and \$6.4 million for Pay-As-You-Go (PAYGO) capital financing. All other items are listed below.

Fund Balance Allocation		
Reserve	Description	Amount
Technology	Technology Upgrades	\$9,100,000
Capital	Replacement, renovation and repair	8,000,000
Capital	Pedestrian Bridge	3,100,000
Fleet	Vehicle Replacement	2,262,790
Sub-total		\$22,462,790
Agency	Description	Amount
OPEB	Other Post-Employment Benefits	\$8,000,000
PAYGO	Pay-As-You-Go Capital Financing	6,410,000
CMS	Security Upgrades	4,600,000
County Assessor's Office	Revaluation	1,659,612
Economic Development	NBA Allstar Game	600,000
Sheriff's Office	Food Service Equipment, Dispatch Upgrade	510,339
Human Resources	Consulting	155,000
Sub-total		\$21,934,951
Total One-Time Expenses		\$44,397,741
County	State Certification Offset	6,000,000
Grand Total		\$50,397,741

Charges for Service

Charging users for specific services is a method of providing services without resorting to general tax dollars, which allows customers who receive the benefits to pay for the service. For FY2019, fees in the Land Use and Environmental Services, Park and Recreation, and Health Department are adjusted to more accurately reflect the cost of service. Refer to the *Other Related Information* section of this document for a detailed list of FY2019 fee changes.

Law Enforcement Service Districts

The original Law Enforcement Service District (LESD) was established in January 1996 to finance and provide law enforcement service to the unincorporated areas of the County. On May 1, 2018, the BOCC approved a resolution establishing six separate LESDs for the Extra-Territorial Jurisdictions (ETJs) of Charlotte, Cornelius, Davidson, Huntersville, Mint Hill and Pineville. These six districts will generate a combined \$15.9 million to support the contracts required to provide law enforcement services within these areas. The LESD tax rate for all 6 districts is 21.46 cents. This is the same rate as the FY2018 LESD rate.

District	LESD Assessed Valuation	Tax Rate	Revenue
Charlotte	5,086,832,876	21.46	\$10,698,017
Cornelius	63,700,000	21.46	133,000
Davidson	242,304,262	21.46	509,585
Huntersville	1,480,027,915	21.46	3,112,617
Mint Hill	400,037,080	21.46	841,310
Pineville	266,702,110	21.46	565,000
Total			\$15,859,529

Beginning in FY2019, law enforcement services will be provided to the unincorporated areas of the County through three separate contracts with the City of Charlotte, the Town of Cornelius, and the Town of Huntersville. The combined cost for these services is \$16.6 million and includes the provision of law enforcement on lakes and shorelines within the County. In addition to the revenue from the LESD property tax, \$738,471 will be funded with General Fund revenues. At the time of the Recommended Budget, the service contract for Pineville had yet to be finalized.

LESD Contract	ETJ Service Area	Cost for Service
City of Charlotte	Charlotte, Davidson, Mint- Hill, & McGuire Nuclear Plant	\$14,565,000
Town of Cornelius	Cornelius and Lake Patrol	633,000
Town of Huntersville	Huntersville excluding McGuire Nuclear Plant	1,400,000
Total		\$16,598,000

Total LESD Revenue	Total LESD Revenue
Total LESD Tax Revenue	15,859,529
General Fund	738,471
Total	\$16,598,000

Fire Protection Service Districts

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

Starting in FY2013, the County, under the authority of NCGS 153A-301 et seq., levied a fire protection service district tax to pay for fire services in the towns and unincorporated areas. A total of five Fire Protection Service Districts (FPSD's) were created to service the ETJs in the county. The ETJs include geography outside the four towns of Cornelius, Davidson, Huntersville, and Mint Hill and the City of Charlotte.

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

In FY2017 County staff met with representatives of each fire district to reassess the agreements and discuss capital needs. The results of these discussions were factored as part of the FY2018 budget process.

In FY2018, the fire district tax rate increased for Charlotte and Davidson, whereas Cornelius, Huntersville and Mint Hill remained the same.

In FY2019, the fire district tax rate is unchanged for all districts.

Fire Protection Service District Tax Rates					
	Charlotte ETJ	Cornelius ETJ	Davidson ETJ	Huntersville ETJ	Mint Hill ETJ
Value of 1¢	\$550,306	\$6,251	\$23,176	\$146,214	\$39,143
Tax Rate	8.0¢	5.7¢	8.5¢	5.0¢	8.0¢
FY19 Projected Tax Revenue	4,402,448	35,631	197,000	731,070	313,144
FPSD Fund Balance			12,000		
Revenue Total	\$4,402,448	\$35,631	\$209,000	\$731,070	\$313,144

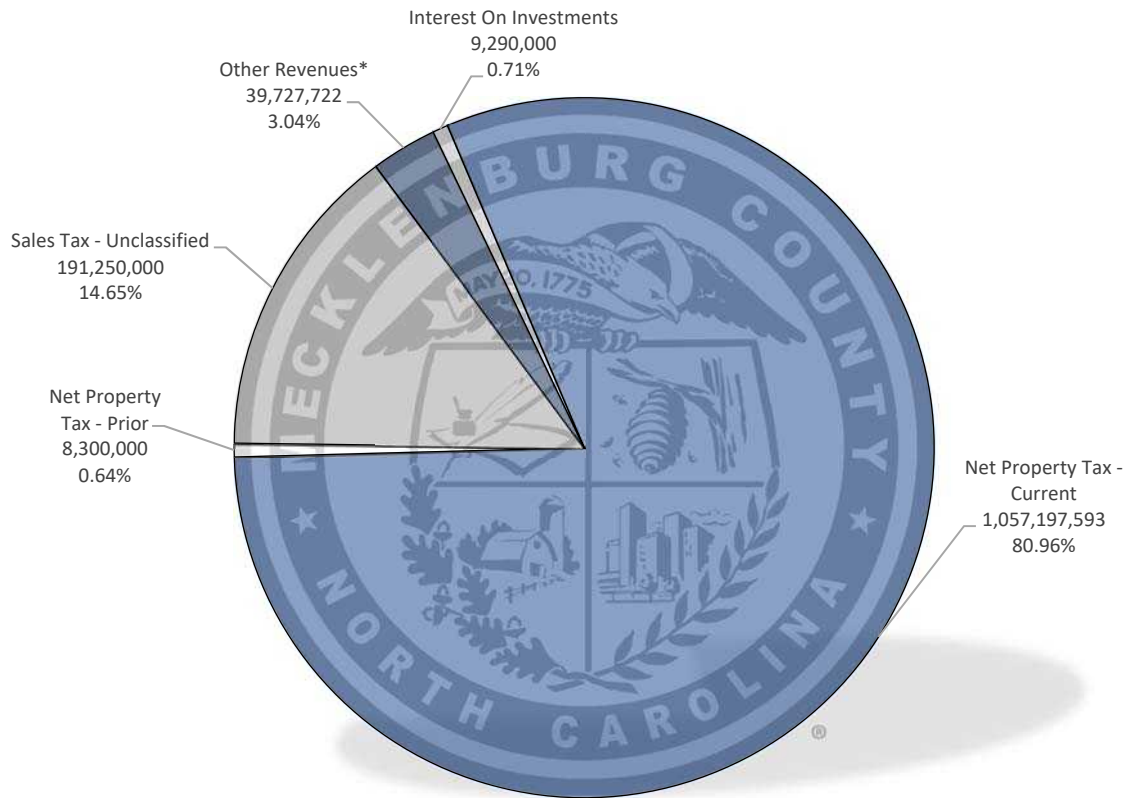
RECOMMENDED BUDGET

Where the Money Comes From Total Revenue

	FY2018 Adopted	FY2019 Recommended	FY2019 Allocation % of Total Budget
1. Property Tax	\$1,027,644,352	\$1,065,497,593	61.55%
2. Sales Tax	289,728,000	303,500,000	17.53%
3. Charges For Services	96,183,958	106,605,098	6.16%
4. Federal Sources	113,212,024	80,422,940	4.65%
6 Other Revenues	73,915,746	74,822,049	4.32%
5. State Sources	41,712,748	31,487,394	1.82%
7. Licenses & Permits	28,263,944	29,438,204	1.70%
8 Law Enforcement Service District	16,481,060	15,859,529	0.92%
9. Investment Income	7,625,000	12,500,325	0.72%
10. Fire District	5,628,533	5,679,293	0.33%
11. Local ABC Profits	5,334,000	5,363,000	0.31%
	\$ 1,705,729,365	\$ 1,731,175,425	100.00%

- Property taxes represent 61.55 percent of the total revenue for the Recommended Budget.
- Sales tax revenue consists of taxes on retail sales and leases of tangible personal property.
- Charges for Services are revenues from user fees such as parks, landfill, storm water, health user fees, and others.
- Federal Sources consist of revenue from the Federal Government, which primarily funds health, mental health, and social services.
- Similar to Federal Sources, State Sources consist of revenue from the State of North Carolina, which funds various health, mental and social services, and State lottery funds.
- Other Revenues include revenues from rentals, transient occupancy tax, sale of properties, and other revenue sources.
- Licenses and Permits are revenues derived from business, marriage, and license fees.
- Law Enforcement Service District Tax is generated from the 21.46 cents tax assessment in the unincorporated areas.
- Investment Interest is revenue from funds invested by the County.
- Fire District Tax is generated from the 5 to 8.5 cents tax for fire protection services in the unincorporated areas.
- Local ABC Profits distribution revenues are net profits from local ABC stores. Mecklenburg County allocates 2 percent of the net profits to six municipalities and applies no less than 25 percent to the principal and interest on bond indebtedness.

Where the Money Comes From (County Dollars)



*Other revenues include room occupancy (transient) tax, vehicle rental tax, heavy equipment tax, and unclassified parking.

RECOMMENDED BUDGET

Comparison of County Revenue

	FY2016 Adopted Budget	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget
TAX RATE	81.57¢	81.57¢	81.57¢	82.32¢
Net Property Tax - Current	956,425,078	983,520,079	1,020,734,352	1,057,197,593
Net Property Tax - Prior	6,826,000	6,826,000	6,910,000	8,300,000
Sales Tax - One cent	111,913,786	118,217,250	127,028,000	129,850,000
Sales Tax- Half cent	26,800,000	28,600,000	30,500,000	33,100,000
Sales Tax - Add'l half cent	23,700,000	25,300,000	27,000,000	28,300,000
Other Revenues ¹	35,319,658	30,935,573	33,314,847	39,727,722
Interest On Investments	3,360,000	4,200,000	5,600,000	9,290,000
TOTALS²	\$1,164,344,522	\$1,197,598,902	\$1,251,087,199	\$1,305,765,315
Est. Assessed Valuation	119,523,000,000	122,100,000,000	126,400,000	129,722,589,506
Tax Levy	974,949,111	995,969,700	1,031,044,800	1,067,876,357
Less: Uncollectible	-18,524,033	-12,449,621	-10,310,448	-10,678,764
Net - Property Taxes	956,425,078	983,520,079	1,020,734,352	1,057,197,593
NET YIELD ONE CENT	\$11,725,206	\$12,057,375	\$12,513,600	\$12,842,536
TAX RATE PER \$100	81.57¢	81.57¢	81.57¢	82.32¢
UNCOLLECTIBLE %	-1.90%	-1.25%	-1.00%	-1.00%
COLLECTION RATE	98.10%	98.75%	99.00%	99.00%

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

² Includes contribution to Debt Service Fund.

ALLOCATION COMPARISON OF COUNTY REVENUES BY SERVICE AREA *
Fiscal Year 2016 - 2019

Fiscal Year	FY2016 Adopted	Percent of Total	FY2017 Adopted	Percent of Total	FY2018 Adopted	Percent of Total	FY2019 Recommended	Percent of Total
Summary								
County Services	\$458,789,481	39.40%	\$477,466,270	39.87%	\$508,652,560	40.66%	\$530,128,769	40.60%
General Debt Service	144,538,383	12.41%	155,451,979	12.98%	153,383,339	12.26%	193,113,548	14.79%
Education Services	561,016,658	48.18%	564,680,653	47.15%	589,051,300	47.08%	582,522,998	44.61%
Total	\$1,164,344,522	100.00%	\$1,197,598,902	100.00%	\$1,251,087,199	100.00%	\$1,305,765,315	100.00%
Education Details								
CMS								
<i>Operating</i>	399,902,352	34.35%	411,193,792	34.33%	426,444,699	34.09%	450,680,121	34.51%
<i>Capital Replacement</i>	4,960,000	0.43%	4,960,000	0.41%	4,960,000	0.40%	4,960,000	0.38%
<i>Debt Service</i>	111,915,413	9.61%	105,095,736	8.78%	112,571,839	9.00%	75,065,800	5.75%
Sub Total CMS	516,777,765	44.38%	521,249,528	43.52%	543,976,538	43.48%	530,705,921	40.64%
CPCC								
<i>Operating</i>	33,873,949	2.91%	34,529,949	2.88%	35,149,940	2.81%	36,765,175	2.82%
<i>Debt Service</i>	10,364,944	0.89%	8,901,176	0.74%	10,224,822	0.82%	15,051,902	1.15%
Sub Total CPCC	44,238,893	3.80%	43,431,125	3.63%	45,374,762	3.63%	51,817,077	3.97%
Combined CMS & CPCC								
<i>Operating</i>	433,776,301	37.25%	445,723,741	37.22%	461,594,639	36.90%	487,445,296	37.33%
<i>Capital Replacement</i>	4,960,000	0.43%	4,960,000	0.41%	4,960,000	0.40%	4,960,000	0.38%
<i>Debt Service</i>	122,280,357	10.50%	113,996,912	9.52%	122,796,661	9.82%	90,117,702	6.90%
Total Education	561,016,658	48.18%	564,680,653	47.15%	589,351,300	47.11%	582,522,998	44.61%

*Table excludes one-time funding allocation.

RECOMMENDED BUDGET

FY2019 Recommended Budget Budget Summary by Agency and Funding Source

Agency	Total Budget	Federal	State	Other*	County
County Services					
Asset and Facility Management	\$30,822,716				\$30,822,716
Attorney's Office	2,135,288				2,135,288
Behavioral Health Division	12,778,149		490,140		12,288,009
Child Support Enforcement	10,461,508	6,904,596		19,444	3,537,468
Commissioners	616,866				616,866
Community Resources	1,609,044				1,609,044
Community Service Grants	1,097,500				1,097,500
Community Support Services	16,822,727	4,000		300,042	16,518,685
County Assessor's Office	15,367,811			1,859,612	13,508,199
Criminal Justice Services	12,062,344			131,000	11,931,344
Elections Office	5,094,830			2,047,198	3,047,632
Emergency Medical Services	10,959,729				10,959,729
Finance	13,353,124				13,353,124
Historic Land Commission	321,347			125,000	196,347
Hospitals	1,000,000				1,000,000
Human Resources	6,329,854			155,000	6,174,854
Information Technology	26,539,646				26,539,646
Internal Audit	1,661,286				1,661,286
Joint City County	6,979,225			5,691,293	1,287,932
Land Use & Environmental Services	87,088,094		3,776,379	79,360,776	3,950,939
Law Enforcement	16,598,000			15,859,529	738,471
Manager's Office	8,374,388				8,374,388
Medical Examiner	2,472,805		794,328	567,000	1,111,477
Non-Departmental	73,972,504			33,858,790	40,113,714
Office of Economic Development	11,783,727			600,000	11,183,727
Park and Recreation	40,858,587			6,445,387	34,413,200
Public Health	79,343,202	6,136,478	10,882,136	7,615,165	54,709,423
Public Information	2,692,374				2,692,374
Public Library	36,105,228				36,105,228
Register of Deeds	2,836,862			496,959	2,339,903
Sheriff	124,392,495	200,000	10,000	24,458,102	99,724,393
Social Services	144,618,516	65,109,866	5,784,411	943,214	72,781,025
Tax Collector	5,756,200			2,151,362	3,604,838
Transit Sales	56,300,000		56,300,000		
Total County Services	869,205,976	78,354,940	78,037,394	182,684,873	530,128,769
General Debt Service & PAYGO	204,033,429			10,919,881	193,113,548
Education Services					
CMS Operating	452,980,121			2,300,000	450,680,121
CMS Capital Replacement	4,960,000				4,960,000
CMS Deferred Maintenance - Security	4,600,000			4,600,000	
CMS Debt Service	142,583,800	2,068,000	65,450,000		75,065,800
CPCC Operating	36,765,175				36,765,175
CPCC Debt	16,046,924			995,022	15,051,902
Total Education Services	657,936,020	2,068,000	65,450,000	7,895,022	582,522,998
Total Appropriation	\$1,731,175,425	\$80,422,940	\$143,487,394	\$201,499,776	\$1,305,765,315

*Fund Balance allocation is included in Other Revenue.

Expenditure Overview

FY2019 Expenditure Overview

Where the Money Goes

Budget Comparison Summary by Agency

FY2019 Recommended Budget Expenditure Overview

Appropriations

The Fiscal Year 2019 Recommended Budget anticipates total expenditures of \$1.73 billion, of which County expenditures are \$1.31 billion. County expenditures are funded, in part, by a property tax rate of 82.32 cents per \$100 valuation, a 0.75 cent change over the FY2018 tax rate. A summary of the recommended funding by financial category is below.

Financial Category	County Funding	Percent of County	Total Funding	Percent of Total
Administrative Services	\$105,312,216	8.07%	\$139,326,006	8.05%
Business Partners	15,279,979	1.17%	36,955,801	2.13%
Business Partners - Education	582,522,998	44.61%	653,336,020	37.74%
Community Services	73,566,060	5.63%	82,058,645	4.74%
Customer Satisfaction & Management	25,002,643	1.91%	25,602,643	1.48%
Detention & Court Support Services	116,304,682	8.91%	149,389,152	8.63%
Financial Services	223,579,709	17.12%	299,410,564	17.30%
Health & Human Services	157,906,186	12.09%	255,171,638	14.74%
Land Use & Environmental Services	6,290,842	0.48%	89,924,956	5.19%
Total	\$1,305,765,315	100.00%	\$1,731,175,425	100.00%

The Recommended Budget can be viewed according to the three broad expenditure categories: Debt Service, Education Services, and County Services. The table below, and the information that follows, shows the County funding of the FY2019 Recommended Budget by expenditure category.

Expenditure Categories	County Funding	Percent of County	Total Funding	Percent of Total
County Services	\$530,128,769	40.32%	\$869,205,976	50.21%
Debt Service / PAYGO	193,113,548	14.86%	208,633,429	12.05%
Education Services*	582,522,998	44.82%	653,336,020	37.74%
Total County	\$1,305,765,315	100.00%	\$1,731,175,425	100.00%

*Includes education debt service; PAYGO amount is \$31.3M, remaining \$122.1M is debt service.

Debt Service Fund

Debt service is the annual budget appropriation for repayment of the County's outstanding debt for capital building projects such as government buildings, schools, parks and libraries. In FY2012, the County recommended a strategy to provide for capital projects using the Debt Service Fund. The model ensures debt service doesn't compete with other funding needs in the General Fund and provides a mechanism to determine debt capacity and generate fund balance.

The Debt Service Fund is used to provide a dedicated funding source for the County's principal and interest payments on debt, including debt service for Charlotte-Mecklenburg Schools (CMS) and Central Piedmont Community College (CPCC). The Debt Service Fund ensures compliance with recommended debt policies and ensures debt service is intentional and less likely to be a potential strain on the annual operating budget. A standard, structured method based on available funding capacity is used to manage debt issuance for capital projects. The Fund includes County revenues dedicated for debt service - lottery funds, a portion of the sales tax, and ABC and investment revenues. Property taxes equivalent to 19.5 cents on the tax rate provide the majority of Debt Service Fund revenue. The appropriation for the Debt Service Fund is as follows.

The recommended general debt service within the Debt Service Fund for FY2019 is \$49.3 million, an increase of \$59.4 thousand (0.1 percent). Debt service for CMS is projected to be \$142.6 million, a decrease of \$34.9 million (20 percent). CPCC debt service is projected to be \$16 million, an increase of \$4.8 million (42.7 percent). Consistent with the funding model, the Debt Service Fund includes a contribution to fund balance in the amount of \$100.3 million, which represents an increase of \$34.0 million (51.3 percent).

Debt Service Fund			
	Debt Service Revenue	County Funding	Total Funding
CMS Debt Service	\$67,518,000	\$75,065,800	\$142,593,800
CPCC Debt Service	995,022	15,051,902	16,046,924
General Debt Service	4,509,881	44,763,755	49,273,636
Budgeted Fund Balance	-	100,298,293	100,298,293
Debt Service Fund Balance to Deferred Maintenance Plan	-	16,000,000	16,000,000
Total Debt Service Fund	\$73,022,903	\$251,179,750	\$324,202,653

Fund Balance

The Recommended Budget utilizes \$44.4 million of available fund balance. Funding from this source includes \$22.5 million for Enterprise Reserves (capital, technology, and fleet), \$8.0 million for Other Post-Employment Benefits (OPEB), \$6.4 million for Pay-As-You-Go (PAYGO) capital financing, \$4.6 million for CMS security upgrades, \$3.1 million for a pedestrian bridge, \$1.7 million for county revaluation, \$600 thousand for the NBA All-Star game, \$155 thousand for human resources AON consulting services, \$510 thousand for food service equipment and a dispatch upgrade at the Sheriff's Office.

Pay-As-You-Go Capital Funding

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

For FY2019, the Recommended Budget includes \$38.5 million for PAYGO, a 2.5 percent increase from FY2018. The value of a penny increased in FY2019 and requires an additional \$920.7 thousand to maintain 3 cents in the PAYGO fund. Of the 3 cents, roughly half a cent, \$6.4 million, will come from fund balance. The available fund balance is sufficient to fund a portion of PAYGO and remain well above policy thresholds.

Pay-As-You-Go Capital Funding				
	FY2018 Adopted	FY2019 Recommended	Dollar Change	Percent Change
Pay-As-You-Go	\$37,540,800	\$38,461,500	\$920,700	2.45%

Deferred Maintenance

As part of the FY2019 Recommended Budget, the County Manager proposed a long-term strategy to provide dedicated funds to support maintenance for projects included in the County's capital investment plan. This strategy is designed to catch-up on deferred maintenance that was not addressed during the Great Recession.

The Deferred Maintenance Plan is funded by a combination of general fund & capital reserve fund balance, Pay-As-You-Go (PAYGO) funds, the debt service fund, and capital reserve revenue. This strategy will provide \$150 million for deferred maintenance over a five-year period that began in FY2017, with an annual appropriation of \$30 million. The FY2019 Recommended Budget allocates funds as follows:

Deferred Maintenance Plan	Funding Sources
General Fund Balance	\$4,600,000
Debt Service Fund Balance	16,000,000
Other Sources*	14,000,000
Total	\$34,600,000

*Capital Reserve Fund Balance and Pay-As-You-Go

Deferred Maintenance Program	Funding
CMS	\$18,000,000
CMS Deferred Maintenance – Security	\$4,600,000
CPCC	4,000,000
Park and Recreation Deferred Maintenance	4,100,000
Park and Recreation Equipment	400,000
Other County and Library Facilities	3,500,000
Total	\$34,600,000

Education Services

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

The Mecklenburg Board of County Commissioners, however, has provided operational funding to CMS and CPCC as a supplement to state funding.

Education Services will receive a total of \$653.3 million for operating, capital replacement, and debt service obligations. Net County revenues used for Education services are \$582.5 million. This represents 45 percent of available County revenue. This is a net decrease of \$6.5 million (1.11 percent) from FY2018.

Education Services (County Funds)				
	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
CMS Operating	\$426,444,699	\$450,680,121	\$24,235,422	5.68%
CMS Debt Service	112,271,839	75,065,800	-37,206,039	-33.13%
CMS Capital Replacement	4,960,000	4,960,000	-	-
CPCC Operating	35,149,940	36,765,175	1,615,235	4.60%
CPCC Debt Service	10,224,822	15,051,902	4,827,080	47.21%
Education Services	\$589,051,300	\$582,522,998	-\$6,528,302	-1.11%

Charlotte-Mecklenburg Schools Funding

The FY2019 Recommended Budget funds Charlotte-Mecklenburg Schools (CMS) operating budget with County funds in the amount of \$450.6 million, an increase of \$24.2 million (5.7 percent). In addition, \$2.3 million in fines and forfeitures are provided to CMS for operating funds. In FY2018, the County funded CMS at \$2,538 per-pupil (combined Charter and CMS enrollment). The recommended funding level increases the per-pupil funding to \$2,671. When combined with \$142.6 million in CMS debt service, \$4.6 million for one-time security upgrades, \$5 million for capital replacement and \$18 million for deferred maintenance, the total recommended appropriation for FY2019 is \$623.1 million.

RECOMMENDED BUDGET

CMS Funding (Total Funds)				
	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
Operating Funding				
CMS Operating (County)	\$426,444,699	\$450,680,121	\$24,235,422	5.68%
Fines and Forfeitures	2,300,000	2,300,000	-	-
Total CMS Operating	428,744,699	452,980,121	24,235,422	5.65%
CMS Pupil ¹	147,910	147,180		
Charter Pupil ²	18,083	19,955		
Combined Per-Pupil	\$2,592	\$2,710	\$119	4.58%
Capital and Debt Funding				
Deferred Maintenance ³	\$18,000,000	\$18,000,000	-	-
CMS Capital Replacement	4,960,000	4,960,000	-	-
CMS Deferred Maintenance - Security	-	4,600,000	4,600,000	-
CMS Debt Service	177,496,864	142,583,800	-34,913,064	-19.67%
Total CMS Capital and Debt	200,456,864	170,143,800	-30,313,064	-15.12%
CMS Total Funding	\$629,201,563	\$623,123,921	-\$6,077,642	-0.97%

¹ CMS pupil enrollment estimates are provided by CMS. FY2018 reflects actual enrollment figures.

² Enrollments are provided by CMS and reflect Mecklenburg County students who attend charter schools.

³ The Deferred Maintenance Plan includes funding from Fund Balance, PAYGO, Debt Service and Capital Reserves.

Central Piedmont Community College Funding

The FY2019 Central Piedmont Community College (CPCC) recommended operating funding is \$36.8 million, an increase of \$1.6 million, or 4.6 percent, over FY2018. When combined with \$16 million in CPCC debt service and \$4 million for deferred maintenance, the total recommended appropriation for FY2019 is \$56.8 million.

CPCC Funding (Total Funds)				
	FY2018 Adopted Budget	FY2019 Recommended Budget	Dollar Change	Percent Change
Operating Funding				
CPCC Operating	\$35,149,940	\$36,765,175	\$1,615,235	4.60%
Capital and Debt Funding				
Deferred Maintenance ¹	\$4,000,000	\$4,000,000	-	-
Debt Service	11,244,725	16,046,924	4,802,199	42.71%
Total CPCC Capital and Debt	15,244,725	20,046,924	4,802,199	31.50%
CPCC Funding	\$50,394,665	\$56,812,099	\$6,417,434	12.73%

¹ The Deferred Maintenance Plan includes funding from sources other than FY2019 operating budget.

Three-Year Strategic Business Plans

The Recommended Budget reflects an unprecedented approach demonstrating the relationship between strategic planning and budgeting. Each County department created a three-year strategic business plan that will guide funding decisions. The Recommended Budget includes \$6.4 million in new funding for year two of the three-year strategic business plans. Below is a table of the recommended funding by department.

Department	Major Investments	County Dollar
Asset and Facility Management (AFM)	Enhanced security monitoring at county facilities, additional weapons screening, cash transport services, supervised visitation and safe exchange security, and enhanced park security	\$878,286
County Assessor's Office (CAO)	Modria tax assessment appeals system maintenance and clothing for Field Appraisers	87,500
Human Resources (HRS)	Indeed and LinkedIn recruitment subscriptions	30,000
Information Technology (IST)	(1) IT Quality Assurance Services position, (11) IT network security positions and enterprise software maintenance/licenses	1,380,556
Internal Audit (AUD)	(1) Senior Auditor and (1) Senior IT Auditor	166,054
Park and Recreation (PRK)	(8) New full-time positions and operation and maintenance for new facilities	594,782
Public Health (HLT)	Additional Village Heartbeat funding, (3) Environmental Health Specialists, (1) Preparedness Coordinator, and (3) School Health Nurses	580,741
Public Information Department (PID)	ADA website remediation	20,000
Office of Economic Development (OED)	Provide critical training support to small businesses throughout the County	46,670
Public Library (LIB)	Library collections, and Horizon library operating system upgrade	2,582,000
Total		\$6,366,589

County Services

County services are those provided by Mecklenburg County departments and agencies. In the FY2019 Recommended Budget, County services receive the balance of available County revenue, totaling \$514.4 million, which represents an \$11.7 million (2.3 percent) net increase over the FY2018 Adopted Budget.

Employee Compensation and Benefits

To effectively recruit and retain a qualified workforce, Mecklenburg County is committed to providing employees with a competitive salary and benefits package. The FY2019 Recommended Budget includes funding for critical components of the compensation package: sustaining the County's pay-for-performance plan and investing in employee benefits. Maintaining the key elements of the County's traditional compensation package is in line with the County Manager's priority of sustaining current operations.

The FY2019 Recommended Budget includes \$5.9 million to fund pay-for-performance. The performance ranges are 0-4.5 percent as defined in the following table:

Employee Performance Level	Range of Increase
Exemplary	4.0 – 4.5%
Successful	1.0 – 3.5%
Needs Improvement	0%

Item	Amount
Pay-for-Performance	\$5,881,528
Total Increase	\$5,881,528

In addition to funding the pay-for-performance increase, an estimated \$553,840 is included in the FY2019 Recommended Budget for the health and dental costs of 34 new full-time, county-funded positions. Below is a table of the new position counts by department:

New Positions with County-Funded Benefits		
Agency	Full-Time Count	Part-Time Count
Department of Community Resources	2	
Information Technology	11	
Internal Audit	2	
Manager's Office	1	
Park & Recreation	8	2
Public Health	9	1
Social Services	1	
Total	34	3

Other Post Employee Benefits (OPEB)

The FY2019 Recommended Budget includes funding for Other Post-Employment Benefits (OPEB). For Mecklenburg County, this constitutes the costs of providing health benefits to retirees. While accounting requirements do not require a jurisdiction to fund the liability, bond rating agencies (e.g., Fitch, Moody's and Standard & Poor's) expect every jurisdiction to demonstrate a plan to address and manage this liability. The rating agencies have indicated that the management of OPEB will be part of all future credit analyses and ratings. In response to this expectation, the Recommended Budget appropriates \$8 million by utilizing fund balance.

Enterprise Reserve Funds

The Board of County Commissioners adopted the PAYGO strategy that ensures a dedicated, sustainable, steady and predictable funding source for ongoing investments in managing technology, facilities, and fleet. These reserves are a budgetary mechanism used to maintain key County assets through current year and/or existing funds. In accordance with the Fund Balance Policy, which stipulates allocating up to the equivalent of 1.75 cents of the tax rate to the reserves, the FY2019 Recommended Budget provides funding for these reserves in the amount of \$22.5 million.

In addition to regular funding of the reserves, the Recommended Budget includes \$3.1 million for a pedestrian bridge. The FY2019 Recommended Budget allocates funds as follows:

Reserve	FY2018 Adopted		FY2019 Recommended	
	Fund Balance	One-Time Fund Balance	Fund Balance	Dollar Change
Technology	\$12,000,000	\$417,000	\$9,100,000	-\$3,317,000
Capital	8,000,000		8,000,000	-
Pedestrian Bridge			3,100,000	3,100,000
Fleet	1,832,000		2,262,790	430,790
Total	\$21,832,000	\$417,000	\$22,462,790	\$213,790

Technology Reserve

Since FY2005, the County has used the technology reserve to ensure the regular replacement of technology assets. For FY2019, departments submitted over 50 technology requests totaling more than \$12.3 million. The County Manager recommends \$9.1 million for technology reserve funding in FY2019, with an emphasis on IT security and nondiscretionary projects to address technology concerns.

Fleet Reserve

Based on a study conducted in FY2006, the age of the County's fleet was well beyond industry adopted standards. As a result, the Board of County Commissioners created a fleet reserve to provide a stable funding source for fleet replacement. Since the establishment of this reserve, the County has retired or replaced over 830 vehicles.

For FY2019, the County Manager recommends \$2.3 million for fleet reserve funding to replace 80 vehicles, which includes vehicles for the Sheriff's Office. County vehicles scheduled for replacement are, on average, 11 years old with average mileage of 75,000 miles. Sheriff's vehicles are six years old on average, with an average of 95,000 miles of use.

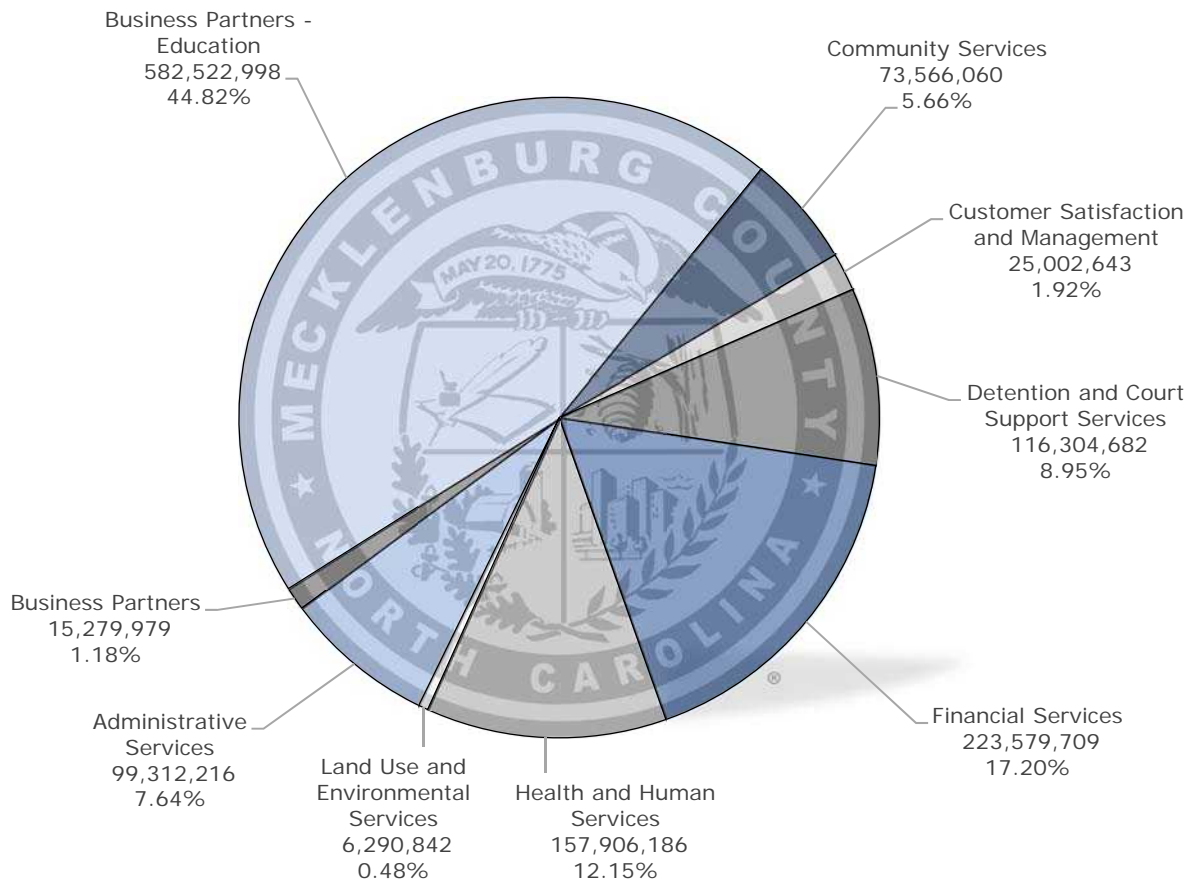
Capital Facility Maintenance & Repair Reserve

In FY2006, the Board of County Commissioners approved a strategy to plan and manage more effectively the replacement, renovation, and repair of the County's capital assets. As part of the Fiscal Year 2019 budget process, County departments and other County-funded agencies submitted more than \$28 million in capital reserve requests. The Recommended Budget includes \$8 million for capital reserve funding in FY2019 to address capital projects based on priority ranking. The \$8 million allocated through the budget will go the priority categories that are critical and high projects, and an additional \$3.1 million will be allocated to the pedestrian bridge.

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

Submitted Reserve Fund Projects		
Rank	Total	Projects
Capital Facility Maintenance & Repair	\$13,580,000	79
Repair and Maintenance	\$10,435,000	
Finishes	\$2,070,000	
Renovations	\$675,000	
Paving	\$400,000	
Technology Reserve	\$12,354,660	53
Fleet Reserve	\$2,262,790	80

Where the Money Goes (County Dollars)



RECOMMENDED BUDGET

Budget Comparison Summary by Agency

Agency	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Recommended Budget	FY2019 Difference	FY2019 % Difference
County Services					
Asset and Facility Management	\$27,710,198	\$28,655,844	\$30,822,716	\$2,166,872	7.56%
Attorney's Office	-	-	2,135,288	-	-
Behavioral Health Division	12,785,047	12,664,720	12,778,149	113,429	0.90%
Child Support Enforcement	9,716,662	10,426,615	10,461,508	34,893	0.33%
Commissioners	552,698	613,175	616,866	3,691	0.60%
Community Resources		438,898	1,609,044	1,170,146	266.61%
Community Service Grants	4,359,419	1,292,104	1,097,500	-194,604	-15.06%
Community Support Services	13,395,271	16,653,298	16,822,727	169,429	1.02%
County Assessor's Office	12,275,509	13,404,043	15,367,811	1,963,768	14.65%
Criminal Justice Services	10,414,097	11,847,739	12,062,344	214,605	1.81%
Elections Office	4,250,169	5,780,912	5,094,830	-686,082	-11.87%
Emergency Medical Services	10,268,930	10,959,729	10,959,729	-	0.00%
Finance	13,149,245	13,461,593	13,353,124	-108,469	-0.81%
Historic Land Commission	314,209	317,720	321,347	3,627	1.14%
Hospitals	1,000,000	1,000,000	1,000,000	-	0.00%
Human Resources	6,034,550	6,150,023	6,329,854	179,831	2.92%
Information Technology	21,808,613	24,861,421	26,539,646	1,678,225	6.75%
Internal Audit	1,393,386	1,488,747	1,661,286	172,539	11.59%
Joint City County	6,199,776	7,045,676	6,979,225	-66,451	-0.94%
Land Use & Environmental Services	73,012,056	81,396,194	87,088,094	5,691,900	6.99%
Law Enforcement	16,876,793	18,361,060	16,598,000	-1,763,060	-9.60%
Manager's Office	9,639,466	10,129,083	8,374,388	-1,754,695	-17.32%
Medical Examiner	2,361,343	2,428,523	2,472,805	44,282	1.82%
Non-Departmental	61,654,689	64,638,716	73,972,504	9,333,788	14.44%
Office of Economic Development	11,669,243	11,543,025	11,783,727	240,702	2.09%
Park and Recreation	36,964,154	39,931,867	40,858,587	926,720	2.32%
Public Health	69,830,408	76,925,832	79,343,202	2,417,370	3.14%
Public Information	2,467,867	2,621,826	2,692,374	70,548	2.69%
Public Library	33,020,076	34,153,433	36,105,228	1,951,795	5.71%
Register of Deeds	2,770,569	2,852,762	2,836,862	-15,900	-0.56%
Sheriff	116,355,675	119,701,955	124,392,495	4,690,540	3.92%
Social Services	189,374,571	190,103,951	144,618,516	-45,485,435	-23.93%
Tax Collector	5,906,504	5,754,314	5,756,200	1,886	0.03%
Transit Sales	48,000,000	51,500,000	56,300,000	4,800,000	9.32%
Total County Services	\$ 835,531,193	\$ 879,104,798	\$ 869,205,976	-\$12,034,110	-1.37%
General Debt Service & PAYGO	\$ 175,528,468	\$ 169,028,339	\$ 204,033,429	\$35,005,090	20.71%
Education Services					
CMS Operating	413,493,792	428,744,699	452,980,121	24,235,422	5.65%
CMS Capital Replacement	4,960,000	4,960,000	4,960,000	-	0.00%
CMS Deferred Maintenance - Security			4,600,000	4,600,000	0.00%
CMS Debt Service	166,903,640	177,496,864	142,583,800	-34,913,064	-19.67%
CPCC Operating	34,529,949	35,149,940	36,765,175	1,615,235	4.60%
CPCC Debt	9,945,379	11,244,725	16,046,924	4,802,199	42.71%
Total Education Services	\$ 629,832,760	\$ 657,596,228	\$ 657,936,020	\$339,792	0.05%
Total Appropriation	\$1,640,892,421	\$1,705,729,365	\$1,731,175,425	\$25,446,060	1.49%

MECKLENBURG COUNTY | FISCAL YEAR 2019

Agency Pages

Agency Pages

Asset and Facility Management

Mission

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

Responsibilities

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$2,330,010	\$2,319,309	\$2,102,772
Contractual Services	28,003,154	25,972,205	25,106,703
Commodities	354,233	353,192	367,149
Other Charges	0	0	0
Interdepartmental	135,319	135,319	133,574
Capital Outlay	0	0	0
Total Expense	\$30,822,716	\$28,780,025	\$27,710,198
Total Revenue	\$261,297	\$1,004,514	\$946,931
Net County Dollars	\$30,822,716	\$28,496,942	\$27,484,698

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
37	0	0	36	0	0	35	0	0

Attorney's Office

Mission

To provide superior legal guidance and counsel to the Officers and Employees of Mecklenburg County while maintaining the highest ethical standards and professional competence.

Responsibilities

The Mecklenburg County Attorney's Office provides legal advice, counsel, and representation to all levels of Mecklenburg County government, including but not limited to, interpretation of applicable laws and regulations, compliance review and enforcement, and zealous representation in federal, state and administrative courts.

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended*	FY2017 Adopted*
Personnel Services & Employee Benefits	\$1,439,688	\$0	\$0
Contractual Services	670,100	0	0
Commodities	25,500	0	0
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$2,135,288	\$0	\$0
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$2,135,288	\$0	\$0

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
9	0	0	0	0	0	0	0	0

*Prior to FY2019, Attorney's Office was included in the County Manager's Office.

Behavioral Health Division

Mission

To develop action and improvement plans to address and resolve behavioral health issues and concerns identified by Health and Human Services Departments and by Criminal Justice Services.

Responsibilities

*Provide guidance, knowledge, and expertise to Health and Human Services Departments and to Criminal Justice Services specific to behavioral health issues related to, and in the context of, consumers served within each of the departments.

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

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$939,354	\$910,268	\$1,020,245
Contractual Services	11,831,192	11,766,623	11,742,804
Commodities	4,603	4,550	21,998
Other Charges	0	0	0
Interdepartmental	3,000	3,000	0
Capital Outlay	0	0	0
Total Expense	\$12,778,149	\$12,684,441	\$12,785,047
Total Revenue	\$490,140	\$377,711	\$367,711
Net County Dollars	\$12,288,009	\$12,306,730	\$12,417,336

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
10	0	0	10	0	0	10	0	0

Child Support Enforcement

Mission

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

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

Responsibilities

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

Specific Services Include:

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$8,896,561	\$8,949,753	\$8,288,943
Contractual Services	1,447,322	1,407,966	1,270,195
Commodities	111,543	116,473	151,442
Other Charges	0	0	0
Interdepartmental	6,082	6,082	6,082
Capital Outlay	0	0	0
Total Expense	\$10,461,508	\$10,480,274	\$9,716,662
Total Revenue	\$6,924,040	\$7,296,396	\$6,918,840
Net County Dollars	\$3,537,468	\$3,183,878	\$2,797,822

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
117	0	0	117	0	0	115	1	0

Commissioners

Mission

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

Responsibilities

Funding provides Commissioners' salaries, benefits and travel expenses.

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$540,964	\$546,195	\$476,799
Contractual Services	70,898	70,399	70,399
Commodities	5,004	5,500	5,500
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$616,866	\$622,094	\$552,698
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$616,866	\$622,094	\$552,698

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
9	0	0	9	0	0	9	0	0

Community Resources

Mission

To promote the well-being of Mecklenburg County residents through an effective delivery of public health and human services.

Responsibilities

- * Administers federal and state-mandated programs for eligible families who request food and medical assistance
- * Child Support Enforcement core services include locating parents, establishing paternity, establishing support orders and collecting support.
- * WIC (Women, Infants & Children) provides basic nutrition services to eligible pregnant, breastfeeding, and postpartum women, as well as infants and children.
- * Immunizations (shots) protect our community from deadly diseases. These diseases do still exist today and can spread quickly. It is better to prevent diseases than to treat them.
- * The Mecklenburg County Health Department's Family Planning Clinic provides comprehensive family planning & reproductive health services.
- * Veteran's Services assists military veterans and their families to access benefits from the U.S. Department of Veterans Affairs, the U.S. Department of Defense, and state and local agencies.

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$1,543,256	\$441,914	\$0
Contractual Services	29,085	28,500	0
Commodities	36,703	310,557	0
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	28,542	0
Total Expense	\$1,609,044	\$809,513	\$0
Total Revenue	\$0	\$138,418	\$0
Net County Dollars	\$1,609,044	\$671,095	\$0

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
21	0	0	5	0	0	0	0	0

Community Support Services

Mission

Community Support Services transforms lives and community by supporting veterans, ending homelessness, treating substance use, and preventing and intervening in community and domestic violence.

Responsibilities

Community Support Services comprises three divisions. Prevention and Intervention Services provides assistance to adult victims of domestic violence, child witnesses, teens, and perpetrators, in addition to substance use treatment in the shelters and jail, and community violence prevention awareness. Homeless Services provides social work staffing for Moore Place, Coordinated Assessment, and Shelter Plus Care, and connects people who are homeless, or about to become homeless, to available community resources. Veterans Services helps eligible military veterans and their families file benefit claims to federal, state and local agencies, and provides community outreach.

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$9,336,672	\$9,445,517	\$8,094,844
Contractual Services	7,291,885	6,931,155	5,033,199
Commodities	179,587	204,554	252,645
Other Charges	0	0	0
Interdepartmental	14,583	14,583	14,583
Capital Outlay	0	0	0
Total Expense	\$16,822,727	\$16,595,809	\$13,395,271
Total Revenue	\$304,042	\$285,042	\$197,900
Net County Dollars	\$16,518,685	\$16,310,767	\$13,197,371

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
111	2	0	109	2	0	100	2	0

County Assessor's Office

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019* Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$10,051,747	\$10,052,708	\$8,768,026
Contractual Services	5,071,276	4,461,717	3,314,237
Commodities	201,191	148,544	155,488
Other Charges	0	0	0
Interdepartmental	42,597	42,597	36,758
Capital Outlay	1,000	83,500	1,000
Total Expense	\$15,367,811	\$14,789,066	\$12,275,509
Total Revenue	\$1,859,612	\$1,225,000	\$0
Net County Dollars	\$13,508,199	\$13,564,066	\$12,275,509

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
121	0	0	121	0	0	107	0	0

*Includes one-time fund balance allocation

Criminal Justice Services

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended*	FY2017 Adopted
Personnel Services & Employee Benefits	\$4,626,361	\$4,655,640	\$4,395,777
Contractual Services	7,219,738	7,054,714	5,771,306
Commodities	214,245	215,374	247,014
Other Charges	0	0	0
Interdepartmental	2,000	700	0
Capital Outlay	0	0	0
Total Expense	\$12,062,344	\$11,926,428	\$10,414,097
Total Revenue	\$1,211,000	\$1,266,300	\$1,321,300
Net County Dollars	\$11,931,344	\$11,740,128	\$10,292,797

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
58	0	0	60	0	0	59	0	0

* Includes one-time fund balance allocation

Elections

Mission

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

Responsibilities

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

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended*	FY2017 Adopted
Personnel Services & Employee Benefits	\$2,522,373	\$2,556,494	\$2,180,712
Contractual Services	2,482,480	3,152,025	1,728,928
Commodities	87,032	90,012	89,370
Other Charges	0	0	0
Interdepartmental	2,945	2,945	1,159
Capital Outlay	0	0	0
Total Expense	\$5,094,830	\$5,801,476	\$4,000,169
Total Revenue	\$2,047,198	\$2,319,941	\$1,606,235
Net County Dollars	\$3,047,632	\$3,481,535	\$2,393,934

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
24	0	3	24	0	3	21	0	3

*Includes one-time fund balance.

Emergency Medical Services

Mission

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$0	\$0	\$0
Contractual Services	0	0	0
Commodities	0	0	0
Other Charges	10,959,729	10,959,729	10,268,930
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$10,959,729	\$10,959,729	\$10,268,930
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$10,959,729	\$10,959,729	\$10,268,930

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
0	0	0	0	0	0	0	0	0

Finance

Mission

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

Responsibilities

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$12,035,477	\$12,326,373	\$11,811,079
Contractual Services	1,217,956	1,206,765	1,191,298
Commodities	99,691	132,097	146,868
Other Charges	56,300,000	51,500,000	48,000,000
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$69,653,124	\$65,165,235	\$61,149,245
Total Revenue	\$56,300,000	\$51,500,000	\$48,075,000
Net County Dollars	\$13,353,124	\$13,665,235	\$13,074,245

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
138	0	0	139	0	0	141	0	0

Historic Land Commission

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$137,638	\$136,209	\$130,500
Contractual Services	182,359	182,159	181,659
Commodities	1,350	1,550	2,050
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$321,347	\$319,918	\$314,209
Total Revenue	\$125,000	\$125,000	\$125,000
Net County Dollars	\$196,347	\$194,918	\$189,209

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
2	0	0	2	0	0	2	0	0

Human Resources

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019* Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$5,161,479	\$5,175,430	\$4,946,071
Contractual Services	1,133,502	925,839	1,042,312
Commodities	34,873	34,873	46,167
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$6,329,854	\$6,136,142	\$6,034,550
Total Revenue	\$155,000	\$0	\$0
Net County Dollars	\$6,174,854	\$6,136,142	\$6,034,550

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
53	0	2	54	0	2	53	0	2

*Includes one-time fund balance allocation

Information Services and Technology

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018* Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$17,666,619	\$16,763,092	\$14,389,988
Contractual Services	8,060,801	7,724,175	5,770,938
Commodities	507,703	467,216	1,319,171
Other Charges	0	0	0
Interdepartmental	17,523	17,523	20,516
Capital Outlay	287,000	177,657	308,000
Total Expense	\$26,539,646	\$25,149,663	\$21,808,613
Total Revenue	\$0	\$320,000	\$0
Net County Dollars	\$26,539,646	\$24,829,663	\$21,808,613

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
162	0	0	151	0	0	151	0	0

*Includes one-time fund balance allocation

Internal Audit

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$1,554,098	\$1,424,951	\$1,294,935
Contractual Services	89,013	78,041	80,025
Commodities	18,175	11,449	12,393
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	0	6,033
Total Expense	\$1,661,286	\$1,514,441	\$1,393,386
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$1,661,286	\$1,514,441	\$1,393,386

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
15	0	0	13	0	0	13	0	0

Land Use & Environmental Services Agency

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$48,708,471	\$46,632,737	\$43,175,339
Contractual Services	12,560,918	13,446,790	11,590,745
Commodities	3,768,819	3,677,135	2,965,927
Other Charges	11,666,124	10,486,701	9,397,738
Interdepartmental	2,059,349	2,038,100	2,026,393
Capital Outlay	8,324,413	6,051,176	3,855,914
Total Expense	\$87,088,094	\$82,332,638	\$73,012,056
Total Revenue	\$83,137,155	\$77,913,294	\$69,189,873
Net County Dollars	\$3,950,939	\$4,419,345	\$3,822,183

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
516	0	14	505	0	14	481	0	14

Manager's Office

Mission

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

Responsibilities

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$7,621,263	\$8,705,378	\$7,991,972
Contractual Services	616,543	1,502,712	1,477,375
Commodities	135,968	167,294	169,505
Other Charges	0	0	0
Interdepartmental	614	614	614
Capital Outlay	0	1,458	0
Total Expense	\$8,374,388	\$10,377,457	\$9,639,466
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$8,374,388	\$10,377,457	\$9,639,466

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
61	0	0	68	0	0	66	0	0

Medical Examiner

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$2,229,600	\$2,211,176	\$2,167,820
Contractual Services	147,284	145,609	126,257
Commodities	85,727	94,158	66,133
Other Charges	0	0	0
Interdepartmental	3,184	3,184	1,133
Capital Outlay	7,010	0	0
Total Expense	\$2,472,805	\$2,454,127	\$2,361,343
Total Revenue	\$1,361,328	\$1,661,500	\$1,261,500
Net County Dollars	\$1,111,477	\$792,627	\$1,099,843

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
20	0	3	20	0	3	20	0	3

Office of Economic Development

Mission

Facilitate private sector job growth and investment in Mecklenburg County.

Responsibilities

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

*Assist with the redevelopment of County-owned real estate

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended*	FY2018 Amended	FY2017 Adopted*
Personnel Services & Employee Benefits	\$646,692	\$605,139	\$442,893
Contractual Services	921,789	553,608	1,141,036
Commodities	163,050	169,911	161,789
Other Charges	10,052,196	10,224,254	9,923,525
Interdepartmental	0	0	0
Capital Outlay	0	0	0
Total Expense	\$11,783,727	\$11,552,912	\$11,669,243
Total Revenue	\$600,000	\$0	\$600,000
Net County Dollars	\$11,183,727	\$11,552,912	\$11,069,243

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
6	0	0	6	0	0	4	0	0

*Includes one-time fund balance.

Park & Recreation

Mission

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

Responsibilities

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

Additional services include:

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended*	FY2017 Adopted
Personnel Services & Employee Benefits	\$29,594,643	\$29,106,806	\$26,681,864
Contractual Services	6,962,048	7,259,045	6,173,641
Commodities	3,311,161	3,062,830	3,030,693
Other Charges	104,967	104,967	104,967
Interdepartmental	455,068	455,068	478,750
Capital Outlay	430,700	509,818	494,239
Total Expense	\$40,858,587	\$40,498,534	\$36,964,154
Total Revenue	\$6,445,387	\$6,745,451	\$5,530,951
Net County Dollars	\$34,413,200	\$33,753,083	\$31,433,203

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
343	39	337	335	39	335	324	37	324

*Includes one-time fund balance allocation.

Public Health

Mission

To promote and protect the public's health.

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended*	FY2017 Adopted
Personnel Services & Employee Benefits	\$67,542,075	\$66,078,556	\$61,665,560
Contractual Services	9,003,739	8,801,923	5,689,576
Commodities	2,589,593	2,722,484	2,333,891
Other Charges	0	0	0
Interdepartmental	158,295	156,615	141,381
Capital Outlay	49,500	167,774	0
Total Expense	\$79,343,202	\$77,927,352	\$69,830,408
Total Revenue	\$24,633,779	\$24,074,383	\$21,811,442
Net County Dollars	\$54,709,423	\$53,852,969	\$48,018,966

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
832	8	26	817	10	25	800	7	2

*Includes one-time fund balance allocation and restricted contingency.

Public Information

Mission

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

Responsibilities

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

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

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted*
Personnel Services & Employee Benefits	\$2,150,336	\$2,139,686	\$1,908,468
Contractual Services	489,489	482,569	499,768
Commodities	51,778	37,564	27,860
Other Charges	0	0	0
Interdepartmental	771	771	771
Capital Outlay	0	0	0
Total Expense	\$2,692,374	\$2,660,590	\$2,436,867
Total Revenue	\$0	\$0	\$0
Net County Dollars	\$2,692,374	\$2,660,590	\$2,436,867

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
21	0	1	21	0	1	20	0	1

*Includes \$21,000 in restricted contingency.

Public Library

Mission

Improve lives and build a stronger community.

Responsibilities

The Charlotte Mecklenburg Library is one of America's leading urban public libraries, serving a community of more than one million citizens in Mecklenburg County. Through 20 locations, targeted outreach and online, the Library delivers exceptional services and programs to hundreds of thousands of residents, while also responding to the needs of individual customers. In short, the Library strives to be essential to the community. Focusing on three key narratives and four key roles, the Library serves our customers and the community within in the following framework:

Three Narratives:

- * Improve Lives
- * Build a Stronger Community
- * Build a Sustainable Organization

Four Roles:

- * Library as Trusted Source
- * Library as Welcoming Place
- * Library as Community Partner
- * Library as Essential Leader

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended*	FY2017 Adopted*
Personnel Services & Employee Benefits	\$27,765,577	\$28,242,139	\$26,636,240
Contractual Services	2,891,270	3,026,329	3,064,123
Commodities	5,381,305	3,298,689	3,298,417
Other Charges	0	0	0
Interdepartmental	17,177	17,177	21,296
Capital Outlay	49,899	49,899	0
Total Expense	\$36,105,228	\$34,634,233	\$33,020,076
Total Revenue	\$0	\$500,000	\$1,500,000
Net County Dollars	\$36,105,228	\$34,134,233	\$31,520,076

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
351	16	99	351	16	99	351	13	99

*Includes one-time fund balance.

Register of Deeds

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$2,552,978	\$2,599,955	\$2,457,617
Contractual Services	222,522	201,815	228,592
Commodities	61,362	92,257	83,252
Other Charges	0	0	0
Interdepartmental	0	0	0
Capital Outlay	0	0	1,108
Total Expense	\$2,836,862	\$2,894,027	\$2,770,569
Total Revenue	\$17,244,983	\$16,824,679	\$15,873,548
Net County Dollars	\$2,339,903	\$2,342,363	\$2,334,762

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
38	0	0	38	0	0	38	0	0

Sheriff

Mission

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

Responsibilities

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended*	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$96,283,818	\$94,130,026	\$90,108,866
Contractual Services	23,000,933	22,173,077	21,720,035
Commodities	3,949,518	3,404,565	3,381,189
Other Charges	692,476	678,907	665,590
Interdepartmental	465,750	465,750	479,995
Capital Outlay	0	176,200	0
Total Expense	\$124,392,495	\$121,028,525	\$116,355,675
Total Revenue	\$24,668,102	\$21,214,879	\$21,146,558
Net County Dollars	\$99,724,393	\$99,813,646	\$95,209,117

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
1,165	0	16	1,175	0	16	1,176	0	14

* Includes one-time fund balance allocation

Social Services

Mission

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

Responsibilities

* The Economic Services Division administers federal and state-mandated programs for eligible families who request food and medical assistance.

* The Services for Adults Division provides services for and information to older adults (those over age 60) and disabled adults (those over 18). The division's goal is to enhance customers' self-sufficiency and their accessibility to available resources.

* The Youth and Family Services Division provide services for and information to protect children by strengthening the capacity for self-sufficiency of families of Mecklenburg County whose children's health, welfare and safety are at risk due to their circumstances or behavior which necessitates public intervention.

* The Community Resources Division increases the capacity of Mecklenburg County to care for the safety, security and well-being of the community while stabilizing vulnerable customers and assisting them in reaching self-sufficiency.

* The Business Affairs Division was established by the Social Services Director to lead the pursuit of more efficient and effective economic and social services and to help the department achieve its strategic vision. Units in this division provide centralized business support services to the four other DSS divisions.

* Additional administrative functions such as Fiscal Administration, Human Resources Department, Information Services and Technology Department, Public Service and Information Department and Strategic Management are provided to support all business functions.

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017 Adopted
Personnel Services & Employee Benefits	\$99,408,443	\$100,240,615	\$95,600,817
Contractual Services	43,407,648	98,053,045	92,423,005
Commodities	979,022	1,099,485	779,391
Other Charges	5,000	5,000	5,000
Interdepartmental	363,858	531,458	383,858
Capital Outlay	454,545	223,882	182,500
Total Expense	\$144,618,516	\$200,153,485	\$189,374,571
Total Revenue	\$71,837,491	\$119,428,365	\$119,813,958
Net County Dollars	\$72,781,025	\$80,725,120	\$69,560,613

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
1,310	7	0	1,323	7	0	1,302	11	0

Tax Collector

Mission

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

Responsibilities

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

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

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

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

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

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

Budget and Staff Resources			
Budget Overview	FY2019 Recommended	FY2018 Amended	FY2017* Adopted
Personnel Services & Employee Benefits	\$3,206,567	\$3,171,186	\$3,078,624
Contractual Services	2,480,640	2,555,728	2,755,948
Commodities	57,972	57,723	55,613
Other Charges	0	0	0
Interdepartmental	11,021	11,021	16,319
Capital Outlay	0	0	0
Total Expense	\$5,756,200	\$5,795,658	\$5,906,504
Total Revenue	\$2,151,362	\$2,038,981	\$2,511,922
Net County Dollars	\$3,604,838	\$3,756,677	\$3,394,582

Position Summary								
FY2019 Recommended			FY2018 Adopted			FY2017 Adopted		
FT	PT	LPT	FT	PT	LPT	FT	PT	LPT
39	0	0	39	0	0	40	0	0

* Includes one-time fund balance allocation

Other Related Information

FY2019 Fee Changes

County Debt Policy

Five-Year Historical Tax Rate

Comparison 20-Year Tax Rate Summary

FY2019 Recommended Fee Changes

Land Use & Environmental Services Agency

Item	Current	New	Change	Comments	Revenue Generated
Land Use & Environment Services					
Speedway Landfill Fee	\$31.50 per ton	\$33 per ton	\$1.50 per ton	Increase required to meet contractual CPI increases.	\$460,000
Residential Solid Waste Availability Fee	\$24 per year	\$27.50 per year	\$3.50 per year	Continuing stepped increase adopted in FY2017.	\$1,790,000
C&D Tipping Fee	\$46 per ton	\$48 per ton	\$2 per ton	Increase based on cost to operate Fox Hole landfill.	\$150,000
Commercial Yard Waste Tipping Fee	<u>Unbagged</u> \$23 per ton	<u>Unbagged</u> \$25 per ton	<u>Unbagged</u> \$2 per ton	Fee only applies to commercial customers.	\$112,000
	<u>Bagged</u> \$25 per ton	<u>Bagged</u> \$32.50 per ton	<u>Bagged</u> \$7.50 per ton		\$59,250
Full Service Recycle Center Fee	Yard: \$14 C&D: \$40 Bulky: \$27.50 Volume: \$5	Yard: \$15 C&D: \$42.50 Bulky: \$28.50 Volume: \$5.30	Yard: \$1 C&D: \$2.50 Bulky: \$1 Volume: \$0.30	Increase for non-resident customers only.	\$320,000
Mulch & Compost Delivery Fee	<u>0-24 Miles</u> \$85	<u>0-24 Miles</u> \$95	\$10 per haul	Based on increased fuel & labor costs.	\$4,000
	<u>25-40 Miles</u> \$125	<u>25-40 Miles</u> \$135			
Tire Disposal	<u>Small</u> \$4	<u>Small</u> \$4.50	<u>Small</u> \$0.50	Increase for non-resident customers only.	\$4,000
	<u>Large</u> \$4.50	<u>Large</u> \$5	<u>Large</u> \$0.50		

RECOMMENDED BUDGET

FY2019 Recommended Fee Changes

Park & Recreation

Item	Current	New	Change	Comments	Revenue Generated
Park & Rec – Indoor Shelter Fees (Weekend) *R=Resident; NR=Non-Resident					
Lakepoint Hall	R: \$480 NR: \$720	R: \$550 NR: \$750	R: \$70 NR: \$30	Standardizing Facility Rental Fees.	\$65,000
William R. Davie	R: \$480 NR: \$720	R: \$550 NR: \$750	R: \$70 NR: \$30		
Reedy Creek	R: \$420 NR: \$545	R: \$550 NR: \$750	R: \$130 NR: \$205		
Jetton	R: \$506 NR: \$631	R: \$550 NR: \$750	R: \$44 NR: \$119		
Hornet’s Nest – Williamson	R: \$720 NR: \$1,080	R: \$450 NR: \$650	R: -\$270 NR: -\$430		
Clanton Park – Waddy	R: \$480 NR: \$720	R: \$450 NR: \$650	R: -\$30 NR: -\$70		
Mahlon Adams	R: \$506 NR: \$631	R: \$450 NR: \$650	R: -\$56 NR: \$19		
Veteran's	R: \$188 NR: \$281	R: \$450 NR: \$650	R: \$262 NR: \$369		
Cordelia Park	R: \$506 NR: \$631	R: \$450 NR: \$650	R: -\$56 NR: -\$19		
First Ward	R: \$506 NR: \$631	R: \$350 NR: \$550	R: -\$156 NR: -\$81		
Hornet’s Nest – Picnic Barn	R: \$188 NR: \$281	R: \$200 NR: \$400	R: \$12 NR: \$119		
Park & Rec – Indoor Shelter Fees (Weekday) *R=Resident; NR=Non-Resident					
Lakepoint Hall	R: \$241 NR: \$351	R: \$450 NR: \$650	R: \$209 NR: \$299	Standardizing Facility Rental Fees.	\$45,000
William R. Davie	R: \$241 NR: \$351	R: \$450 NR: \$650	R: \$209 NR: \$299		
Reedy Creek	R: \$211 NR: \$266	R: \$450 NR: \$650	R: \$239 NR: \$284		
Jetton	R: \$278 NR: \$365	R: \$450 NR: \$650	R: \$172 NR: \$285		
Hornet’s Nest – Williamson	R: \$351 NR: \$526	R: \$350 NR: \$550	R: -\$1 NR: \$24		
Clanton Park – Waddy	R: \$241 NR: \$351	R: \$350 NR: \$550	R: \$109 NR: \$199		
Mahlon Adams	R: \$278 NR: \$356	R: \$350 NR: \$550	R: \$72 NR: \$194		
Veteran’s	R: \$118 NR: \$178	R: \$350 NR: \$550	R: \$232 NR: \$372		
Cordelia Park	R: \$278 NR: \$356	R: \$350 NR: \$550	R: \$82 NR: \$194		
First Ward	R: \$278 NR: \$356	R: \$250 NR: \$450	R: -\$28 NR: \$94		
Hornet’s Nest – Picnic Barn	R: \$118 NR: \$178	R: \$100 NR: \$300	R: -\$18 NR: \$122		

RECOMMENDED BUDGET

Park & Rec – Mecklenburg Sportsplex Fees

Base Fee – Free Event	4 Hrs: \$1,180	4 Hrs: \$2,000 8 Hrs: \$2,600	4 Hrs: \$820 8 Hrs: \$2,600	Charge increased based on expanded capacity in facility.	\$192,000
Base Fee – Paid Event	4 Hrs: \$1,855	4 Hrs: \$4,250 8 Hrs: \$4,850	4 Hrs: \$2,395 8 Hrs: \$2,995		
Pre-Event Set up	None	\$600	\$600		
Off-Duty Security <i>Additional Hour</i>	\$30	\$33	\$3		
Locker Room Only Rate <i>5 Hour Block</i>	None	\$50	\$50		
Locker Room Only Rate: <i>Additional Hour</i>	None	\$30	\$30		
Field Access for Practice per Hour	None	\$100	\$100		

Park & Rec – Photography & Video Filming

Still Photography Session	\$60	None	-\$60	Discontinued fees due to non-enforcement.	\$0
Low Impact Video/Filming	\$60	None	-\$60		
Student Media	\$30	None	-\$30		

FY2019 Recommended Fee Changes

Public Health

Item	Current	New	Change	Comments	Revenue Generated
Public Health – Clinical Fees					
Interim Caries Arresting Medicament application per tooth <i>(Dental)</i>	None	\$25	\$25	New Services	\$4,245
Electronic Medical Records <i>(Records)</i>	None	\$6.50	\$6.50		
Evoke Auditory Test <i>(Refugee)</i>	None	\$29.18	\$29.18		
Chest X-Ray, Single View <i>(Refugee/TB)</i>	None	\$61	\$61		
Educational Materials <i>(Travel Clinic)</i>	None	\$15	\$15		
Disability Determination Request <i>(Records)</i>	\$12	\$15	\$3		
Public Health – 340B Drug Pricing					
Nexplanon	\$325	\$429.20	\$104.20	Changes based on 340B drug pricing.	Net 340B decrease of \$48,890.
Mirena	\$291.08	\$309.91	\$18.83		
Liletta	\$50	\$47.04	-\$2.96		
Paragard	\$228.35	\$237.14	\$8.79		
Depro-Provera	\$23.79	\$25.87	\$2.08		
Nuvaring	\$14.57	\$7.86	-\$6.71		
Cryselle	\$9	\$4.44	-\$4.56		
Orsythia	\$9	\$2.41	-\$6.59		
Otho Micronor	\$9	\$0.26	-\$8.74		
Ortho Tricyclene	\$9	\$2.53	-\$6.47		
Ortho Cyclen	\$9	\$3.51	-\$5.49		
Ocella	\$9	\$3.37	-\$5.63		
Emgncy Contraception	None	\$3.69	\$3.69		
Emgncy Contraception (ELLA)	None	\$18.82	\$18.82		
Kylenna	None	\$541.39	\$541.39		
Hep-B Vaccine (Child)	\$11.85	\$13.30	\$1.45		
Hep-B Vaccine (Adult)	\$38.72	\$43.15	\$4.43		
Acyclovir	None	\$0.26	\$0.26		
Imiquimod	\$18.91	\$3.68	-\$15.23		
Azithromycin	\$0.37	\$87.85	\$87.48		

RECOMMENDED BUDGET

Ceftriaxone	\$0.54	\$5.08	\$4.54	Changes based on 340B drug pricing.	Net 340B decrease of \$48,890.
Clindamycin	\$18.91	\$7.44	-\$11.47		
Doxycycline	\$18.91	\$2.31	-\$16.60		
Metronidazole	\$18.91	\$9.42	-\$9.49		
Penicillin G Benzathine	\$18.91	\$0.19	-\$18.72		
Tinidazole	None	\$11.79	\$11.79		
Valacyclovir	None	\$15.61	\$15.61		
Ethambutol	None	\$13.39	\$13.39		
Isoniazid	None	\$1.32	\$1.32		
Levaquin	None	\$94.04	\$94.04		
Moxifloxacin	None	\$9.76	\$9.76		
Pyrazinamide	None	\$131.84	\$131.84		
Public Health – Non-340B Drug Pricing/Other					
MENB RLP Vaccine	\$103.10	\$133.60	\$30.50	Increase required to match pricing increase.	\$0
HIB Vaccine	\$24	\$26.21	\$2.21		\$990
HPV Vaccine	\$175.87	\$185.92	\$10.05		\$49,805
Pneumococcal Vaccine (13 Val)	\$158.83	\$169.11	\$10.28		\$857
DT Vaccine	\$47.37	\$49.65	\$2.28		\$0
MMR Vaccine	\$62.73	\$66.97	\$4.24		\$16,045
MMRV Vaccine	\$179.88	\$190.93	\$11.05		\$15,028
Chicken Pox Vaccine	\$107.57	\$115.04	\$7.47		\$36,284
Pneumococcal Vaccine	\$77.32	\$84.98	\$7.66		\$9,234
Zoster Vaccine	\$194.17	\$219.77	\$25.60		\$641
Rabies Testing	\$10	\$46	\$36.00		\$684

Mecklenburg County, North Carolina Debt Policy

Introduction

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

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

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

Debt Instruments

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

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

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

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

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

County Debt Policy

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

Purposes for Debt Issuance

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

Debt Structure

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

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

Debt Ratios

The County shall abide by the following debt ratios:

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

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

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

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

Debt Management Policies

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

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

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

Administration and Implementation

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

Capital Planning and Debt Determination

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

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

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

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

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

Debt Service Fund

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

Pay-As-You-Go Funding

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

Issuance of Debt

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

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

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

Legality

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

Interest Rate Exchange Agreements

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

Continuing Disclosure

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

Arbitrage Rebate Reporting

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

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

Attachment I**Mecklenburg County****Interest Rate Exchange Agreement Policy**

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

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

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

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

Legality

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

Speculation

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

Methods by Which Such Contracts Shall be Solicited and Procured

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

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

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

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

Form and Content of Interest Rate Exchange Agreements

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

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

Events of Default

Events of default of a counterparty shall include the following:

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

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

Aspects of Risk Exposure Associated with Such Contracts

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

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

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

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

Counterparty Selection Criteria

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

Provisions for Collateralization

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

Long-Term Implications

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

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

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

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

Monitoring

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

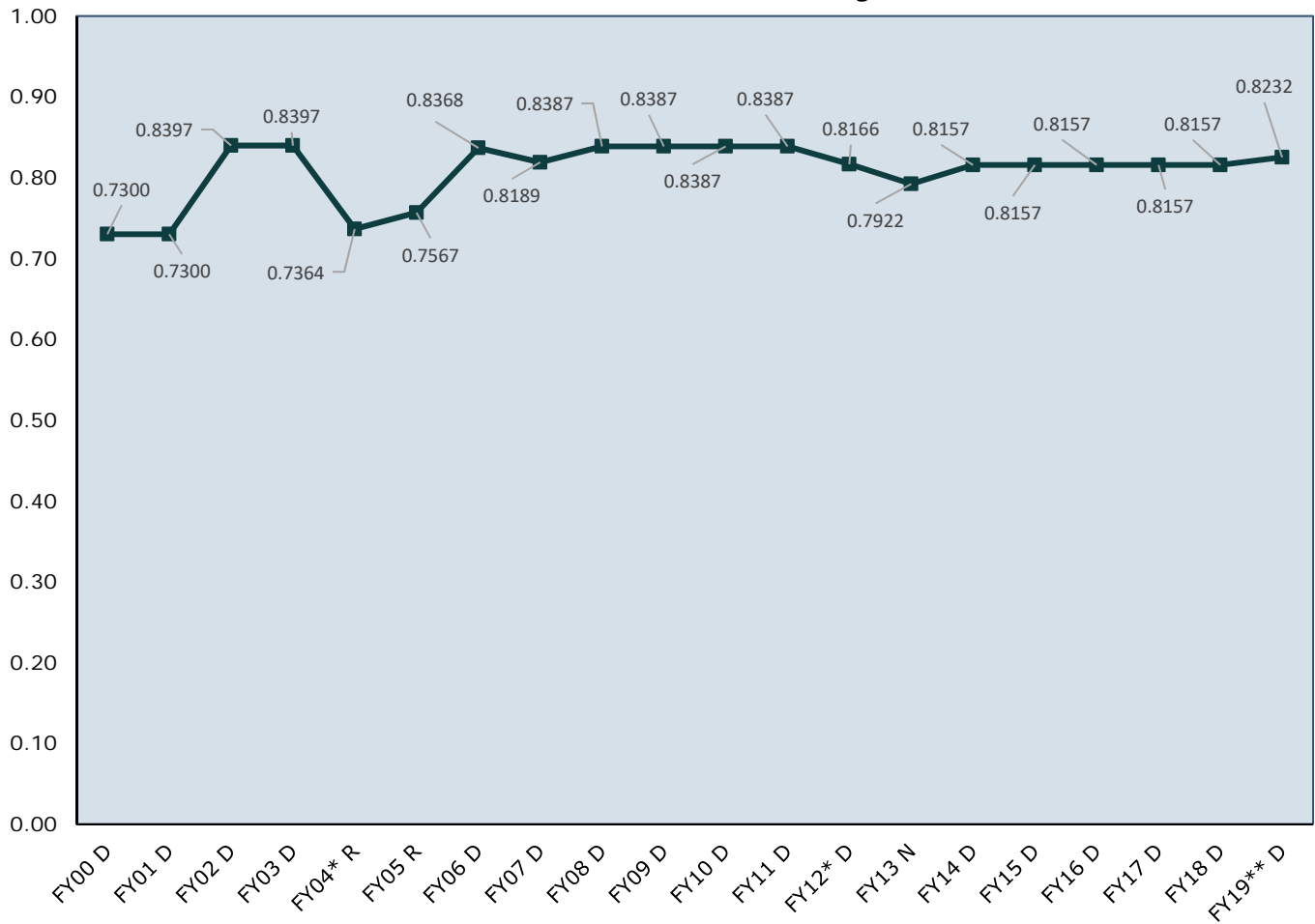
1. preparing a description of each contract, including a summary of its terms and conditions, the notional amount, rates, maturity and other provisions thereof;
2. determining any amounts which were required to be paid and received, and that the amounts were paid and received;
3. determining that each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

Five Year Historical Comparison of Tax Rates

County	FY14-15 Tax Rate (Change)	FY15-16 Tax Rate (Change)	FY16-17 Tax Rate (Change)	FY17-18 Tax Rate (Change)	FY18-19 Recommended Tax Rate (Change)
Cabarrus	70.00 0.00	70.00 0.00	70.00 0.00	70.00 0.00	<i>Not yet Available</i>
Cumberland	74.00 0.00	74.00 0.00	74.00 0.00	79.90 5.90	<i>Not yet Available</i>
Durham	79.31 1.87	79.31 0.00	74.04 (5.27)	76.79 2.75	78.69 1.90
Forsyth	71.68 0.00	73.10 1.42	73.10 0.00	72.35 (0.75)	<i>Not yet Available</i>
Gaston	87.00 0.00	87.00 0.00	87.00 0.00	87.00 0.00	<i>Not yet Available</i>
Guilford	77.00 0.00	76.00 (1.00)	75.50 (0.50)	73.05 (2.45)	<i>Not yet Available</i>
Iredell	48.50 0.00	52.75 4.25	52.75 0.00	52.75 0.00	<i>Not yet Available</i>
Mecklenburg	81.57 0.00	81.57 0.00	81.57 0.00	81.57 0.00	82.32 0.75
Orange	87.80 2.00	87.80 0.00	87.80 0.00	83.77 (4.03)	85.19 1.42
Union	76.14 10.14	77.65 1.51	76.65 (1.00)	78.10 1.45	<i>Not yet Available</i>
Wake	57.80 4.40	60.7 2.90	60.05 (0.65)	61.50 1.45	64.40 2.90

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

20 Year Tax Summary



RECOMMENDED BUDGET

Year and Majority Party

Year	Tax Rate	Board Make-Up	Party Majority
FY00 D	0.7300	R-2 D-7 U-0	Democrat
FY01 D	0.7300	R-2 D-7 U-0	Democrat
FY02 D	0.8397	R-4 D-5 U-0	Democrat
FY03 D	0.8397	R-4 D-5 U-0	Democrat
FY04* R	0.7364	R-5 D-4 U-0	Republican
FY05 R	0.7567	R-5 D-4 U-0	Republican
FY06 D	0.8368	R-3 D-6 U-0	Democrat
FY07 D	0.8189	R-3 D-6 U-0	Democrat
FY08 D	0.8387	R-4 D-5 U-0	Democrat
FY09 D	0.8387	R-4 D-5 U-0	Democrat
FY10 D	0.8387	R-3 D-6 U-0	Democrat
FY11 D	0.8387	R-3 D-6 U-0	Democrat
FY12* D	0.8166	R-4 D-5 U-0	Democrat
FY13 N	0.7922	R-4 D-4 U-1	No Majority
FY14 D	0.8157	R-3 D-6 U-0	Democrat
FY15 D	0.8157	R-3 D-6 U-0	Democrat
FY16 D	0.8157	R-3 D-6 U-0	Democrat
FY17 D	0.8157	R-3 D-6 U-0	Democrat
FY18 D	0.8157	R-3 D-6 U-0	Democrat
FY19** D	0.8232	R-3 D-6 U-0	Democrat

*Denotes Revaluation

**Recommended Tax Rate

U Denotes Unaffiliated