**Amended Budget Ordinance**

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**BUDGET ORDINANCE FISCAL YEAR 2021-2022**  
**As Amended on July 7, 2021**

**Section 1.** That for the operation of Mecklenburg County's government and its subdivisions for the fiscal year beginning July 1, 2021 and ending June 30, 2022, the amounts in the following schedules are hereby appropriated:

<table>
<thead>
<tr>
<th>Fund/Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$1,529,867,823</td>
</tr>
<tr>
<td>including appropriation for:</td>
<td></td>
</tr>
<tr>
<td>Environmental Leadership Action Plan Fund</td>
<td>20,160,164</td>
</tr>
<tr>
<td>Capital Reserve Fund</td>
<td>9,000,000</td>
</tr>
<tr>
<td>Rental Subsidy Program Fund</td>
<td>8,000,000</td>
</tr>
<tr>
<td>Technology Reserve Fund</td>
<td>7,000,000</td>
</tr>
<tr>
<td>Vehicle Reserve Fund</td>
<td>1,500,000</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>333,200,265</td>
</tr>
<tr>
<td>including appropriation for:</td>
<td></td>
</tr>
<tr>
<td>Deferred Maintenance Fund</td>
<td>6,800,000</td>
</tr>
<tr>
<td>Law Enforcement Service District Funds</td>
<td></td>
</tr>
<tr>
<td>Charlotte LESD Law Enforcement Service District</td>
<td>14,218,772</td>
</tr>
<tr>
<td>Cornelius LESD Law Enforcement Service District</td>
<td>142,981</td>
</tr>
<tr>
<td>Davidson LESD Law Enforcement Service District</td>
<td>431,941</td>
</tr>
<tr>
<td>Huntersville LESD Law Enforcement Service District</td>
<td>3,210,150</td>
</tr>
<tr>
<td>Mint Hill LESD Law Enforcement Service District</td>
<td>834,899</td>
</tr>
<tr>
<td>Pineville LESD Law Enforcement Service District</td>
<td>666,191</td>
</tr>
<tr>
<td>Fire Protection Service District Funds</td>
<td></td>
</tr>
<tr>
<td>Charlotte ETJ Fire Protection Service District</td>
<td>6,712,438</td>
</tr>
<tr>
<td>Cornelius ETJ Fire Protection Service District</td>
<td>38,212</td>
</tr>
<tr>
<td>Davidson ETJ Fire Protection Service District</td>
<td>269,142</td>
</tr>
<tr>
<td>Huntersville ETJ Fire Protection Service District</td>
<td>1,302,093</td>
</tr>
<tr>
<td>Mint Hill ETJ Fire Protection Service District</td>
<td>401,909</td>
</tr>
<tr>
<td>Solid Waste Enterprise Fund</td>
<td>37,884,217</td>
</tr>
<tr>
<td>Scrap Tire Special Revenue Fund</td>
<td>1,931,663</td>
</tr>
<tr>
<td>White Goods Special Revenue Fund</td>
<td>632,061</td>
</tr>
<tr>
<td>Storm Water Special Revenue Fund</td>
<td>20,911,052</td>
</tr>
<tr>
<td>Transit Sales Tax Special Revenue Fund</td>
<td>65,621,131</td>
</tr>
<tr>
<td><strong>TOTAL APPROPRIATIONS</strong></td>
<td><strong>$2,018,276,940</strong></td>
</tr>
</tbody>
</table>
### Section II

That it is estimated that the following revenues will be available during the fiscal year beginning July 1, 2021, and ending June 30, 2022, to meet the appropriations in Section I, as set forth in the following schedules:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Description</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Tax Levy</td>
<td></td>
<td>$945,024,133</td>
</tr>
<tr>
<td>Fund Balance – Unrestricted Appropriation</td>
<td></td>
<td>84,257,032</td>
</tr>
<tr>
<td>Fund Balance – Restricted Appropriation</td>
<td></td>
<td>3,241,777</td>
</tr>
<tr>
<td>Revenues – Other Sources</td>
<td></td>
<td>497,344,881</td>
</tr>
<tr>
<td><strong>Subtotal – General Fund</strong></td>
<td></td>
<td>$1,529,867,823</td>
</tr>
<tr>
<td><strong>Debt Service Fund</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Tax Levy</td>
<td></td>
<td>$250,335,478</td>
</tr>
<tr>
<td>Revenues – Other Sources</td>
<td></td>
<td>82,864,787</td>
</tr>
<tr>
<td><strong>Subtotal – Debt Service Fund</strong></td>
<td></td>
<td>$333,200,265</td>
</tr>
<tr>
<td><strong>Law Enforcement Service District Funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charlotte ETJ Law Enforcement Service District</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Tax Levy</td>
<td></td>
<td>$14,218,772</td>
</tr>
<tr>
<td>Cornelius ETJ Law Enforcement Service District</td>
<td></td>
<td>142,981</td>
</tr>
<tr>
<td>Davidson ETJ Law Enforcement Service District</td>
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<td>431,941</td>
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<td>3,210,150</td>
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<td></td>
<td>834,899</td>
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<tr>
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<td></td>
<td>666,191</td>
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<td><strong>Subtotal – Huntersville ETJ Fire Protection Service District</strong></td>
<td></td>
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<td>Charlotte ETJ Fire Protection Service District</td>
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<td>Current Tax Levy</td>
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<td>$6,712,438</td>
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<tr>
<td>Davidson ETJ Fire Protection Service District</td>
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<td>269,142</td>
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<tr>
<td>Huntersville ETJ Fire Protection Service District</td>
<td></td>
<td>126,659</td>
</tr>
<tr>
<td>Current Tax Levy</td>
<td></td>
<td>1,175,434</td>
</tr>
<tr>
<td>Fund Balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal – Huntersville ETJ Fire Protection Service District</strong></td>
<td></td>
<td>1,302,093</td>
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<tr>
<td><strong>Solid Waste Enterprise Fund</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue – Fees</td>
<td></td>
<td>35,054,082</td>
</tr>
<tr>
<td>Other Sources</td>
<td></td>
<td>2,830,135</td>
</tr>
<tr>
<td><strong>Subtotal – Solid Waste Enterprise Funds</strong></td>
<td></td>
<td>37,884,217</td>
</tr>
</tbody>
</table>
Scrap Tire Special Revenue Fund
Revenue – Other Sources 1,931,663

White Goods Special Revenue Fund
Revenue – Other Sources 632,061

Storm Water Special Revenue Fund
Revenue – Fees 18,025,456
Other Sources 2,885,596
Subtotal – Storm Water Special Revenue Fund 20,911,052

Transit Sales Tax Special Revenue Fund
Transit Sales Tax 65,621,131

TOTAL ESTIMATED REVENUES AND APPROPRIATED FUND BALANCE $2,018,276,940

Section III. That there is hereby levied for the fiscal year beginning July 1, 2021 and ending June 30, 2022, the following rate of property tax on each one hundred dollars ($100) of assessed valuation of taxable property, as listed for taxes as of January 1, 2021, for the purpose of raising the revenue for current year's taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

| Tax Rate | 61.69¢ |
| Based on Estimated Assessed Valuation of $195,715,258,929 |

Section IV. There is also hereby levied for the fiscal year beginning July 1, 2021 and ending June 30, 2022, the following rate of property tax on each one hundred dollars ($100) of assessed valuation of taxable property subject to taxation in the Law Enforcement Service Districts as listed for taxes as of January 1, 2021, in addition to that levied throughout the County, for the purpose of raising the revenue for the Law Enforcement Service Districts as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

| Law Enforcement Service District Tax Rate | 17.81¢ |
| Based on Estimated Assessed Valuation in the Charlotte ETJ Law Enforcement Service District of $8,167,354,669 |

| Law Enforcement Service District Tax Rate | 22.90¢ |
| Based on Estimated Assessed Valuation in the Cornelius ETJ Law Enforcement Service District of $63,874,401 |

| Law Enforcement Service District Tax Rate | 14.32¢ |
| Based on Estimated Assessed Valuation in the Davidson ETJ Law Enforcement Service District of $308,577,955 |

| Law Enforcement Service District Tax Rate | 15.84¢ |
| Based on Estimated Assessed Valuation in the Huntersville ETJ Law Enforcement Service District of $2,073,258,252 |

| Law Enforcement Service District Tax Rate | 15.58¢ |
| Based on Estimated Assessed Valuation in the Mint Hill ETJ Law Enforcement Service District of $553,879,496 |

| Law Enforcement Service District Tax Rate | 16.37¢ |
| Based on Estimated Assessed Valuation in the Pineville Law Enforcement Service District of |
Section V. There is also hereby levied for the fiscal year beginning July 1, 2021 and ending June 30, 2022, the following rate of property tax on each one hundred dollars ($100) of assessed valuation of taxable property subject to taxation in the Fire Protection Service Districts as listed for taxes as of January 1, 2021, in addition to that levied throughout the County, for the purpose of raising the revenue for the Fire Protection Service Districts as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

<table>
<thead>
<tr>
<th>Fire Protection Service District</th>
<th>Tax Rate</th>
<th>Based on Estimated Assessed Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charlotte ETJ</td>
<td>8.00¢</td>
<td>$8,583,680,291</td>
</tr>
<tr>
<td>Cornelius ETJ</td>
<td>6.12¢</td>
<td>$63,874,401</td>
</tr>
<tr>
<td>Davidson ETJ</td>
<td>8.90¢</td>
<td>$308,577,955</td>
</tr>
<tr>
<td>Huntersville ETJ</td>
<td>5.80¢</td>
<td>$2,073,258,252</td>
</tr>
<tr>
<td>Mint Hill ETJ</td>
<td>7.50¢</td>
<td>$553,879,496</td>
</tr>
</tbody>
</table>

Section VI. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, a summary of which budget is attached as Schedule No. 1, and the terms of which budget are hereby specifically incorporated by reference.

Section VII. The total of all remaining amounts encumbered for outstanding purchase orders and contracts at June 30, 2021 shall be re-appropriated for expenditure in the current fiscal year.

Section VIII. The Management and Budget Director, as approved by the County Manager, is hereby authorized to transfer the unencumbered balance, or any portion thereof, from one appropriation to another appropriation within the same fund. Expenditures will be controlled for financial reporting purposes at the agency level and for operational purposes within organization units at the appropriation unit for all category levels (4000, 5000, 6000, 7000, 8000 and 9000 series of accounts). The original capital outlay appropriation by organization unit may not be increased by transfer by more than $100,000 of local funds without specific Board action. The Management and Budget Director may authorize, at the request of the affected department head or his/her designee, the substitution of one capital outlay item for another within the appropriation limits set forth above. The Management and Budget Director may authorize non-locally funded changes in capital outlay resulting from Federal, State or other grant funding as requested by the affected department.

Section IX. The County Manager or her designee may award and execute contracts that are not required to be bid or which N.C.G.S. 143-131 allows to be let on informal bids so long as the budget or appropriate capital project ordinance or capital reserve fund contains sufficient appropriated but unencumbered funds for such purposes. On behalf of Mecklenburg County, the County Manager or her designee, may enter into and execute change orders or amendments to construction contracts when the appropriate capital project or capital reserve fund contains sufficient appropriated but unencumbered funds allocated for such construction projects. On behalf...
of Mecklenburg County, the County Manager or her designee, may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where N.C.G.S. 153A-248(b), 259, 449 or any similar statutes require such contracts. On behalf of the Mecklenburg County Consolidated Human Services Agency (“Human Services Agency”), the County Manager or her designee, may award and execute contracts which are not required to be bid or which N.C.G.S. 143-131 allows to be let on informal bids so long as the budget contains sufficient appropriated but unencumbered funds for such purposes, and may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where N.C.G.S. 122C-141, 142 or any similar statutes require such contracts. The County Manager or her designee may execute contracts on behalf of the Human Services Agency or the County, to render services, at not less than full cost, with the State, other political subdivisions of the State and outside agencies. The County Manager or her designee may execute contracts or other agreements with the State of North Carolina required by the State in connection with the receipt of revenues that are included in the estimate of revenues. The County Manager shall exercise her authority to designate individuals who are authorized to award and execute contracts only by a written memorandum of delegation filed with the Clerk to the Board, the County Attorney, and the Director of Finance, except that the County Manager may designate the Deputy County Managers without filing a written memorandum of delegation. Provided, however, equipment leases for fewer than 30 days, and purchase orders may be processed without the signature of the County Manager or her designee if processed in accordance with policies of the Finance Department. The County Manager may delete positions as part of a reorganization but the Board must approve all new permanent positions.

Section X. That there is hereby appropriated to the Solid Waste Enterprise Fund all Residential Solid Waste Fees, user fees, tipping fees, revenues from sale of recyclables and other revenues attributable to the program. A Residential Solid Waste Fee of $39.50 per year is imposed under N.C.G.S. 153A-292 for the fiscal year beginning July 1, 2021 and ending June 30, 2022, on all mobile homes, single family and multi-family residences located in Mecklenburg County on January 1, 2021, as provided in the Residential Solid Waste Fee Ordinance. Such fees are to be added to the 2021 property tax bill, are payable in the same manner as property taxes, and, in the case of nonpayment, may be collected in any manner by which delinquent personal or real property taxes can be collected. The Residential Solid Waste Fee Ordinance provides additional details about this fee.

Section XI. That there is hereby appropriated to the Scrap Tire Special Revenue Fund all other revenues attributable to the program.

Section XII. That there is hereby appropriated to the White Goods Special Revenue Fund all other revenues attributable to the program.

Section XIII. That there is hereby appropriated to the Storm Water Special Revenue Fund all user fees and other revenues attributable to the program.

Section XIV. That there are hereby appropriated to the Law Enforcement Service District Funds (special revenue funds) revenues from the collection of the Law Enforcement Service Districts Ad Valorem tax at the rates stated in Section IV to cover the cost for servicing all districts. Revenue may be used from multiple service districts to pay a single service agreement for the districts.

Section XV. That there are hereby appropriated to the Fire Protection Service District Funds (special revenue funds) the revenues from the collection of the Fire Protection Service Districts Ad Valorem tax at the rates stated in Section V to cover the cost for servicing all districts.

Section XVI. The Director of Finance is authorized to transfer as a loan from the General Fund to the Law Enforcement and Fire Protection Service District Funds, such funds necessary to provide cash for operation until such time as revenues received from all sources are sufficient to provide funding for expenditures. Any such loan is to be paid back to the General Fund when cash balances allow for repayment.

Section XVII. That there is hereby appropriated to the Technology Reserve Fund $7,000,000 as a transfer from the General Fund. Funds appropriated can only be utilized for technology in the current fiscal year or subsequent fiscal years.
Section XVIII. That there is hereby appropriated $9,000,000 to the Capital Reserve Fund as a transfer from the General Fund.

Section XIX. A transfer of $6,800,000 is authorized into the Deferred Maintenance Capital Reserve Fund from the Debt Service Fund. The Deferred Maintenance Capital Reserve Fund annual budget for FY2022 totals $6,800,000 to be expended on projects as approved by the County Manager or her designee. Funds appropriated can only be utilized for capital expenditures in the current or subsequent fiscal years.

Section XX. That there is hereby appropriated $1,500,000 to the Vehicle Reserve Fund as a transfer from the General Fund. Funds appropriated can only be utilized for purposes described in the Vehicle Replacement Reserve Fund Ordinance either in the current or subsequent fiscal years.

Section XXI. A transfer of $20,160,164 is authorized into the Environmental Leadership Action Plan Fund to support operating and capital expenses related to the plan, to include facility retrofits, vehicle purchases, invasive species, land acquisition, and other related expenses in either the current or subsequent fiscal years.

Section XXII. That there is hereby appropriated $8,000,000 to the Rental Subsidy Program Fund to support expenses related to the program in either the current or subsequent fiscal years.

Section XXIII. There is hereby appropriated $1,506,947 in fund balance from the Child Support Reinvestment Special Revenue Fund to be used for child support services enhancements either in the current or subsequent fiscal years.

Section XXIV. In accordance with N.C.G.S 115D-58.2, the Director of Finance is directed to provide, based on the appropriations herein, funds to Central Piedmont Community College as needed (with at least one transfer of funds during each month for which funds are requested) to meet the expenditures reflected in the approved budget. All unexpended and unencumbered funds at the end of the fiscal year shall be returned to Mecklenburg County within thirty (30) days after the close of the fiscal year.

Section XXV. The appropriations to the Charlotte-Mecklenburg Board of Education have been allocated by purpose, function and project as defined in the uniform budget format, as shown on Schedule No. 2. The Charlotte-Mecklenburg Board of Education must obtain the approval of the Board for any amendment to the Board of Education's budget which would (a) increase or decrease appropriation for capital outlay approved by the Board of Commissioners for such projects as listed in N.C.G.S. 115C-426(f)(1) or (2), or (b) increase or decrease the amount of other County appropriations allocated to a purpose or function by more than ten (10%) percent. Schedule No. 3 of this document details the Mediated Agreement Between Charlotte-Mecklenburg Board of Education and the Mecklenburg County Board of County Commissioners.

Section XXVI. That there is hereby appropriated to the Debt Service Fund actual proceeds of revenues dedicated for debt service, specifically sales tax Articles 40 and 42 received and allocated for schools, lottery, ABC, investment revenue, property taxes, and other revenue. The total appropriation for this fund is $333,200,265. Funds appropriated can only be utilized for debt service or pay-as-you-go capital funding in the current or subsequent fiscal years.

The Director of Finance is authorized to transfer, as a loan from the General Fund to the Debt Service Fund, necessary funds to provide cash for operation until such time as revenues received from all sources are sufficient to provide funding for expenditures. The loan is to be paid back to the General Fund when cash balances allow for repayment.

The Director of Finance is authorized to appropriate amounts needed to fund current fiscal year debt issues that have been approved by the Board of County Commissioners.

Section XXVII. The excess amount of all building development revenues over related expenditures resulting from such fees collected by Land Use and Environmental Services Agency as of June 30, 2021 are to be retained within fund balance and designated for Land Use and Environmental Services Code Administration operations.
for use at such time that revenues are not sufficient to provide funding for those expenditures.

Section XXVIII. That before any portion of the $865,000 restricted contingency for the Elections Office can be expended, the Board of County Commissioners must determine that elections will occur in fiscal year 2022 in Mecklenburg County.

Section XXIX. That there is hereby appropriated to the Transit Sales Tax Special Revenue Fund, such actual proceeds as received to be transferred by the Director of Finance to the City of Charlotte to account for the proceeds of the one-half percent local government sales and use tax, in accordance with the provisions of the Transit Governance Interlocal Agreement.

Section XXX. The fees submitted by the Public Health department, and Land Use and Environmental Service department in support of their budget requests are approved.

Section XXXI. The compensation and allowances for the Board of County Commissioners shall be as provided in the annual budget, the details of which are shown attached in Schedule No. 4, and the terms of which are hereby specifically incorporated herein by reference.

On July 7, 2021, a motion to amend to the Fiscal Year 2022 Budget Ordinance was offered by Commissioner Altman and seconded by Commissioner Meier and carried (9) nine in favor to (0) zero opposed.
## Budget Summary By Fund

**FY 2021 - 2022**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Appropriation</th>
<th>Fund Balance</th>
<th>Federal Aid</th>
<th>State Aid</th>
<th>Fee Revenue</th>
<th>Other Revenue</th>
<th>Sales Taxes</th>
<th>Prior Year Taxes</th>
<th>Current Year Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$1,529,867,823</td>
<td>$84,257,032</td>
<td>$88,490,691</td>
<td>$16,880,095</td>
<td>$9,239,865</td>
<td>$154,845,423</td>
<td>$226,805,584</td>
<td>$4,325,000</td>
<td>$945,024,133</td>
</tr>
<tr>
<td>Solid Waste Disposal Enterprise Fund</td>
<td>37,884,217</td>
<td></td>
<td>27,268</td>
<td>35,054,082</td>
<td>2,802,867</td>
<td>399,322</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scrap Tire Fund</td>
<td>1,931,663</td>
<td></td>
<td>1,532,341</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>White Goods Fund</td>
<td>632,061</td>
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<td></td>
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<td></td>
<td></td>
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<td>Storm Water Special Revenue Fund</td>
<td>20,911,052</td>
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</tr>
<tr>
<td>Transit Sales Tax</td>
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<td>1,949,000</td>
<td>9,500,000</td>
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<td>Cornelius ETJ - FPSD</td>
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<td>Davidson ETJ - FPSD</td>
<td>269,142</td>
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</tr>
<tr>
<td>Mint Hill ETJ - FPSD</td>
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</tr>
<tr>
<td>Mint Hill ETJ - LESD</td>
<td>834,899</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6,712,438</td>
<td></td>
</tr>
<tr>
<td>Pineville ETJ - LESD</td>
<td>666,191</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6,712,438</td>
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</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$2,018,276,940</td>
<td>$84,383,691</td>
<td>$90,439,691</td>
<td>$28,571,765</td>
<td>$62,319,403</td>
<td>$164,212,596</td>
<td>$360,563,114</td>
<td>$4,325,000</td>
<td>$1,223,461,680</td>
</tr>
</tbody>
</table>

### 2021-2022 Tax Rate per $100 of Assessed Value:

- **General Fund**
  - Yield of 1¢ Tax Rate
  - Gross: $19,571,526
  - Less: 1% Allowance for Uncollectibles: $195,715
  - NET: $19,375,811
  - 2021-2022 Tax Rate: 61.69¢
  - 2021-2022 Est. Assessed Valuation: $195,715,288

- **Charlotte ETJ Fire District**
  - Yield of 1¢ Tax Rate
  - Gross: $858,368
  - Less: 2.25% Allowance for Uncollectibles: $19,313
  - NET: $839,055
  - 2021-2022 Tax Rate: 8.00¢
  - 2021-2022 Est. Assessed Valuation: $8,583,680

- **Cornelius ETJ Fire District**
  - Yield of 1¢ Tax Rate
  - Gross: $6,387
  - Less: 2.25% Allowance for Uncollectibles: $6,244
  - NET: $6,144
  - 2021-2022 Tax Rate: 61.2¢
  - 2021-2022 Est. Assessed Valuation: $6,384,401

- **Davidson ETJ Fire District**
  - Yield of 1¢ Tax Rate
  - Gross: $30,858
  - Less: 2.00% Allowance for Uncollectibles: $617
  - NET: $30,241
  - 2021-2022 Tax Rate: 8.90¢
  - 2021-2022 Est. Assessed Valuation: $308,577,955
## Budget Summary By Fund
### FY 2021 - 2022

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Year 2021-2022 Tax Rate per $100 of Assessed Value:</th>
<th>Year 2021-2022 Tax Rate per $100 of Assessed Value:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Huntersville ETJ Fire District</strong></td>
<td><img src="image" alt="Budget Summary Table" /></td>
<td><img src="image" alt="Budget Summary Table" /></td>
</tr>
<tr>
<td><strong>Charlotte ETJ Law Enforcement Service District</strong></td>
<td><img src="image" alt="Budget Summary Table" /></td>
<td><img src="image" alt="Budget Summary Table" /></td>
</tr>
<tr>
<td><strong>Davidson ETJ Law Enforcement Service District</strong></td>
<td><img src="image" alt="Budget Summary Table" /></td>
<td><img src="image" alt="Budget Summary Table" /></td>
</tr>
<tr>
<td><strong>Mint Hill ETJ Fire District</strong></td>
<td><img src="image" alt="Budget Summary Table" /></td>
<td><img src="image" alt="Budget Summary Table" /></td>
</tr>
<tr>
<td><strong>Mint Hill ETJ Law Enforcement Service District</strong></td>
<td><img src="image" alt="Budget Summary Table" /></td>
<td><img src="image" alt="Budget Summary Table" /></td>
</tr>
<tr>
<td><strong>Pineville ETJ Law Enforcement Service District</strong></td>
<td><img src="image" alt="Budget Summary Table" /></td>
<td><img src="image" alt="Budget Summary Table" /></td>
</tr>
</tbody>
</table>
# Charlotte-Mecklenburg Board of Education Proposed Budget

## Fiscal Year 2021-2022

<table>
<thead>
<tr>
<th>Schedule 2</th>
</tr>
</thead>
</table>

### Instructional Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000</td>
<td>Instructional Services</td>
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</tr>
<tr>
<td>5100</td>
<td>Regular Instructional</td>
<td>$174,157,344</td>
</tr>
<tr>
<td>5200</td>
<td>Special Populations</td>
<td>$25,716,502</td>
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<tr>
<td>5300</td>
<td>Alternative Programs</td>
<td>$19,160,281</td>
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<tr>
<td>5400</td>
<td>School Leadership Services</td>
<td>$27,423,019</td>
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<tr>
<td>5500</td>
<td>Co-Curricular</td>
<td>$5,347,156</td>
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<tr>
<td>5800</td>
<td>School-Based Support</td>
<td>$24,067,218</td>
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</table>

Subtotal Instructional Services: $275,871,520

### System-Wide Support Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6000</td>
<td>System-Wide Support Services</td>
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</tr>
<tr>
<td>6100</td>
<td>Support and Development</td>
<td>$10,094,389</td>
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<tr>
<td>6200</td>
<td>Special Population Support and Development</td>
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<td>6300</td>
<td>Alternative Programs Support and Development</td>
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<tr>
<td>6400</td>
<td>Technology Support</td>
<td>$14,207,926</td>
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<td>6500</td>
<td>Operational Support</td>
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<td>6600</td>
<td>Financial and Human Resource Services</td>
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<tr>
<td>6700</td>
<td>Accountability</td>
<td>$4,994,105</td>
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<tr>
<td>6800</td>
<td>System-wide Pupil Support</td>
<td>$4,092,478</td>
</tr>
<tr>
<td>6900</td>
<td>Policy, Leadership and Public Relations</td>
<td>$15,174,771</td>
</tr>
</tbody>
</table>

Subtotal System-Wide Support Services: $185,279,134

### Ancillary Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7000</td>
<td>Ancillary Services</td>
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</tr>
<tr>
<td>7200</td>
<td>Nutrition Services</td>
<td>$46,928</td>
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Subtotal Ancillary Services: $46,928

### Non-Programmed Charges

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>8000</td>
<td>Non-Programmed Charges</td>
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</tr>
<tr>
<td>8100</td>
<td>Payments to Charter Schools</td>
<td>$76,817,784</td>
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</table>

Subtotal Non-Programmed Charges: $76,817,784

### TOTAL OPERATING EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL OPERATING EXPENDITURES</td>
<td>$538,015,366</td>
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### Capital Outlay

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>9000</td>
<td>Capital Outlay</td>
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<tr>
<td>9100</td>
<td>Category I Projects</td>
<td>$4,409,616</td>
</tr>
<tr>
<td>9200</td>
<td>Category II Projects</td>
<td>$550,384</td>
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</tbody>
</table>

TOTAL CAPITAL OUTLAY: $4,960,000
Mediated Agreement Between Charlotte-Mecklenburg Schools Board of Education (CMBOE) and Mecklenburg County Board of County Commissioners (MCBOC)

The parties held the Joint Public Meeting required by G.S. § 115C-431 on June 7, 2021, and held private mediation sessions on June 14, 2021 and June 21, 2021. As a result of the exchange of information and negotiations that occurred in mediation, the Working Groups from each Board have agreed to support and recommend the following terms to CMBOE and MCBOC:

1. MCBOC agrees to:
   a. Remove the conditions on the allocation of $56 million funding to CMBOE and release the funds;
   b. Provide $17.2 million above the $56 million that is being released;
   c. Amend Section XXV of the FY 2022 Budget Ordinance by deleting the last sentence thereof, amend Schedule 2 to reflect the agreed allocation, and delete the existing material in Schedule 3 and substitute the terms of this Agreement;
   d. Provide up to $1 million, to be held by the County, and available to be used for the CMBOE website improvements and consultant costs for Student Outcomes Focused Governance.

2. CMBOE agrees to:
   a. Provide data and information to the County, including:
      i. The National Institute of Justice (NIJ) Research Study – Year 2 Report, produced in collaboration with Research Triangle Institute (RTI) International (provided on June 15, 2021), and any other relevant materials from the Study (to be provided by June 30, 2021). The Report focuses on restructuring of practices toward equitable educational outcomes for African American male students;
      ii. Information on CMBOE’s use of Restorative Practices (provided on June 15, 2021);
      iii. Information on the use of culturally responsive instruction. Specifically, existing sample lesson plans from elementary and middle schools and professional development materials, including agendas and PowerPoints (to be provided by June 30, 2021);
      iv. Information on the specific action being implemented to address the challenges identified in the Multi-Tiered Systems of Support (MTSS) report, what is being purchased, and a detailed breakdown of County funded positions for MTSS support (to be provided by July 15, 2021) and, any update received by CMBOE will be shared with MCBOC;
v. Updated short-term suspension policy to address disproportionality (provided on June 15, 2021);

vi. All CMS Management Oversight Reports and Equity Reports after they are presented to the School Board;

b. By December 31, 2021, place on the CMS website:

i. All School Improvement Plans (SIPs), in one location, accessible to the public and updated to include new data from the State of North Carolina and updates from the School Improvement Teams;

ii. Any available information reporting progress toward meeting the goal identified in SIPs. This will include the State-required mid-year information and end-of-year reports from each school;

iii. The “state of the school” report for each school, with opportunities and challenges, per the CMBOE policy.

3. CMBOE and MCBOC agree to:

a. Conduct one facilitated joint board meeting a year, in addition to the budget meeting, at the request of either board at a mutually-agreed time and location;

b. Convene a facilitated workshop, conducted by a consultant, with the CMBOE and MCBOC on Student Outcomes Focused Governance;

Agreed to this 24th day of June 2021.

MECKLENBURG COUNTY BOARD OF COMMISSIONERS

George Dunlap, Chairperson
Dena Diorio, County Manager
Adrian Cox, Budget Director
Tyrone Wade, County Attorney

CHARLOTTE-MECKLENBURG SCHOOLS BOARD OF EDUCATION

Elyse Dashew, Chairperson
Earnest Winston, Superintendent
Sheila Shirley, Chief Financial Officer
André Mayes, General Counsel
## Mecklenburg County, North Carolina
### Board of County Commissioners
#### Compensation & Allowances
##### Fiscal Year 2021-2022

### Salaries
- (1) Chairman at $39,646 and (7) Commissioners at $31,715 each
  - Commissioner Patricia Cotham at $30,062
  - Total: $291,713

### Auto Allowance
- (1) Chairman at $5,192 and (7) Commissioners at $4,775 each
  - Commissioner Patricia Cotham $4,526
  - Total: $43,143

### Technology Allowance
- (8) Commissioners at $5,235 each
  - Commissioner Patricia Cotham $4,963
  - Total: $46,843

### Expense Allowance
- (8) Commissioners at $9,765 each
  - Commissioner Patricia Cotham $9,285
  - Total: $87,645

### Total Compensation and Allowances
- $469,344
Supplementary Information to The Adopted Budget Ordinance

On June 1st, 2021 the Mecklenburg County Board of County Commissioners (MCBOC) adopted the FY2022 County Budget containing the Charlotte Mecklenburg Board of Education (CMBOE) operating allocation. Following the adoption of the budget, The Board of Education initiated the dispute resolution process authorized pursuant to G.S. § 115C-431. Pursuant to the statute the Boards held a joint public meeting on June 7, 2021, which did not result in an agreement. Thereafter the respective Boards designated working groups from both parties to engage in private mediation sessions in an attempt to resolve the dispute. Mediation occurred on June 14, 2021 and June 21, 2021.

On July 7, 2021, the MCBOC approved the Mediated Agreement with the CMBOE. As part of the agreement, the MCBOC also amended the FY2022 Budget Ordinance to appropriate $12,117,032 from available General Fund Balance ($11,117,032 for Charlotte Mecklenburg School Operating Budget, and $1,000,000 Non-departmental allocation for CMBOE website improvements and consultant costs for Student Outcomes Focused Governance), and amended the FY2022 Operating Budget Ordinance Section XXV, Schedule No. 2 and Schedule No. 3.(see Amended Budget Ordinance for revisions)

As part of the agreement, the County will remove the conditions on the FY2022 allocation of $56 million and provide an additional $11.1 million for a total FY2022 increase of $17.2 million in operating funding. The County will also allocate up to $1 million, to be held by the County, and available to the CMBOE for specific website technology improvements expenses, so that CMS performance information is more easily accessible for families and the public and consultant costs for Student Outcomes Focused Governance.

The Charlotte-Mecklenburg Board of Education will pursue an increased focus on improving student outcomes through the Student Outcomes Focused Governance model and will work with a consultant on the implementation. The model includes clearly defining goals to improve student outcomes, redesigning board meetings to focus on the goals, and conducting annual evaluations of the Superintendent based on those goals. The Board of Education will share information on the model in a facilitated workshop with County Commissioners.

The Board of Education will also make available on their website, School Improvement Plans, which they will update with new data in the fall, and annually thereafter. The plans will include progress toward meeting goals identified in the plans. In addition, the site will provide the annual "State of
The School Report” with opportunities and challenges for each improvement plan. The Board of Education will also make available on the site, data and annual targets that support their current strategic plan.

Additional information provided through the agreement includes:
   i) The National Institute of Justice Research Study – year 2 report and relevant materials
   ii) Information on the Charlotte Mecklenburg Board of Education use of Restorative Practices
   iii) Information on the use of culturally responsive instruction
   iv) Information on the specific action being implemented to address the challenges identified in the Multi-Tiered Systems of Support (MTSS) report, what is being purchased, and a detailed breakdown of County funded positions for MTSS support and, any update received by Charlotte-Mecklenburg Board of Education will be shared with the Board of Commissioners
   v) Updated short-term suspension policy to address disproportionality
   vi) All CMS Management Oversight Reports and Equity Reports after they are presented to the School Board

In addition to the regular budget meeting, both boards agree to conduct one facilitated joint board meeting a year, at the request of either board at a mutually-agreed upon time and location.