

**MECKLENBURG COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FISCAL YEAR 2021-2022**

The following ordinance was offered by \_\_\_\_\_ who moved its adoption:

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF  
MECKLENBURG COUNTY, NORTH CAROLINA, THIS 1<sup>st</sup> DAY OF JUNE 2021:**

**Section I.** 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:

General Fund		\$1,517,750,791
including appropriation for:		
Environmental Leadership Action Plan Fund	20,160,164	
Capital Reserve Fund	9,000,000	
Rental Subsidy Program Fund	8,000,000	
Technology Reserve Fund	7,000,000	
Vehicle Reserve Fund	1,500,000	
Debt Service Fund		333,200,265
including appropriation for:		
Deferred Maintenance Fund	6,800,000	
Law Enforcement Service District Funds		
Charlotte LESD Law Enforcement Service District		14,218,772
Cornelius LESD Law Enforcement Service District		142,981
Davidson LESD Law Enforcement Service District		431,941
Huntersville LESD Law Enforcement Service District		3,210,150
Mint Hill LESD Law Enforcement Service District		834,899
Pineville LESD Law Enforcement Service District		666,191
Fire Protection Service District Funds		
Charlotte ETJ Fire Protection Service District		6,712,438
Cornelius ETJ Fire Protection Service District		38,212
Davidson ETJ Fire Protection Service District		269,142
Huntersville ETJ Fire Protection Service District		1,302,093
Mint Hill ETJ Fire Protection Service District		401,909
Solid Waste Enterprise Fund		37,884,217
Scrap Tire Special Revenue Fund		1,931,663
White Goods Special Revenue Fund		632,061
Storm Water Special Revenue Fund		20,911,052
Transit Sales Tax Special Revenue Fund		65,621,131
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$2,006,159,908</u></b>

**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:

General Fund		
Current Tax Levy	\$945,024,133	
Fund Balance – Unrestricted Appropriation	72,140,000	
Fund Balance – Restricted Appropriation	3,241,777	
Revenues – Other Sources	<u>497,344,881</u>	
Subtotal – General Fund		\$1,517,750,791
Debt Service Fund		
Current Tax Levy	\$250,335,478	
Revenues – Other Sources	<u>82,864,787</u>	
Subtotal – Debt Service Fund		\$333,200,265
Law Enforcement Service District Funds		
Charlotte ETJ Law Enforcement Service District		
Current Tax Levy		\$14,218,772
Cornelius ETJ Law Enforcement Service District		
Current Tax Levy		142,981
Davidson ETJ Law Enforcement Service District		
Current Tax Levy		431,941
Huntersville Law Enforcement Service District		
Current Tax Levy		3,210,150
Mint Hill ETJ Law Enforcement Service District		
Current Tax Levy		834,899
Pineville Law Enforcement Service District		
Current Tax Levy		666,191
Fire Protection Service District Funds		
Charlotte ETJ Fire Protection Service District		
Current Tax Levy		\$6,712,438
Cornelius ETJ Fire Protection Service District		
Current Tax Levy		38,212
Davidson ETJ Fire Protection Service District		
Current Tax Levy		269,142
Huntersville ETJ Fire Protection Service District		
Current Tax Levy	1,175,434	
Fund Balance	<u>126,659</u>	
Subtotal – Huntersville ETJ Fire Protection Service District		1,302,093
Mint Hill ETJ Fire Protection Service District		
Current Tax Levy		401,909
Solid Waste Enterprise Fund		
Revenue – Fees	35,054,082	
Other Sources	<u>2,830,135</u>	
Subtotal – Solid Waste Enterprise Funds		37,884,217

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
<b>TOTAL ESTIMATED REVENUES AND APPROPRIATED FUND BALANCE</b>		<b><u>\$2,006,159,908</u></b>

**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:

<b>Tax Rate <u>61.69¢</u></b> <b>Based on Estimated Assessed Valuation of <u>\$195,715,258,929</u></b>
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**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:

<b>Charlotte Law Enforcement Service District Tax Rate <u>17.81¢</u></b> <b>Based on Estimated Assessed Valuation in the Charlotte ETJ Law Enforcement Service District of \$8,167,354,669</b>
<b>Cornelius Law Enforcement Service District Tax Rate <u>22.90¢</u></b> <b>Based on Estimated Assessed Valuation in the Cornelius ETJ Law Enforcement Service District of \$63,874,401</b>
<b>Davidson Law Enforcement Service District Tax Rate <u>14.32¢</u></b> <b>Based on Estimated Assessed Valuation in the Davidson ETJ Law Enforcement Service District of \$308,577,955</b>
<b>Huntersville Law Enforcement Service District Tax Rate <u>15.84¢</u></b> <b>Based on Estimated Assessed Valuation in the Huntersville ETJ Law Enforcement Service District of \$2,073,258,252</b>
<b>Mint Hill Law Enforcement Service District Tax Rate <u>15.58¢</u></b> <b>Based on Estimated Assessed Valuation in the Mint Hill ETJ Law Enforcement Service District of \$553,879,496</b>
<b>Pineville Law Enforcement Service District Tax Rate <u>16.37¢</u></b> <b>Based on Estimated Assessed Valuation in the Pineville Law Enforcement Service District of</b>

**\$416,325,622**

**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:

**Charlotte ETJ Fire Protection Service District Tax Rate 8.00¢**

**Based on Estimated Assessed Valuation in the Charlotte ETJ Fire Protection Service District of \$8,583,680,291**

**Cornelius ETJ Fire Protection Service District Tax Rate 6.12¢**

**Based on Estimated Assessed Valuation in the Cornelius ETJ Fire Protection Service District of \$63,874,401**

**Davidson ETJ Fire Protection Service District Tax Rate 8.90¢**

**Based on Estimated Assessed Valuation in the Davidson ETJ Fire Protection Service District of \$308,577,955**

**Huntersville ETJ Fire Protection Service District Tax Rate 5.80¢**

**Based on Estimated Assessed Valuation in the Huntersville ETJ Fire Protection Service District of \$2,073,258,252**

**Mint Hill ETJ Fire Protection Service District Tax Rate 7.50¢**

**Based on Estimated Assessed Valuation in the Mint Hill ETJ Fire Protection Service District of \$553,879,496**

**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. Of that total, \$56,000,000 is conditionally allocated and can be expended once Charlotte-Mecklenburg Schools provides an educational attainment plan to the Mecklenburg Board of County Commissioners which articulates the district's plan for the spending of county dollars to address gaps in educational attainment, as detailed on Schedule No. 3 of this document.

**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.

**Section XXXII.**

The motion to adopt the foregoing ordinance was seconded by Commissioner \_\_\_\_\_ and carried on the following vote:

**AYES**

**NAYES**

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**Budget Summary By Fund  
FY 2021 - 2022**

<b>Fund</b>	<b>Appropriation</b>	<b>Fund Balance</b>	<b>Federal Aid</b>	<b>State Aid</b>	<b>Fee Revenue</b>	<b>Other Revenue</b>	<b>Sales Taxes</b>	<b>Prior Year Taxes</b>	<b>Current Year Taxes</b>
General Fund	\$ 1,517,750,791	\$ 75,381,777	\$ 88,490,691	\$ 16,880,095	\$ 9,239,865	\$ 151,603,646	\$ 226,805,584	\$ 4,325,000	\$ 945,024,133
Solid Waste Disposal Enterprise Fund	37,884,217			27,268	35,054,082	2,802,867			
Scrap Tire Fund	1,931,663			1,532,341		399,322			
White Goods Fund	632,061			632,061					
Storm Water Special Revenue Fund	20,911,052				18,025,456	2,885,596			
Transit Sales Tax	65,621,131						65,621,131		
Debt Service Fund	333,200,265		1,949,000	9,500,000		3,279,388	68,136,399		250,335,478
Charlotte ETJ - FPSD	6,712,438								6,712,438
Cornelius ETJ - FPSD	38,212								38,212
Davidson ETJ - FPSD	269,142								269,142
Huntersville ETJ - FPSD	1,302,093	126,659							1,175,434
Mint Hill ETJ - FPSD	401,909								401,909
Charlotte ETJ - LESD	14,218,772								14,218,772
Cornelius ETJ - LESD	142,981								142,981
Davidson ETJ - LESD	431,941								431,941
Huntersville ETJ - LESD	3,210,150								3,210,150
Mint Hill ETJ - LESD	834,899								834,899
Pineville ETJ - LESD	666,191								666,191
<b>TOTALS</b>	<b>\$ 2,006,159,908</b>	<b>\$ 75,508,436</b>	<b>\$ 90,439,691</b>	<b>\$ 28,571,765</b>	<b>\$ 62,319,403</b>	<b>\$ 160,970,819</b>	<b>\$ 360,563,114</b>	<b>\$ 4,325,000</b>	<b>\$ 1,223,461,680</b>

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

<b>General Fund</b>	
Yield of 1¢ Tax Rate	
Gross	\$19,571,526
Less: 1% Allowance for Uncollectibles	<u>-195,715</u>
NET	<u>\$19,375,811</u>
2021-2022 Tax Rate	<u>61.69 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$195,715,258,929</u>

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

<b>Charlotte ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$858,368
Less: 2.25% Allowance for Uncollectibles	<u>-19,313</u>
NET	<u>\$839,055</u>
2021-2022 Tax Rate	<u>8.00 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$8,583,680,291</u>

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

<b>Cornelius ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$6,387
Less: 2.25% Allowance for Uncollectibles	<u>-144</u>
NET	<u>\$6,244</u>
2021-2022 Tax Rate	<u>6.12 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$63,874,401</u>

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

<b>Davidson ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$30,858
Less: 2.00% Allowance for Uncollectibles	<u>-617</u>
NET	<u>\$30,241</u>
2021-2022 Tax Rate	<u>8.90 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$308,577,955</u>



**Budget Summary By Fund  
FY 2021 - 2022**

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

<b>Huntersville ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$207,326
Less: 2.25% Allowance for Uncollectibles	<u>-4,665</u>
NET	<u>\$202,661</u>
2021-2022 Tax Rate	<u>5.80 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$2,073,258,252</u>

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

<b>Mint Hill ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$55,388
Less: 3.25% Allowance for Uncollectibles	<u>-1,800</u>
NET	<u>\$53,588</u>
2021-2022 Tax Rate	<u>7.50 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$553,879,496</u>

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

<b>Charlotte ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$816,735
Less: 2.25% Allowance for Uncollectibles	<u>-18,377</u>
NET	<u>\$798,359</u>
2021-2022 Tax Rate	<u>17.81 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$8,167,354,669</u>

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

<b>Cornelius ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$6,387
Less: 2.25% Allowance for Uncollectibles	<u>-144</u>
NET	<u>\$6,244</u>
2021-2022 Tax Rate	<u>22.90 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$63,874,401</u>

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

<b>Davidson ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$30,858
Less: 2.25% Allowance for Uncollectibles	<u>-694</u>
NET	<u>\$30,163</u>
2021-2022 Tax Rate	<u>14.32 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$308,577,955</u>

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

<b>Huntersville ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$207,326
Less: 2.25% Allowance for Uncollectibles	<u>-4,665</u>
NET	<u>\$202,661</u>
2021-2022 Tax Rate	<u>15.84 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$2,073,258,252</u>

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

<b>Mint Hill ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$55,388
Less: 3.25% Allowance for Uncollectibles	<u>-1,800</u>
NET	<u>\$53,588</u>
2021-2022 Tax Rate	<u>15.58 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$553,879,496</u>

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

<b>Pineville ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$41,633
Less: 2.25% Allowance for Uncollectibles	<u>-937</u>
NET	<u>\$40,696</u>
2021-2022 Tax Rate	<u>16.37 ¢</u>
2021-2022 Est. Assessed Valuation	<u>\$416,325,622</u>

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**CHARLOTTE-MECKLENBURG BOARD OF EDUCATION PROPOSED BUDGET**  
**FISCAL YEAR 2021-2022**

	<b>Unrestricted Appropriation</b>	<b>Conditional Allocation</b>	<b>Total Appropriation</b>
<b>5000 Instructional Services</b>			
5100 Regular Instructional	\$ 176,925,061	\$ -	\$ 176,925,061
5200 Special Populations	26,979,163	-	26,979,163
5300 Alternative Programs	18,201,376	-	18,201,376
5400 School Leadership Services	-	27,400,000	27,400,000
5500 Co-Curricular	5,391,808	-	5,391,808
5800 School-Based Support	28,502,587	-	28,502,587
Subtotal Instructional Services	<u>\$ 255,999,995</u>	<u>\$ 27,400,000</u>	<u>\$ 283,399,995</u>
<b>6000 System-Wide Support Services</b>			
6100 Support and Development	\$ 11,561,015	\$ -	\$ 11,561,015
6200 Special Population Support and Development	1,742,108	-	1,742,108
6300 Alternative Programs Support and Development	1,725,309	-	1,725,309
6400 Technology Support	13,914,270	-	13,914,270
6500 Operational Support	99,327,708	-	99,327,708
6600 Financial and Human Resource Services	11,033,192	11,000,000	22,033,192
6700 Accountability	2,527,417	2,500,000	5,027,417
6800 System-wide Pupil Support	3,835,890	-	3,835,890
6900 Policy, Leadership and Public Relations	-	15,100,000	15,100,000
Subtotal System-Wide Support Services	<u>\$ 145,666,909</u>	<u>\$ 28,600,000</u>	<u>\$ 174,266,909</u>
<b>7000 Ancillary Services</b>			
7100 Community Services	\$ -	\$ -	\$ -
7200 Nutrition Services	45,187	-	45,187
Subtotal Ancillary Services	<u>\$ 45,187</u>	<u>\$ -</u>	<u>\$ 45,187</u>
<b>8000 Non-Programmed Charges</b>			
8100 Payments to Charter Schools	\$ 69,186,243	\$ -	\$ 69,186,243
8300 Debt Service	-	-	-
Subtotal Non-Programmed Charges	<u>\$ 69,186,243</u>	<u>\$ -</u>	<u>\$ 69,186,243</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<u><u>\$ 470,898,334</u></u>	<u><u>\$ 56,000,000</u></u>	<u><u>\$ 526,898,334</u></u>
<b>9000 Capital Outlay</b>			
9100 Category I Projects	\$ 4,960,000	\$ -	\$ 4,960,000
9200 Category II Projects	-	-	-
9300 Category III Projects	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<u><u>\$ 4,960,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,960,000</u></u>

Note: Amendments to this appropriation may be requested by the Board of Education to the Board of County Commissioners, per Section XXV of the Budget Ordinance. This appropriation includes only County funds, and excludes funding from the State of North Carolina, the Federal government, and other sources. Conditional allocations will be available when requirements from Schedule 5 are met.

## Education Attainment Gaps FY2022

### Criteria for Release of Conditional Allocation

1. **Educational Attainment Plan:** Pursuant to N.C.G.S. 115C-429(c) the County Board of Commissioners calls for CMS to provide a plan to the Commissioners that articulates how it intends to expend the allocation to improve educational outcomes and college and career readiness for all students, including quantifiable goals, specified targets, and defined timeframes to achieve those targets for the following:
  - A. A set of specific, actionable strategies and annual targets for each of the measures used to calculate School Achievement Scores as defined in N.C.G.S. 115C-83.15 to improve the performance of the 42 Low Performing Schools within the school district.
  - B. A set of specific, actionable strategies to improve Performance Scores and Grades used to calculate School Achievement Scores for all individual disaggregated subgroups (noted in N.C.G.S. 115C-83.15 (d1)), and annual performance targets to incrementally improve the percent of students scoring level 4 or better on end-of-course assessments each year, especially for any subgroups falling below the district average.

**Example:** Below is a summary of the percent of students scoring at or above level 4 (college and career ready) on annual assessments for mathematics grades three through eight disaggregated by race/ethnicity and economic status. Strategies and performance targets are needed to make annual improvements to the percent of students scoring at or above level 4, especially for subgroups noted in red.

**District Average: 63.6%** (Above/**Below**) Female: 65.3% **Male: -62%**

• **American Indian: 56.3%** | Asian: 86.4% | **Black: 48.9%** | **Hispanic: 55.3%** | Two or more Races: 70%  
| White: 86.8% | **Economically Disadvantaged: 48.8%** | Not Economically Disadvantaged: 73.6%

Note: Reporting of performance results were suspended by the State for the 2019-2020 school year. The 2018-2019 results for district and school are available here:

<https://ncreports.ondemand.sas.com/src/?viewSelect=county&year=2019&type=Both&level=All&district=410&lng=en&currpage=1&county=mecklenburg>

- C. Strategies and annual targets to ensure that at least 75% of students within all demographic subgroups will graduate with at least one State endorsement by the end of the 2024 school year, as defined by the State Board of Education policy (GRAD-007).

#### **Current metrics used by CMS to measure college and career readiness**

- **Career:** indicates completion of a rigorous course of study that includes a Career Technical Education concentration.
- **College:** indicates readiness for entry into NC Community Colleges
- **College/UNC:** indicates readiness for entry into a four-year university in the University of North Carolina system
- **NC Academic Scholars:** indicates that students have completed a balanced and academically rigorous high school program preparing them for post-secondary education
- **Global Languages:** indicates proficiency in one or more languages in addition to English

- D. Strategies and annual targets to limit achievement gap disparity of college and career readiness to no more than 10% for each demographic subgroup by 2024.

**Current metrics used by CMS to measure college and career readiness**

1. End-of-Course (EOC) exam performance (English II, Math, Biology, Math III)
2. Advanced course completion
3. Earning a state diploma endorsement
4. ACT exam performance (composite score, meeting a single benchmark, meeting all 4 benchmarks, excluding writing, which is an optional section that not all students take)
5. WorkKeys exam performance

2. **Realignment of Resources:** Identify existing funding and staffing resources that will be realigned to achieve each strategy.
3. **Reporting:** Consistent with N.C.G.S. 115C-429 (c), present a report twice a year to the Board of County Commissioners to include the following information:
  - A. The status on the progress toward goal achievement, strategy implementation, and spending of County funds.
  - B. A report regarding the Charlotte Mecklenburg School Districts compliance with N.C.G.S. 115C-105.41 for students who have been placed at risk of academic failure and transition plans.
  - C. A report on the number of CMS students who graduate college and/or career ready disaggregated by subgroup.
  - D. Detailed data on progress toward performance goals, academic achievement, and college and career readiness disaggregated by subgroup should be published for public access on CMS' website.

**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 \$291,713  
Commissioner Patricia Cotham at \$30,062

**Auto Allowance**

(1) Chairman at \$5,192 and (7) Commissioners at \$4,775 each \$43,143  
Commissioner Patricia Cotham \$4,526

**Technology Allowance**

(8) Commissioners at \$5,235 each \$46,843  
Commissioner Patricia Cotham \$4,963

**Expense Allowance**

(8) Commissioners at \$9,765 each \$87,645  
Commissioner Patricia Cotham \$9,285

**Total Compensation and Allowances \$469,344**