

**MECKLENBURG COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FISCAL YEAR 2022-2023**

The following ordinance was offered by _____ who moved its adoption:

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF
MECKLENBURG COUNTY, NORTH CAROLINA, THIS 22nd DAY OF JUNE 2022:**

Section I. That for the operation of Mecklenburg County's government and its subdivisions for the fiscal year beginning July 1, 2022 and ending June 30, 2023, the amounts in the following schedules are hereby appropriated:

General Fund	\$1,584,469,750
Debt Service Fund	407,671,005
Law Enforcement Service District Funds	
Charlotte LESD Law Enforcement Service District	15,009,906
Cornelius LESD Law Enforcement Service District	119,772
Davidson LESD Law Enforcement Service District	467,776
Huntersville LESD Law Enforcement Service District	3,378,087
Mint Hill LESD Law Enforcement Service District	861,727
Pineville LESD Law Enforcement Service District	702,687
Fire Protection Service District Funds	
Charlotte ETJ Fire Protection Service District	8,985,761
Cornelius ETJ Fire Protection Service District	32,009
Davidson ETJ Fire Protection Service District	290,727
Huntersville ETJ Fire Protection Service District	1,413,934
Mint Hill ETJ Fire Protection Service District	414,824
Solid Waste Enterprise Fund	39,851,458
Scrap Tire Special Revenue Fund	2,400,000
White Goods Special Revenue Fund	630,000
Storm Water Enterprise Fund	23,995,976
Transit Sales Tax Special Revenue Fund	71,776,036
TOTAL APPROPRIATIONS	<u>\$2,162,471,435</u>

Section II. That it is estimated that the following revenues will be available during the fiscal year beginning July 1, 2022, and ending June 30, 2023, to meet the appropriations in Section I, as set forth in the following schedules:

General Fund	
Current Tax Levy	971,788,936
Fund Balance – Unrestricted Appropriation	57,270,982
Revenues – Other Sources	555,409,832
Subtotal – General Fund	\$1,584,469,750
Debt Service Fund	
Current Tax Levy	257,443,364
Fund Balance – Unrestricted Appropriation	56,400,000
Revenues – Other Sources	93,827,641
Subtotal – Debt Service Fund	\$407,671,005
Law Enforcement Service District Funds	

Charlotte LESD Law Enforcement Service District: Current Tax Levy	15,009,906
Cornelius LESD Law Enforcement Service District: Current Tax Levy	119,772
Davidson LESD Law Enforcement Service District: Current Tax Levy	467,776
Huntersville LESD Law Enforcement Service District: Current Tax Levy	3,378,087
Mint Hill LESD Law Enforcement Service District: Current Tax Levy	861,727
Pineville LESD Law Enforcement Service District: Current Tax Levy	702,687
Fire Protection Service District Funds	
Charlotte ETJ Fire Protection Service District: Current Tax Levy	8,985,761
Cornelius ETJ Fire Protection Service District: Current Tax Levy	32,009
Davidson ETJ Fire Protection Service District: Current Tax Levy	290,727
Huntersville ETJ Fire Protection Service District: Current Tax Levy	1,413,934
Mint Hill ETJ Fire Protection Service District: Current Tax Levy	414,824
Solid Waste Enterprise Fund	
Current Fees & Charges	37,303,264
Other Sources	2,548,194
Subtotal – Solid Waste Enterprise Fund	\$39,851,458
Scrap Tire Special Revenue Fund: Revenue from Other Sources	2,400,000
White Goods Special Revenue Fund: Revenue from Other Sources	630,000
Storm Water Enterprise Fund	
Current Fees & Charges	23,117,539
Other Sources	878,437
Subtotal – Storm Water Enterprise Fund	\$23,995,976
Transit Sales Tax Special Revenue Fund: Transit Sales Tax	71,776,036
TOTAL ESTIMATED REVENUES & APPROPRIATED FUND BALANCE	<u>\$2,162,471,435</u>

Section III. That there is hereby levied for the fiscal year beginning July 1, 2022 and ending June 30, 2023, 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, 2022, 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 \$200,765,311,885**

Section IV. There is also hereby levied for the fiscal year beginning July 1, 2022 and ending June 30, 2023, 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, 2022, 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:

**Charlotte Law Enforcement Service District Tax Rate 17.81¢
Based on Estimated Assessed Valuation in the Charlotte ETJ Law Enforcement Service District of \$8,599,792,787**

**Cornelius Law Enforcement Service District Tax Rate 22.90¢
Based on Estimated Assessed Valuation in the Cornelius ETJ Law Enforcement Service District of \$53,369,734**

Davidson Law Enforcement Service District Tax Rate 14.32¢
Based on Estimated Assessed Valuation in the Davidson ETJ Law Enforcement Service District of \$329,959,141

Huntersville Law Enforcement Service District Tax Rate 15.84¢
Based on Estimated Assessed Valuation in the Huntersville ETJ Law Enforcement Service District of \$2,176,153,452

Mint Hill Law Enforcement Service District Tax Rate 15.58¢
Based on Estimated Assessed Valuation in the Mint Hill ETJ Law Enforcement Service District of \$570,204,368

Pineville Law Enforcement Service District Tax Rate 16.37¢
Based on Estimated Assessed Valuation in the Pineville Law Enforcement Service District of \$433,588,519

Section V. There is also hereby levied for the fiscal year beginning July 1, 2022 and ending June 30, 2023, 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, 2022, 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 10.15¢
Based on Estimated Assessed Valuation in the Charlotte ETJ Fire Protection Service District of \$9,033,638,802

Cornelius ETJ Fire Protection Service District Tax Rate 6.12¢
Based on Estimated Assessed Valuation in the Cornelius ETJ Fire Protection Service District of \$53,369,734

Davidson ETJ Fire Protection Service District Tax Rate 8.90¢
Based on Estimated Assessed Valuation in the Davidson ETJ Fire Protection Service District of \$329,959,141

Huntersville ETJ Fire Protection Service District Tax Rate 6.63¢
Based on Estimated Assessed Valuation in the Huntersville ETJ Fire Protection Service District of \$2,176,153,452

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 \$570,204,368

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, 2022 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 \$41.50 per year is imposed under N.C.G.S. 153A-292 for the fiscal year beginning July 1, 2022 and ending June 30, 2023, on all mobile homes, single family and multi-family residences located in Mecklenburg County on January 1, 2022, as provided in the Residential Solid Waste Fee Ordinance. Such fees are to be added to the 2022 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 Enterprise 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. A transfer of \$7,000,000 is authorized to the Technology Reserve Fund 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. A transfer of \$9,000,000 is authorized to the Capital Reserve Fund as a transfer from the Debt Service Fund. Funds appropriated can only be utilized for capital expenditures in the current fiscal year or subsequent fiscal years.

Section XIX. A transfer of \$40,712,000 is authorized to the Preventative Maintenance Fund, previously known as the Deferred Maintenance Fund, with \$14,960,000 from the General Fund and \$25,752,000 from the Debt Service Fund. Funds appropriated can only be utilized for capital expenditures in the current or subsequent fiscal years.

Section XX. A transfer of \$2,600,000 is authorized 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 \$57,015,311 is authorized to the Environmental Leadership Action Plan Fund, \$12,615,311 from the General Fund and \$44,400,000 from the Debt Service Fund, to support operating and capital expenses related to the plan, to include facility retrofits, vehicle purchases, invasive species, land acquisition, and other related expenditures in either the current or subsequent fiscal years.

Section XXII. A transfer of \$15,222,915 authorized to the Rental Subsidy Program Fund as a transfer from the General Fund to support expenditures related to the program in either the current or subsequent fiscal years.

Section XXIII. There is hereby appropriated \$1,828,354 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. The FY2023 Financial Plan for the Enterprise Risk Management Internal Service Fund for expenses related to risk mitigation, insurance premiums, claims payments, and other related expenses is hereby adopted. See *Schedule No. 2* for the FY2023 Financial Plan as required by N.C.G.S. 159-13.1.

Section XXV. The FY2023 Financial Plan for the Employee Medical Benefits Internal Service Fund for expenses related to the county medical plan, dental plan, and other benefit plans for active and retired employees is hereby adopted. See *Schedule No. 2* for the FY2023 Financial Plan as required by N.C.G.S. 159-13.1.

Section XXVI. There is hereby established an Opioid Settlement Special Revenue Fund with revenues from settlement proceeds from the State of North Carolina, estimated to be \$32,447,489. Funds will be used to mitigate the impacts of the opioid epidemic in Mecklenburg County, in either the current or future fiscal years for the life of the fund.

Section XXVII. 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 XXVIII. 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. 3*. 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.

Section XXIX. 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 \$407,671,005. 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 XXX. 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, 2022 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 XXXI. That before any portion of the \$40,000 restricted contingency appropriation for a gun buy-back program can be expended, the Sheriff must agree to execute such a program and present his strategy to the Board of County Commissioners. That before any portion of the \$203,500 restricted contingency appropriation for the Children's Theatre program may be expended, the program must be reviewed by County staff and a recommendation provided by the County Manager to the Board of County Commissioners.

Section XXXII. 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 XXXIII. The fees submitted by the Public Health department, Land Use and Environmental Services department, and Park and Recreation department in support of their budget requests are approved.

Section XXXIV. 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 XXXV.

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

AYES

NAYES

**Budget Summary By Fund
FY 2022 - 2023**

Fund	Appropriation	Fund Balance	Federal Aid	State Aid	Fee Revenue	Other Revenue	Sales Taxes	Prior Year Taxes	Current Year Taxes
General Fund	\$ 1,584,469,750	\$ 57,270,982	\$ 109,971,090	\$ 16,865,897	\$ 11,755,552	\$ 154,869,397	\$ 257,579,646	\$ 4,368,250	\$ 971,788,936
Solid Waste Disposal Enterprise Fund	39,851,458			27,000	37,303,264	2,521,194			
Scrap Tire Fund	2,400,000			1,900,000		500,000			
White Goods Fund	630,000			630,000					
Storm Water Enterprise Fund	23,995,976				23,117,539	878,437			
Transit Sales Tax	71,776,036						71,776,036		
Debt Service Fund	407,671,005	56,400,000	1,061,000	9,500,000		5,770,413	77,496,228		257,443,364
Charlotte ETJ - FPSD	8,985,761								8,985,761
Cornelius ETJ - FPSD	32,009								32,009
Davidson ETJ - FPSD	290,727								290,727
Huntersville ETJ - FPSD	1,413,934								1,413,934
Mint Hill ETJ - FPSD	414,824								414,824
Charlotte ETJ - LESD	15,009,906								15,009,906
Cornelius ETJ - LESD	119,772								119,772
Davidson ETJ - LESD	467,776								467,776
Huntersville ETJ - LESD	3,378,087								3,378,087
Mint Hill ETJ - LESD	861,727								861,727
Pineville ETJ - LESD	702,687								702,687
TOTALS	\$ 2,162,471,435	\$ 113,670,982	\$ 111,032,090	\$ 28,922,897	\$ 72,176,355	\$ 164,539,441	\$ 406,851,910	\$ 4,368,250	\$ 1,260,909,510

2022-2023 Tax Rate per \$100 of Assessed Value:

General Fund	
Yield of 1¢ Tax Rate	
Gross	\$20,076,531
Less: 0.75% Allowance for Uncollectibles	<u>-150,574</u>
NET	<u>\$19,925,957</u>
2022-2023 Tax Rate	<u>61.69 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$200,765,311,885</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Charlotte ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$903,364
Less: 2% Allowance for Uncollectibles	<u>-18,067</u>
NET	<u>\$885,297</u>
2022-2023 Tax Rate	<u>10.15 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$9,033,638,802</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Cornelius ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$5,337
Less: 2% Allowance for Uncollectibles	<u>-107</u>
NET	<u>\$5,230</u>
2022-2023 Tax Rate	<u>6.12 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$53,369,734</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Davidson ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$32,996
Less: 1% Allowance for Uncollectibles	<u>-330</u>
NET	<u>\$32,666</u>
2022-2023 Tax Rate	<u>8.90 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$329,959,141</u>

**Budget Summary By Fund
FY 2022 - 2023**

2022-2023 Tax Rate per \$100 of Assessed Value:

Huntersville ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$217,615
Less: 2% Allowance for Uncollectibles	<u>-4,352</u>
NET	<u>\$213,263</u>
2022-2023 Tax Rate	<u>6.63 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$2,176,153,452</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Mint Hill ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$57,020
Less: 3% Allowance for Uncollectibles	<u>-1,711</u>
NET	<u>\$55,310</u>
2022-2023 Tax Rate	<u>7.50 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$570,204,368</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Charlotte ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$859,979
Less: 2% Allowance for Uncollectibles	<u>-17,200</u>
NET	<u>\$842,780</u>
2022-2023 Tax Rate	<u>17.81 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$8,599,792,787</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Cornelius ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$5,337
Less: 2% Allowance for Uncollectibles	<u>-107</u>
NET	<u>\$5,230</u>
2022-2023 Tax Rate	<u>22.90 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$53,369,734</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Davidson ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$32,996
Less: 1% Allowance for Uncollectibles	<u>-330</u>
NET	<u>\$32,666</u>
2022-2023 Tax Rate	<u>14.32 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$329,959,141</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Huntersville ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$217,615
Less: 2% Allowance for Uncollectibles	<u>-4,352</u>
NET	<u>\$213,263</u>
2022-2023 Tax Rate	<u>15.84 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$2,176,153,452</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Mint Hill ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$57,020
Less: 3% Allowance for Uncollectibles	<u>-1,711</u>
NET	<u>\$55,310</u>
2022-2023 Tax Rate	<u>15.58 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$570,204,368</u>

2022-2023 Tax Rate per \$100 of Assessed Value:

Pineville ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$43,359
Less: 1% Allowance for Uncollectibles	<u>-434</u>
NET	<u>\$42,925</u>
2022-2023 Tax Rate	<u>16.37 ¢</u>
2022-2023 Est. Assessed Valuation	<u>\$433,588,519</u>

Employee Benefits Internal Service Fund	
<i>FY2023 Financial Plan</i>	
	FY2023 Estimate
Revenues	117,649,227
Expenditures	117,649,227

Risk Management Internal Service Fund	
<i>FY2023 Financial Plan</i>	
	FY2023 Estimate
Revenues	7,701,170
Expenditures	7,701,170

MECKLENBURG COUNTY, NORTH CAROLINA
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION PROPOSED BUDGET
FISCAL YEAR 2022-2023

5000 Instructional Services	Total Appropriation
5100 Regular Instructional	\$ 177,021,754
5200 Special Populations	29,309,107
5300 Alternative Programs	19,741,272
5400 School Leadership Services	28,311,956
5500 Co-Curricular	5,371,461
5800 School-Based Support	24,852,793
Subtotal Instructional Services	\$ 284,608,343
 6000 System-Wide Support Services	
6100 Support and Development	\$ 10,148,870
6200 Special Population Support and Development	1,780,294
6300 Alternative Programs Support and Development	1,984,507
6400 Technology Support	14,558,707
6500 Operational Support	114,762,155
6600 Financial and Human Resource Services	23,042,318
6700 Accountability	5,142,680
6800 System-wide Pupil Support	4,198,937
6900 Policy, Leadership and Public Relations	15,364,999
Subtotal System-Wide Support Services	\$ 190,983,467
 8000 Non-Programmed Charges	
8100 Payments to Charter Schools	\$ 82,364,404
Subtotal Non-Programmed Charges	\$ 82,364,404
TOTAL OPERATING EXPENDITURES	\$ 557,956,214
 9000 Capital Outlay	
9100 Category I Projects	\$ 32,960,000
TOTAL CAPITAL OUTLAY	\$ 32,960,000

Note: Amendments to this appropriation may be requested by the Board of Education to the Board of County Commissioners, per Section XXVIII 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. Total Capital Outlay includes funding for preventative maintenance that may be transferred by the County to a multiyear fund to be expended solely for CMS facility maintenance & repair.

**Mecklenburg County, North Carolina
Board of County Commissioners
Compensation & Allowances
Fiscal Year 2022-2023**

Salaries

(1) Chairman at \$40,835 and (7) Commissioners at \$32,666 each	\$300,461
Commissioner Patricia Cotham at \$30,964	

Auto Allowance

(1) Chairman at \$5,348 and (7) Commissioners at \$4,918 each	\$44,436
Commissioner Patricia Cotham \$4,662	

Technology Allowance

(8) Commissioners at \$5,392 each	\$48,248
Commissioner Patricia Cotham \$5,112	

Expense Allowance

(8) Commissioners at \$10,089 each	\$90,028
Commissioner Patricia Cotham \$9,564	

Total Compensation and Allowances	\$483,173
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