

**MECKLENBURG COUNTY, NORTH CAROLINA
 BUDGET ORDINANCE FISCAL YEAR 2020-2021**

The following ordinance was offered by Commissioner Vilma D. Leake who moved its adoption:

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
 MECKLENBURG COUNTY, NORTH CAROLINA, THIS 2ND DAY OF JUNE 2020:**

Section I. That for the operation of Mecklenburg County's government and its subdivisions for the fiscal year, beginning July 1, 2020 and ending June 30, 2021, the amounts in the following schedules are hereby appropriated:

General Fund		\$1,447,183,759
including appropriation for:		
Capital Reserve Fund	6,500,000	
Capital Project Pay-Go Fund	32,461,500	
Technology Reserve Fund	8,000,000	
Vehicle Reserve Fund	2,000,000	
Debt Service Fund		311,694,003
including appropriation for:		
Deferred Maintenance Fund	21,753,750	
Law Enforcement Service District Fund		
Charlotte LESD Law Enforcement Service District		13,189,529
Cornelius LESD Law Enforcement Service District		140,185
Davidson LESD Law Enforcement Service District		428,937
Huntersville LESD Law Enforcement Service District		3,263,430
Mint Hill LESD Law Enforcement Service District		806,976
Pineville LESD Law Enforcement Service District		637,524
Fire Protection Service District Funds		
Charlotte ETJ Fire Protection Service District		5,872,559
Cornelius ETJ Fire Protection Service District		38,011
Davidson ETJ Fire Protection Service District		268,541
Huntersville ETJ Fire Protection Service District		1,067,582
Mint Hill ETJ Fire Protection Service District		364,289
Solid Waste Enterprise Fund		35,747,781
Scrap Tire Disposal Special Revenue Fund		1,984,000
Discarded White Goods Special Revenue Fund		493,220
Storm Water Special Revenue Fund		17,999,175
Transit Sales Tax Special Revenue Fund		59,863,301
TOTAL APPROPRIATIONS		<u>\$1,901,042,802</u>

Section II. That it is estimated that the following revenues will be available during the fiscal year, beginning July 1, 2020 and ending June 30, 2021 to meet the appropriations in Section I, as set forth in the following schedules:

General Fund		
Current Tax Levy	\$924,135,150	
Fund Balance - Appropriated	54,847,077	
Revenues - Other Sources	<u>468,201,532</u>	
Subtotal - General Fund		\$1,447,183,759
Debt Service Fund		
Current Tax Levy	\$232,689,579	
Revenues - Other Sources	<u>79,004,424</u>	
Subtotal - Debt Service Fund		\$311,694,003

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Law Enforcement Service District Funds		
Charlotte LESD Law Enforcement Service District		
Current Tax Levy		13,189,529
Cornelius LESD Law Enforcement Service District		
Current Tax Levy		140,185
Davidson LESD Law Enforcement Service District		
Current Tax Levy		428,937
Huntersville LESD Law Enforcement Service District		
Current Tax Levy		3,263,430
Mint Hill LESD Law Enforcement Service District		
Current Tax Levy		806,976
Pineville LESD Law Enforcement Service District		
Current Tax Levy		637,524
Fire Protection Service District Funds		
Charlotte ETJ Fire Protection Service District		
Current Tax Levy		5,872,559
Cornelius ETJ Fire Protection Service District		
Current Tax Levy		38,011
Davidson ETJ Fire Protection Service District		
Current Tax Levy		268,541
Huntersville ETJ Fire Protection Service District		
Current Tax Levy	940,923	
Fund Balance - Appropriated	126,659	
Subtotal - Huntersville ETJ Fire Protection Service District		1,067,582
Mint Hill ETJ Fire Protection Service District		
Current Tax Levy		364,289
Solid Waste Enterprise Fund		
Revenue - Fees	32,716,416	
Other Sources	3,031,365	
Subtotal - Solid Waste Enterprise Fund		35,747,781
Scrap Tire Disposal Special Revenue Fund		
Revenue - Other Sources		1,984,000
Discarded White Goods Special Revenue Fund		
Revenue - Other Sources		493,220
Storm Water Special Revenue Fund		
Revenue - Fees	13,073,734	
Revenue - Other Sources	4,925,441	
Subtotal - Storm Water Special Revenue Fund		17,999,175
Transit Sales Tax Special Revenue Fund		
Transit Sales Tax		59,863,301
TOTAL ESTIMATED REVENUES AND APPROPRIATED FUND BALANCE		\$1,901,042,802

Section III. That there is hereby levied for the fiscal year, beginning July 1, 2020 and ending June 30, 2021, 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, 2020 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	<u>61.69¢</u>
Based on Estimated Assessed Valuation of	<u>\$189,416,440.101</u>

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Section IV. There is also hereby levied for the fiscal year, beginning July 1, 2020 and ending June 30, 2021, 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, 2020, 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	<u>17.8H</u>
Based on Estimated Assessed Valuation in the Charlotte ETJ Law Enforcement Service District of \$7,576,150,493	
Cornelius Law Enforcement Service District Tax Rate	<u>22.90¢</u>
Based on Estimated Assessed Valuation in the Cornelius ETJ Law Enforcement Service District of \$62,625,146	
Davidson Law Enforcement Service District Tax Rate	<u>14.32¢</u>
Based on Estimated Assessed Valuation in the Davidson ETJ Law Enforcement Service District of \$306,431,625	
Huntersville Law Enforcement Service District Tax Rate	<u>15.84¢</u>
Based on Estimated Assessed Valuation in the Huntersville ETJ Law Enforcement Service District of \$2,107,669,076	
Mint Hill Law Enforcement Service District Tax Rate	<u>15.58¢</u>
Based on Estimated Assessed Valuation in the Mint Hill ETJ Law Enforcement Service District of \$535,355,385	
Pineville Law Enforcement Service District Tax Rate	<u>16.37¢</u>
Based on Estimated Assessed Valuation in the Pineville ETJ Law Enforcement Service District of \$398,410,784	

Section V. There is also hereby levied for the fiscal year, beginning July 1, 2020 and ending June 30, 2021, 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, 2020 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	<u>7.50¢</u>
Based on Estimated Assessed Valuation in the Charlotte ETJ Fire Protection Service District of \$8,010,310,161	
Cornelius ETJ Fire Protection Service District Tax Rate	<u>6.12¢</u>
Based on Estimated Assessed Valuation in the Cornelius ETJ Fire Protection Service District of \$63,538,300	
Davidson ETJ Fire Protection Service District Tax Rate	<u>8.90¢</u>
Based on Estimated Assessed Valuation in the Davidson ETJ Fire Protection Service District of \$308,677,104	

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Huntersville ETJ Fire Protection Service District Tax Rate	4.56(:
Based on Estimated Assessed Valuation in the Huntersville ETJ Fire Protection Service District of \$2,110,923,559	
Mint Hill ETJ Fire Protection Service District Tax Rate	7.00(:
Based on Estimated Assessed Valuation in the Mint Hill ETJ Fire Protection Service District of \$537,894,915	

- 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, 2020 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 account s). 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 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 order s or amendments to construct ion 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 G.S. 153A-248(b), 259, 449 or any similar statutes require such contract s. 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 G.S. 143-131 allows to be let on informal bids so long as the budget contains sufficient appropriated but unencumbered funds for such purpose s, and may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where 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 Manager or the Assistant 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 .

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- 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, 2020 and ending June 30, 2021, on all mobile homes, single family and multi-family residences located in Mecklenburg County on January 1, 2020, as provided in the Residential Solid Waste Fee Ordinance. Such fees are to be added to the 2020 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 Disposal Special Revenue Fund all other revenues attributable to the program .
- Section XII.** That there is hereby appropriated to the Discarded 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 \$8,000,000 as a transfer from the General Fund. Funds appropriated can only be utilized for technology either in the current or subsequent fiscal years.
- section XVIII.** That there is hereby appropriated \$6,500,000 to the Capital Reserve Fund as a transfer from the General Fund.
- Section XIX.** A transfer of \$21,753,750 is authorized into the Deferred Maintenance Capital Reserve Fund from the Debt Service Fund. The Deferred Maintenance Capital Reserve Fund annual budget for FY2021 totals \$21,753,750 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 years.
- Section XX.** That there is hereby appropriated \$2,000,000 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.** The Capital Project Pay-Go Fund is funded by an appropriation of \$32,461,500 as a transfer from the General Fund. Funds appropriated can only be utilized for capital projects either in the current or subsequent fiscal years. Included in this appropriation is \$3,000,000 to be transferred to the Affordable Housing Subsidy Fund.
- section XXII.** There is hereby appropriated \$1,201,079 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 XXIII.** In accordance with North Carolina General Statute 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.

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Section XXIV. 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 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 XXV. 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 \$311,694,003 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 XXVI. 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, 2020 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 XXVII. That before any portion of the \$11,000,000 restricted contingency appropriation for CMS may be expended, Charlotte Mecklenburg Schools must provide a \$15 per hour minimum wage to all non-certified staff. That before any portion of the \$320,250 restricted contingency appropriation for Gun Violence Prevention can be expended, the Public Health Department must present a plan to the Board of County Commissioners on how funding will be used to address this issue. That before any portion of the \$250,000 restricted contingency appropriation for Aging in Place (Property Tax Relief) Program can be expended, County staff must present a plan to the Board of County Commissioners for how funding will be used and confirm that the plan is legally sound. That before any portion of the \$50,000 restricted contingency appropriation for Republican National Convention Related IT Security Consulting can be expended, County staff must confirm that the Republican National Convention will be held in Charlotte.

Section XXVIII. 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 XXIX. The fees submitted by the Public Health department and Land Use and Environmental Service department in support of their budget request are approved.

Section XXX . The compensation and allowances for the members of 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.

MECKLENBURG COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FISCAL YEAR 2020-2021

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

AYES

Pat Cotham

Commissioner Patricia "Pat" Cotham

George R.

Commissioner George Dunlap

Trevor M. Fuller

Commissioner Trevor M. Fuller

Susan B. Harden

Commissioner Susan B. Harden

Mark D. Jerrell

Commissioner Mark D. Jerrell

Vilma D. Leake

Commissioner Vilma D. Leake

Susan Rodriguez-McDowell

Commissioner Susan Rodriguez-McDowell

Ella B. Scarborough

Commissioner Ella B. Scarborough

NAYES

Elaine M. Powell

Commissioner Elaine Powell



**Budget Summary By Fund
Fiscal Year 2020-2021**

Schedule 1

Fund	Appropriation	Fund Balance	Federal Aid	State Aid	Fee Revenue	Other Revenue	Sales Taxes	Prior Year Taxes	Current Year Taxes
General Fund	\$ 1,447,183,759	\$ 54,847,077	\$ 88,310,888	\$ 18,619,576	\$ 11,296,442	\$ 145,152,018	\$ 200,497,608	\$ 4,325,000	\$ 924,135,150
Solid Waste Enterprise Fund	35,747,781			29,252	32,716,416	3,002,113			
Scrap Tire Disposal Special Revenue Fund	1,984,000			1,684,000		300,000			
Discarded White Goods Special Revenue Fund	493,220			493,220					
Storm Water Special Revenue Fund	17,999,175				15,093,439	2,905,736			
Transit Sales Tax Special Revenue Fund	59,863,301						59,863,301		
Debt Service Fund	311,694,003		2,080,474	9,500,000		7,379,357	60,044,593		232,689,579
Charlotte ETJ - FPSD	5,872,559								5,872,559
Cornelius ETJ - FPSD	38,011								38,011
Davidson ETJ - FPSD	268,541								268,541
Huntersville ETJ - FPSD	1,067,582	126,659							940,923
Mint Hill ETJ - FPSD	364,289								364,289
Charlotte ETJ - LESO	13,189,529								13,189,529
Cornelius ETJ - LESO	140,185								140,185
Davidson ETJ - LESO	428,937								428,937
Huntersville ETJ - LESO	3,263,430								3,263,430
Mint Hill ETJ - LESO	806,976								806,976
Pineville ETJ - LESO	637,524								637,524
TOTALS	\$ 1,901,042,802	\$ 54,973,736	\$ 90,391,362	\$ 30,326,048	\$ 59,106,297	\$ 158,739,224	\$ 320,405,502	\$ 4,325,000	\$ 1,182,775,633

2020--2021 Tax Rate per \$100 of Assessed Value:

General Fund	
Yield of 1¢ Tax Rate	
Gross	\$18,941,644
Less: 1.00% Allowance for Uncollectibles	<u>1,111,111</u>
NET	<u>\$18,752,228</u>
2020--2021 Tax Rate	<u>61.69¢</u>
2020-2021 Est. Assessed Valuation	\$189,416,440.101

2020-2021 Tax Rate per \$100 of Assessed Value:

Charlotte ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$801,031
Less: 2.25% Allowance for Uncollectibles	<u>18,023</u>
NET	<u>\$783,008</u>
2020-2021 Tax Rate	<u>111¢</u>
2020-2021 Est. Assessed Valuation	\$8,010,310.161

2020--2021 Tax Rate per \$100 of Assessed Value:

Cornelius ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$6,354
Less: 2.25% Allowance for Uncollectibles	<u>143</u>
NET	<u>\$6,211</u>
2020--2021 Tax Rate	<u>\$.111</u>
2020-2021 Est. Assessed Valuation	\$63,538,300

2020-2021 Tax Rate per \$100 of Assessed Value:

Davidson ET J Fire District	
Yield of 1¢ Tax Rate	
Gross	\$30,868
Less: 2.25% Allowance for Uncollectibles	<u>695</u>
NET	<u>\$30,173</u>
2020-2021 Tax Rate	<u>8.90¢</u>
2020-2021 Est. Assessed Valuation	\$308,677,104

**Budget Summary By Fund
Fiscal Year 2020-2021**

Schedule 1

2020-2021 Tax Rate per \$100 of Assessed Value:

Huntersville ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$211,092
Less: 2.25% Allowance for Uncollectibles	<u>-4,750</u>
NET	<u>\$206,343</u>
2020-2021 Tax Rate	
2020-2021 Est. Assessed Valuation	\$2,110,923,559

2020-2021 Tax Rate per \$100 of Assessed Value:

Mint Hill ETJ Fire District	
Yield of 1¢ Tax Rate	
Gross	\$53,789
Less: 3.25% Allowance for Uncollectibles	<u>-1,748</u>
NET	<u>\$52,041</u>
2020-2021 Tax Rate	<i>1.MI</i>
2020-2021 Est. Assessed Valuation	\$537,894,915

2020-2021 Tax Rate per \$100 of Assessed Value:

Charlotte ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$757,615
Less: 2.25% Allowance for Uncollectibles	<u>-17,046</u>
NET	<u>\$740,569</u>
2020-2021 Tax Rate	<u>17.81¢</u>
2020-2021 Est. Assessed Valuation	\$7,576,150,493

2020-2021 Tax Rate per \$100 of Assessed Value:

Cornelius ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$6,263
Less: 2.25% Allowance for Uncollectibles	<u>-141</u>
NET	<u>\$6,122</u>
2020-2021 Tax Rate	<u>22.90</u>
2020-2021 Est. Assessed Valuation	\$62,625,146

2020-2021 Tax Rate per \$100 of Assessed Value:

Davidson ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$30,643
Less: 2.25% Allowance for Uncollectibles	<u>-689</u>
NET	<u>\$29,954</u>
2020-2021 Tax Rate	<u>14.32¢</u>
2020-2021 Est. Assessed Valuation	\$306,431,625

2020-2021 Tax Rate per \$100 of Assessed Value:

Huntersville ETJ Law Enforcement Service	
Yield of 1¢ Tax Rate	
Gross	\$210,767
Less: 2.25% Allowance for Uncollectibles	<u>-4,742</u>
NET	<u>\$206,025</u>
2020-2021 Tax Rate	<u>15.84¢</u>
2020-2021 Est. Assessed Valuation	\$2,107,669,076

2020-2021 Tax Rate per \$100 of Assessed Value:

Mint Hill ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$53,536
Less: 3.25% Allowance for Uncollectibles	<u>-1,740</u>
NET	<u>\$51,796</u>
2020-2021 Tax Rate	<u>15.58¢</u>
2020-2021 Est. Assessed Valuation	\$535,355,385

2020-2021 Tax Rate per \$100 of Assessed Value:

Pineville ETJ Law Enforcement Service District	
Yield of 1¢ Tax Rate	
Gross	\$39,841
Less: 2.25% Allowance for Uncollectibles	<u>-896</u>
NET	<u>\$38,945</u>
2020-2021 Tax Rate	<u>16.37¢</u>
2020-2021 Est. Assessed Valuation	\$398,410,784

MECKLENBURG COUNTY, NORTH CAROLINA
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION PROPOSED BUDGET
FISCAL YEAR 2020-21

5000	Instructional Services	
5100	Regular Instructional	168,307,630
5200	Special Populations	26,979,163
5300	Alternative Programs	18,201,376
5400	School Leadership Services	26,311,603
5500	Co-Curricular	5,391,808
5800	School-Based Support	<u>24,479,349</u>
	Subtotal Instructional Services	269,670,929
6000	System-Wide Support Services	
6100	Support and Development	11,561,015
6200	Special Population Support and Development	1,742,108
6300	Alternative Programs Support and Development	1,725,309
6400	Technology Support	15,214,270
6500	Operational Support	100,085,160
6600	Financial and Human Resource Services	22,033,192
6700	Accountability	5,027,417
6800	System-wide Pupil Support	3,835,890
6900	Policy, Leadership and Public Relations	<u>13,805,828</u>
	Subtotal System-Wide Support Services	175,030,189
7000	Ancillary Services	
7100	Community Services	
7200	Nutrition Services	<u>45,187</u>
	Subtotal Ancillary Services	45,187
8000	Non-Programmed Charges	
8100	Payments to Chatter Schools	69,186,243
8300	Debt Service	<u></u>
	Subtotal Non-Programmed Charges	69,186,243
	TOTAL OPERATING EXPENDITURES	<u>513,932,548</u>
9000	Capital Outlay	
9100	Category I Projects	4,960,000
9200	Category II Projects	
9300	Category III Projects	<u></u>
	TOTAL CAPITAL OUTLAY	<u>4,960,000</u>

Note : The information presented above is preliminary and will be finalized once the Board of Education approves their 2020-2021 Budget. Appropriations are being made in the format in this schedule since this is the format used by the Board of Education in its budget request made to the County.

MECKLENBURG COUNTY, NORTH CAROLINA
CONTINGENCY
FISCAL YEAR 2020-2021

DATE 6/2/2020	Restricted Contingency Item	Amount
	\$15 hourly wage for CMS non-certified staff	\$11,000,000
	Gun Violence Prevention	320,250
	Aging in Place (Property Tax Relief) Program	250,000
	Republican National Convention Related IT Security Consulting	50,000
	Total	\$11,620,250

\$15 hourly wage for CMS non-certified staff: Funding held until CMS provides a \$15 per hour minimum wage to all non-certified staff.

Gun Violence Prevention: Funding held until the Public Health Department presents a plan to the Board of County Commissioners on how funding will be used to address this issue.

Aging in Place (Property Tax Relief) Program: Funding held until County staff present a plan to the Board of County Commissioners for how funding will be used and confirm that the plan is legally sound.

Republican National Convention Related IT Security Consulting: Funding held until County staff confirm that the Republican National Convention will be held in Charlotte.

**Mecklenburg County, North Carolina
Board of County Commissioners
Compensation & Allowances
Fiscal Year 2020-2021**

Salaries

(1) Chairman at \$38,491 and (7) Commissioners at \$30,791 each \$283,214
(1) Commissioner Patricia Cotham at \$29,186

Auto Allowance

(1) Chairman at \$5,041 and (7) Commissioners at \$4,636 each \$41,886
(1) Commissioner Pat Cotham at \$4,394

Technology Allowance

(8) Commissioners at \$5,083 each \$45,482
(1) Commissioner Pat Cotham at \$4,818

Expense Allowance

(8) Commissioners at \$9,510 each \$85,095
(1) Commissioner Pat Cotham at \$9,015

Total Compensation and Allowances \$455,677