

**MECKLENBURG COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FISCAL YEAR 2024-2025**

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

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF  
MECKLENBURG COUNTY, NORTH CAROLINA, THIS 4<sup>th</sup> DAY OF JUNE 2024:**

**Section 1.** That for the operation of Mecklenburg County's government and its subdivisions for the fiscal year beginning July 1, 2024 and ending June 30, 2025, the amounts in the following schedules are hereby appropriated:

General Fund	\$1,685,093,799
Debt Service Fund	\$545,190,205
Law Enforcement Service District Funds	
Charlotte LESD Law Enforcement Service District	\$16,512,917
Cornelius LESD Law Enforcement Service District	\$210,034
Davidson LESD Law Enforcement Service District	\$557,487
Huntersville LESD Law Enforcement Service District	\$2,876,361
Mint Hill LESD Law Enforcement Service District	\$1,058,565
Pineville LESD Law Enforcement Service District	\$822,927
Fire Protection Service District Funds	
Charlotte ETJ Fire Protection Service District	\$12,971,861
Cornelius ETJ Fire Protection Service District	\$34,940
Davidson ETJ Fire Protection Service District	\$337,348
Huntersville ETJ Fire Protection Service District	\$2,200,295
Mint Hill ETJ Fire Protection Service District	\$542,856
Code Enforcement Special Revenue Fund	\$51,557,909
Solid Waste Enterprise Fund	\$47,147,041
Scrap Tire Special Revenue Fund	\$2,808,620
White Goods Special Revenue Fund	\$620,000
Storm Water Enterprise Fund	\$30,953,386
Transit Sales Tax Special Revenue Fund	\$84,864,444
Fee Collection for State Special Revenue Fund	\$17,355,538
Representative Payee Funds Special Revenue Fund	\$120,000
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$2,503,836,533</u></b>

**Section 2.** That it is estimated that the following revenues will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet the appropriations in Section 1, as set forth in the following schedules:

<b>General Fund</b>	
Current Tax Levy	\$1,081,754,596
Fund Balance – Unrestricted Appropriation	\$48,424,495
Revenues – Other Sources	\$554,914,708
Subtotal – General Fund	<b>\$1,685,093,799</b>

<b>Debt Service Fund</b>	
Current Tax Levy	\$340,661,422
Fund Balance – Unrestricted Appropriation	\$81,834,130
Revenues – Other Sources	\$122,694,653
Subtotal – Debt Service Fund	<b>\$545,190,205</b>
<b>Law Enforcement Service District Funds</b>	
Charlotte LESD Law Enforcement Service District	\$16,512,917
Cornelius LESD Law Enforcement Service District	\$210,034
Davidson LESD Law Enforcement Service District	\$557,487
Huntersville LESD Law Enforcement Service District	\$2,876,361
Mint Hill LESD Law Enforcement Service District	\$1,058,565
Pineville LESD Law Enforcement Service District	\$822,927
<b>Fire Protection Service District Funds</b>	
Charlotte ETJ Fire Protection Service District	\$12,971,861
Cornelius ETJ Fire Protection Service District	\$34,940
Davidson ETJ Fire Protection Service District	\$337,348
Huntersville ETJ Fire Protection Service District	\$2,200,295
Mint Hill ETJ Fire Protection Service District	\$542,856
<b>Code Enforcement Special Revenue Fund</b>	
Permits & Fees	\$47,043,337
Fund Balance Appropriation	\$4,514,572
Subtotal – Code Enforcement Special Revenue Fund	<b>\$51,557,909</b>
<b>Solid Waste Enterprise Fund</b>	\$47,147,041
<b>Scrap Tire Special Revenue Fund</b>	\$2,808,620
<b>White Goods Special Revenue Fund</b>	\$620,000
<b>Storm Water Enterprise Fund</b>	\$30,953,386
<b>Transit Sales Tax Special Revenue Fund</b>	\$84,864,444
<b>Fee Collection for State Special Revenue Fund</b>	\$17,355,538
<b>Representative Payee Funds Special Revenue Fund</b>	\$120,000
<b>TOTAL ESTIMATED REVENUES &amp; APPROPRIATED FUND BALANCE</b>	<b><u>\$2,503,836,533</u></b>

**Section 3.** That there is hereby levied for the fiscal year beginning July 1, 2024 and ending June 30, 2025, 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, 2024, 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>48.31¢</u></b> <b>Based on Estimated Assessed Valuation of <u>\$296,361,459,927</u></b>
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**Section 4.** There is also hereby levied for the fiscal year beginning July 1, 2024 and ending June 30, 2025, 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, 2024, 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>11.70¢</u></b> Based on Estimated Assessed Valuation in the Charlotte ETJ Law Enforcement Service District of \$14,256,165,680
<b>Cornelius Law Enforcement Service District Tax Rate <u>27.23¢</u></b> Based on Estimated Assessed Valuation in the Cornelius ETJ Law Enforcement Service District of \$77,912,399
<b>Davidson Law Enforcement Service District Tax Rate <u>11.70¢</u></b> Based on Estimated Assessed Valuation in the Davidson ETJ Law Enforcement Service District of \$481,297,949
<b>Huntersville Law Enforcement Service District Tax Rate <u>11.70¢</u></b> Based on Estimated Assessed Valuation in the Huntersville ETJ Law Enforcement Service District of \$2,483,260,478
<b>Mint Hill Law Enforcement Service District Tax Rate <u>11.70¢</u></b> Based on Estimated Assessed Valuation in the Mint Hill ETJ Law Enforcement Service District of \$913,895,370
<b>Pineville Law Enforcement Service District Tax Rate <u>11.85¢</u></b> Based on Estimated Assessed Valuation in the Pineville Law Enforcement Service District of \$701,468,232

**Section 5.** There is also hereby levied for the fiscal year beginning July 1, 2024 and ending June 30, 2025, 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, 2024, 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:

<b>Charlotte ETJ Fire Protection Service District Tax Rate <u>8.76¢</u></b> Based on Estimated Assessed Valuation in the Charlotte ETJ Fire Protection Service District of \$14,957,633,911
<b>Cornelius ETJ Fire Protection Service District Tax Rate <u>4.53¢</u></b> Based on Estimated Assessed Valuation in the Cornelius ETJ Fire Protection Service District of \$77,912,399
<b>Davidson ETJ Fire Protection Service District Tax Rate <u>7.08¢</u></b> Based on Estimated Assessed Valuation in the Davidson ETJ Fire Protection Service District of \$481,297,949
<b>Huntersville ETJ Fire Protection Service District Tax Rate <u>8.95¢</u></b> Based on Estimated Assessed Valuation in the Huntersville ETJ Fire Protection Service District of \$2,483,260,478
<b>Mint Hill ETJ Fire Protection Service District Tax Rate <u>6.00¢</u></b> Based on Estimated Assessed Valuation in the Mint Hill ETJ Fire Protection Service District of \$913,895,370

**Section 6.** 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 7.** The total of all remaining amounts encumbered for outstanding purchase orders and contracts at June 30, 2024 shall be re-appropriated for expenditure in the current fiscal year.

**Section 8.** 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 9.** 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 10.** 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 \$49.50 per year is imposed under N.C.G.S. 153A-292 for the fiscal year beginning July 1, 2024 and ending June 30, 2025, on all mobile homes, single family and multi-family residences located in Mecklenburg County on January 1, 2024, as provided in the Residential Solid Waste Fee Ordinance. Such fees are to be added to the 2024 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 11.** That there is hereby appropriated to the Scrap Tire Special Revenue Fund all other revenues attributable to the program.

**Section 12.** That there is hereby appropriated to the White Goods Special Revenue Fund all other revenues attributable to the program.

**Section 13.** That there is hereby appropriated to the Storm Water Enterprise Fund all user fees and other revenues attributable to the program.

**Section 14.** That there is hereby appropriated to the Code Enforcement Enterprise Fund all user fees and other revenues attributable to the program.

**Section 15.** The excess amount of all land development revenues over related expenditures resulting from such fees collected by Land Use and Environmental Services Agency as of June 30, 2025 are to be retained within fund balance and designated for Land Use and Environmental Services Land Development Administration operations for use at such time that revenues are not sufficient to provide funding for those expenditures, including those revenues collected over expenditures in fiscal year 2024.

**Section 16.** 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 4 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 17.** 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 5 to cover the cost for servicing all districts.

**Section 18.** 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 19.** A transfer of \$9,340,348 is authorized to the Technology Reserve Fund as a transfer from the Debt Service Fund. Funds appropriated can only be utilized for technology in the current fiscal year or subsequent fiscal years.

**Section 20.** A transfer of \$13,715,182 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 21.** A transfer of \$46,785,000 is authorized to the Capital Maintenance Fund, previously known as the Preventative Maintenance Fund, as a transfer from the Debt Service Fund. Funds appropriated can only be utilized for capital maintenance expenditures in the current or subsequent fiscal years.

**Section 22.** A transfer of \$4,105,600 is authorized to the Vehicle Reserve Fund as a transfer from the Debt Service 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 23.** A transfer of \$21,204,420 authorized to the Affordable Housing Fund as a transfer from the General Fund. Funds appropriated can only be utilized for expenditures related to housing security in Mecklenburg County.

**Section 24.** That \$500,000 of available funds within the Foreclosure Acquisition Program Capital Project Fund Ordinance are transferred to the Affordable Housing Fund for expenditure in the current or future fiscal years on housing security initiatives in Mecklenburg County. Following this transfer, the Foreclosure Acquisition Program Capital Project Fund Ordinance is hereby terminated.

**Section 25.** There is hereby appropriated \$1,991,836 within the Child Support Reinvestment Special Revenue Fund to be used for child support services enhancements either in the current or subsequent fiscal years.

**Section 26.** The FY2025 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 FY2025 Financial Plan as required by N.C.G.S. 159-13.1.

**Section 27.** The FY2025 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 FY2025 Financial Plan as required by N.C.G.S. 159-13.1.

**Section 28.** 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 29.** 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 of County Commissioners 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 30.** 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 \$545,190,205. 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 31.** That there is a contingency allocation of \$2,000,000 for the Katie Blessing Center for Youth Behavioral Health, however, before any portion of the \$2,000,000 contribution is expended, the Board must approve such appropriation following confirmation that the facility's capital campaign is complete, and that an agreement has been reached between the County and the Katie Blessing Foundation which guarantees sufficient beds will be reserved at the facility for children referred by Mecklenburg County effective through the life of the facility. That further there is a contingency allocation of \$1,500,000 to Boundary Street Advisors for the development of a new Spangler's Grocery store on Statesville Avenue in the City of Charlotte. That before any portion of the \$1,500,000 allocation is expended, the Board must receive and approve a proposed strategy for the project, to include the anticipated benefits to the community. See *Schedule 4* for a table of contingency allocations.

**Section 32.** 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 33.** That there is hereby appropriated to the Fee Collection for State Special Revenue Fund such actual proceeds as received to be transferred by the Director of Finance to the State of North Carolina.

**Section 34.** That there is hereby appropriated to the Representative Payee Funds Special Revenue Fund such actual proceeds as received to eligible payees.

**Section 35.** 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 36.** 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. 5*, and the terms of which are hereby specifically incorporated herein by reference.

**Section 37.** 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 2024 - 2025**

Fund	Appropriation	Fund Balance	Federal Aid	State Aid	Fee Revenue	Other Revenue	Sales Taxes	Prior Year Taxes	Current Year Taxes
General Fund	\$ 1,685,093,799	\$ 48,424,495	\$ 102,282,870	\$ 17,934,418	\$ 8,590,938	\$ 113,461,813	\$ 307,309,338	\$ 5,335,331	\$ 1,081,754,596
Debt Service Fund	545,190,205	81,834,130	2,091,565	9,500,000		19,965,884	91,137,204		340,661,422
Code Enforcement Fund	51,557,909	4,514,572			47,043,337				
Solid Waste Disposal Enterprise Fund	47,147,041			40,000	44,374,041	2,733,000			
Scrap Tire Fund	2,808,620			2,258,620		550,000			
White Goods Fund	620,000			620,000					
Storm Water Enterprise Fund	30,953,386				27,955,990	2,997,396			
Transit Sales Tax	84,864,444						84,864,444		
Fee Collection for State Fund	17,355,538				17,355,538				
Representative Payee Fund	120,000					120,000			
Charlotte ETJ - FPSD	12,971,861								12,971,861
Cornelius ETJ - FPSD	34,940								34,940
Davidson ETJ - FPSD	337,348								337,348
Huntersville ETJ - FPSD	2,200,295								2,200,295
Mint Hill ETJ - FPSD	542,856								542,856
Charlotte ETJ - LESD	16,512,917								16,512,917
Cornelius ETJ - LESD	210,034								210,034
Davidson ETJ - LESD	557,487								557,487
Huntersville ETJ - LESD	2,876,361								2,876,361
Mint Hill ETJ - LESD	1,058,565								1,058,565
Pineville ETJ - LESD	822,927								822,927
<b>TOTALS</b>	<b>\$ 2,503,836,533</b>	<b>\$ 134,773,197</b>	<b>\$ 104,374,435</b>	<b>\$ 30,353,038</b>	<b>\$ 145,319,844</b>	<b>\$ 139,828,093</b>	<b>\$ 483,310,986</b>	<b>\$ 5,335,331</b>	<b>\$ 1,460,541,609</b>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>General &amp; Debt Service Fund</b>	
Yield of 1¢ Tax Rate	
Gross	\$29,636,146
Less: 0.65% Allowance for Uncollectibles	<u>-192,635</u>
NET	<u>\$29,443,511</u>
2024-2025 Tax Rate	<u>48.31 ¢</u>
2024-2025 Est. Assessed Valuation	<u>\$296,361,459,927</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Charlotte ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$1,495,763
Less: 1% Allowance for Uncollectibles	<u>-14,958</u>
NET	<u>\$1,480,806</u>
2024-2025 Tax Rate	<u>8.76 ¢</u>
2024-2025 Est. Assessed Valuation	<u>\$14,957,633,911</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Cornelius ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$7,791
Less: 1% Allowance for Uncollectibles	<u>-78</u>
NET	<u>\$7,713</u>
2024-2025 Tax Rate	<u>4.53 ¢</u>
2024-2025 Est. Assessed Valuation	<u>\$77,912,399</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Davidson ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$48,130
Less: 1% Allowance for Uncollectibles	<u>-481</u>
NET	<u>\$47,648</u>
2024-2025 Tax Rate	<u>7.08 ¢</u>
2024-2025 Est. Assessed Valuation	<u>\$481,297,949</u>



**Budget Summary By Fund  
FY 2024 - 2025**

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Huntersville ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$248,326
Less: 1% Allowance for Uncollectibles	<u>-2,483</u>
NET	<u>\$245,843</u>
2024-2025 Tax Rate	8.95 ¢
2024-2025 Est. Assessed Valuation	<u>\$2,483,260,478</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Mint Hill ETJ Fire District</b>	
Yield of 1¢ Tax Rate	
Gross	\$91,390
Less: 1% Allowance for Uncollectibles	<u>-914</u>
NET	<u>\$90,476</u>
2024-2025 Tax Rate	6.00 ¢
2024-2025 Est. Assessed Valuation	<u>\$913,895,370</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Charlotte ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$1,425,617
Less: 1% Allowance for Uncollectibles	<u>-14,256</u>
NET	<u>\$1,411,360</u>
2024-2025 Tax Rate	11.70 ¢
2024-2025 Est. Assessed Valuation	<u>\$14,256,165,680</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Cornelius ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$7,791
Less: 1% Allowance for Uncollectibles	<u>-78</u>
NET	<u>\$7,713</u>
2024-2025 Tax Rate	27.23 ¢
2024-2025 Est. Assessed Valuation	<u>\$77,912,399</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Davidson ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$48,130
Less: 1% Allowance for Uncollectibles	<u>-481</u>
NET	<u>\$47,648</u>
2024-2025 Tax Rate	11.70 ¢
2024-2025 Est. Assessed Valuation	<u>\$481,297,949</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Huntersville ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$248,326
Less: 1% Allowance for Uncollectibles	<u>-2,483</u>
NET	<u>\$245,843</u>
2024-2025 Tax Rate	11.70 ¢
2024-2025 Est. Assessed Valuation	<u>\$2,483,260,478</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Mint Hill ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$91,390
Less: 1% Allowance for Uncollectibles	<u>-914</u>
NET	<u>\$90,476</u>
2024-2025 Tax Rate	11.70 ¢
2024-2025 Est. Assessed Valuation	<u>\$913,895,370</u>

**2024-2025 Tax Rate per \$100 of Assessed Value:**

<b>Pineville ETJ Law Enforcement Service District</b>	
Yield of 1¢ Tax Rate	
Gross	\$70,147
Less: 1% Allowance for Uncollectibles	<u>-701</u>
NET	<u>\$69,445</u>
2024-2025 Tax Rate	11.85 ¢
2024-2025 Est. Assessed Valuation	<u>\$701,468,232</u>

<b>Employee Benefits Internal Service Fund</b>	
<i>FY2025 Financial Plan</i>	
	<b>FY2025 Estimate</b>
<b>Revenues</b>	105,759,023
<b>Expenditures</b>	105,759,023

<b>Risk Management Internal Service Fund</b>	
<i>FY2025 Financial Plan</i>	
	<b>FY2025 Estimate</b>
<b>Revenues</b>	10,728,336
<b>Expenditures</b>	10,728,336

**MECKLENBURG COUNTY, NORTH CAROLINA  
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION PROPOSED BUDGET  
FISCAL YEAR 2024-2025**

<b>5000 Instructional Services</b>	<b>Total Appropriation</b>
5100 Regular Instructional	\$ 174,112,696
5200 Special Populations	27,535,468
5300 Alternative Programs	21,783,750
5400 School Leadership Services	36,718,072
5500 Co-Curricular	5,599,869
5800 School-Based Support	34,153,476
<b>Subtotal Instructional Services</b>	<b>\$ 299,903,331</b>
<b>6000 System-Wide Support Services</b>	
6100 Support and Development	\$ 12,435,812
6200 Special Population Support and Development	2,667,686
6300 Alternative Programs Support and Development	1,968,860
6400 Technology Support	38,234,086
6500 Operational Support	134,283,725
6600 Financial and Human Resource Services	30,317,557
6700 Accountability	5,967,091
6800 System-wide Pupil Support	4,921,477
6900 Policy, Leadership and Public Relations	18,457,520
<b>Subtotal System-Wide Support Services</b>	<b>\$ 249,253,814</b>
<b>8000 Non-Programmed Charges</b>	
8100 Payments to Charter Schools	\$ 94,158,704
<b>Subtotal Non-Programmed Charges</b>	<b>\$ 94,158,704</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 643,315,849</b>
<b>9000 Capital Outlay</b>	
9100 Category I Projects	\$ 32,960,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 32,960,000</b>

Note: Amendments to this appropriation may be requested by the Board of Education to the Board of County Commissioners, per Section 29 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 capital 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  
CONTINGENCY  
FISCAL YEAR 2024-2025

DATE 6/4/2024	Restricted Contingency Item	Amount
	Katie Blessing Foundation - Youth Behavioral Health	\$ 2,000,000
	Boundary Street Advisors - Spanglers Grocery Store	1,500,000
	<b>Total</b>	<b>\$ 3,500,000</b>

**Katie Blessing Foundation:** Funding held until the Board confirms that the facility’s capital campaign is complete, and that an agreement has been reached between the County and the Katie Blessing Foundation which guarantees sufficient beds will be reserved at the facility for children referred by Mecklenburg County effective through the life of the facility.

**Boundary Street Advisors:** Funding held until the Board must receive and approve a proposed strategy for the project, to include the anticipated benefits to the community.

**Mecklenburg County, North Carolina  
Board of County Commissioners  
Compensation & Allowances  
Fiscal Year 2024-2025**

**Salaries**

(1) Chairman at \$52,000 and (8) Commissioners at \$41,600 each \$384,800

**Auto Allowance**

(1) Chairman at \$5,642 and (8) Commissioners at \$5,188 each \$47,146

**Technology Allowance**

(9) Commissioners at \$5,689 each \$51,201

**Expense Allowance**

(9) Commissioners at \$10,644 each \$95,796

**Total Compensation and Allowances \$578,943**