

FISCAL YEAR 2026 Recommended Budget

Detailed Overview
May 21, 2025



MECKLENBURG COUNTY
North Carolina

Overview

Summary

CMS & CPCC

Funding By Agency

LESD & FPSD

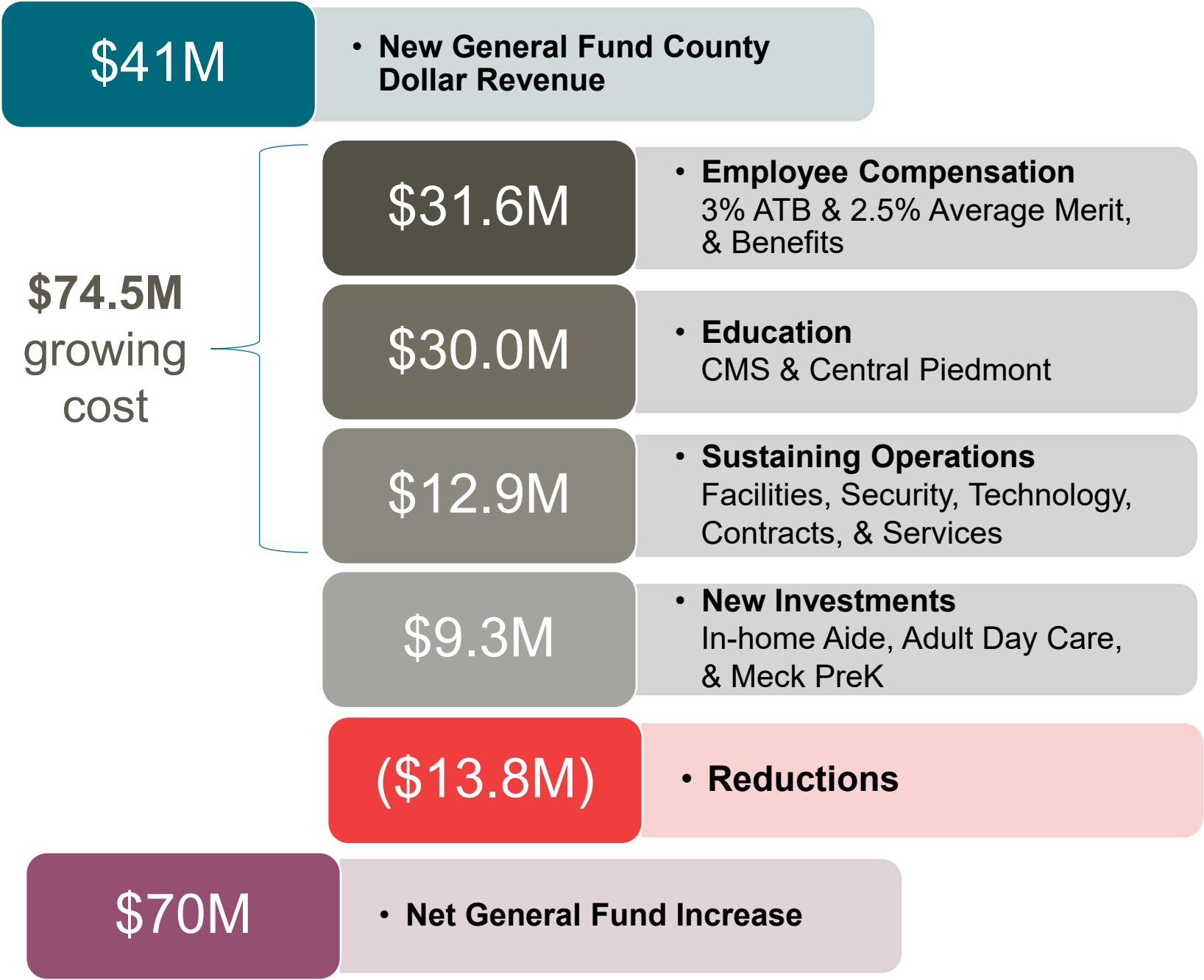
SUMMARY



MECKLENBURG COUNTY
North Carolina

General Fund County Dollars

**Budget Gap
\$29M (.96¢)**



Reductions

(\$13.8M)

Reductions

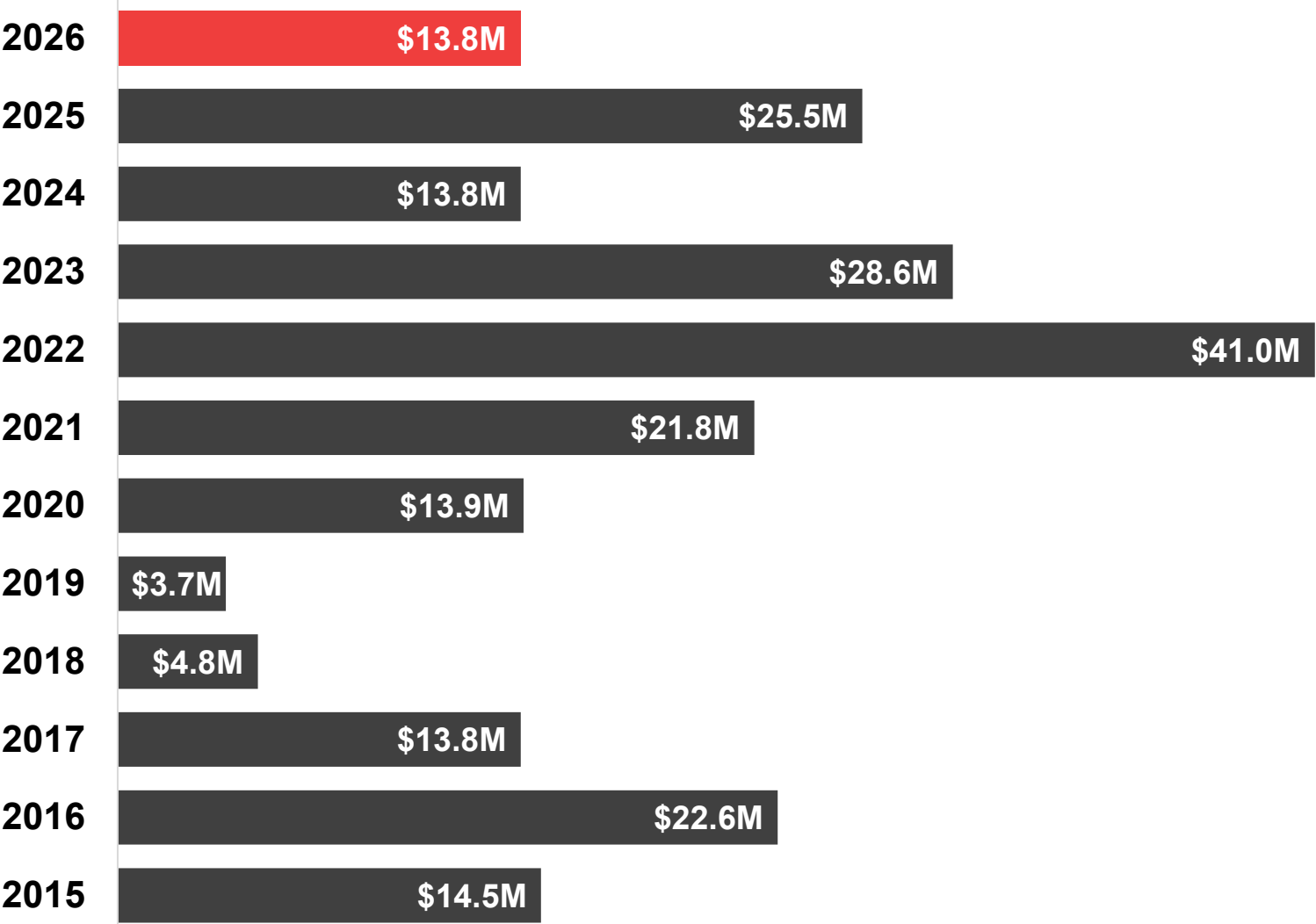
\$217.8M

in reductions &
redirections since
2015

Equivalent to

7.23¢

Reductions & Realignment



Reductions by Department

**Reductions are
recommended for a
majority of departments**

Department	Reduction
Affordable Housing Services	(\$310,371)
Asset & Facility Management	(326,132)
Child, Family, & Adult Services	(2,112,032)
Commissioners	(20,000)
Community Resources	(1,107,500)
Community Service Grants	(2,013,060)
Community Support Services	(708,000)
County Assessor's Office	(295,624)
County Attorney's Office	(34,000)
Criminal Justice Services	(835,284)
Economic Development Office	(475,000)
Elections	(128,744)
Historic Landmarks	(5,000)
Human Resources	(589,907)
Information Svs & Technology	(709,387)
Internal Audit	(11,952)
Joint City County Agencies	(52,139)
Managers Office	(142,809)
Nondepartmental	(1,488,500)
Park & Recreation	(591,000)
Public Health	(717,204)
Public Information Department	(110,000)
Register Of Deeds	(50,000)
Sheriff	(964,584)
Tax Collections	(44,000)
Total	(\$13,842,229)

General Fund Revenue

Excluding fund balance for one-time expenses & transfers-in

Revenue	Description	FY2025	FY2026	Change	% Change
County Dollars					
Property Tax	Property tax (includes 0.96¢ increase)	\$1,090,195,677	\$1,143,932,638	\$53,736,961	4.9%
Sales Tax	Unrestricted sales tax	307,309,338	320,015,853	12,706,515	4.1%
Other County Revenue	ABC, Register of Deeds revenue, interest, & other discretionary revenue	67,996,420	86,172,244	18,175,824	26.7%
Fund Balance (Budget Gap)	Allocation of one-time funds for ongoing expenses	14,721,756		(14,721,756)	-100.0%
Total County Dollars		\$1,480,223,191	\$1,550,120,735	\$69,897,544	4.7%
Non-County Revenue					
Federal Revenue	Federal funding reimbursement primarily for health & human services	\$102,282,870	\$107,440,818	\$5,157,948	5.0%
State Revenue	State funding for various services & grants	17,934,418	19,662,823	1,728,405	9.6%
Fees & Other Charges	Service charges & fees	48,414,553	51,977,144	3,562,591	7.4%
Total Non-County Revenue		\$168,631,841	\$179,080,785	\$10,448,944	6.2%
Total General Fund Revenue		\$1,648,855,032	\$1,729,201,520	\$80,346,488	4.9%

Debt Service Fund Revenue

Excluding fund balance for one-time expenses

Revenue	Description	FY2025	FY2026	Change	% Change
County Dollars					
Property Tax	Property tax (11.57¢ dedicated to Debt Service)	\$340,661,422	\$348,466,174	\$7,804,752	2.3%
ABC Revenue	ABC revenue for debt service	1,983,325	2,003,914	20,589	1.0%
Total County Dollars		\$342,644,747	\$350,470,088	\$7,825,341	2.3%
Non-County Revenue					
Sales Tax	Restricted Sales Tax	\$91,137,204	\$95,609,944	\$4,472,740	4.9%
Intergovernmental	Federal funds, & State lottery proceeds	11,591,565	11,591,565	0	0.0%
Other	Investment earnings & minor reimbursement	17,982,559	16,853,984	(1,128,575)	-6.3%
Total Non-County Revenue		\$120,711,328	\$124,055,493	\$3,344,165	3.7%
Total Debt Service Fund Revenue		\$463,356,075	\$474,525,581	\$11,169,506	2.4%

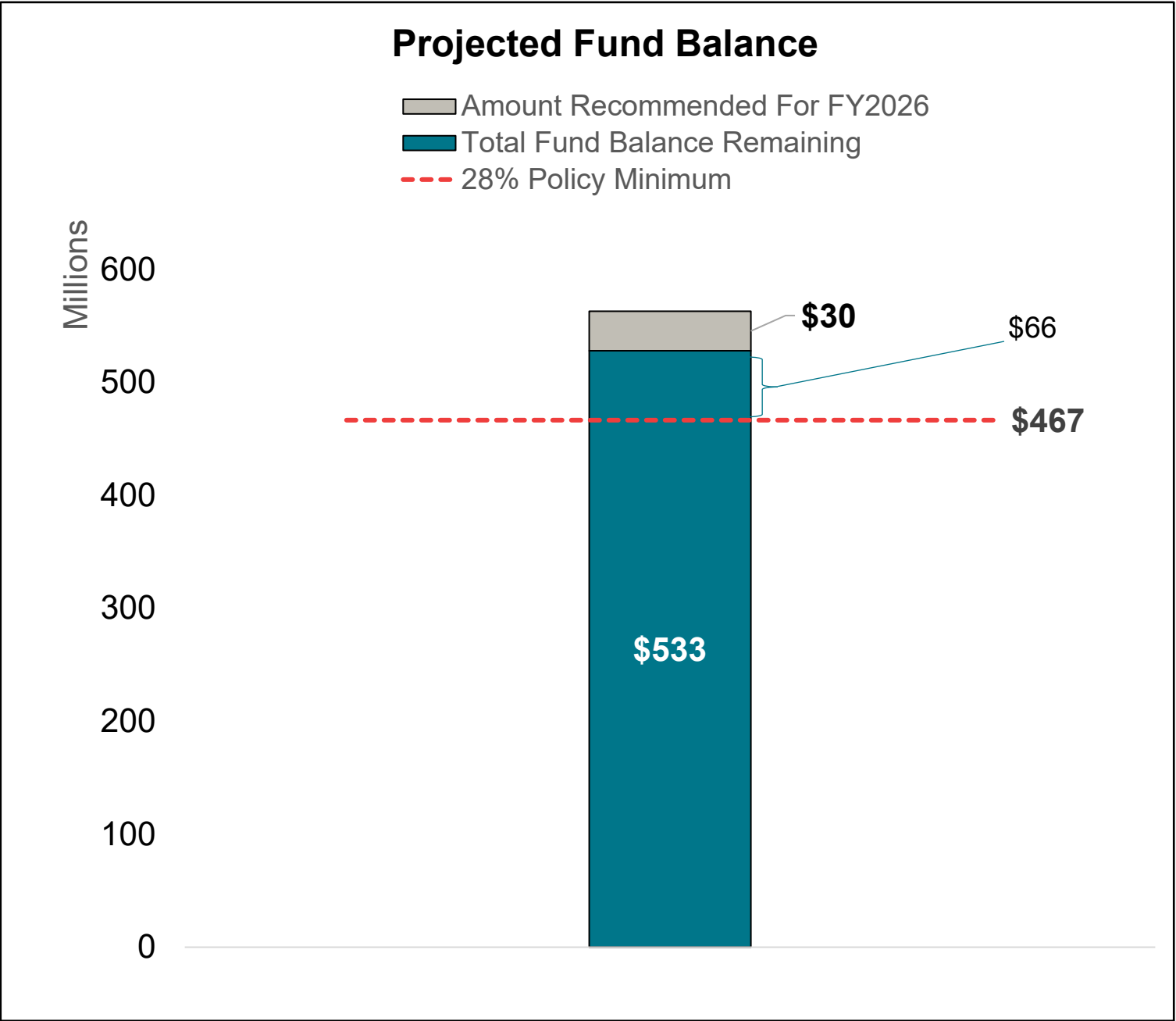
Fund Balance

in millions

Projected Unassigned Fund Balance	\$562.7
28% Policy Minimum	\$466.6
Amount Available Above Minimum	\$96.1

Recommended For FY2026	\$30.2
Remaining Amount Above Minimum	\$65.9

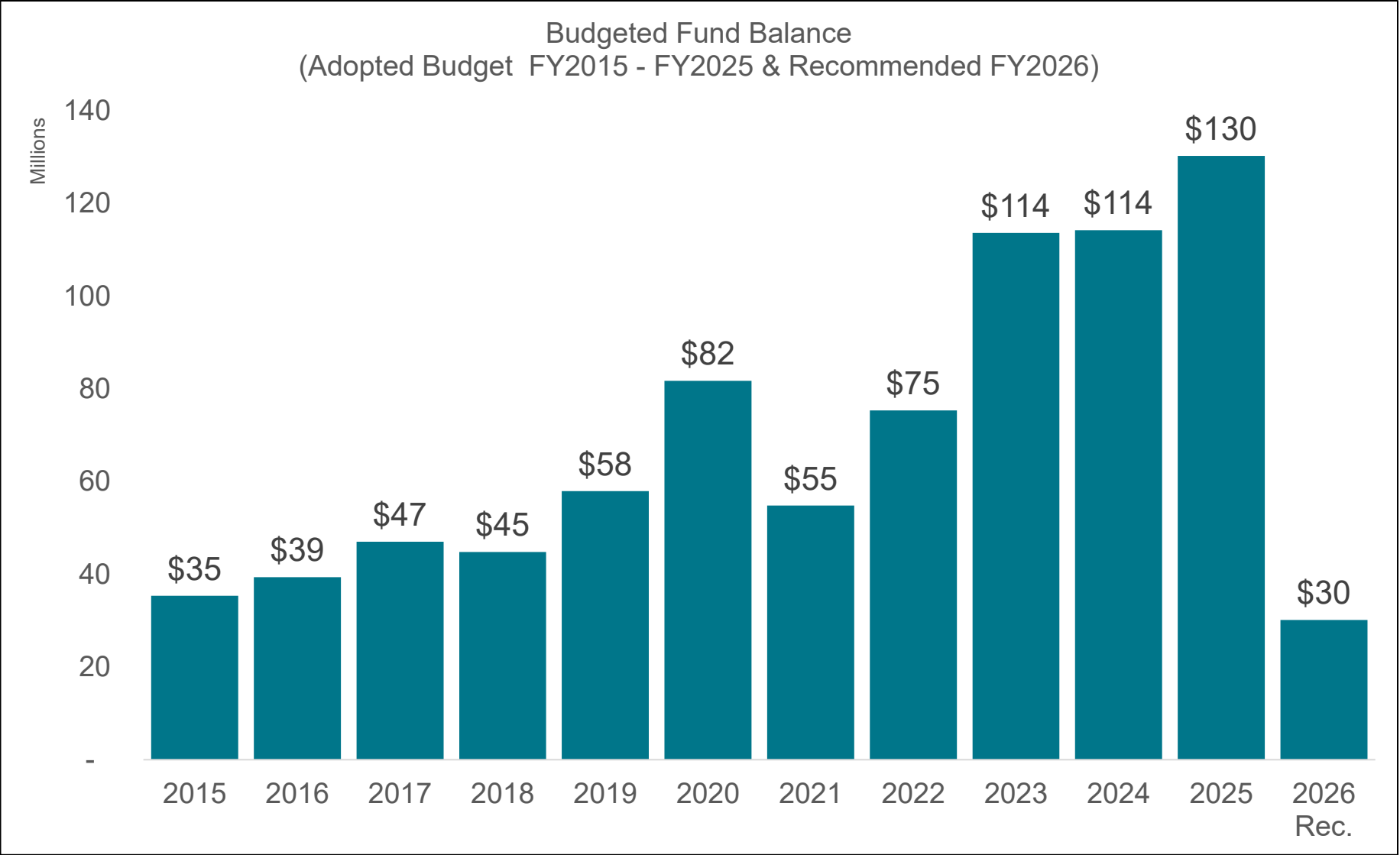
Total Fund Balance Remaining	\$532.6
% of General Fund Revenue	32%



Historical Fund Balance Allocations

\$30M
one-time fund
balance

Lower any than
previous budgets
since FY2015



Excludes enterprise & special revenue funds

Total Revenues & Expenses

Revenue	Description	Amount	%
County	Property tax, sales tax & other discretionary revenues	\$1,900,590,823	75%
Fund Balance	Unassigned funds available for one-time expenses	30,157,406	1%
Federal	Federal funding	109,532,383	4%
State	State funding & restricted sales tax	216,072,079	9%
Other	Service charges, permits, fees, etc.	285,464,421	11%
Total Revenue		\$2,541,817,112	100%

Expenses	Description	Amount	%
General Fund	Primary annual operating expense fund for County departments & funding to CMS & other partners	\$1,751,963,926	69%
Debt Service Fund	Debt & pay-as-you-go capital funding for county facilities, libraries, parks & schools	494,570,581	19%
Enterprise & Special Revenue Funds	Services with dedicated revenue sources, including Solid Waste, Code Enforcement, Storm Water, Transit Pass-through, Law Enforcement & Fire Protection	295,282,605	12%
Total Expenses		\$2,541,817,112	100%

\$39M or 1.6% Increase

How Property Taxes are Used

FY2025		FY2026		Change
• CMS Operating	21.66¢	• CMS Operating	22.12¢	.46¢
• County & Other Partners	15.08¢	• County & Other Partners	15.58¢	.50¢
• Facilities (County & Schools)	11.57¢	• Facilities (County & Schools)	11.57¢	0¢
• Total		• Total	49.27¢	.96¢

EDUCATION



MECKLENBURG COUNTY
North Carolina

Recommended Funding for CMS

	FY2025 Budget ¹	FY2026 Requested	FY2026 Recommended ²	Change
CMS Operating	\$637,865,849	\$666,129,849	\$666,129,849	\$28,264,000
Capital Maintenance	22,960,000	32,960,000	32,960,000	\$10,000,000
Total	\$ 660,825,849	\$699,089,849	\$699,089,849	\$38,264,000

4.4%
Operating
Increase

Note 1: The FY2025 Budget excludes \$14M in one-time fund balance allocations (\$10M for capital maintenance, & \$4M for bonuses). Fines & forfeiture revenues are dedicated to public schools. Due to accounting changes, these passthrough revenues will no longer be included in the budget but will continue to be provided to CMS. For consistent comparison, fines & forfeitures have been excluded from the FY2025 base budget & will not be budgeted for FY2026 & going forward.

Note 2: The FY2026 Recommended Budget includes \$7.76M in one-time fund balance for capital maintenance. This funding supports the request from CMS while increasing the ongoing allocation for CMS capital maintenance by \$2.24M due to growing maintenance needs.

CMS Budget

Description	FY2026 Increases
State Driven Salary & Benefit Increases <ul style="list-style-type: none"> ○ Increase for locally funded salaries to match a 3% estimated state salary increase ○ Increasing cost of benefits estimated at 4.24% 	\$9,898,000
Classification Compensation Study (Phase 2) <ul style="list-style-type: none"> ○ Increase in County funding to address below market salaries & increase compensation relative to years of service. 	8,300,000
Supplement Increase <ul style="list-style-type: none"> ○ Increase of the County's local supplement for certified staff by an average of 5% 	8,066,000
Technology <ul style="list-style-type: none"> ○ This investment represents the second year of a four-year plan designed to ensure that every student has access to a device to support their learning. 	2,000,000
Total Operating Increases	\$28,264,000
Capital Maintenance <ul style="list-style-type: none"> ○ Recommended Budget includes <u>\$7.76M in one-time</u> & an increase of <u>2.24M in ongoing</u> funding for FY2026 to address maintenance needs 	\$10,000,000

Recommended Funding for Central Piedmont

	FY2025 Budget ¹	FY2026 Requested	FY2026 Recommended	Change
CP Operating	\$47,320,867	\$49,865,394	\$49,042,490	1,721,623
Capital Maintenance	3,752,000	3,575,000	3,575,000	(177,000)
Total	\$51,072,867	\$53,440,394	\$52,617,490	\$1,544,623

3.6%
Operating
Increase

Note 1: The FY2025 Base Budget excludes \$3.1M in one-time fund balance for capital maintenance.

Central Piedmont Budget

Description	FY2026 Increases
Capital Purchases (Vehicles & Equipment) <ul style="list-style-type: none"> Replacement of 5 facility fleet vehicles 	\$200,000
Facility Maintenance, Utilities, & Security <ul style="list-style-type: none"> Increase due to contractual services for security & facility management, State budget driven salaries & benefits for maintenance staff, utilities, software & other maintenance related expenses. Does not include requested funding for Campus Security currently paid with fees (\$823K) 	898,923
Facility Support Services <ul style="list-style-type: none"> Increase cost for insurance & legal fees 	321,528
Wage & Benefit Allocation <ul style="list-style-type: none"> County supplemental funding based on anticipated 3% State salary increases 	301,172
Total Operating Increases	\$1,721,623
Capital Maintenance <ul style="list-style-type: none"> Total funding of \$3.6M to complete nine maintenance & repair projects scheduled for FY2026. This is a slight decrease from the FY2025 ongoing funding. 	(\$177,000)

FUNDING BY AGENCY



MECKLENBURG COUNTY
North Carolina

Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Affordable Housing Services		
NOAH Projects ¹	\$2,736,568	funding for a \$2.5M loan to Willow Park & \$237K for the increase in annual payments for existing NOAHs
Critical Home Repair● ¹	2,575,000	funding to provide critical home repairs for senior homes
Housing Subsidy & Support Agreement Enhancements	464,282	funding for housing placement & navigation, & to increase rental subsidies for the Keeping Families Together program
Asset & Facility Management		
Security & Weapon Screening	\$3,588,344	increased security screening at county facilities, & increasing cost of contracted guard services
Maintenance & Utility Increases ²	1,168,701	funding for facility maintenance contract increases & increased utility costs for County facilities
County Assessor		
Revaluation Reserve ¹	\$1,000,000	funding to prepare for the revaluation in 2027, impacting FY2028
County Attorney's Office		
Legal Positions● ¹	\$235,071	one (1) Associate Attorney, & one (1) Legal Assistant to support work related to land acquisition & restrictive covenants
County Manager's Office		
Livable Meck Operating Expenses	\$32,750	funding for software, promotions, & annual event costs

● Economic Development ● Education ● Environmental Stewardship ● Health Equity & Wellness ● Services for Seniors ● Workforce Development

¹Includes one-time fund balance allocation ²Partially funded with realignments or other revenues

Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Community Support Services		
Forest Pointe Place Annualization●	\$1,071,738	annualize the operating costs for Forest Pointe Place permanent supportive housing for seniors
Veterans Services Study & Staff ^{1,2}	355,000	one-time funding of \$300K for a veterans needs assessment & a Veterans Services Officer, in partnership with Huntersville
Meal Service Relocation	75,000	fund new locations for homeless meal services
Hearts For The Invisible Coalition ¹	60,000	one-time two-month funding to complete ARPA funded program
Child, Family, & Adult Services		
Meck Pre-K●	\$3,400,000	expand Meck PreK with 10 new classrooms, reimbursement rate increase from \$925 to \$950 monthly per-child, & fund increasing cost for wrap-care services
In-Home-Aide & Adult Day Care●	2,340,000	expand In-Home-Aide services to serve an additional 60 clients, & Adult Day Care to serve an additional 50 clients
Emergency Placement Facility Annualization●	1,393,340	annualize the operating costs for the Youth & Family Services Emergency Placement Facility
CFAS Fleet Expansion ¹	416,000	onetime funding to add 13 additional vehicles to CFAS fleet
Contractual Services Increase●●	357,700	increases for meals, guardianship, & interpreting services
Behavioral Health Strategic Plan Implementation●	250,000	implementation vendor to support phase one of the Behavioral Health Strategic Plan
Social Worker Positions●	226,113	three (3) Social Worker III positions to Adult Protective Services

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Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Criminal Justice Services		
State-Driven Salary Increases	\$291,341	funding for support staffing & salary supplements for Court Officials
Court Systems ¹	176,773	one-time funding for court files & jury management system
Admin. Support Assistant	59,929	one (1) Admin. Support Assistant to help manage growing demand, providing a consistent point of contact for clients
Elections		
FY2026 Elections ^{1,2}	\$5,500,895	funding to support the costs of elections planned for FY2026
Board of Elections Operational Support ²	209,000	funding for new election data management software & general operating budget needs
Financial Services		
Software Increases ¹	\$197,000	funding for increases in software used to manage expense reporting & contract drafting
Human Resources		
Two (2) New HR Positions ²	\$178,661	funding for (1) HR Specialist on the Leave of Absence team & (1) HRMS Business Analyst
Contractual Increases ^{1,2}	187,657	funding for various contractual increases for HR software, including PeopleSoft, pre-hire background screening, & COBRA administration

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Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Information Technology Services		
Cybersecurity Investments ¹	\$868,000	data structure & security protection & web firewall replacement
Annualized Software	737,625	annualized operating costs of new software coming online
Contract Increases ¹	379,152	contract increases for various enterprise software systems & programs
Contact Center Replacement	300,000	upgrade of enterprise customer service software
Land Use & Environmental Services		
Storm Water Fee Increase● ²	\$447,879	Storm Water fee increase to support the CIP
Deed Registration Streamlining	33,000	machine learning system for land record & deed processing
Medic		
Medic Vehicles● ¹	\$7,000,000	funding for 10 ambulances, 9 remounts, & 2 supervisor vehicles
Technology Reserve● ¹	885,000	IT system upgrades & a new financial system
Medical Examiner		
Double Slot Director Position ¹	\$200,000	double-slotting the Director/Chief Forensic Pathologist position to better transition the role
Investigator Reclass	71,690	cost increase associated with the reclass of Investigator positions to allow them to take on external exams

● Economic Development ● Education ● Environmental Stewardship ● Health Equity & Wellness ● Services for Seniors ● Workforce Development

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Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Nondepartmental		
Tax & Tag Administration	\$500,000	estimated increase for FY2026
Law Enforcement Special Separation	389,413	estimated increase for FY2026 based on actuarial assessment
Charlotte Museum of History ¹	350,000	one-time funding for the new Revolutionary War exhibit
A Brighter Day Hub ¹	250,000	one-time funding to pay off the community hub loan balance & bring the building into code compliance
Fleet Maintenance	274,827	increase in cost for County vehicle maintenance
Office of Economic Development		
Charlotte Pride●	\$125,000	event sponsorship to support Charlotte Pride based on the economic impact to the County
Improved Contract Tracking & Reporting●	90,000	funding for software that will improve department tracking & reporting on long-term contracts, grants, & agreements

Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Park & Recreation		
New Park Operating & Maintenance● ¹	\$846,168	funding to support maintenance & care for additional greenway mileage, newly acquired property & amenities, including five (5) new maintenance positions.
Mowing Increase	355,000	increase to annual mowing contract for County-owned property
(2) Administrative Positions	161,500	(1) Accountant I & (1) Sr. Administrative Support Assistant to support increased administrative demands in the finance & campground divisions of the department
Grady Cole Operational Costs	150,000	funding to support additional maintenance & repair at Grady Cole Center & American Legion Memorial Stadium due to increased use & demand
(1) FT Recreation Specialist●	99,554	(1) new full time Recreation Specialist to increase programming available at Eastway Regional Recreation Center
Public Information		
ADA Level Access Platform	\$30,000	funding to support the County's efforts to increase accessibility in digital communications

● Economic Development ● Education ● Environmental Stewardship ● Health Equity & Wellness ● Services for Seniors ● Workforce Development

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Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Public Health		
Cabarrus Rowan Community Health Center Dental Expansion● ¹	\$170,000	upfitting of two additional dental operatories at the Sugar Creek site to serve an additional 500 residents annually
Biddle Point Dental Chairs● ²	161,000	purchase of new dental chairs & associated equipment for the dental clinic at Biddle Point
Nurse Family Partnership● ¹	160,000	funding for Care Ring to sustain the Nurse Family Partnership for two months in FY2026 following the use of ARPA funds
Three Sisters Market increase●	125,000	ongoing operating support for a West Boulevard grocery store
New Public Health Kiosk● ²	100,000	installation of a new Public Health Kiosk containing Narcan, COVID tests, HIV tests, & condoms in North Mecklenburg
Hope Community Clinic● ²	100,000	funding for Hope Community Clinic to provide primary care for uninsured residents
Clinician for Infant Mental Health●	87,215	(1) Licensed Clinician for Infant Mental Health Program to reduce program waitlist

Funding By Agency

Major funding in the FY2026 Recommended Budget

Item	Amount	Description
Public Library		
Staffing Increases●	\$1,282,862	(15) positions to increase branch staffing & support planning for the Main Library opening in January 2027
Collections Increase● ¹	1,000,000	purchase of print & digital materials to increase collections, \$750K ongoing, \$250K one-time
Contractual Increases●	59,796	Various increases to library facility rent, risk insurance, & material handling contracts
Sheriff's Office		
Detention Center Contractual Increases	\$893,153	contractual increases for food services, as well as facility maintenance & utilities
Inmate Medical Service●	259,522	increase cost for onsite inmate medical services
Computers for Sheriff Vehicles ¹	450,000	purchase cost of laptops for MCSO's field operation deputies
Tax Collector		
Contractual Increases ²	\$115,088	funding to support the increase costs of tax mailings & legal advertising of delinquent tax bills

● Economic Development ● Education ● Environmental Stewardship ● Health Equity & Wellness ● Services for Seniors ● Workforce Development

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New Positions

33 Full-time

Major Additions Include

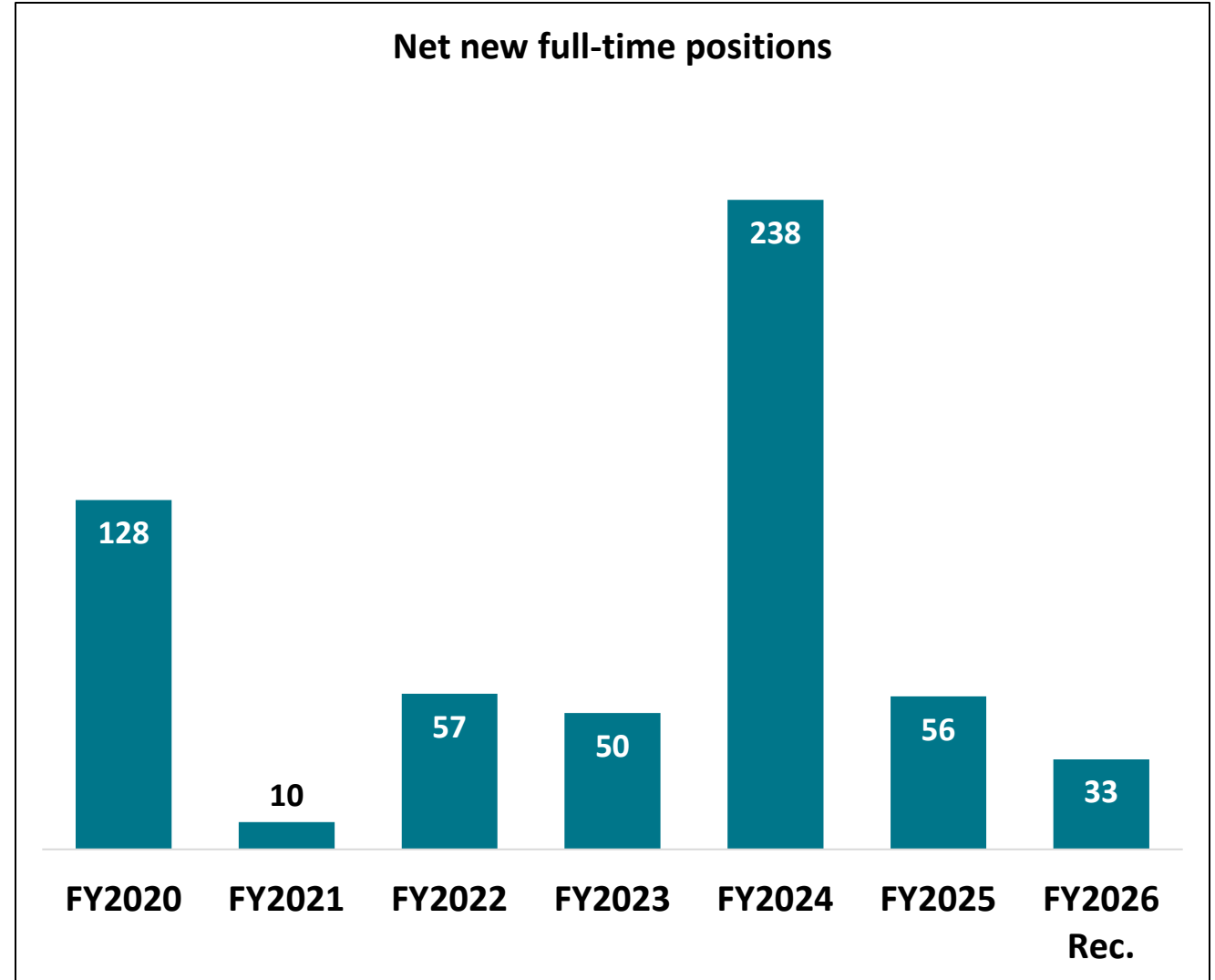
- **15** positions for Public Library to support additional branch staffing & Main Library planning
- **8** positions for operations & maintenance of new & existing park facilities
- **3** positions in Child, Family, & Adult Services to support Adult Protective Services
- **2** positions in Human Resources to support business operations & leave of absence services
- **2** positions in County Attorney to support additional legal work required based on land acquisition & restrictive covenants

New Positions	
Agency	Full-time
Child, Family, & Adult Services	3
Community Support Services	1
County Attorney's Office	2
Criminal Justice Services	1
Human Resources	2
Park & Recreation	8
Public Health	1
Public Library ¹	15
Total	33

1- 29 part-time positions were repurposed by LIB to create 12 full-time positions not included above

New Position History

- **33** net new full-time positions included in FY2026 Recommended Budget
- Fewest new positions since FY2021 during COVID-related economic uncertainty
- Reflects significant reduction in growth revenues to support new positions



Excludes fee-funded positions in LUESA

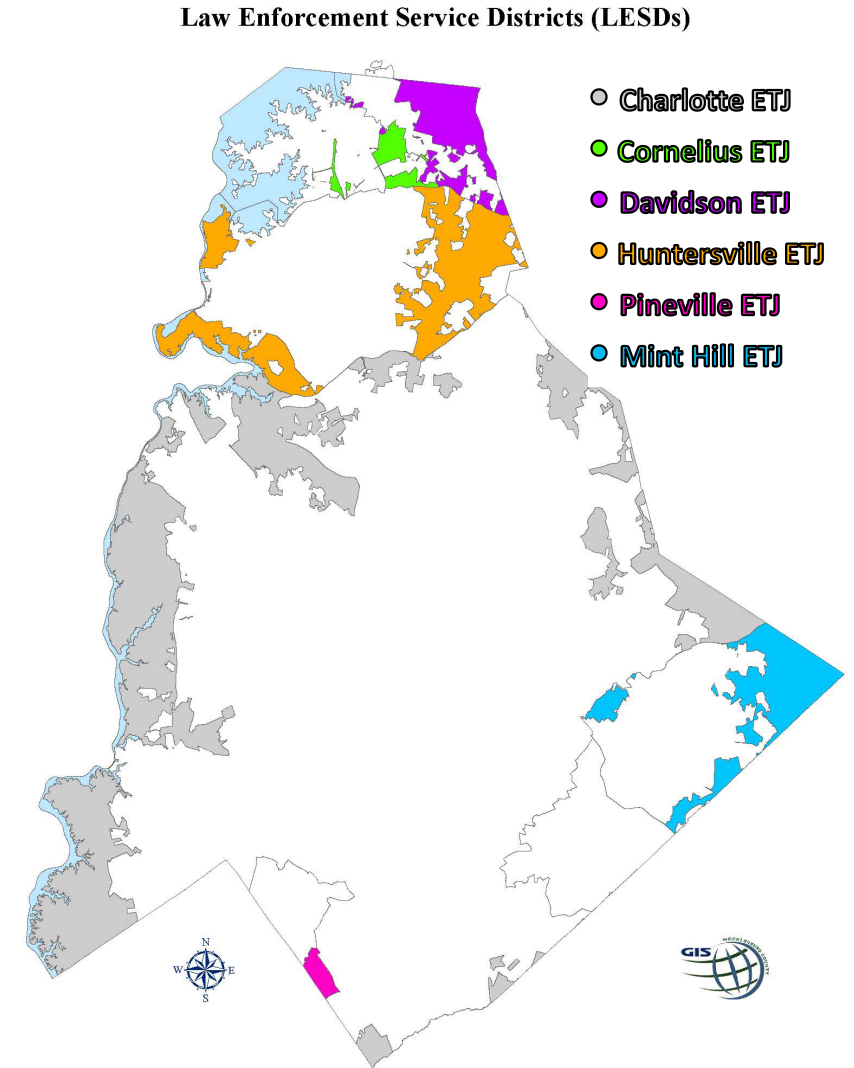
LESD & FPSD



MECKLENBURG COUNTY
North Carolina

Law Enforcement Service Districts

LESD	FY2025 Tax Rate	FY2025 Revenue	FY2026 Tax Rate	FY2026 Revenue	Change
Charlotte	11.70	\$16,512,917	11.70	\$16,687,328	\$174,411
Davidson	11.70	557,487	11.70	585,577	28,090
Mint Hill	11.70	1,058,565	11.70	1,080,535	21,970
Huntersville ¹	11.70	2,876,361	11.70	2,922,633	46,272
Pineville	11.85	822,927	11.85	814,644	(8,283)
Cornelius ²	27.23	210,034	27.23	225,771	15,737



Map prepared by Mecklenburg County GIS : May 31, 2022

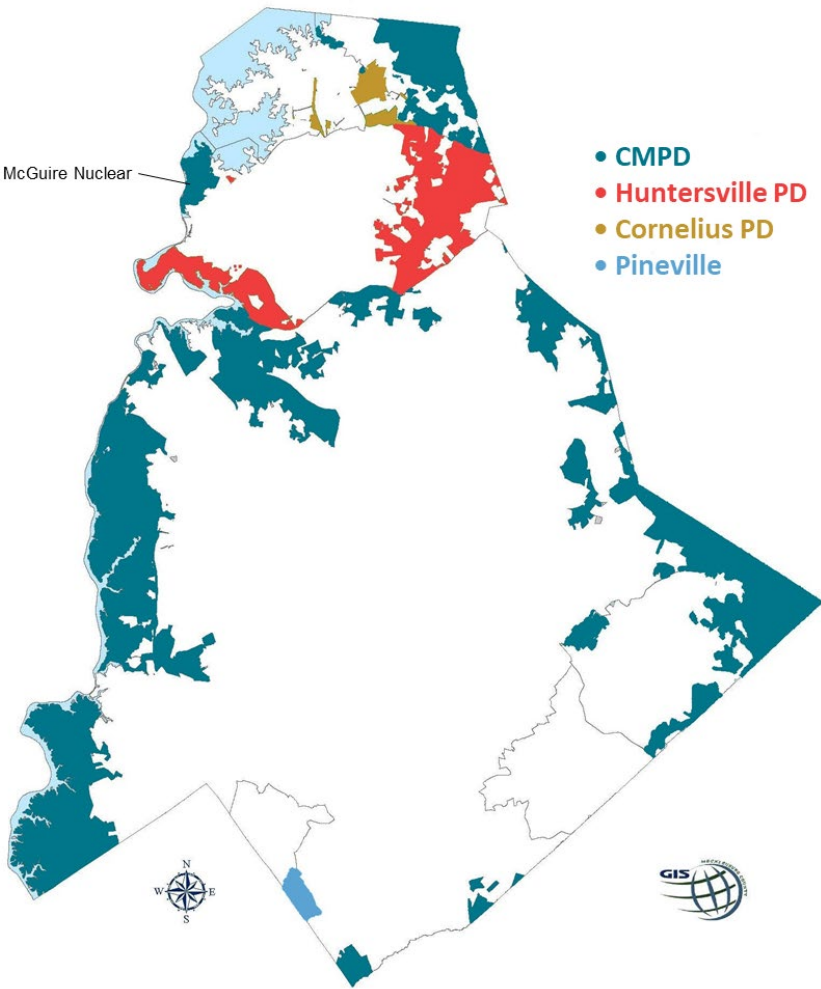
1- Huntersville ETJ includes McGuire Nuclear Plant which is served by CMPD

2- Cornelius LESD tax for the ETJ does not include lake patrol, which is funding through a General Fund allocation

Law Enforcement Service Agreements

ETJ Service Agreement	Recommended
Charlotte (Charlotte, Mint Hill, Davidson, McGuire Nuclear)	\$19,876,073
Cornelius (including lake patrol)	685,771
Huntersville (excluding McGuire Nuclear)	1,400,000
Pineville	712,807
Total	\$22,674,651

Law Enforcement Service Agreements



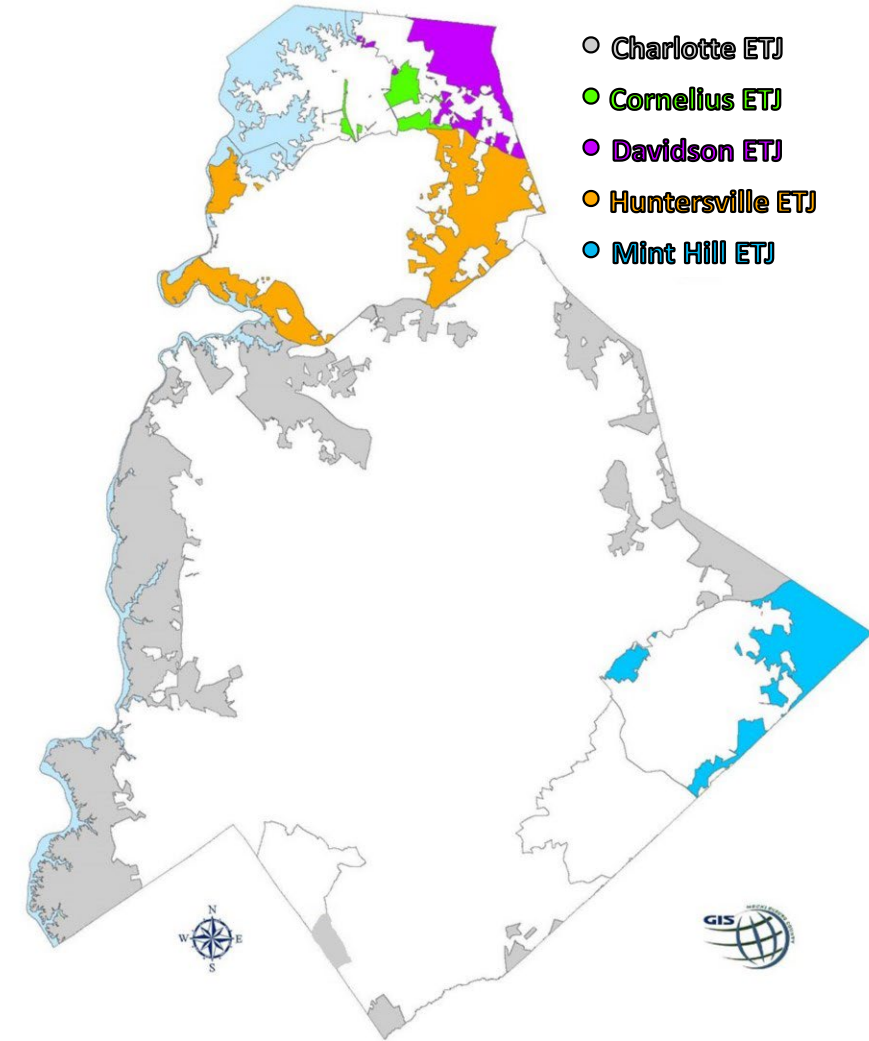
Map prepared by Mecklenburg County GIS : May 31, 2022

Fire Protection Service Districts

FPSD	FY2025 Tax Rate	FY2025 Revenue	FY2026 Tax Rate	FY2026 Revenue	Change
Charlotte ¹	8.76	\$12,971,861	8.76	\$13,096,323	\$124,462
Davidson	7.08	337,348	7.60	380,372	43,024
Mint Hill	6.00	542,856	7.00	646,471	103,615
Huntersville	8.95	2,200,295	9.25	2,310,310	110,015
Cornelius	4.53	34,940	4.53	37,558	2,618

1- The district includes the ETJ of Pineville

Fire Protection Service Districts (FPSD)



Map prepared by Mecklenburg County GIS : May 31, 2022

Volunteer Fire Departments

Volunteer Station	FY2025 Contract	FY2026 Contract	Change
Carolina VFD	\$1,250,840	\$1,250,840	
CLT Rural (HFD & CFD)	1,175,000	1,200,000	25,000
Cook's VFD	1,250,840	1,250,840	
Long Creek VFD	1,250,840	1,350,840	100,000
Robinson VFD	1,250,840	1,250,840	
Steele Creek 1 & 2 VFD	4,748,532	4,748,532	
West Mecklenburg VFD	1,800,000	1,800,000	
Total	\$12,726,892	\$12,851,892	\$125,000

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