



FY27 Service Funding Option for Volunteer Fire Districts (VFD)

BOCC Update

April 28, 2026

Presentation Outline

- Funding history of VFDs
- Tax Rate Calculation
- VFD Requests
- Funding Option



Charlotte District VFDs

- Carolina Volunteer Fire Department – 1 Station
- Cooks Volunteer Fire Department – 1 Station
- Charlotte Rural (City of Charlotte)
- Huntersville Volunteer Fire Department
- Long Creek Volunteer Fire Department – 1 Station
- Robinson Volunteer Fire Department – 1 Station
- Steele Creek Volunteer Fire Department – 3 Stations*
- West Mecklenburg Volunteer Fire Department – 2 Units



VFD Funding History

- **Pre-FY2012 – Each VFD granted \$80k**
- FY2012-18 – Grant amounts established based on requests and service areas
- FY2020– Contract amounts adjusted to increase hourly rate from \$13 to \$15 per hour and \$50k per station capital funding
- FY2022 – Increased capital to \$85k per station, funding for 3FF per station and capital funding for Steele Creek Station 3
- FY2023 - Standardized at \$956,960 per station – funding for 4FF per station.
- FY2023 - Standardized at \$17/hr for 3 FF and Chief at \$20/hr.
- FY2024 - Standardized at \$20/hr for 3 FF and Chief at \$24/hr, increased capital include first responder (MEDIC) funding allowance – typically **\$1,150,840** per VFD.
- FY2025 – Additional \$100k for inflation and capital – typically **\$1,250,840** per VFD.



Charlotte District

FY26 Approved

Standardized	Adopted FY25	Total Proposed FY26	Change from FY25 to FY26
Huntersville & Rural	\$ 1,175,000	\$ 1,200,000	\$ 25,000
Cooks	\$ 1,250,840	\$ 1,250,840	
Robinson	\$ 1,250,840	\$ 1,250,840	
Steele Creek	\$ 4,748,532	\$ 4,748,532	
Carolina	\$ 1,250,840	\$ 1,250,840	
West Meck	\$ 1,800,000	\$ 1,800,000	
Long Creek	\$ 1,250,840	\$ 1,350,840	\$ 100,000*
Total	\$ 12,726,892	\$ 12,851,892	\$ 125,000



Tax Rate

ETJ	FY16	FY17	FY18-19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Charlotte	6¢	7¢	8¢	6.67¢	7.5¢	8.0¢	10.15¢	8.76¢	8.76¢	8.76¢
Cornelius	5¢	5.7¢	5.7¢	3.62¢	6.12¢	6.12¢	6.12¢	4.53¢	4.53¢	4.53¢
Davidson	6¢	5.5¢	8.5¢	6.50¢	8.90¢	8.90¢	8.90¢	7.08¢	7.08¢	7.60¢
Huntersville	5¢	5¢	5¢	4.10¢	4.56¢	5.80¢	6.63¢	6.53¢	8.95¢	9.25¢
Mint Hill	7¢	8¢	8¢	7¢	7¢	7.50¢	7.50¢	6¢	6¢	7¢



FY27 VFD Funding



Looking ahead...

- Staffing and response configurations continue to be a challenge
- Voluntary annexations continue to reduce taxable area
- CFD construction of a new fire station near Cooks/Long Creek VFD
- Long-term tax burden on the ETJ



Charlotte District

FY27 – Additional Capital Included

Departments	FY27 Operations	FY27 Capital	FY27 Total	Additional Capital	FY27 Total Request	Change
Huntersville & Rural	\$ 1,200,000		\$ 1,275,000		\$ 1,275,000	\$ 75,000
Cooks	\$ 1,373,000	\$ 100,000	\$ 1,473,000		\$ 1,473,000	\$ 222,160
Robinson	\$ 1,145,500	\$ 100,000	\$ 1,245,500		\$ 1,245,500	\$ (5,340)
Steele Creek	\$ 4,858,287	\$ 689,882	\$ 5,548,169	\$ 276,477	\$ 5,824,646	\$ 1,076,114
Carolina	\$ 1,330,000	\$ 100,000	\$ 1,430,000	\$ 100,000	\$ 1,530,000	\$ 279,160
West Meck	\$ 1,906,040	\$ 100,000	\$ 2,006,040	\$ 100,000	\$ 2,106,040	\$ 306,040
Long Creek	\$ 1,464,289	\$ 100,000	\$ 1,564,289	\$ 191,405	\$ 1,755,695	\$ 405,255
Total	\$ 13,277,116	\$ 1,189,882	\$ 14,541,998	\$ 667,883	\$ 15,209,881	\$ 2,358,389



Steele Creek FD

Budget Adjustments Overview

- **Compensation Alignment**
 - Inflationary pay adjustment for frontline staff
 - No adjustments approved in the previous two budget cycles
- **Organizational Benchmarking**
 - Added Battalion Chief position
 - Staffing model aligns with comparable regional departments
- **Cost Stabilization**
 - 10% operational increase to address past and current inflationary concerns
 - No operational increases in prior two cycles
- **Capital Sustainability**
 - Capital allocation increased by \$200K
 - Prior funding primarily dedicated to existing approved debt obligations

These changes directly support firefighter retention, command oversight and operational readiness

Request Snapshot

Steele Creek	2025-2026	2026-2027	
Assistant Chief-Admin	\$80,000	\$90,000	Full time plus benefits
Assistant Chief-Operations	\$60,000	\$60,000	Part Time - No Benefits
Deputy Chief of Bus Admin	\$60,000	\$60,000	Part Time - No Benefits
Deputy Chief of Training	\$60,000	\$60,000	Part Time - No Benefits
Battalion Chief	\$0	\$254,040	New, 3 Full-Time BC's. \$84,680 annual
Holiday pay	\$16,200	\$17,550	
PTO Vacation/Sick	\$175,000	\$192,486	
Monthly Training/Off Duty	\$50,000	\$50,000	
Salary Expenses	\$2,815,000	\$3,257,416	
Payroll and unemployment taxes	\$253,322	\$293,135	
Health Benefits Package	\$185,000	\$321,806	
NFPA Annual physicals	\$0	\$20,000	
401k annual plan costs	\$4,000	\$6,000	
401k match	\$337,800	\$390,890	
Payroll ADP cost		\$7,500	
Workers Comp Insurance	\$40,000	\$44,000	
Accident Sickness Insurance	\$50,000	\$55,000	
Life Insurance	\$0	\$35,000	

Charlotte District

Summary Request

Standardized	Adopted FY26	Requested FY27	Change
Huntersville & Rural	\$ 1,200,000	\$ 1,275,000	\$ 75,000
Cooks	\$ 1,250,840	\$ 1,473,000	\$ 222,160
Robinson	\$ 1,250,840	\$ 1,245,500	\$ (5,340)
Steele Creek	\$ 4,748,532	\$ 5,824,646	\$ 1,076,114
Carolina	\$ 1,250,840	\$ 1,530,000	\$ 279,160
West Meck	\$ 1,800,000	\$ 2,106,040	\$ 306,040
Long Creek	\$ 1,350,440	\$ 1,755,695	\$ 405,255
Total	\$ 12,851,492	\$ 15,209,881	\$ 2,358,389



Tax Values & Revenue Estimates – FY26

FPSD	FY 2027 Estimated Value	FY26 Tax Rate	Collection Rate	2027 Estimate Revenue
Charlotte	\$ 15,666,067,822	8.76	99%	\$ 13,586,241

Note: Estimated value includes Real Estate and Personal Property such as cars etc.



Tax Rate Comparison

ETJ	FY16	FY17	FY18-19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Charlotte	6¢	7¢	8¢	6.67¢	7.5¢	8.0¢	10.15¢	8.76¢	8.76¢	8.76¢	9.81¢*
Cornelius	5¢	5.7¢	5.7¢	3.62¢	6.12¢	6.12¢	6.12¢	4.53¢	4.53¢	4.53¢	TBD
Davidson	6¢	5.5¢	8.5¢	6.50¢	8.90¢	8.90¢	8.90¢	7.08¢	7.08¢	7.60¢	TBD
Huntersville	5¢	5¢	5¢	4.10¢	4.56¢	5.80¢	6.63¢	6.53¢	8.95¢	9.25¢	TBD
Mint Hill	7¢	8¢	8¢	7¢	7¢	7.50¢	7.50¢	6¢	6¢	7¢	TBD



Tax Rate Options

Tax Rate	Estimated Revenue at 99%	
8.76	\$	13,586,240.66
9.0	\$	13,958,466.43
9.25	\$	14,346,201.61
9.5	\$	14,733,936.79
9.75	\$	15,121,671.96
9.81	\$	15,214,728.41
10.0	\$	15,509,407.14

Considerations

- Continue staffing at four (4) personnel per station
- Full funding of capital and operation of Steele Creek Station 3
- Sustain rate of \$20/hr for 3 FF and Chief at \$24/hr
- Continue allocation to account for MEDIC related supply expenses
- Require in-station presence of four FFs for response



Charlotte District

FY27 Funding Recommendation

Standardized	Proposed FY27	Adopted FY26	Change from FY26 to FY27
Huntersville & Rural	\$ 1,275,000	\$ 1,200,000	\$75,000
Cooks	\$ 1,300,840	\$ 1,250,840	\$ 50,000
Robinson	\$ 1,250,840	\$ 1,250,840	\$
Steele Creek	\$ 5,525,009	\$ 4,748,532	\$ 776,477
Carolina	\$ 1,400,840	\$ 1,250,840	\$ 150,000
West Meck	\$ 2,100,000	\$ 1,800,000	\$ 300,000
Long Creek	\$ 1,542,246	\$ 1,350,440	\$ 191,806
Total	\$ 14,394,775	\$ 12,851,492	\$ 1,543,283



Charlotte District

VFD	Requested FY27	Proposed FY27	Difference
Huntersville & Rural	\$1,275,000	\$1,275,000	\$0
Cooks	\$1,473,000	\$1,300,840	\$172,160
Robinson	\$1,245,500	\$1,250,840	(\$5,340)
Steele Creek	\$5,824,646	\$5,525,009	\$299,637
Carolina	\$1,530,000	\$1,400,840	\$129,160
West Meck	\$2,106,040	\$2,100,000	\$6,040
Long Creek	\$1,755,695	\$1,542,246	\$213,449
Total	\$15,209,881	\$14,394,775	\$815,106

Additional one-time capital requests will be individually evaluated and recommended for funding during the fiscal year.

Proposed Funding Model for FY27

Year	Estimated Value	Tax Rate	Collection Rate	Revenue Estimate	Adopted/ Proposed Budget
2026	\$ 15,101,148,328	8.76	98%	\$ 12,964,034	\$ 12,851,492
2027	\$ 15,666,067,822	8.76	99%	\$ 13,586,241	\$ 14,394,775
Revenue increase FY26 to FY 27				\$ 734,749	
Funding Increase FY26 to FY27					\$1,543,283
Proposed Fund Balance Allocation				\$ 808,534*	

Note: Fund Balance Appropriation for one-time capital expenses



Recommended Tax Rate

ETJ	FY16	FY17	FY18-19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Charlotte	6¢	7¢	8¢	6.67¢	7.5¢	8.0¢	10.15¢	8.76¢	8.76¢	8.76¢	8.76¢
Cornelius	5¢	5.7¢	5.7¢	3.62¢	6.12¢	6.12¢	6.12¢	4.53¢	4.53¢	4.53¢	TBD
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Mint Hill	7¢	8¢	8¢	7¢	7¢	7.50¢	7.50¢	6¢	6¢	6.50¢	TBD



Questions?

