

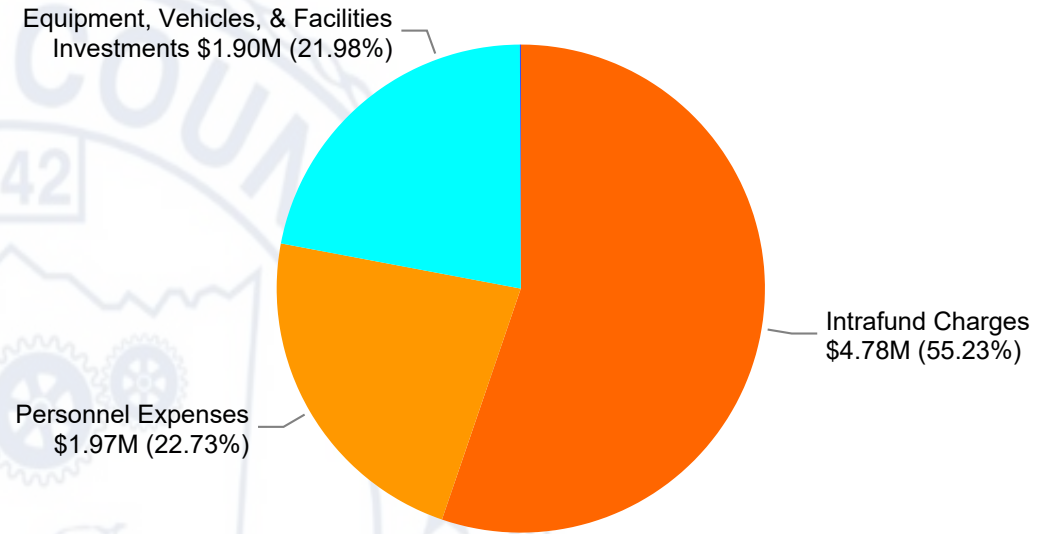
Expenditure by Fund	
Debt Budgetary Fund	\$0
General Government Fund	\$8,654,298
<b>Total</b>	<b>\$8,654,298</b>

Program Costs by Department	
Centralized Revenues & Exp	\$8,654,298
<b>Total</b>	<b>\$8,654,298</b>

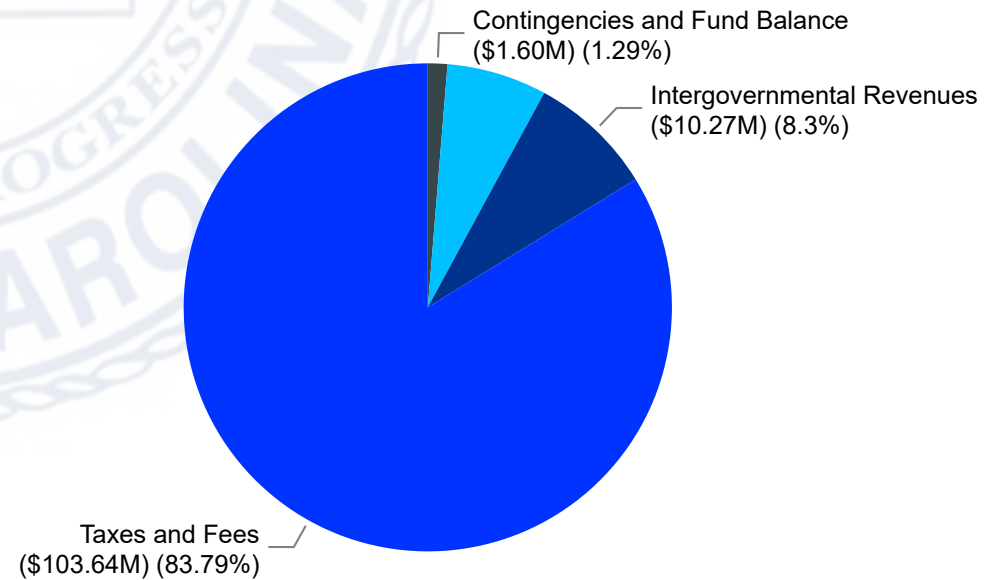
Net County Cost of Proposed Expansions for FY 2020	
No FY 2020 Expansions	\$0
<b>Total</b>	<b>\$0</b>

FTE by Department			
Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed FY 2020
0.00	0.00	0.00	0.00

Expenditure by Category



Revenue by Category



**Centralized Rev & Exp****180****Department Mission**

This department contains centralized revenue and expenditures for the general government fund and the debt budgetary fund.

**Department Services Provided**

The Centralized Revenue and Expenditure department is used to account for unallocated revenues and expenditures. These revenues include ad valorem taxes, local option sales taxes, intergovernmental revenues, investment income, other revenue (primarily hospital lease income), and fund balance appropriated. In addition to the revenues, certain expenditures are including general governmental unallocated merit funds, vehicle capital, and general pay-go capital project funding are included.

**Department FY 2020 Discussion**

See analysis section below.

**Department Analysis**

The countywide ad valorem tax revenue is estimated to increase by 3.6 percent, from \$66.2 million to \$68.6 million, indicating strong growth in the local real estate market and no recommended increase to the countywide ad valorem property tax rates. While there is no recommended increases in the rates, the proposed budget reallocates the rates.

<b><i>Union County, NC FY 2020 Recommended Budget</i></b>				
<b>Countywide Tax Rates</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Proposed FY 2020</b>	<b>FY19-20 Change</b>
Schools Tax Rate	44.50	44.50	44.50	-
General County Tax Rate	26.84	21.84	21.63	(0.21)
Voter Approved Debt Rate	3.09	3.09	3.30	0.21
Emergency Medical Service Tax Rate	2.63	2.63	2.33	(0.30)
Countywide Fire Tax Rate	1.04	1.03	1.33	0.30
<b><i>Total Countywide Tax Rates</i></b>	<b><i>78.10</i></b>	<b><i>73.09</i></b>	<b><i>73.09</i></b>	<b><i>-</i></b>

## Centralized Rev & Exp

180

The local option sales taxes is estimated to remain flat at the FY 2019 level of \$33.8 million. During the last few years, the sales tax revenue estimates were aggressive, and the estimated growth did not materialize. To correct this, the FY 2020 estimated sales tax estimate was held at the budget levels. It is anticipated that the actual FY 2020 sales tax revenue will catch up with the estimates.

The estimated unrestricted intergovernmental revenue increased by \$1.01 million based on an expected increase in State Medicaid Hold Harmless benefit to the County. General governmental fund balance usage is recommended to decrease by 79.0 percent, going from \$7.61 million in FY 2019 to only \$1.61 million in FY 2020.

To continue to support the County employees, the recommended budget provides a three percent performance based pay increase pool. The estimated cost of this is about \$2.3 million across all funds, with \$1.97 million in the general fund. These funds are centralized by fund and once the review process is complete, are distributed to the appropriate departmental expenditure lines.

The proposed interfund transfer to the general capital project fund, or “paygo” is recommended to increase by 72.8 percent from \$2.43 million in FY 2019 to \$4.20 million. This increase will fund the deferred maintenance and Facilities Repair and Renovation (FRR) projects. This funding will make it possible to accomplish projects such as upgrading flooring to the historic courthouse, replacing various roofs on County buildings, completing several needed upgrades to the County jail, replacing key HVAC units and implementing energy saving programs.

In addition, the proposed budget provides \$769,199 for countywide fire funding to purchase one-time items, such as air tanks, breathing devices, air compressors, rugged laptop computers, hoses, nozzles and other important firefighting equipment, in behalf of the fire departments.

The proposed \$1.9 million vehicle replacement funding is included in this department. The majority of this funding is proposed for the Sheriff’s Office. If approved, the funding will be allocated to the appropriate departments to purchase the approved vehicles.

# Centralized Rev & Exp

180

Object Code	Object Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
<b>Revenue</b>									
	Taxes and Fees	-104,528,506	-100,850,636	-102,258,778	-109,319,102	-102,953,528	-103,640,349	-686,821	0.67%
	Intergovernmental Revenues	-5,552,367	-6,649,266	-7,802,244	-8,682,095	-9,254,356	-10,270,000	-1,015,644	10.97%
	Miscellaneous Revenues	-6,541,042	-7,167,730	-6,824,515	-7,357,113	-8,123,397	-8,190,600	-67,203	0.83%
	Interfund Revenues	0	0	0	0	-1,780	0	1,780	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-13,252,737	-1,596,465	11,656,272	-87.95%
	<b>Total Revenue</b>	<b>-116,621,916</b>	<b>-114,667,633</b>	<b>-116,885,537</b>	<b>-125,358,311</b>	<b>-133,585,798</b>	<b>-123,697,414</b>	<b>9,888,384</b>	<b>-7.40%</b>
<b>Expenditures</b>									
	Personnel Expenses	0	135,000	164,694	132,945	268,951	1,967,277	1,698,326	631.46%
	Operating Expenses	25,000	0	329	1,639	0	5,121	5,121	0.00%
	Equipment, Vehicles, & Facilities Investments	0	0	0	0	0	1,901,838	1,901,838	0.00%
	Intrafund Charges	12,568,503	1,750,000	5,600,533	8,964,382	2,533,304	4,780,062	2,246,758	88.69%
	Contingencies and Fund Balance Contributions	0	0	0	0	190,000	0	-190,000	-100.00%
	<b>Total Expenditures</b>	<b>12,593,503</b>	<b>1,885,000</b>	<b>5,765,555</b>	<b>9,098,966</b>	<b>2,992,255</b>	<b>8,654,298</b>	<b>5,662,043</b>	<b>189.22%</b>
	<b>Total Centralized Rev &amp; Exp</b>	<b>-104,028,413</b>	<b>-112,782,633</b>	<b>-111,119,981</b>	<b>-116,259,345</b>	<b>-130,593,543</b>	<b>-115,043,116</b>	<b>15,550,427</b>	<b>-11.91%</b>

## FTE Summary

Position Type	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
Full-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Centralized Rev &amp; Exp</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>