

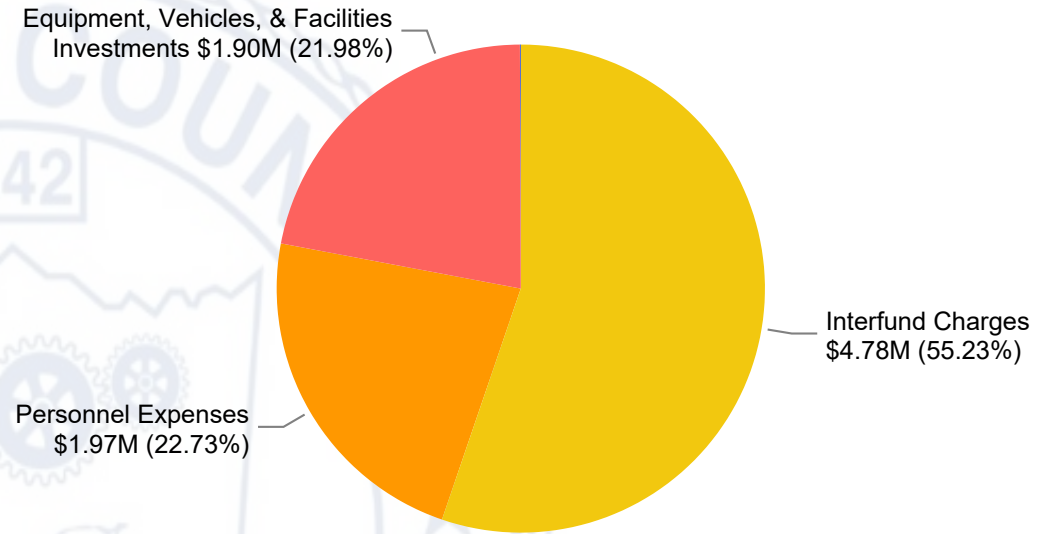
Expenditure by Fund	
Debt Budgetary Fund	\$0
General Government Fund	\$8,654,298
<b>Total</b>	<b>\$8,654,298</b>

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

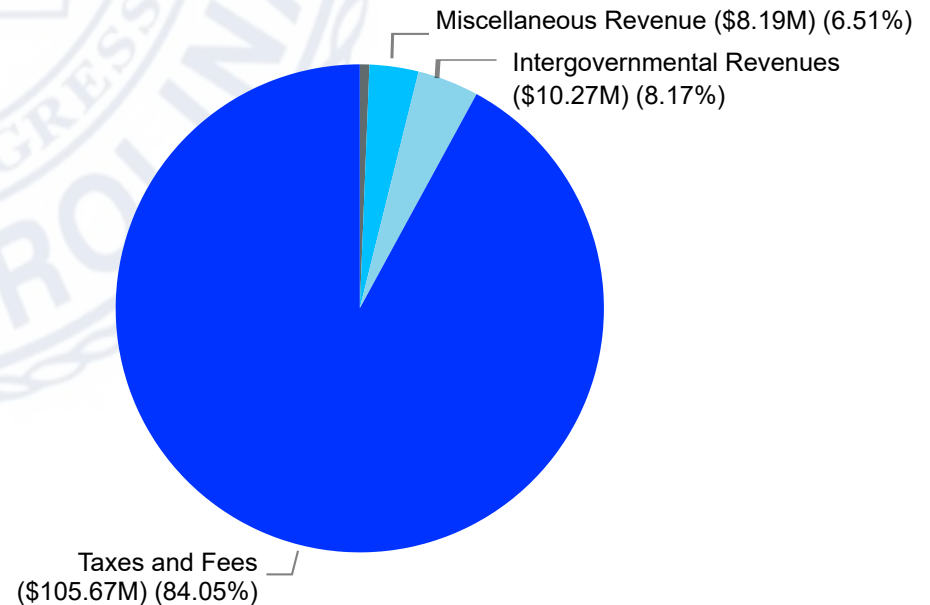
Net County Cost of Adopted Expansions for FY 2020	
No FY 2020 Expansion Requests	\$0
<b>Total</b>	<b>\$0</b>

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



**Department Mission**

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

**Department Services Provided**

Centralized revenue contains unallocated ad valorem taxes, local option sales taxes, intergovernmental revenue, investment income, other revenue (primarily hospital lease income), and fund balance appropriated. Centralized expenditures contain general governmental unallocated merit funds, vehicle capital, and general pay-go capital project funding.

**Department FY 2020 Discussion**

See analysis section below.

**Department Analysis**

Ad valorem tax revenue increased by 3.6 percent, from \$66.2 million to \$68.6 million, as a result of strong growth in the local real estate market and no recommended increase to the Ad Valorem Property tax rate of 73.09 cents in FY 2020. Reallocations of the Ad valorem tax rate are illustrated in the table below:

<i>Union County, NC FY 2020 Adopted Budget</i>				
Countywide Tax Rates	FY 2018	FY 2019	Adopted FY 2020	FY19-20 Change
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>Total Countywide Tax Rates</b>	<b>78.10</b>	<b>73.09</b>	<b>73.09</b>	<b>-</b>

Local option sales taxes remained flat at the FY 2019 level of \$33.8 million in an effort to achieve this target budget in FY 2020. 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.

On the expense side, the 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 \$4.2 million. This increase will fund the deferred maintenance and Facilities Repair and Renovation (FRR) projects throughout the County. 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.

The general fund will also contribute \$769,199 to the countywide fire fund to purchase several 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 county volunteer fire departments.

Funding for the county's annual fleet replacement cycle is included in this department, which also includes Sheriff's office vehicles in FY 2020 (\$1.9 million).

# Centralized Rev & Exp

401

Object Code	Object Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted 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	-105,669,873	-2,716,345	2.64%
	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%
	Federal Grants	0	0	0	0	-154,982	0	154,982	-100.00%
	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>-133,740,780</b>	<b>-125,726,938</b>	<b>8,013,842</b>	<b>-5.99%</b>
<b>Expenditures</b>									
	Personnel Expenses	0	135,000	164,694	132,945	481,056	1,967,277	1,486,221	308.95%
	Operating Expenses	25,000	0	329	1,639	58,396	5,121	-53,275	-91.23%
	Equipment, Vehicles, & Facilities Investments	0	0	0	0	0	1,901,838	1,901,838	0.00%
	Interfund Charges	12,568,503	1,750,000	5,600,533	8,964,382	2,387,515	4,780,062	2,392,547	100.21%
	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>3,116,967</b>	<b>8,654,298</b>	<b>5,537,331</b>	<b>177.65%</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>-130,623,813</b>	<b>-117,072,640</b>	<b>13,551,173</b>	<b>-10.37%</b>

## FTE Summary

Position Type	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted 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>

# Centralized Rev & Exp

401

Program Number	Program Name	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Revised FY2019	Adopted FY2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
10100	Centralized Revenues & Exp	12,593,503	1,885,000	5,765,555	9,098,966	3,116,967	8,654,298	5,537,331	177.65%
<b>Total Centralized Revenue &amp; Exp</b>		<b>12,593,503</b>	<b>1,885,000</b>	<b>5,765,555</b>	<b>9,098,966</b>	<b>3,116,967</b>	<b>8,654,298</b>	<b>5,537,331</b>	<b>177.65%</b>

# Centralized Rev & Exp

401

Program Number	Program Name	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Revised FY2019	Adopted FY2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
10400	Cash Other Rev & Exp Misc.	12,593,503	1,885,000	5,765,555	9,098,966	3,116,967	8,654,298	5,537,331	177.65%
<b>Total Centralized Revenue &amp; Exp</b>		<b>12,593,503</b>	<b>1,885,000</b>	<b>5,765,555</b>	<b>9,098,966</b>	<b>3,116,967</b>	<b>8,654,298</b>	<b>5,537,331</b>	<b>177.65%</b>