

**FUND: General Fund**  
**DEPARTMENT: Central Government**

**Description**

Expenditures assigned to Central Government are those that generally benefit many or all departments, not just a single department. Examples include legal services, audit services, General Fund engineering services, General Fund property and liability insurance, election expenses, the general government portion of the main computer system, etc. This section also includes major capital interfund transfers to the appropriate General or Water/Sewer Capital Funds.

**GENERAL FUND EXPENDITURES**  
 DESCRIPTION: **CENTRAL GOVERNMENT**  
 CODE: 10-00-4200

ACCOUNT NUMBER	DESCRIPTION	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted	
003	Legal Services	12,296	15,000	15,000	25,000	
004	Audit Fee	18,339	20,000	25,000	27,000	
005	Triple Tree Land Purchase	-	-	-	-	
010	Unemployment Reimb.	3,040	9,000	3,500	3,500	
011	Postage/Mailing	4,114	5,000	5,000	5,000	
012	Printing	3,198	5,750	4,000	4,000	
016	Maintenance and Repair	34,569	25,750	35,000	35,000	*
017	IT Support Services	70,964	70,000	49,000	31,300	**
025	Tax Releases	-	2,500	1,000	2,500	
030	Community Library	2,000	2,000	2,000	2,000	
053	Dues/Subscriptions	4,353	5,000	4,500	5,000	
054	Insurance/Bonds	134,171	122,000	125,000	130,000	
055	Advertising/Legal Notices	6,901	7,000	10,000	10,000	
057	Miscellaneous	10,033	10,000	10,000	10,000	***
070	Election Expense	8,266	-	9,000	-	
080	Engineering Services	14,501	19,000	17,000	20,000	
081	Capital Planning Study	-	-	-	-	
100	Transfer to Fund Balance	-	-	22,536	-	
200	Prin/Int - Installment Loan	-	-	-	-	
326	Occupancy Tax Exp. to TDA^	-	-	-	630,855	
345	Watauga Co. Sales Tax Fee	876,800	849,648	851,075	589,785	
401	Classification & Pay Study	-	-	-	-	
402	2019 Town Code Recodification	-	-	8,000	-	
403	Public Shuttle Svs. Trial- Apple Cart	-	20,000	20,000	-	
404	STR Helper Contract- Short Term Rental Review Sc	-	14,500	14,500	5,000	
500	Comprehensive Plan	-	-	-	-	
501	Transfer to W/S Cap. Proj.	-	-	-	-	
502	Transfer to Water Fund	-	-	-	-	
504	TDA \$ Support for BRPF- Moses Cone Restoration	25,000	25,000	25,000	-	
506	TDA \$ Support for Middle Fork Grnwy	25,000	10,000	85,000	-	
507	Stormwater System Inventory Mapping	-	-	-	-	
503	Employee Recog./Develop.	6,526	8,000	10,000	10,000	****
	Operating & Maint. Subtotal	1,260,070	1,245,148	1,351,111	1,545,940	
504	TDA Contingency	-	-	50,000	-	
505	Transfer to Capital Projects	214,100	227,857	13,943	150,000	@
901	G.O. Bond Debt Service	250,003	396,040	390,353	696,993	#
<b>TOTAL EXPENDITURES</b>		<b>1,724,173</b>	<b>1,869,045</b>	<b>1,755,406</b>	<b>2,392,933</b>	

\* includes solution specific software maintenance contracts (financial package, work order system, etc.) + \$1,500 for GIS updates via HCCOG

\*\* includes IT Support Services reflecting contracted services and responsibilities related to computer servers, software, routers, etc.

\*\*\* includes \$4,000 for Town/TDA Calendar

\*\*\*\* includes Retirements & Employee Christmas Party.

@ Transfer to Capital Projects Detailed below:

150,000	TDA Infrastructure Funding towards Playground Renovations Reserve
150,000	Total Transfer to General Capital Projects under account 505 above

^ FY 2021 Change in presentation of Occupancy Taxes frm Net to Gross method due to Audit.

# Debt service payment (principal and interest) associated with general obligation bonds approved by voters in November, 2014