

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	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2022-23 Requested	
003	Legal Services	38,055	25,000	35,000	40,000	50,000	
004	Audit Fee	27,634	27,000	28,000	34,600	45,000	
005	Triple Tree Land Purchase	126	-	-	-	-	
010	Unemployment Reimb.	-	3,500	3,500	3,500	3,500	
011	Postage/Mailing	3,724	5,000	4,000	6,475	6,475	
012	Printing	3,087	4,000	4,000	5,000	5,000	
016	Maintenance and Repair	34,003	35,000	35,000	31,050	31,050	*
202	IT Salaries	-	-	-	62,457	62,457	NEW FY 22-23
205	FICA Expense- IT	-	-	-	4,778	4,778	NEW FY 22-23
206	Group Insurance- IT	-	-	-	5,925	5,925	NEW FY 22-23
207	401K- IT	-	-	-	1,553	1,553	NEW FY 22-23
208	Retirement- IT	-	-	-	11,242	11,242	NEW FY 22-23
216	Maint./Repair- IT	-	-	-	6,400	6,400	NEW FY 22-23
217	IT Licenses and Services Contracts	45,408	31,300	30,100	35,300	35,300	**
233	Materials/Supplies- IT	-	-	-	13,000	13,000	^^ NEW FY 22-23
025	Tax Releases	-	2,500	2,500	2,500	2,500	
030	Community Library	2,000	2,000	2,000	2,000	2,000	
053	Dues/Subscriptions	4,286	5,000	4,500	5,000	5,000	
054	Insurance/Bonds	114,265	130,000	130,000	140,000	140,000	
055	Advertising/Legal Notices	7,963	10,000	10,000	10,000	10,000	
057	Miscellaneous	14,002	10,000	10,000	19,000	19,000	***
070	Election Expense	8,973	-	9,000	-	-	
080	Engineering Services	19,841	20,000	20,000	30,000	30,000	
081	Capital Planning Study	-	-	-	-	-	
100	Transfer to Fund Balance	-	-	-	-	-	
200	Prin/Int - Installment Loan	-	-	-	-	-	
326	Occupancy Tax Exp. to TDA^	978,725	630,853	1,037,712	1,755,000	1,755,000	
345	Watauga Co. Sales Tax Fee	909,917	589,785	930,166	1,070,705	1,070,705	
401	Classification & Pay Study	-	-	-	-	-	
402	2019 Town Code Recodification	-	-	-	-	-	
403	Public Shuttle Svs. Trial- Apple Cart	8,835	-	15,000	15,000	15,000	
404	STR Helper Contract- Short Term Rental Review Sc	5,000	5,000	5,500	5,500	5,500	
405	CIP Study and Plan Development	-	-	18,000	-	-	
500	Comprehensive Plan	-	-	-	50,000	50,000	
501	Transfer to W/S Cap. Proj.	-	-	-	-	-	
502	Transfer to Water Fund	4,698	-	-	-	-	
514	TDA \$ Support for BRPF- Moses Cone Restoration	25,000	25,000	-	-	-	
506	TDA \$ Support for Middle Fork Grnwy	162,440	-	-	-	-	
507	Stormwater System Inventory Mapping	-	-	-	-	-	
508	Manager's Discretionary Funds	-	-	25,000	25,000	25,000	
503	Employee Recog./Develop.	6,354	10,000	8,000	12,000	12,000	****
Operating & Maint. Subtotal		2,424,336	1,570,938	2,366,978	3,402,985	3,423,385	
504	TDA Contingency	50,000	-	-	-	-	
505	Transfer to Capital Projects	42,336	150,000	-	61,603	61,603	@
506	TDA Info. Kiosk	-	-	-	15,000	15,000	
901	G.O. Bond Debt Service	432,528	696,993	679,643	662,293	662,293	#
TOTAL EXPENDITURES		2,899,200	2,417,931	3,046,621	4,141,881	4,162,281	

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

** Includes: Skybest Internet, Charter Backup Internet, Ridgeline Fiber, Microsoft Licensing, Meraki Licensing, Domain Name, Antivirus, Cloud Backup & Website Hosting

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

**** includes Retirements & Employee Christmas Party.

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

^^ \$3,000 Camera/Video Equipment & \$10,000 Wifi Routers and Switches

@ Direction Signage Reserve (TDA Funded)

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