

**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                            | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ACTUAL | 2012-2013 ACTUAL | 2013-2014 ADOPTED | 2013-2014 ACTUAL | 2014-2015 ADOPTED | 2015-2016 ADOPTED |
|----------------|--|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 002            | Merit                                  | -                | -                | -                | -                | -                 | -                | -                 | -                 |
| 003            | Legal Services                         | 34,798           | 12,363           | 12,856           | 15,479           | 18,000            | 17,755           | 19,000            | 19,000            |
| 004            | Audit Fee                              | 22,168           | 22,169           | 22,173           | 22,173           | 23,000            | 22,169           | 23,000            | 23,000            |
| 005            | Triple Tree Land Purchase              | -                | -                | 8,250            | -                | -                 | -                | -                 | -                 |
| 006            | Insurance Reimbursement                | -                | -                | -                | -                | -                 | -                | -                 | -                 |
| 010            | Unemployment Reimb.                    | 71               | 5,440            | 87               | 7,620            | 9,000             | 17,308           | 9,000             | 9,000             |
| 011            | Postage/Mailing                        | 4,384            | 3,554            | 3,854            | 3,574            | 4,500             | 4,468            | 4,725             | 5,600             |
| 012            | Printing                               | 2,626            | 2,322            | 2,863            | 3,448            | 3,000             | 2,842            | 3,500             | 5,000             |
| 016            | Maintenance and Repair                 | 15,695           | 16,926           | 13,511           | 18,563           | 17,000            | 27,974           | 20,300            | 20,000            |
| 017            | IT Support Services                    | -                | -                | -                | -                | -                 | -                | 36,936            | 57,552            |
| 025            | Tax Releases                           | 9,028            | 2,547            | 1,564            | 425              | 2,500             | 1,863            | 2,500             | 2,500             |
| 030            | Community Library                      | 2,000            | 2,000            | 2,000            | 2,000            | 2,000             | 2,000            | 2,000             | 2,000             |
| 053            | Dues/Subscriptions                     | 4,754            | 4,878            | 4,854            | 4,553            | 4,750             | 3,360            | 4,750             | 5,000             |
| 054            | Insurance/Bonds                        | 101,366          | 94,975           | 106,162          | 110,475          | 114,920           | 110,673          | 132,250           | 138,863           |
| 055            | Advertising/Legal Notices              | 5,855            | 3,909            | 3,919            | 8,358            | 6,000             | 6,818            | 8,800             | 8,800             |
| 057            | Miscellaneous                          | 17,958           | 13,948           | 30,896           | 15,406           | 10,000            | 25,745           | 10,000            | 10,000            |
| 070            | Election Expense                       | 3,557            | -                | 3,567            | -                | 4,000             | 5,588            | -                 | 6,000             |
| 080            | Engineering Services                   | 46,386           | 30,820           | 38,975           | 31,733           | 20,000            | 38,577           | 32,000            | 32,000            |
| 081            | Capital Planning Study                 | -                | -                | -                | -                | -                 | 19,600           | -                 | -                 |
| 100            | Transfer to Fund Balance               | -                | -                | -                | -                | -                 | -                | 49,013            | -                 |
| 200            | Prin/Int - Installment Loan            | 32,209           | 76,629           | 93,398           | -                | -                 | 188,465          | -                 | -                 |
| 345            | Watauga Co. Sales Tax Fee              | -                | -                | -                | 71,371           | -                 | 463,663          | 444,488           | 517,300           |
| 350            | Wine/Culinary - Grant Proceeds         | 20,000           | 2,000            | -                | -                | -                 | -                | -                 | -                 |
| 401            | 2013 Classification & Pay Study        | -                | -                | -                | -                | -                 | 8,945            | -                 | -                 |
| 401            | 2014 Supervisory Training              | -                | -                | -                | -                | -                 | -                | 15,000            | -                 |
| 500            | Comprehensive Plan                     | -                | -                | -                | -                | -                 | 67,948           | -                 | -                 |
| 501            | Transfer to W/S Cap. Proj.             | 200,000          | 160,000          | 150,000          | 100,000          | 65,000            | 65,000           | -                 | 115,834           |
| 502            | Transfer to Water Fund                 | -                | -                | -                | -                | -                 | -                | -                 | 60,000            |
|                | TDA \$ Support for Middle Fork Grnwy   | -                | -                | -                | -                | -                 | 22,000           | -                 | 25,000            |
| 503            | Employee Recog./Develop.               | 6,952            | 8,933            | 24,011           | 13,214           | 13,000            | 11,342           | 16,875            | 16,875            |
|                | <b>Operating &amp; Maint. Subtotal</b> | <b>529,806</b>   | <b>463,413</b>   | <b>522,939</b>   | <b>428,392</b>   | <b>316,670</b>    | <b>1,112,103</b> | <b>856,137</b>    | <b>1,079,324</b>  |
| 505            | Transfer to Capital Projects           | -                | -                | -                | -                | -                 | -                | 30,000            | 286,315           |
| 901            | G.O. Bond Debt Service                 | -                | -                | -                | -                | -                 | -                | -                 | 171,069           |
|                | <b>TOTAL EXPENDITURES</b>              | <b>529,806</b>   | <b>463,413</b>   | <b>522,939</b>   | <b>428,392</b>   | <b>316,670</b>    | <b>1,112,103</b> | <b>886,137</b>    | <b>1,536,707</b>  |

\* includes solution specific software maintenance contracts (financial package, work order system, etc.)

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

\*\*\* includes \$6,000 for Town/TDA Calendar

\*\*\*\* includes Customer Service Initiative Funding

@ Transfer to Capital Projects Detailed below:

150,000 TDA infrastructure funds transferred from the TDA through the Town to go toward the Town Gateway project  
 Incremental sales tax revenue being transferred for capital projects  
 344,866 Net incremental sales tax expected due to ad valorem method  
 (115,834) Less transfer to water/sewer capital projects  
 (92,717) Less one time operating and capital expenses identified in FY2016 Budget  
 136,315 ← 136,315 Equal remaining sales tax allocated to capital projects

286,315 Total Transfer to General Capital Projects

# debt service payment (principal and interest) associated with borrowing \$3.5M of general obligation bonds approved by voters in November, 2014