

**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	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
003	Legal Services	12,363	12,856	15,479	17,755	24,648	19,000	19,000
004	Audit Fee	22,169	22,173	22,173	22,169	27,671	23,000	23,000
005	Triple Tree Land Purchase	-	8,250	-	-	-	-	-
006	Insurance Reimbursement	-	-	-	-	-	-	-
010	Unemployment Reimb.	5,440	87	7,620	17,308	13,910	9,000	9,000
011	Postage/Mailing	3,554	3,854	3,574	4,468	4,800	5,600	6,000
012	Printing	2,322	2,863	3,448	2,842	3,079	5,000	5,750
016	Maintenance and Repair	16,926	13,511	18,563	27,974	20,713	20,000	21,300
017	IT Support Services	-	-	-	-	30,321	57,552	60,000
025	Tax Releases	2,547	1,564	425	1,863	565	2,500	2,500
030	Community Library	2,000	2,000	2,000	2,000	2,000	2,000	2,000
053	Dues/Subscriptions	4,878	4,854	4,553	3,360	3,415	5,000	3,800
054	Insurance/Bonds	94,975	106,162	110,475	110,673	137,315	138,863	150,000
055	Advertising/Legal Notices	3,909	3,919	8,358	6,818	6,493	8,800	8,800
057	Miscellaneous	13,948	30,896	15,406	25,745	13,044	10,000	10,000
070	Election Expense	-	3,567	-	5,588	-	6,000	-
080	Engineering Services	30,820	38,975	31,733	38,577	38,912	32,000	32,000
081	Capital Planning Study	-	-	-	19,600	-	-	-
100	Transfer to Fund Balance	-	-	-	-	-	-	-
200	Prin/Int - Installment Loan	76,629	93,398	-	188,465	932	-	-
345	Watauga Co. Sales Tax Fee	-	-	71,371	463,663	472,988	517,300	595,440
350	Wine/Culinary - Grant Proceeds	2,000	-	-	-	-	-	-
401	2013 Classification & Pay Study	-	-	-	8,945	-	-	-
402	2014 Supervisory Training	-	-	-	-	138	-	-
500	Comprehensive Plan	-	-	-	67,948	6,593	-	-
501	Transfer to W/S Cap. Proj.	160,000	150,000	100,000	65,000	-	115,834	75,000
502	Transfer to Water Fund	-	-	-	-	-	60,000	-
	TDA \$ Support for Middle Fork Grnwy	-	-	-	-	22,000	25,000	25,000
507	Stormwater System Inventory Mapping	-	-	-	-	-	-	2,494
503	Employee Recog./Develop.	8,933	24,011	13,214	11,342	8,802	16,875	5,700
	Operating & Maint. Subtotal	463,413	522,939	428,392	1,112,103	838,340	1,079,324	1,056,784
505	Transfer to Capital Projects	-	-	-	-	156,562	286,315	247,597
901	G.O. Bond Debt Service	-	-	-	-	-	171,069	250,740
<b>TOTAL EXPENDITURES</b>		<b>463,413</b>	<b>522,939</b>	<b>428,392</b>	<b>1,112,103</b>	<b>994,902</b>	<b>1,536,707</b>	<b>1,555,121</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:

21,931 TDA infrastructure funds transferred from the TDA through the Town to go toward the Town Gateway project (included under account 505 above)  
Incremental sales tax revenue being transferred for capital projects  
396,960 Net incremental sales tax revenue above per capita amount  
(75,000) Transferred to water/sewer project capital under account 501 above  
225,666 (225,666) Transferred to general capital projects  
(96,009) Designated to fund one-time investments within various general fund departments  
- 285 Amount remaining from net incremental sales tax revenue utilized for general fund expense contribution

247,597 Total Transfer to General Capital Projects under account 505 above

# Stormwater System Inventory Mapping by High Country Council of Governments grant match approved by Council 2/9/16 for FY2016-2017 funding & implementation.

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