

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 ACTUAL	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 ADOPTED	
003	Legal Services	12,363	12,856	15,479	17,755	24,648	12,877	9,234	19,000	15,000	
004	Audit Fee	22,169	22,173	22,173	22,169	27,671	16,676	22,169	22,000	20,000	
005	Triple Tree Land Purchase	-	8,250	-	-	-	-	272	-	-	
010	Unemployment Reimb.	5,440	87	7,620	17,308	13,910	1,352	1,035	9,000	9,000	
011	Postage/Mailing	3,554	3,854	3,574	4,468	4,800	4,176	4,296	6,000	5,000	
012	Printing	2,322	2,863	3,448	2,842	3,079	3,049	3,594	5,750	5,750	
016	Maintenance and Repair	16,926	13,511	18,563	27,974	20,713	19,925	18,942	21,500	25,750	
017	IT Support Services	-	-	-	-	30,321	47,467	54,213	60,000	70,000	**/ST
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	2,000	2,000	
053	Dues/Subscriptions	4,878	4,854	4,553	3,360	3,415	2,351	4,345	6,500	5,000	
054	Insurance/Bonds	94,975	106,162	110,475	110,673	137,315	166,215	163,809	150,000	122,000	
055	Advertising/Legal Notices	3,909	3,919	8,358	6,818	6,493	5,962	6,156	7,000	7,000	
057	Miscellaneous	13,948	30,896	15,406	25,745	13,044	9,097	10,240	10,000	10,000	***
070	Election Expense	-	3,567	-	5,588	-	5,724	-	6,000	-	
080	Engineering Services	30,820	38,975	31,733	38,577	38,912	20,831	17,166	32,000	19,000	
081	Capital Planning Study	-	-	-	19,600	-	-	-	-	-	
200	Prin/Int - Installment Loan	76,629	93,398	-	188,465	932	-	-	-	-	
345	Watauga Co. Sales Tax Fee	-	-	71,371	463,663	472,988	585,951	679,430	740,788	849,648	
350	Wine/Culinary - Grant Proceeds	2,000	-	-	-	-	-	-	-	-	
401	2013 Classification & Pay Study	-	-	-	8,945	-	-	-	-	-	
402	2014 Supervisory Training	-	-	-	-	138	-	-	-	-	
###	Public Shuttle Trial (Apple Cart- In Town)	-	-	-	-	-	-	-	-	20,000	##
404	STR Helper Contract- Short-term Rental Review Software	-	-	-	-	-	-	-	-	14,500	ST
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	-	-	-	
504	TDA \$ Support for BRPF- Moses Cone Restoration	-	-	-	-	-	-	-	25,000	25,000	##
506	TDA \$ Support for Middle Fork Grnwy	-	-	-	-	22,000	25,000	50,000	25,000	10,000	##
507	Stormwater System Inventory Mapping	-	-	-	-	-	-	2,494	-	-	
503	Employee Recog./Develop.	8,933	24,011	13,214	11,342	8,802	11,011	9,744	8,000	8,000	****
Operating & Maint. Subtotal		463,413	522,939	428,392	1,112,103	838,340	1,115,498	1,134,139	1,158,038	1,245,148	
505	Transfer to Capital Projects	-	-	-	-	156,562	548,714	249,597	214,100	227,857	@
901	G.O. Bond Debt Service	-	-	-	-	-	-	250,740	250,005	396,040	#
TOTAL EXPENDITURES		463,413	522,939	428,392	1,112,103	994,902	1,664,212	1,634,476	1,622,143	1,869,045	

* includes solution specific software maintenance contracts (financial package, work order system, etc.) + \$1,500 for GIS updates via HCCOG+\$100 Parking Map Maint. HCCOG
 ** includes IT Support Services reflecting contracted services and responsibilities related to computer servers, software, routers, etc.
 *** includes \$6,000 for Town/TDA Calendar

@ Transfer to Capital Projects Detailed below:
 104,607 TDA infrastructure funds transferred from the TDA through the Town (toward the Town Gateway project (\$71,674) and Memorial Park Improvements (\$32,933)
 ST 123,250 Park Ave. Curb, Storm Water & Sidewalk
 Transferred to general capital projects for Bond Debt Svs. Reserve
 Incremental sales tax revenue being transferred for capital projects
 364,052 Net incremental sales tax revenue above per capita amount
 264,054 Designated to fund one-time investments within various general fund departments
 99,998 Amount remaining from net incremental sales tax revenue utilized for general fund expense contribution

227,857 Total Transfer to General Capital Projects under account 505 above

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