

**GENERAL FUND NON-DEPARTMENTAL
ACCT. 01-9102**

This account reflects costs not associated with any specific account elsewhere in the General Fund. These costs may include agency support, interfund transfers, debt service and contingency monies that Town Council may chose to use during the fiscal year for unforeseen needs.

This account includes insurance costs for retirees on our group plan, some of which are recovered in revenues. A portion (75%) of general liability, automotive, property and casualty and other non-medical related insurance have been centralized to this account. The transfer to the Utility Fund is for the portion of the Meals Tax monies dedicated by Town Council to service the debt on the 1994 bonds issued for the Wastewater Treatment Plant. Transfers to the Capital Projects Fund, if any, have included all capital projects or equipment purchases that are associated with services provided by the General Fund. Vehicles and equipment generally used by a particular department is included in the specific operating account. Only special, non-recurring projects of the General Fund will constitute a direct transfer to the Capital Project Fund. Debt Service is to retire debt on 2001 bonds sold for the financing of the Emergency Services Building and to also retire debt on the 2007 bond for the Public Works Building, Public Parking Downtown, and for Old Fort Road extension. The Emergency Services Building will incur a \$1,583,448 balloon payment in May 2011 that will need to be either paid in full or refinanced. No additional debt service is proposed due to budget constraints, although the town still faces many capital needs. Critical high priority projects may be paid for using cash reserves, due in part to their availability, need for the improvements, and poor return on the investment income that the town has experienced in past years.

Financial support to outside agencies is included as well. A list of all agencies that have been funded in the past, their requests for funding and recommendations for funding, can be found in the Supplemental Information section of the budget document. Contributions to agencies was cut by \$16,700 (40.0%) this fiscal year.

We have tried historically to budget some amount each year in a contingency line item to cover any unanticipated costs that Council may designate during the year.

Budget Detail:

1000 - Personal Services - Holiday bonuses for General Fund personnel. The bonus is proposed to be \$400 per person plus \$50 for each 5 years of service.

2000 – Fringe Benefits - The Town's portion of health and dental insurance for retirees on our group insurance policies. Various costs for administering the flexible benefits and health plans are included here.

2001 - FICA - For holiday bonuses.

2101 – Employee Wellness Program – For Town Council's and Town employees' fitness memberships, flu shots, and other preventative healthcare. The Town contributes one-half.

5300 - Insurance - 75% of all general liability premiums are centralized in this account.

5600 - Contributions - Support for request received from outside public service agencies (\$25,000). Breakdown of each agency allocation is as follows:

Franklin Center Workforce Consortium	6,000
Franklin County Rescue Squad	5,000
Free Clinic of Franklin County	3,500
Helping Hands	3,000
Rising Opportunities	2,500
Franklin County Public Library	1,000
Franklin County Historical Society	500
Franklin County Family Resource Center	500
Franklin County Perinatal Education Center	500
Stepping Stone Mission	500
Warren Street Society	500
We Care of Franklin County	500
Piedmont Community Services	300
Rocky Mount Rotary Club	250
STEP, Inc.	250
Southern VA Child Advocacy Center (CAPS)	200

Total Contributions to Agencies \$25,000

9001 & 9002 - Debt Service Principal and Interest - Scheduled debt payment for 20 year amortization schedule for Emergency Services Building and 54% of the 2007 VML bond for public parking, the Public Works Building, and road extension.

9300 - Transfer to Utility Fund - Required meals taxes collected in the general fund to be used to supplement debt service on the wastewater treatment plant (\$514,278). Remaining meals tax collections to be used for general fund purposes.

9959 - Contingency – Normally this is for expenses related to unforeseen expenses arising during the course of the year approved by Council. There is \$25,000 budgeted for this year

New Needs/Requests:

The \$1,583,448 balloon payment for the Emergency Services Building due in May 2011 will need to be addressed this fiscal year – either to pay in full or refinance.

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9102 NONDEPARTMENTAL**

	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 10 Estimated	FY 11 Proposed	Increase/ (Decrease)
1000 Personal Services	16,513	16,963	18,241	19,445	20,909	22,496	5,750	22,446	(50)
2000 Fringe Benefits	12,270	19,302	21,438	25,620	43,842	26,000	49,188	45,500	19,500
2001 FICA	1,263	1,298	1,396	1,686	1,600	1,721	440	1,717	(4)
2005 Medical/Dental Insurance	0	0	0	0	0	0	0	0	0
2101 Employee Wellness Program	0	0	0	7,566	14,465	17,000	5,645	7,500	(9,500)
2102 Employee Drug Testing	0	0	0	0	0	0	1,000	1,255	1,255
5200 Communications	0	0	475	190	0	0	0	0	0
5300 Insurance	58,858	64,581	70,755	70,545	70,956	72,375	67,068	65,055	(7,320)
5600 Contributions to Other Entities	72,000	79,500	70,500	72,000	54,500	41,700	34,700	25,000	(16,700)
5800 Miscellaneous	1,806	455	0	0	0	0	0	0	0
9001 Debt Service - Principal	90,579	94,665	98,922	125,129	129,840	134,766	134,739	1,666,248	1,531,482
9002 Debt Service - Interest	100,308	96,221	91,965	148,230	143,815	138,134	137,621	131,904	(6,230)
9300 Transfer to Utility Fund	514,278	514,278	354,513	514,278	514,278	497,078	497,078	514,278	17,200
9300 Transfer to Utility Fund	0	0	0	0	0	0	0	66,617	66,617
9400 Transfer to Capital Improvement Fund	0	0	656,196	949,993	100,000	127,450	0	0	(127,450)
9400 Contribution to Special Designated Fund	0	0	0	0	0	0	0	0	0
9400 Uptown Project expenditure share	0	0	0	0	0	0	0	0	0
9959 Contingency	61,300	129,635	76,363	5,000	0	33,000	33,000	25,000	(8,000)
TOTAL	929,174	1,016,897	1,460,763	1,939,681	1,094,205	1,111,720	966,229	2,572,520	1,460,800

131.40%
-11.03%

w/o balloon pmt