

**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. 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 \$13,300 (22.9%) 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. Due to the lack of funds, there is no contingency planned for this fiscal 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.

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

5600 - Contributions - Support for request received from outside public service agencies (\$44,700). Breakdown of each agency allocation is as follows:

Franklin County Rescue Squad	10,000
Goodwill Developmental Center of Franklin County	7,000
Franklin Center Workforce Consortium	6,000
Free Clinic of Franklin County	3,500
Franklin County Chamber of Commerce/Tourism	3,000
Franklin County Historical Society	3,000
Helping Hands	3,000
STEP, Inc.	2,000
Franklin County Public Library	1,500
Franklin County Family Resource Center	1,000
Franklin County Perinatal Education Center	1,000
Retail Merchants Association	500
Franklin County Youth Center	500
Piedmont Community Services	500
Rocky Mount Rotary Club	500
Stepping Stone Mission	500
Warren Street Society	500
We Care of Franklin County	500
Southern VA Child Advocacy Center (CAPS)	200

Total Contributions to Agencies \$44,700

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. \$497,078 is budgeted to be transferred this year. \$17,200 remains in the general fund this year.

9959 - Contingency – Normally this is for expenses related to unforeseen expenses arising during the course of the year approved by Council. There are no contingency funds for this year.

New Needs/Requests:

No specific special request for FY 2010.

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9102 NONDEPARTMENTAL**

	FY 04 Actual	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Budget	FY 09 Estimated	FY 10 Proposed	Increase/ (Decrease)
1000 Personal Services	46,460	16,513	16,963	18,241	19,445	22,032	20,909	22,496	464
2000 Fringe Benefits	30,896	12,270	19,302	21,438	25,620	20,021	24,929	26,000	5,979
2001 FICA	3,554	1,263	1,298	1,396	1,686	1,685	1,600	1,721	35
2005 Medical/Dental Insurance	0	0	0	0	0	0	0	0	0
2101 Employee Wellness Program	0	0	0	0	7,566	7,500	13,720	17,000	9,500
5200 Communications	0	0	0	475	190	468	0	0	(468)
5300 Insurance	50,410	58,868	64,581	70,755	70,545	76,356	70,956	72,375	(3,981)
5600 Contributions to Other Entities	65,850	72,000	79,500	70,500	72,000	58,000	54,500	41,700	(16,300)
5800 Miscellaneous	0	1,806	455	0	0	0	0	0	0
9001 Debt Service - Principal	86,652	90,579	94,665	98,922	125,129	129,840	129,840	134,766	4,926
9002 Debt Service - Interest	104,234	100,308	96,221	91,965	148,230	143,815	143,815	138,134	(5,681)
9300 Transfer to Utility Fund	514,278	514,278	514,278	354,513	514,278	514,278	514,278	497,078	(17,200)
9400 Transfer to Capital Improvement Fund	120,244	0	0	666,196	949,993	100,000	100,000	0	(100,000)
9400 Contribution to Special Designated Fund	0	0	0	0	0	0	0	0	0
9400 Uptown Project expenditure share	166,078	61,300	129,635	76,363	5,000	6,000	0	127,450	127,450
9959 Contingency								33,000	27,000
TOTAL	1,188,656	929,174	1,016,897	1,460,763	1,939,681	1,079,995	1,074,546	1,111,720	31,725

2.94%