

GRANVILLE COUNTY
APPROVED BUDGET



FISCAL YEAR 2018-2019

As Prepared By:

Granville County Administration/Finance
141 Williamsboro Street
Oxford, North Carolina 27565

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SECTION I

Budget Message



Manager's Budget Message

Fiscal Year 2018-2019

To: The Granville County Board of Commissioners

Date: May 7, 2018

This binder contains the County's recommended annual budget as required by North Carolina General Statute 159 and the *Local Government Budget and Fiscal Control Act*. Two general units comprise the document. The first unit is the continuation budget for all funds necessary to carry out the services authorized by the Granville County Board of Commissioners. This portion contains both the financial information and the narrative descriptions of each program in all funds for which the Board is responsible. In addition to the financial information, the continuation budget section also contains statistical information about the County, financial planning models and a fee manual that describes the user fees that attempt to recover some or all of the costs of services from the direct beneficiaries of the services, rather than taxpayers. The second unit contains detailed information on 49 service expansions proposed by departments and outside agencies. These are "new and different" programs or activities that expand or decrease the current level of service to the Granville County citizens and taxpayers. The budget is balanced and prepared in accordance with the policies and procedures outlined in the *Local Government Budget and Fiscal Control Act*.

The Process

While budgeting is an ongoing process, the budget preparation season officially begins at the Board's planning retreat. During the planning sessions the Board Members discuss the current programs and provide staff guidance to what should be included in the service expansion process. The County Manager then informs department managers of program ideas that the Board would like to see proposed in the new budget.

Section II of the budget contains the budget calendar. Departments and outside agencies were reminded in late January to begin thinking about service expansions. The instructions and formal notification for the continuation budget requests were sent out in February and service expansions were to be returned by mid-March. Individual departmental meetings were held in late March and early April to review the budget requests and finalize the expenditure requests. Revenues were the last item to be addressed, because much of the property tax information and the year-to-date historical data are not available until late April. The revenue and expenditures were finalized at the end of April, after another full review of revenues, expenditures and projected fund balance.

Goals

This budget was developed based on the values and goals communicated during individual budget work sessions, monthly meetings, and through the annual planning retreat. Granville County's values and goals have remained consistent for many years and are as follows:

- Continue to rely on financial plans and systems in the preparation of the proposed budget;
- Conservatively estimate revenues and expenditures to avoid expectations of performance that are not realistic;
- Create an atmosphere where efforts to “spend down” during the fiscal year are discouraged;
- Present a budget that maintains the current level of programs and services provided by County departments to the public without a reduction unless those reductions are caused by State or Federal reductions.
- Present a budget that re-evaluates all expenditures in order to offset projected losses in revenues so that in light of the current economic conditions a tax increase is not needed for general government operations, but allows for policy review and potential service reductions or expansions based on other policy directives.
- Present a budget that does not supplant funding cuts by the State or Federal governments, but instead reduces those programs and informs the public of the associated impacts.

The budget team prepared this document to meet these goals. In spite of increasing costs of operations, the proposed fiscal year 18-19 budget maintains all County programs and services at the revenue-neutral tax rate of \$0.825 per \$100 of valuation. This level tax rate is accomplished by holding operating expenditures in check and using fund balance where appropriate to close the revenue/expenditure gap.

The service expansion budget consists of expenditures that generally “change” something about the operation. Examples include new positions, new equipment (not just replacement), new programs, acceptance of various grants, and initiatives to address employee compensation and cost of living adjustments. Funding all service expansions will require approximately \$6 million dollars in additional General Fund revenue. The Board may wish to consider other sources of revenue to fund some of these additional services. Some of the initiatives may appropriately be considered for partial funding, future funding, or be incorporated into an overall plan, such as the Capital Improvement Program or Recreation Master Plan.

State and National Economic Outlook

Over the past several years, the Granville County Board of Commissioners has made additional investments in the areas of Public Safety, Health and Human Services, and Community Services to meet the needs of the community. The Board of Commissioners has also worked closely with the Granville County Board of Elections to address the ever increasing regulations associated with the election process and with the Board of Education to address the needs of our public education system. Even with these tremendous efforts there continues to be increasing needs in almost every functional area of local government. Areas such as Education and Health and Human Services are directly affected by the State and National economy.

Excerpts from Barings/UNC Charlotte Economic Forecast March 13, 2018:

Gross State Product (GSP) is expected to reach a level of \$570,389.5 million in 2018. Real (inflation-adjusted) GSP is expected to increase by 2.9 percent over the 2017 level. This growth in 2018 would follow 2017 2.3 percent real growth in North Carolina GSP.

For 2018, first quarter GSP is expected to increase by an annualized real rate of 3.4 percent. During the second quarter, GSP is expected to increase by an annualized real rate of 4.6 percent. In the third quarter, GSP is expected to increase by an annualized real rate of 2.9 percent. In the fourth quarter of 2018, GSP is expected to increase by an annualized real rate of 3.6 percent.

Positive economic growth in 2018 would represent the ninth consecutive year of economic growth for the North Carolina economy and make this expansion the second longest of all time. While this is an impressive string of growth, the size of that economic growth has been somewhat lacking. In fact, for most of the 21st Century, both the U.S. and North Carolina economies have been unable to achieve an average 3.0 percent real GDP growth rate that had been fairly consistent during the second half of the 20th century. In fact, the last time the North Carolina economy exceeded 3.0 percent GDP growth was in 2006, over ten years ago.

The growth expected during the second half of 2017 and all of 2018 appears to break with the first 7 years of this expansion. The deregulation by the Trump administration seems to have pumped a little life into the economy during the second half of 2017. Going forward in 2018 the biggest driver will be the corporate and individual tax cut legislation passed in December of 2017. The corporate tax reduction will have the most impact on the economy in 2018 as the U.S. tax burden on domestic corporations is now in line with that of our major trading partners.

While most of the focus has been on the individual tax cuts, it is the corporate tax reform (through increasing investment) that will have the most impact on improving the long term growth rate of GDP.

The United States started 2017 with an unemployment rate of 4.8 percent, which has declined to 4.1 percent by October. North Carolina started the year with a 5.3 percent rate of unemployment, which also declined to 4.1 percent by October. By December of 2017 the North Carolina unemployment rate ticked up to 4.5 percent. By December 2018 the unemployment rate is expected to fall back down to around 4.0 percent.

(The data used in this report comes from the websites for the U.S. Department of Commerce's Bureau of Economic Analysis (www.bea.gov) and the North Carolina Employment Security Commission (www.ncesc.com) as of February 14, 2018.)

Local Unemployment:

Granville County is actively engaged with Vance-Granville Community College, Granville County Public Schools, several local industries, and various not-for-profit organizations to improve and develop our local workforce. Our local and regional workforce is one of the key drivers in recruiting and retaining industries and commercial projects. For the past several years, Granville County has enjoyed a good labor market and our overall unemployment has been lower than many other North Carolina counties and the State.

Currently, in March 2018, Granville County ranks 8th in the State in unemployment with a March 2018 unemployment rate of 3.7%. This is a .4 reduction from February 2018 and .1 reduction over March 2017. Low unemployment is putting pressure on wages and has created a vibrant market place in our region.

Overview of the Budget

The general reappraisal of real property for the Granville County occurs once every eight years. State law requires that each unit of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The 2018-2019 operating budget follows the general reappraisal of real property for Granville County.

The purpose of the revenue neutral rate is to provide citizens with comparative information. Revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produces a tax base of \$4,918,888,794 for Granville County. The tax levy for the current fiscal year (FY 2017-2018) is \$39,841,533, and the growth factor since the last general reappraisal is 1.97%. Using the formula mandated by state law, the revenue-neutral rate for Granville County is 82.59 cents. The proposed property tax rate included in the recommended budget for FY 2018-2019 is 82.5 cents.

The recommended budget reflects both the strength of the County from a financial perspective and the significant challenges that the Board faces.

- Efforts were taken to align budget requests and service expansion requests with the Granville County Strategic Plan adopted in 2016.
- Much of the work in preparing the recommended budget focused on critically evaluating all revenues and expenditures in an effort to adjust to the current and predicted economic conditions.
- The recommended budget continues funding for the maintenance of County facilities as well as all current County provided programs and services.
- The estimated tax base of \$4,918,888,794 for fiscal year 2018-2019 is projected to provide revenues of \$40,195,315 at the recommended tax rate of \$0.825 for each \$100 of assessed valuation assuming a 99.05% collection rate. The tax collection rate compared to last year lowered slightly by 0.13%.
- The recommended budget appropriates \$261,925 from restricted fund balance to fund expenditures in order to maintain current levels of County provided programs and services without an increase in the tax rate.

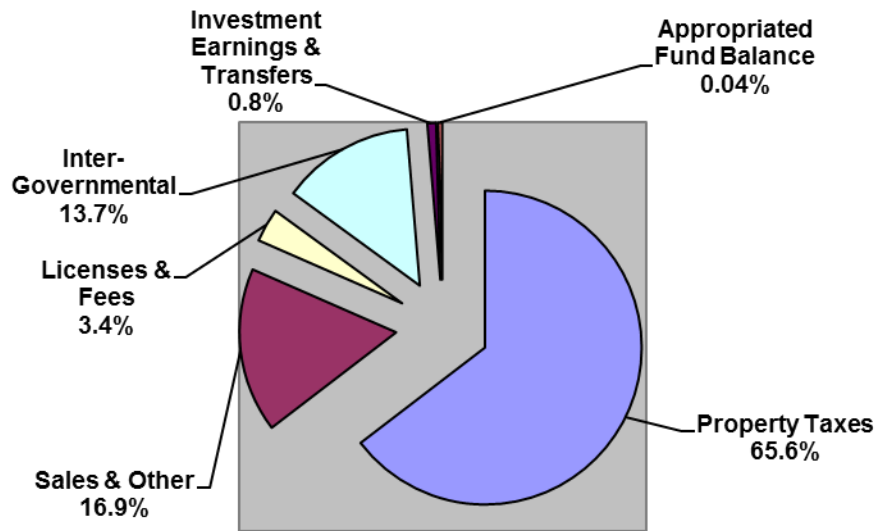
General Fund

The majority of the general governmental activities are accounted for in the General Fund. The following bullets provide a summary of the significant changes featured in this budget:

- The employer portion of retirement contribution increased to 7.75% from 7.5%.
- Revenues and expenditures are balanced in accordance with North Carolina General Statutes. The budget recommends appropriating \$261,925 in fund balance to fund expenditures. Total

recommended revenues, including appropriated fund balance, are \$62,531,825. (See the Chart below)

- Granville County continues to monitor education funding and results. Education funding in the recommended budget includes an inflationary adjustment recognizing the Board of County Commissioners commitment to education funding.
- Health Insurance premiums for employees during fiscal year 18-19 are recommended to remain at the same level as the current fiscal year in spite of an estimated claims cost increase of approximately \$80,000.



- The following table shows the historical tax rate, including the tax rate at the same period in the octennial revaluation (eight years ago) of \$0.795.

Fiscal Year	Tax Rate	Octennial Revaluation Year
2009-2010	\$0.825	8
2010-2011	\$0.795	1
2011-2012	\$0.795	2
2012-2013	\$0.795	3
2013-2014	\$0.830	4
2014-2015	\$0.830	5
2015-2016	\$0.830	6
2016-2017	\$0.880	7
2017-2018	\$0.880	8
2018-2019	\$0.825	1

- Collection efforts within the Tax Department over the last fiscal year have continued and the collection rate has decreased slightly by 0.13% from 99.18% to 99.05%. Collection rates are anticipated to remain fairly level for the coming fiscal year due.

- Sales and Other Related Taxes are expected to increase by \$560,000 (5.6%) over the fiscal year 17-18 approved budget. A significant portion of this increase is related to the improving economy. Sales tax revenues continue to improve and forecasts report continued growth over the next few years.
- Restricted and Intergovernmental Revenue is expected to increase \$309,519 from the fiscal year 17-18 approved budget due to stronger estimates of grant revenues from the Federal and State governments. This category changes the most throughout the year based on the availability of grants during the year.
- Licenses, Fees, and Other Revenues are expected to reduce when compared with the fiscal year 17-18 approved budget. This is primarily due to legislative changes related to county inspection procedures.
- Investment earnings are expected to increase when compared to the prior year's approved budget due to improving interest rates.
- The recommended budget appropriates \$261,925 in fund balance. Fund balance is estimated to be 38.13% of expenditures as of June 30, 2018. Based on the fiscal year 18-19 recommended budget, the fund balance is projected to be 40.64% of expenditures as of June 30, 2019 which is slightly above the County's targeted range of 30% - 35%.

General Fund Expenditures

Overall, County departments maintained their operational budgets as compared to the fiscal year 17-18 approved budget while maintaining their current level of programs and services. Of departments that had increases, they were mostly due to increases in payroll and benefit costs and operational needs such as maintenance contracts. In departments with small budgets, the increase in personnel costs could not be offset enough by other cuts and sometimes resulted in an increase in the overall department budget.

Meetings were held with departments and each line item was reviewed with the Department Managers. Department Managers did an excellent job of critically reviewing and evaluating each expenditure in their budget. The following is a brief summary of the functional areas.

General County Government

Departments which comprise General County Government activities showed an average increase of 2.77% in operational expenditures from the fiscal year 17-18 approved budget. This increase is due primarily by an increase in salary & benefits along with a reduction in the anticipated cost of elections during the fiscal year.

Human Services Departments

The Health and Human Services area of the budget increased an average of 5.58% when compared to the fiscal year 17-18 approved budget. Funding increases in the Health and Medical portions of the budget account for the increase within this classification of the budget.

Community Services

Community Services averaged an 11.3% decrease when compared to the prior year's approved budget. An estimated reduction in General Fund construction projects account for the significant reduction within this function area. The Cooperative Extension Department shows an increase which is due primarily to better estimates of funding to their grant programs.

Education

The budget for Vance-Granville Community College remains consistent with fiscal year 17-18. They have submitted a funding request for capital outlay for the main campus. Main campus expense is shared with Vance County and if funded by Vance County, then the associated Granville County funding will be included in the budget. The Public School operating includes a 4.6% increase from the prior year amended budget and capital budgets include a 2% increase.

Public Safety

Public Safety Department's operational expenditures increased approximately 3.8% from the fiscal year 17-18 approved budget. Animal Management and Emergency Management departments show a larger than average increase due to full year funding of positions approved and filled during fiscal year 17-18. Fire Department funding continues a programmed increase of 3% during a revaluation year.

Area Projects & Other Appropriations

The amount budgeted for Special Appropriations remains consistent with the fiscal year 17-18 budget. Several outside agencies have requested new funding and their requests are included as service expansions.

Non-departmental expenditures show a 10.6% decrease from the fiscal year 17-18 approved budget, due to a reduction in funding of potential health insurance claims. During fiscal year 17-18 a reserve of \$190,000 was set aside to offset potential claims increases. It was determined that it would not be needed for fiscal year 18-19.

Pass-through funds show a decrease of 7% when compared to the previous year approved budget due to an allocation of pass-thru grant funds to the Cooperative Extension grant programs.

Contributions to Other Funds

The proposed budget for this cost center shows an increase from the previous year approved budget due to improved budget estimates of occupancy taxes to be transferred to the Tourism Development Authority (TDA). The only transfer shown for fiscal year 18-19 is to the TDA.

Contingency

The Contingency appropriation is \$281,000. No changes were made to general contingencies. The fiscal year 18-19 recommended budget includes a \$100,000 contingency for unanticipated school facility repairs.

Other Funds

Emergency Telephone System Fund (ETSF)

This fund continues to change due to rules from the State 911 Board regarding the allowable expenditures of the E-911 telecommunications surcharges. The Fund expenditures are budgeted at \$343,174.

R.H. Thornton Library Memorial Fund

This fund is a special revenue fund used to account for the receipts from donations and disbursements made on behalf of the Granville County Library System. The fund is budgeted at \$20,000.

Solid Waste Management – C&D and MSW Landfills

The budget provides \$1,564,500 for operation of the Municipal Solid Waste (MSW) Landfill. Tipping fees are programmed at \$40/ton for in-County and out-of-County waste.

Solid Waste Management – Convenience Centers

The budget for the operation of the Convenience Centers is \$1,322,550.

Stormwater Management

The budget continues the Stormwater Management Operations fund to provide services related to the State mandated Falls Lake Rules. The fund is budgeted at \$390,179.

Summary

This fiscal year 2018-2019 Recommended Budget continues current operations and includes a revenue neutral Ad Valorem tax rate of \$0.825. The local and state economies in fiscal year 18-19 and the actions of the State and Federal government will be important factors in the performance of this budget. The North Carolina General Assembly continue to delve into local government issues that historically have been left to local elected officials to decide.

Granville County continues to face many funding issues in areas, such as Education, Public Safety, and Public Health in the coming year. The Granville County Board of Commissioners has prepared for tough times by managing its resources well and has acted responsibly in its efforts to maintain services to its citizenry.

Department Managers did an outstanding job of analyzing and compiling budgets that met the expectations of the Board of Commissioners. They deserve many thanks and tremendous admiration. The people working for Granville County take pride in providing efficient and effective services that make life better for others. They continue to prove their dedication to the citizens of Granville County each and every day. They are truly special people who care about their community.

Putting together a budget is a tremendous effort. The Finance Department, under the leadership of Steve McNally, did an outstanding job in creating an informative and functional document that serves as a management tool and an outline from which to debate policy. Also a very special thanks to Debra Weary and Patrice Wilkerson for their support and for making sure that the business of the County continued while many County employees completed the efforts to compile this recommended budget.

Respectfully submitted,

Michael S. Felts

Michael S. Felts, County Manager

SECTION II

Guidelines & Overview



READER'S GUIDE

Thank you for your interest in the fiscal year 2018-2019 Annual Budget of Granville County, North Carolina. This reader's guide will provide you with some useful information, which may assist you as you review this document. This budget serves as a policy document from the County Commissioners, a financial plan and operations guide for the County Administration, and a communication device for the departments of the County and the Granville County constituents. The information in this document is designed to assist you, the reader, in understanding how your local county government provides services and manages the resources of Granville County.

On the first page of this document you will find a Table of Contents. Each section of the document is separated by the categories identified in the bold face type for your quick reference. Within each section you will locate information about individual departments and their budgets. Other information on these pages includes the department's organizational structure, highlights of last year's accomplishments, and goals for the upcoming year.

The first five sections of the document provide an overview of the budget process, assumptions used to develop the budget, specific problems faced in developing this budget, the County's financial condition, and a summary of the fiscal year 2018-2019 Budget. Sections six through thirteen provide detail information related to the operation of the general fund budget, section fourteen contains detail information about special revenue, capital, and enterprise funds. Section fifteen contains the actual budget ordinance. The next sections (sixteen) contain historical and current information about the County. A glossary can be found in section sixteen of this document for your reference.

Commonly used acronyms:

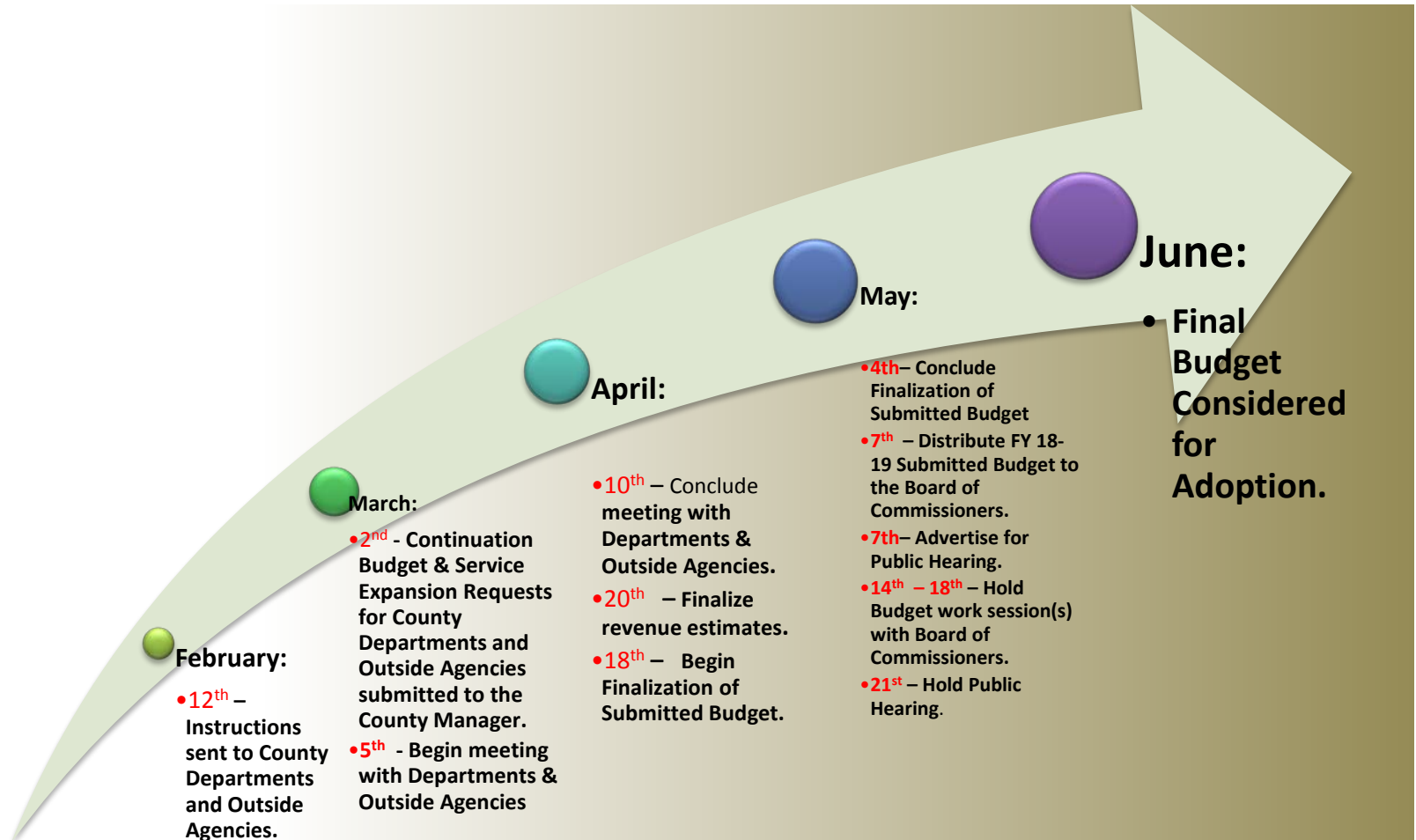
ADM: Average Daily Membership (student attendance)
C&D: Construction and Demolition (denotes type of Landfill)
CAFR: Comprehensive Annual Financial Report
CDBG: Community Development Block Grant
G.S.: General Statutes
GAP: Granville Athletic Park
GAAP: Generally Accepted Accounting Practices
GFOA: Government Finance Officers Association
GIS: Geographical Information System
GHS: Granville Health System

GO Bond: General Obligation Bond
HVAC: Heating, Ventilating, and Air Conditioning
JCPC: Juvenile Crime Prevention Council
LGBFCA: Local Government Budget and Fiscal Control Act
MSW: Municipal Solid Waste (denotes type of landfill)
ROAP: Rural Operating Assistance Program
SGWASA: South Granville Water and Sewer Authority
VGCC: Vance Granville Community College

The Granville County Board of Commissioners reviews the fees charged to offset the cost of operations during the budget process. The fee manual is presented as a separate document and included as an appendix of the budget document in section sixteen along with County Contacts.

We believe you will find useful and valuable information within this document about the operation and fiscal management of Granville County. If you have any suggestions or comments please feel free to contact us at www.granvillecounty.org or at any of the phone numbers listed for the Administration or Finance Departments.

Granville County Government Budget Calendar Fiscal Year 2018 - 2019



HISTORY AND DESCRIPTION OF GRANVILLE COUNTY

Granville County was founded in 1746. It is located in the northeastern Piedmont and encompasses an approximate area of 532 square miles. The County Seat of Oxford is located approximately 40 miles northwest of Raleigh, the state capital, on a section of Interstate 85, which opened in January 1972.

The County is bound on the north by the Virginia State line, on the west by Person and Durham Counties, on the south by Durham and Wake Counties and on the east by Vance and Franklin Counties. The topography is gently rolling in the southern portion of the County to rolling in the northern portion of the County.

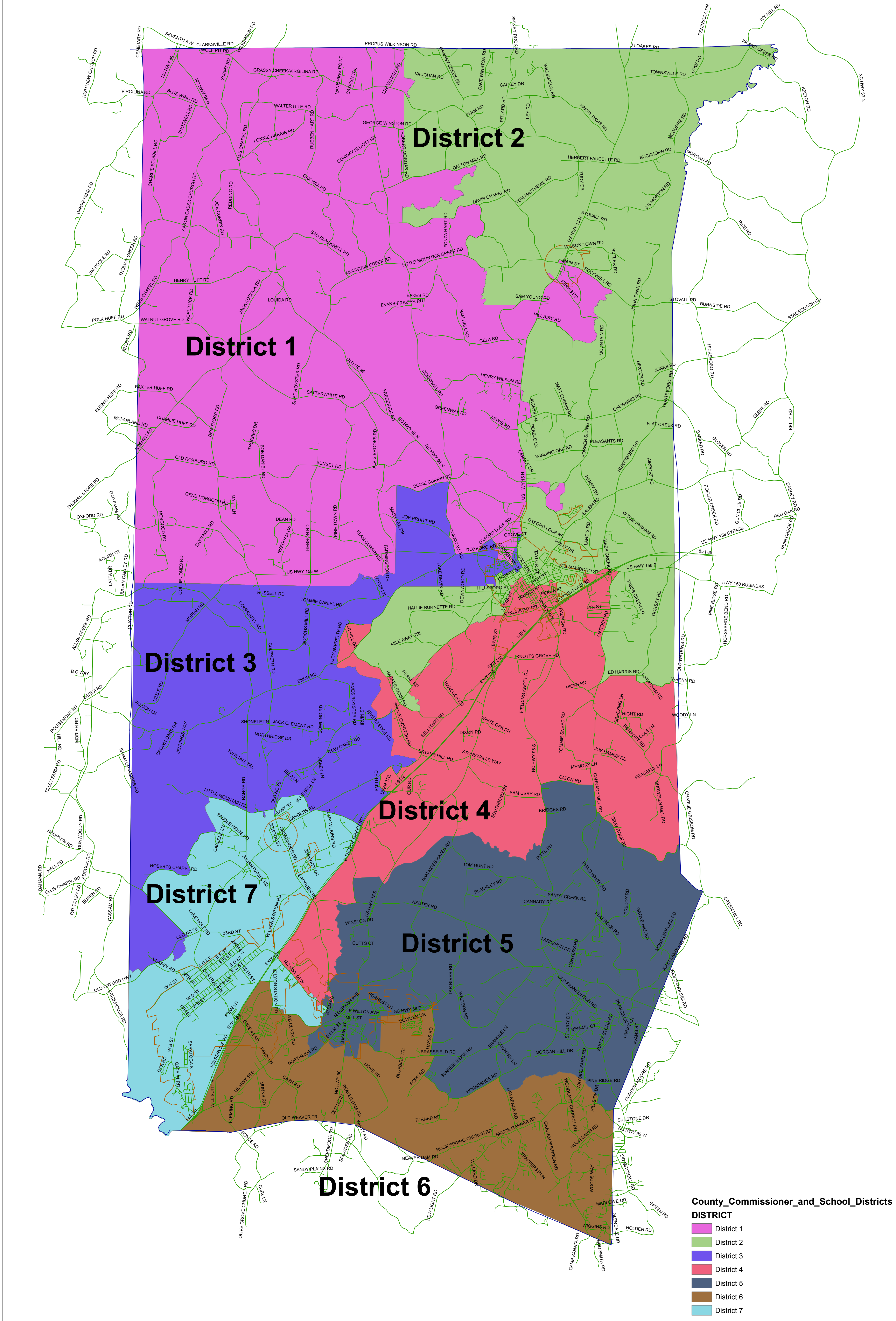


There are five municipalities within the County: Oxford, Butner, Creedmoor, Stovall, and Stem. The City of Oxford serves as the County Seat. The County's newest municipality, situated in the southwestern portion of the County is the Town of Butner, which was formerly governed by the State until its incorporation on November 1, 2007. The Town of Stem recently celebrated its centennial on February 28, 2011.

In 1984, the County adopted the commissioner-manager form of government. The governing body is a seven-member Board of Commissioners elected by individual voting districts with staggered four year terms. The County Manager is designated as chief administrator of the County Government, and is responsible to the Board of Commissioners for administering all departments under the Board of Commissioners' general control. The Board of Commissioners holds policy-making and legislative authority and is responsible for adopting the budget and appointing the County Manager. The Manager is responsible for implementing the policies, managing daily operations and appointing department heads.

The County provides for its citizens a wide range of services that include public safety, sanitation, health and social services, cultural and recreational activities, and general administration. This report includes all the County's activities required to maintain these services. The County also extends financial support to certain boards, agencies and commissions to assist their efforts in serving citizens. Among these are the Granville County Board of Education, Five County Mental Health Authority, Granville-Vance District Health Department, Vance-Granville Community College, and the Kerr Tar Regional Council of Governments.

GRANVILLE COUNTY DISTRICT MAP



County Commissioner and School Districts

DISTRICT	Color
District 1	Pink
District 2	Light Green
District 3	Blue
District 4	Red
District 5	Dark Blue
District 6	Brown
District 7	Light Blue

GRANVILLE COUNTY FUND STRUCTURE

Governmental funds are used to account for Granville County's general governmental activities. Governmental funds include:

General Fund- The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue resources are ad valorem taxes, sales taxes, Federal and State grants and various other taxes and licenses. The primary expenditures are for education, human services, public safety and general government services.

Special Revenue Fund- Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects), that are legally restricted to expenditures for specified purposes. The County maintains three Special Revenue Funds: Emergency Telephone System Fund, CDBG Grant Fund, and the R.H. Thornton Library Fund.

Capital Projects Funds- Capital Projects Funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by enterprise funds and trust funds). Currently, the County maintains four Capital Project Funds: Greenway Fund, the Law Enforcement Center Fund, the School Repair Project Fund, and the Falls Meadow/Montgomery Place Fund.

Enterprise Funds- Enterprise Funds account for those operations financed and operated in a manner similar to a private business where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that the periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Granville County has two Enterprise Funds: Solid Waste Operations and Storm Water Management.

GRANVILLE COUNTY
CASH MANAGEMENT AND INVESTMENT POLICY

This Cash Management Policy establishes a written plan for the handling of County funds. This policy applies to all cash accounts except authorized petty cash accounts. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Annual Financial Report. Deferred Compensation (457) Plans and 401-K Retirement Funds are not subject to this policy. These funds are covered under different General Statutes and or contractual agreements.

The objectives of this plan are to provide safety and liquidity of money and at the same time optimize investment earnings on idle funds. The criteria ranked in order of importance for investing the County's funds are: (1) investments must be secure such that the principal amounts of the County's portfolio are preserved (safety); (2) the liquidity of an investment shall be a conditional consideration of its appropriateness (liquidity); (3) the yield shall be sufficient to provide a fair market rate of return on the investment (yield). This policy will also address cash receipts, mobilization, investments, disbursements, and monitoring of the policy.

In addition to establishing a cash management and investment policy, the Finance Director shall implement a series of internal controls which are designed to prevent losses of public moneys arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees and officers of the County. The Finance Director will ensure, whenever possible, separation of duties of all financial transactions throughout the County.

RESPONSIBILITY

In accordance with North Carolina General Statutes, the Finance Director is designated as the Investment Officer of Granville County and is responsible for the County's financial assets. The Financial Officer is responsible for investment decisions and activities and shall develop and maintain written administrative procedures for the operation of the cash management and investment program. In order to promote the efficiency of investment duties and related activities, the Finance Director may designate one or more members of the office staff to assist in the performance of functions of cash management and investing.

Investments shall be made with judgment and care under the circumstances then prevailing, in the same manner of prudence and discretion that would be exercised in the management of one's own personal affairs. The primary objectives of cash management are safety and liquidity, followed by the objective of obtaining a market rate of return reasonable under the circumstances. The Finance Director when acting "prudently" in accordance with North Carolina General Statutes, written procedures, and exercising due diligence, shall be relieved of personal responsibility for an individual security credit risk

or market price change, provided deviations from expectations are reported to the Manager and County Board in a timely manner and appropriate action is taken to control adverse developments.

The Finance Director shall be responsible for filing any claims for reimbursements to the state or any other governmental agency. The Finance Director shall also be responsible for all reports of a financial nature.

The Finance Director shall furnish a mid-year financial report on all revenues, expenditures and fund balances to the Manager and County Board. Budget updates and expenditures reports will be made each month.

ETHICS AND CONFLICTS OF INTEREST

The Finance Director and other employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The Finance Director and Finance Department employees shall disclose to the Manager any material interests in financial/investment positions that could be related to the performance of the County's portfolio. This disclosure need not include normal banking or brokerage relationships that are at normal market rates and conditions available to the general public.

Further, any member of the County Board must disclose his or her interest in financial institutions that conduct business with Granville County, but only if the interest is deemed material. Material interest is defined as owning 10% or more of the stock of a financial institution, or having significant managerial influence (e.g., a member of the institution's board of directors) over the financial institution.

CASH RECEIPTS

The main objective of cash receipts is to collect amounts due as quickly as possible, to provide secure handling of cash receipts and to expedite movement of receipts to interest-earning accounts and investments.

G.S. 159-32 allows an exception to daily deposits when the moneys on hand amount to less than \$250. Cash deposits shall be made daily. Any funds taken in for that day will be deposited if the total amount on hand is over the designated \$250. All deposits made will either be made by the Finance Director or reported to the Finance Director immediately in the form of a duplicate deposit slip bearing a bank teller stamp.

Any adjustments or corrections due to either overpayment or underpayment will be made after the money has been deposited. Deposits will not be delayed for errors of this

type on regular receipts. If there is an error in the deposit amount, then the correction will be made by the Bank.

All moneys received from the State shall be received through the Governmental Moneys Transfer System where applicable and deposited directly into the County's account.

There will be a \$25 fee on any returned check, or as stipulated in the County's approved Fee Manual.

DEPOSITORIES

The Governing Board has authorized BB&T of Oxford, North Carolina as the central depository. The County will maintain a minimum of two accounts in this bank. One checking account shall be an interest bearing flexible spending account and another will be an interest bearing checking account. In addition to BB&T, the Board has authorized other banking institutions using the pooled collateralization method and operating a local branch, for investment purposes. The Board has also authorized the North Carolina Capital Management Trust Company for investment purposes. This list may be changed at the Governing Board's discretion.

If the County invests any money with one or more financial institutions that operate under the Dedicated Method it will be the duty of the Finance Director to ensure that deposits in excess of deposit insurance coverage are adequately collateralized. The Finance Director shall request and receive timely confirmations of collateral pledges by these institutions. The Finance Director shall be responsible for obtaining custody and providing safekeeping of securities and deposit certificates according to G.S. 159.30(d). All securities purchased by the County shall be delivered (or book-entered) to the County's custodian and placed in the County's name. Banks that operate under the pooling method already have their collateral monitored by the State Treasurer.

MOBILIZATION

When daily deposit reports have been received, the Finance Director, or designee, shall review the deposits and disbursements made on that day to determine the amount of money available for investment.

Eligible investments shall be limited in accordance with North Carolina G.S. 159-30 to those authorized for local governments in North Carolina and approved by the Local Government Commission. These investments shall be limited to Certificates of Deposit with approved banks, and the North Carolina Cash Management Trust, as well as interest earning checking accounts. The Finance Director shall select investments on the following basis:

- 1) The maturity of the investment should coincide with the needs of the County to meet short-term and long-term obligations.
- 2) The rate of interest should be at least equivalent to the average rate of return available in the market place, while still ensuring safety and liquidity.

The Finance Director shall be responsible for obtaining custody and providing safekeeping of securities and deposit certificates according to G.S. 159-30(d). All securities purchased by the County shall be delivered (or book-entered) to the County's custodian and placed in the County's account in the County's name. The custodial agent will promptly provide the County with a custody receipt. All such custodial agreements shall be between the County and the custodian, and in the County's name. Certificates of deposit purchased by the County shall be delivered to the Finance Director for safekeeping.

MONITORING

The Finance Director shall constantly monitor the investment portfolio and make adjustments as necessary. If investments are to be made the Finance Director shall institute a bidding process as follows:

- 1) Approved financial institutions shall be contacted informing them of the amount to be invested and the desired length of investment. All bidding institutions must contact the Finance Director by 11:00 a.m. on the investment date with quoted interest rates. The Finance Director shall be responsible for equitable comparison of bids since some may be quoted on a 365-day basis.
- 2) In the event of matching bids, the financial institutions will be contacted, notified of similar bids and asked if an upset bid would be placed. If no upset bid is placed then the County will choose the institution that holds the lowest amount of County funds.
- 3) All bids will be recorded by the Finance Director. These records will be maintained and on file for six months.

CASH DISBURSEMENTS

The Finance Director shall expend the County moneys pursuant to G.S. 159-28(b).

All obligations of the County will be paid by the due date. The Finance Director shall pay bills in order to take advantage of each vendor's payment practices. A decision will be made whether or not the discount for cash is more beneficial than payment on the

billings due date. The Finance Director shall periodically review the disbursement cycle and changes shall be instituted if the disbursement cycle can be extended.

Attempts will be made to consolidate payments to one vendor. All checks shall be mailed after 1:00 p.m. on Monday following the Thursday check run provided the afternoon mailing will not result in missing the discount or payment dates.

The Finance Director shall constantly review supplier contracts to ascertain whether or not the County is paying only for goods and services received or rendered.

Payroll for the County will be made in accordance with the payroll schedule as provided annually by the Finance Department, in accordance with the Granville County Personnel Ordinance.

All checks must have dual signatures, the Finance Director and another employee as authorized by the Granville County Board of Commissioners.

BASIS OF BUDGETING

During the year, all funds of the County are accounted for on the budgetary basis, which is the “modified accrual” basis of accounting (refer to glossary). Encumbrances are not utilized as a management control technique as the County is not required by law to do so. Revenues are recognized when they become measurable and available as net current assets to be used to pay liabilities of the current period. Primary revenue sources treated as susceptible to accrual under the modified accrual basis include intangible and sales taxes which are considered “measurable” when both due and in the hands of the County or intermediary collecting governments, interest, and federal and state financial assistance.

Expenditures are generally recognized when the related fund liability is incurred. Capital outlays and payments of principal on long-term debt are considered to be expenditures. Depreciation is not considered to be an expenditure and interest on long-term debt is recognized only when paid.

All Proprietary Funds are converted to the accrual basis of accounting at year-end. Under the accrual basis, revenues are recognized when they are earned, regardless of the measurement and availability criteria used in the modified accrual basis. Expenses are recognized when they are incurred. The conversion generally involves the accrual of interest expense and compensated absences, the provision for depreciation expense, and adjusting capital outlays and debt service outlays, including issue costs, to the accrual basis. Agency Fund assets and liabilities are accounted for on a modified accrual basis.

Governmental Fund Types are accounted for on a spending, or “financial flow” measurement focus. Governmental Fund Types operating statements represent increases and decreases in net current assets. Their reported fund balances are considered a measure of available spendable resources. Proprietary Fund Types are accounted for on a cost of services, or “capital maintenance” measurement focus. Proprietary Fund Types income statements represent increases and decreases in net total assets.

AMENDMENTS TO THE BUDGET ORDINANCE

Except as otherwise restricted by law, the governing board may amend the budget ordinance at any time after the ordinance’s adoption in any manner, so long as the ordinance, as amended, continues to satisfy the requirements of G.S. 159-8 and 159-13. However, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer’s liability unless the board is ordered to do so by a court of competent jurisdiction, or by a State agency having the power to compel the levy of taxes by the board.

The governing board by appropriate resolution or ordinance may authorize the budget officer to transfer moneys from one appropriation to another within the same fund subject to such limitations and procedures as it may prescribe. Any such transfers shall be reported to the governing board at its next regular meeting and shall be entered in the minutes. (1927,c.146, s. 13; 1955,cc. 698, 724; 1971,c. 780,s. 1; 1973,c. 474,s. 12.)

SECTION III

***Summary of Positions –
Pay and Classification Plan***



2018-2019 SUMMARY OF FULL-TIME POSITIONS & COMPENSATION & CLASSIFICATION PLAN

Summary of Full-time Positions

The following section includes a listing of the full-time positions currently funded by the Granville County Board of Commissioners.

Compensation & Classification Plan

Also, included in this section is the current pay plan. The pay plan includes a listing of jobs, and the corresponding salary grade and range. Each year as a part of the budget process, the County Manager requests that department managers provide a listing of positions that they believe need to be restudied. This allows for one time per year that assignments to pay grades can be reviewed. In general, all mid-year requests for reclassification are deferred until the budget process.

During the month of March, the Human Resources Director will perform a pay study to review any pay or position reclassification request and make a recommendation to the County Manager. The Board must adopt any recommended changes before a position can be reclassified or modified.



SUMMARY OF AUTHORIZED FULL-TIME POSITIONS

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Addressing/GIS	1	1	1	1	1
Administration	4	4	5 ⁺	5	5
Human Resources	1	1	1	1	1
Information Technology	3	3	3	3	3
Economic Development	2	2	2	2	2
Finance	5	5	4 ⁺	4	4
Internal Auditor	1	1	1	1	1
Board of Elections	3	3	3	4	4
Tax Administration	10	10	10	10	10
Register of Deeds	5	5	5	5	5
Sheriff	63	63	63	63	63
Jail	34	34	34	35	36
Emergency Management	4	4	4	4	4
Inspections	6	6	7	8	8
Animal Control	7	7	7	8	8
Emergency Communications	18	18	18	18	18
Soil Conservation	1	1	1	1	1
Jonesland Environmental Preserve/GA) ¹	4	4	4	4	4
Planning	5	5	5	5	5
Building & Grounds	4	3 [*]	3	3	3
Veteran Services	Part-time	Part-time	1	1	1
Social Services	75	79	82	85	88
Senior Center	11	11	11	11	11
Library	12	14 ^{*^}	14	14	13<
Landfill/Convenience Sites	4	4	4	4	4
Lyon Station & Court Water & Sewer Districts	n/a	n/a	n/a	n/a	n/a
4 H Best/Cooperative Extension	1	1	1	1	2<
TDA	1	1	1	1	1
Grand Total-All Funds	285	290	295	302	306

^{*}reclass grounds and maintenance position from General Services to Library

[^]additional position added as part of library re-organization

¹reclassified grants coordinator from finance to administration

[<]reclassified full time general maintenance worker from library to cooperative extension

Fiscal Year 2018-2019 Salary Grade and Range Schedule

Pay Grade	Trainee (95% of Min.)	Minimum	Midpoint	Maximum**
9	16,497	17,365	24,876	32,386
10	17,320	18,232	26,118	34,003
11	18,183	19,140	27,418	35,696
12	19,086	20,090	28,780	37,469
13	20,043	21,098	30,223	39,348
14	21,042	22,149	31,730	41,311
15	22,097	23,260	33,320	43,381
16	23,206	24,428	34,993	45,559
17	24,358	25,640	36,730	47,820
18	25,589	26,936	38,585	50,235
18T	13.13	13.82	19.79	25.76
19	26,848	28,261	40,485	52,708
19T	13.79	14.51	20.78	27.05
20	28,203	29,688	42,528	55,367
20T	14.46	15.22	21.81	28.39
21	29,615	31,174	44,656	58,139
22	31,104	32,741	46,903	61,065
23	32,652	34,371	49,236	64,101
24	34,283	36,087	51,696	67,305
25	36,007	37,902	54,296	70,689
26	37,802	39,791	57,002	74,213
27	39,690	41,779	59,851	77,922
28	41,676	43,870	62,843	81,817
29	43,756	46,059	65,981	85,903
30	45,947	48,365	69,284	90,202
31	48,234	50,773	72,732	94,692
32	50,644	53,309	76,366	99,422
33	53,175	55,974	80,184	104,394
34	55,833	58,771	84,190	109,608

**SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2018-2019**

**ALPHABETICAL LISTING OF CLASSES AND GRADE
ASSIGNMENTS BY DEPARTMENT**

Class Title	Pay Cycle	Cell Phone Stipend Eligible?	FLSA Status	Salary Grade	Salary Range
Addressing/GIS Administrator	M	N	N	21	31174-58139
911- Emergency Communications Center Manager	M	Y	E	25	37902-70698
911- Quality Assurance	M	Y	N	23	33697-64101
911- Telecommunicator/Shift Supervisor	M	N	N	20T	15.22-28.39(h)
911- Telecommunicator/Team Lead	M	N	N	19T	14.51-27.05(h)
911- Telecommunicator	M	N	N	18T	13.82-25.76(h)
Administration- County Manager	M	Y	E	N/A	N/A
Administration- Clerk to the Board	M	Y	N	25	37902-70698
Administration- Management Analyst	M	N	N	23	33697-64101
Administration- Public Information Officer/Grants Coordinator	M	Y	N	21	31174-58139
Administration- Administrative Support Assistant/Deputy Clerk to the Board	M	N	N	21	31174-58139
Animal Management Director/Chief ACO	M	Y	E	26	39791-74213
Animal Control Officer Supervisor	M	Y	N	22	32741-61065
Animal Control Officer III	M	Y	N	20	29688-55367
Animal Control Officer II	M	Y	N	19	28261-52708
Animal Control Officer I	M	Y	N	18	26936-50235
Shelter Veterinarian	M	N	N	22	32741-61065
Shelter Veterinary Technician	M	N	N	16	22428-45559
Shelter Supervisor	M	N	N	18	26936-50235
Shelter Attendant III	M	N	N	16	22428-45559
Shelter Attendant II	M	N	N	15	23260-43381
Shelter Attendant I	M	N	N	14	22149-41311
Administrative Support Assistant	M	N	N	15	23260-43381
Board of Elections- Elections Director	M	Y	E	24	36087-67305
Board of Elections- Deputy Director of Elections	M	N	N	21	31174-58139
Board of Elections- Elections Clerk	M	N	N	14	22149-41311
Cooperative Ext- 4-H Best Program Coordinator	M	Y	N	20	29688-55367
Cooperative Ext- Building and Grounds Worker	M	Y	N	11	19140-35696
Detention Center- Detention Administrator	M	Y	N	25	37902-70698
Detention Center- Shift Supervisor (Lead)	M	Y	N	22	32741-61065
Detention Center- Transportation Officer/Corporal	M	Y	N	21	31174-58139
Detention Center- Shift Sergeant	M	Y	N	20	29688-55367
Detention Center- Maintenance Technician	M	Y	N	19	28261-52708
Detention Center- Relief Sergeant	M	Y	N	19	28261-52708
Detention Center- Detention Officer	M	N	N	18	26936-50235
Detention Center- Administrative Secretary	M	N	N	16	22428-45559
Detention Center- Law Enforcement Records Clerk II	M	N	N	15	23260-43381
Detention Center- Law Enforcement Records Clerk	M	N	N	14	22149-41311
Detention Center- Lead Cook	M	N	N	13	21098-39348
Detention Center- Cook	M	N	N	12	20090-37469

Class Title	Pay Cycle	Cell Phone Stipend Eligible?	FLSA Status	Salary Grade	Salary Range
Development Services- Director	M	Y	E	30	48365-90202
Development Services- Inspections Administrative Support Specialist	M	N	N	18	26936-50235
Development Services- Inspections Chief Buildings Inspector	M	Y	N	27	41779-77922
Development Services- Inspections Inspector III	M	Y	N	27	41779-77922
Development Services- Inspections Inspector II	M	Y	N	24	36087-67305
Development Services- Inspections Inspector I	M	Y	N	21	31174-58139
Development Services- Planning Director	M	Y	E	28	43870-81817
Development Services- Planning Senior Planner	M	N	N	26	39791-74213
Development Services- Planning Planner II	M	N	N	24	36087-67305
Development Services- Planning Planner	M	N	N	22	32741-61065
Development Services- Planning Senior Transportation Planner	M	N	N	25	37902-70698
Development Services- Planning Transportation Planner	M	N	N	23	33697-64101
Development Services- Planning Zoning Code Enforcement Officer II	M	N	N	20	29688-55367
Development Services- Planning Zoning Code Enforcement Officer I	M	N	N	18	26936-50235
Development Services- Planning Zoning Technician	M	N	N	16	22428-45559
Development Services- Planning Administrative Support Specialist	M	N	N	18	26936-50235

DSS- County Social Services Director*	M	Y	E	32	53309-99422
DSS- Program Administrator*	M	N	E	26	39791-74213
DSS-Administrative Officer II*	M	Y	E	24	36087-67305
DSS- Quality Assurance Specialist I/Trainer	M	N	N	22	32741-61065
DSS- Accounting Technician II*	M	N	N	18	26936-50235
DSS- Child Support Supervisor II*	M	N	E	22	32741-61065
DSS- Child Support Agent (Lead)*	M	N	N	20	29688-55367
DSS- Child Support Agent II*	M	N	N	19	28261-52708
DSS- Child Support Agent I*	M	N	N	17	25640-47820
DSS- Computer System Administrator I*	M	N	N	21	31174-58139
DSS- Computing Support Technician II*	M	N	N	18	26936-50235
DSS- IMC III Lead Caseworker*	M	N	N	19	28261-52708
DSS- Income Maintenance Caseworker III*	M	N	N	19	28261-52708
DSS- Income Maintenance Caseworker II*	M	N	N	17	25640-47820
DSS- Income Maintenance Caseworker I*	M	N	N	15	23260-43381
DSS- Income Maintenance Investigator II*	M	N	N	19	28261-52708
DSS- Income Maintenance Investigator I*	M	N	N	17	25640-47820
DSS- Income Maintenance Supervisor II*	M	N	E	21	31174-58139
DSS- Income Maintenance Supervisor I*	M	N	N	19	28261-52708
DSS- Processing Assistant III*	M	N	N	14	22149-41311
DSS- Social Work Supervisor III*	M	Y	E	27	41779-77922
DSS- Social Worker III*	M	Y	E	23	33697-64101
DSS- Social Worker II*	M	Y	N	21	31174-58139
DSS- Social Worker I*	M	Y	N	17	25640-47820
DSS- Social Worker Investigator/Assessment & Treatment (CPS)*	M	Y	E	24	36087-67305

Economic Development- Economic Developer	M	Y	E	32	53309-99422
Economic Development- Administrative Support Specialist	M	N	N	18	26936-50235

Emergency Services- Emergency Services Director	M	Y	E	29	46059-85903
Emergency Services- Fire Marshall	M	Y	N	23	33697-64101
Emergency Services- Emergency Management Coordinator	M	Y	N	21	31174-58139
Emergency Services- Fire Prevention Officer	M	Y	N	21	31174-58139
Emergency Services- Planning/Exercise Officer (frozen)	M	Y	N	19	28261-52708

Class Title	Pay Cycle	Cell Phone Stipend Eligible?	FLSA Status	Salary Grade	Salary Range
Emergency Services- Administrative Support Assistant	M	N	N	15	23260-43381
Finance- Director	M	Y	E	32	53309-99422
Finance- Accounting Specialist II	M	N	N	26	39791-74213
Finance- Accounting Specialist I	M	N	N	24	36087-67305
Finance- Accounting Technician II	M	N	N	22	32741-61065
Finance- Accounting Technician I	M	N	N	20	29688-55367
Finance- Payroll Specialist II	M	N	N	23	33697-64101
Finance- Payroll Specialist I	M	N	N	21	31174-58139
Finance- Payroll Technician (Frozen)	M	N	N	19	28261-52708
General Services- Maintenance Supervisor	M	Y	E	24	36087-67305
General Services- Lead Facilities Maintenance Worker	M	Y	N	20	29688-55367
General Services- Facilities Maintenance Worker II	M	Y	N	18	26936-50235
General Services- Facilities Maintenance Worker I	M	Y	N	16	22428-45559
Human Resources- Director	M	Y	E	29	46059-85903
Information Technology- Director	M	Y	E	29	46059-85903
Information Technology- IT Network Administrator	M	Y	N	25	37902-70698
Information Technology- IT Technician II	M	Y	N	23	33697-64101
Information Technology- IT Technician I	M	Y	N	21	31174-58139
Internal Audit- Internal Auditor	M	Y	E	29	46059-85903
Jonesland Park- Park and Grounds Maintenance Director	M	Y	N	24	36087-67305
Jonesland Park- Park Operations Assistant	M	Y	N	18	26936-50235
Jonesland Park- Landscaping Specialist II	M	Y	N	16	22428-45559
Jonesland Park- Landscaping Specialist I	M	Y	N	14	22149-41311
Landfill- Environmental Services Director	M	Y	E	29	46059-85903
Landfill- Landfill Manager	M	Y	N	21	31174-58139
Landfill- Clerk/Material Handler	M	N	N	14	22149-41311
Landfill- Clerk	M	N	N	13	21098-39348
Library- Director	M	Y	E	29	46059-85903
Library- Assistant Director (frozen)	M	Y	E	25	37902-70698
Library- Branch Manager I	M	N	E	23	33697-64101
Library- Adult Services Librarian	M	N	N	21	31174-58139
Library- Children's Services Librarian	M	N	N	18	26936-50235
Library- NC Room Specialist	M	N	N	18	26936-50235
Library- Head of Circulation	M	N	N	15	23260-43381
Library- Circulation Clerk	M	N	N	13	21098-39348
Library- Head of Technical Services	M	N	N	15	23260-43381
Library- Technical Services Assistant	M	N	N	13	21098-39348
Library- Patron Technology Assistant	M	N	N	15	23260-43381
Library- Administrative Assistant	M	N	N	15	23260-43381
Register of Deeds- Register of Deeds	M	Y	E	29	46059-85903
Register of Deeds- Assistant Register of Deeds	M	N	N	19	28261-52708
Register of Deeds- Deputy Register of Deeds II	M	N	N	17	25640-47820

Class Title	Pay Cycle	Cell Phone Stipend Eligible?	FLSA Status	Salary Grade	Salary Range
Register of Deeds- Deputy Register of Deeds I	M	N	N	16	22428-45559

Senior Center- Senior Services Director	M	Y	E	26	39791-74213
Senior Center- Assistant Director	M	N	E	21	31174-58139
Senior Center- Social Worker	M	N	N	20	29688-55367
Senior Center- Senior Center Coordinator	M	N	N	18	26936-50235
Senior Center- Fitness Coordinator	M	N	N	17	25640-47820
Senior Center- Nutrition Program Manager	M	N	N	17	25640-47820
Senior Center- Administrative Support Assistant	M	N	N	15	23260-43381
Senior Center- Building and Grounds Worker	M	N	N	11	19140-35696
Senior Center- HCCBG Human Resources Aide	M	N	N	9	17365-32386

Sheriff- Sheriff	M	Y	E	34	58771-109608
Sheriff- Chief Deputy	M	Y	E	28	43870-81817
Sheriff- Deputy Sheriff (Non-BLET)	M	Y	N	19	28261-52708
Sheriff- Administrative Secretary	M	N	N	16	22428-45559
Sheriff- Administrative Support Assistant	M	N	N	15	23260-43381
Sheriff- Law Enforcement Records Clerk II	M	N	N	15	23260-43381
Sheriff- Law Enforcement Records Clerk I	M	N	N	14	22149-41311
Sheriff- A.C.E. Interstate Sergeant	M	Y	N	23	33697-64101
Sheriff- A.C.E. Sergeant	M	Y	N	23	33697-64101
Sheriff- A.C.E. Investigator	M	Y	N	21	31174-58139
Sheriff- I.C.E. Task Force Investigator	M	Y	N	21	31174-58139
Sheriff- Civil Sergeant	M	Y	N	23	33697-64101
Sheriff- Civil Corporal	M	Y	N	22	32741-61065
Sheriff- Civil Deputy	M	Y	N	21	31174-58139
Sheriff- Courthouse Security Sergeant	M	Y	N	23	33697-64101
Sheriff- Courthouse Security Deputy	M	Y	N	21	31174-58139
Sheriff- Detective Lieutenant	M	Y	N	26	39791-74213
Sheriff- Detective	M	Y	N	23	33697-64101
Sheriff- Detective Corporal	M	Y	N	23	33697-64101
Sheriff- Detective Sergeant	M	Y	N	23	33697-64101
Sheriff- Patrol Lieutenant	M	Y	N	26	39791-74213
Sheriff- Patrol Sergeant	M	Y	N	23	33697-64101
Sheriff- Patrol Corporal	M	Y	N	22	32741-61065
Sheriff- Patrol Deputy	M	Y	N	21	31174-58139
Sheriff- School Resource Officer Corporal	M	Y	N	22	32741-61065
Sheriff- School Resource Officer	M	Y	N	21	31174-58139
Sheriff- Warrant Squad Corporal	M	Y	N	22	32741-61065
Sheriff- Warrant Squad Deputy	M	Y	N	21	31174-58139

Soil Conservation- Natural Resources Conservationist	M	Y	N	22	32741-61065
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Tax- Tax Administrator	M	Y	E	29	46059-85903
Tax- Deputy Tax Assessor	M	N	N	22	32741-61065
Tax- Deputy Tax Collector	M	N	N	21	31174-58139
Tax- Mapper /GIS Mapper	M	N	N	21	31174-58139
Tax- Mapper /GIS Technician	M	N	N	19	28261-52708
Tax- Tax Collection Specialist	M	N	N	19	28261-52708
Tax- Property Tax Appraiser- Business	M	N	N	19	28261-52708
Tax- Property Tax Appraiser- Personal	M	N	N	17	25640-47820

Class Title	Pay Cycle	Cell Phone Stipend Eligible?	FLSA Status	Salary Grade	Salary Range
Tax- Tax Assistant III	M	N	N	17	25640-47820
Tax- Tax Assistant II	M	N	N	15	23260-43381
Tax- Tax Assistant I	M	N	N	13	20685-39348
Tourism Development Authority- Tourism Development Director	M	Y	E	29	46059-85903
Veteran Services- Veteran Services Officer	M	Y	E	22	32741-61065

N-Nonexempt from FLSA wage and hour guidelines.

E-Exempt from FLSA wage and hour guidelines.

*These classes are subject to the State Personnel Act (SPA).

OSSOG≈ stands for Office Support Services Occupational Group.

Summary of Changes to the FY 18-19 Pay & Classification Plan

In reviewing the current structure of several departments within in county, the below changes are recommended and have been incorporated into the County Manager’s Fiscal Year 2018-2019 Recommended Budget and the 2018-2019 Pay and Classification Plan in accordance with Sections 31 – 51 of the Granville County Personnel Ordinance:

§31 MAINTENANCE OF CLASSIFICATION PLAN.

The Manager shall be responsible for the administration and maintenance of the position classification plan. Department heads shall be responsible for bringing to the attention of the Manager, any material changes in the nature of the duties, responsibilities, working conditions, or other factors affecting the classification of any existing position.

§32 CLASSIFICATION OF NEW POSITIONS.

The County Manager, or his designee shall be responsible for studying and establishing the allocations of new positions to the existing classes or to new classes of positions in the country’s service.

§33 AMENDMENT OF CLASSIFICATION PLAN.

The County Manger is authorized to amend the classification plan by adding, changing, or deleting classes of positions and salary grades based on internal analysis and market surveys within the authorized budget allocation. The Manager shall advise the Board of Commissioners of such amendments.

§34 — §39 RESERVED.

WAGE AND SALARY ADMINISTRATION

§50 COVERAGE OF THE SALARY PLAN.

The salary plan on file in the Finance Department shall be the salary plan for the county. This salary plan shall include all grades for the classes of positions in the classification plan.

§51 MAINTENANCE OF SALARY PLAN.

(A) Each year, prior to the annual budget process, the Manager shall review the status of the salary plan and consider any amendments necessary to maintain a current salary structure.

(B) The County Manager shall make cost-of-living recommendations to the Board of Commissioners based upon an annual study of local economic conditions and the financial state of county government.

Salary Grade and Range Schedule

In support of our strategy as approved by County Commissioners during the FY16-17 budget process, minimum ranges will be reviewed annually until adequate compression is obtained. The minimum of all salary grades have been increased for FY18-19 by 2% in order to compress the ranges and bring the ranges more in line with surrounding and similar counties. Appropriate adjustments to salaries for those employees who are below the new minimum were made and are included in the continuation budget.

Administration

In reviewing the current structure of the Administration Department, it is recommended the Public Information Officer/Grants Coordinator position report to the Clerk to the Board. This change in reporting structure will allow for continuity within the Administration department. The pay grade will be adjusted upward, along with the corresponding salary adjustment.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
County Manager		County Manager	
Clerk to the Board/Asst. to County Mgr	24	Clerk to the Board/Asst. to County Mgr	25
Management Analyst	23	Management Analyst	23
Administrative Support Asst/Deputy Clerk	21	Administrative Support Asst/Deputy Clerk	21
Grants Coordinator	21	Grants Coordinator	21

Detention

As directed by the Granville County Board of Commissioners during the FY17-18 budget work sessions, one detention officer will be added each year until the new detention center is open and operational. Additional staffing needs, if any, will be considered when the facility is open.

Emergency Communication/E-911

In reviewing the current structure of the Emergency Communication Department, it is recommended that an additional job title be created to establish progression and continuity with the department; and the EMD/Training Officer position be re-classed to Quality Assurance Coordinator to better reflect the duties of the position. In addition, a market review was conducted on the Center Manager and Quality Assurance Coordinator and it is determined the pay grade should be adjusted upward, along with the corresponding salary adjustment. Please note, the additional job titles within the Pay and Classification Plan do not authorize any additional positions within the department. Job descriptions have been updated and are on file in the Human Resources Department.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
911- Emergency Communications Center Manager	24	911- Emergency Communications Center Manager	25
911- EMD Coordinator/Training Officer	22	911- Quality Assurance Coordinator	23
911- Telecommunicator/Shift Supervisor	20T	911- Telecommunicator/Shift Supervisor	20T
911- Telecommunicator	18T	911- Telecommunicator/Lead	19T
		911- Telecommunicator	18T

The 911 Center Manager has requested a review of the part time salary. Based on market review, turnover in the 911 department and in order to be competitive in hiring and retaining quality 911 operators, the part time pay will increase from \$13.65 to \$14.15/hour.

Emergency Management

In support of the County’s goal of developing succession and career planning, the Planning/Exercise Office position will be re-classed to the Emergency Management Coordinator. In a market review of the duties of the Emergency Management Director, additional duties are being performed that were previously not recorded on the job description. It is determined a more appropriate title is Emergency Services Director to encompass these additional duties related the 24/7 management of daily operations of the Emergency Services Department staff and ensuring compliance with operational policies and protocols regarding fire inspections, EMS, and Emergency Management. The pay grade will be adjusted upward from 26 to 29 along with an appropriate salary adjustment.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
Emergency Management Director	26	Emergency Services Director	29
Fire Marshal/Fire Prevention Officer	23	Fire Marshal	23
Planning/Exercise Officer	19	Emergency Management Coordinator	21
Admin Support Asst (pending SE request)	15	Fire Prevention Officer	21
Emergency Management Coordinator (frozen)	21	Planning/Exercise Officer	19
		Administrative Support Assistant	15

Finance

In reviewing the current structure of the Finance Department, it is recommended that additional job titles be created to establish progression. This Career Progression Plan continues to promote the development of a more educated and professional staff within the entire department, thus creating a more efficient operation. This program is intended to provide a stronger incentive for employees to obtain credentials and provide a more structured path for employees. Please note, the additional job titles within the Pay and Classification Plan do not authorize any additional positions within the department. This recommended change corresponds to County Administration’s Goal of developing succession and career planning within the County Pay and Classification Structure.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
Finance- Director	32	Finance- Director	32
Finance- Accounting Specialist	24	Finance- Accounting Specialist II	26
Finance- Accounting Technician	20	Finance- Accounting Specialist I	24
Finance- Payroll Specialist	21	Finance- Accounting Technician II	22
Finance- Payroll Technician (Frozen)	19	Finance- Accounting Technician I	20
		Finance- Payroll Specialist II	23
		Finance- Payroll Specialist I	21

General Services

In reviewing the current structure of the General Services Department, it is recommended that additional job titles be created to establish progression and continuity with the department. The Facilities Maintenance Worker position has been re-classed to Facilities Maintenance Worker II. This Career Progression Plan continues to promote the development of a more educated and professional staff within the entire department, thus creating a more efficient operation. Job descriptions have been updated and are on file in the Human Resources Department. This recommended change corresponds to County Administration’s Goal of developing succession and career planning within the County Pay and Classification Structure. Please note, the additional job titles within the Pay and Classification Plan do not authorize any additional positions within the department. Appropriate pay adjustment have be made and included in the continuation budget.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
General Services- Maintenance Supervisor	24	General Services- Maintenance Supervisor	24
General Services- Facilities Maintenance Worker	17	General Services- Lead Facilities Maintenance Worker	20
		General Services- Facilities Maintenance Worker II	18
		General Services- Facilities Maintenance Worker I	16

Parks and Grounds

In reviewing the current structure of the Parks and Grounds Department, it is recommended that an additional job title be created to establish progression and continuity with the department. This recommended change corresponds to County Administration’s Goal of developing succession and career planning within the County Pay and Classification Structure. Please note, the additional job titles within the Pay and Classification Plan do not authorize any additional positions within the department. Positions which have an upward pay grade adjustment would experience an appropriate salary adjustment and are included in the continuation budget.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
Jonesland Park- Park and Grounds Maintenance Director	24	Jonesland Park- Park and Grounds Maintenance Director	24
Jonesland Park- Park Operations Assistant	16	Jonesland Park- Park Operations Assistant	18
Jonesland Park- Landscaping Specialist	14	Jonesland Park- Landscaping Specialist II	16
		Jonesland Park- Landscaping Specialist I	14

The Parks and Grounds Director has requested a review of the part time salary for the seasonal parks and grounds worker. Based on market review, taking into consideration there has not been an increase to the part time seasonal pay in five years, and to be competitive in hiring and retaining quality seasonal employees, the part time pay will increase from \$9.25 to \$9.75/hour.

Register of Deeds

In conducting a market review of the Register of Deeds position, it is determined the pay grade and salary is lower than that of our surrounding and comparable counties. The pay grade will be adjusted upward from 27 to 29 along with an appropriate salary adjustment

Soil and Water Conservation

In conducting a market review of the Soil and Water Conservation department, it is determined the current salary is appropriate but the pay grade is lower than that of our surrounding and comparable counties. The pay grade will be adjusted upward from 19 to 22 with no adjustment to current salary.

Tax Administration

In reviewing the current structure of the Tax Administration Department, it is recommended that additional job titles be created to establish progression. This Career Progression Plan continues to promote the development of a more educated and professional staff within the entire department, thus creating a more efficient operation. This program is intended to provide a stronger incentive for employees to obtain credentials and provide a more structured path for employees. A Tax Assistant I position has been re-classed to Property Tax Appraiser- Personal to better reflect the duties of the position. This recommended change corresponds to County Administration’s Goal of developing succession and career planning within the County Pay and Classification Structure. Please note, the additional job titles within the Pay and Classification Plan do not authorize any additional positions within the department. Appropriate pay adjustment have be made and included in the continuation budget.

Current		Proposed	
Class Title	Salary Grade	Class Title	Salary Grade
Tax- Tax Administrator	29	Tax- Tax Administrator	29
Tax- Assistant Tax Administrator	23	Tax- Deputy Tax Assessor	22
Tax- Mapper /GIS Technician	21	Tax- Deputy Tax Collector	21
Tax- Tax Assessment Specialist	19	Tax- GIS Mapper	21
Tax- Tax Collection Specialist	19	Tax-GIS Technician	19
Tax- Tax Assistant II	15	Tax- Tax Collector Specialist	19
Tax- Tax Assistant I	13	Tax- Property Tax Appraiser- Business	19
		Tax- Property Tax Appraiser- Personal	17
		Tax- Tax Assistant III (collections)	17
		Tax- Tax Assistant II	15
		Tax- Tax Assistant I	13

Veterans Services

In conducting a market review of the Veterans Services department, it is determined the pay grade and salary of the VSO is lower than that of our surrounding and comparable counties. The pay grade will be adjusted upward from 20 to 22 along with the corresponding salary adjustment.

Cost Summary of all Recommended Changes

The salary and benefits costs associated with pay adjustment for minimum salary grade adjustment and market review changes listed above are estimated to be \$54,720 and are included in the continuation budget.

SECTION IV

Long-Term Planning



BUDGET PLANNING PROCESS

Components of the Budget Process

Annual Budget Retreat

The budget process begins in February with an annual planning retreat, attended by Board members and department heads. At this one and a half day session, the Board discusses issues, concerns and objectives for the County. The Board gets input from representatives from Granville County's five municipalities, as they report on the state of their respective governments, and local legislators, who provide updates to legislative activity. Department heads summarize achievements for the current fiscal year and discuss near-term goals for their respective departments. The County manager recaps action items generated from the retreat and reviews the upcoming budget process and budget calendar.

Budget

Departments and outside agencies are notified of the upcoming budget process in February. Each department and agency must submit budget requests in March in order to be ready to meet with the County Manager and Finance Director in April. It is during these meetings that long-term plans are discussed at the departmental level. Also, Board issues identified during the annual board retreat are reviewed against the departments' requests and future plans. The budget that is submitted to the Board in early May is based upon those meetings, as well as input from the financial policy review.

County Board and Public

The budget is adopted in June. The proposed budget that is submitted to Board in early May is also available to the public for review. A public hearing is held in May, followed by budget work sessions. These sessions consider input from the public hearings within the context of the financial analysis that has occurred in the previous months.

Other Considerations

There are numerous considerations during the budget planning process within the context of the aforementioned components, which include:

Maintaining an Adequate Fund Balance

The Board targets a fund balance level of 30-35%, which is conservative when compared to other rural local governments. This provides a sound basis for fiscal responsibility and cash management.

Maintaining Adequate Debt Levels

The Board has created benchmarks regarding debt service levels and the quantity of debt the County can carry as guidelines to follow when considering debt financing. These are discussed in detail in the "Summary of Revenues, Expenditures and Fund Balances" section of the budget.

Capital Improvement Plan

The five year Capital Improvement Schedule (CIP) is a financial management tool used to identify and set aside funds for future capital needs. There are numerous costs associated with CIP items. An analysis of potential fixed assets is prepared to calculate future depreciation and maintenance expenses beyond the year of purchase. Other costs include operating and insurance expenses, and possibly staffing considerations. Also, potential facility purchases may include utility costs and other operating expenditures in future years. In some cases, the analysis may show that it is more efficient to obtain a lease rather than build, renovate, or purchase property.

Currently, capital improvement projects are planned and scheduled based on critical needs to maintain either existing structures or safety. County administrative staff members, in conjunction with capital project supervisors, are developing a criteria-based evaluation process.

Vehicle Replacement Program

Another key financial management tool is the Vehicle Replacement Program (VeRP). Vehicles are replaced at various intervals depending upon usage. For example, patrol cars are generally replaced in the fifth year of use, but may be replaced sooner or later depending upon the mileage and condition.

Performance Measures

Performance measures are becoming an increasingly important aspect of long-term planning. Decisions are enhanced as the County progresses in its implementation of performance measures.

Property Revaluation

Revaluation of property within the County is also considered on a long-term basis. According to North Carolina G.S. 105-286, counties must conduct property revaluations at least every 8 years, but may conduct them sooner. Several counties have adopted 4-5 year cycles rather than 8 year cycles. Granville County follows the mandated 8 year cycle.

Economic Forecasts

Granville County is coping with overflow growth from nearby Research Triangle Park and the Raleigh/Durham area. The County's infrastructure is increasingly burdened as more people move into the area. Long-term economic forecasts indicate that the Raleigh/Durham area will continue to grow, which means that Granville County will continue to grow. This affects the Board's high-priority funding areas of education and public safety, which will also continue to expand.

While Granville County's unemployment rate is lower than its rural neighboring counties, it must be continuously monitored in today's challenging economic climate. Unemployment rates directly impact both current and future revenue streams, as well as expenditures due to increased demand for governmental services.

Legislation

Another external influence is legislative mandates. The County Board works closely with the North Carolina Association of County Commissioners to monitor changes in State and Federal legislation.

Grants

Grants are becoming increasingly competitive as funds are continuously cut. Counties cannot rely as much on large block grants from the Federal government as they have in the past. Also, grant opportunities often have “strings attached” which may deter departments from pursuing grant funding. Once grants are awarded, the County must determine how to sustain funding in future years for on-going costs.

Changes in Accounting Rules

Accounting rules have changed frequently in recent years. These changes must be calculated into long-term planning. For example, recent GASB pronouncements were issued to assure that local governments record post-employee benefits (pension and health) as a long-term liabilities. This means that Granville County must calculate and present these post-employee benefits in the financial statements. This affects long-term planning because Granville County must also consider a funding stream to meet this future obligation. GASB 54 has also changed the way the County reports various funds thereby making significant changes to the General Fund when compared with earlier years.

		2015-2016	2016-2017	2017-2018	2017-2018	2018-2019	2019-2020	2021-2021	2021-2022	
Tax Rate (per \$100 of valuation)		0.830	0.880	0.8800	0.8800	0.8800	0.8250	0.8250	0.8250	0.8250
					Amended					
	Annual Growth Assumptions	Actual Fiscal Year 2015-2016	Actual Fiscal Year 2016-2017	Budget Fiscal Year 2017-2018	Budget Fiscal Year 2017-2018	Budget Fiscal Year 2018-2019	Projected Fiscal Year 2019-2020	Projected Fiscal Year 2020-2021	Projected Fiscal Year 2021-2022	Projected Fiscal Year
General Fund Revenues:							1.21%			
Property Taxes	Est.\$60M per year	36,418,202	39,427,285	39,785,533	39,785,534	40,400,815	40,890,865	41,361,115	41,831,365	42,301,615
Sales & Other Taxes	3% growth	8,460,685	10,093,314	10,045,137	10,045,137	10,605,413	10,923,575	11,251,283	11,588,821	11,936,486
Article 44 Sales Tax Revenues	Per State Projections	-	-	-	-	-	-	-	-	-
State Hold Harmless Provision	Per State Projections	-	-	-	-	-	-	-	-	-
License, Fees and Other Revenues	3% annually	4,323,422	2,462,029	2,268,600	2,268,600	2,159,752	2,224,545	2,291,281	2,360,019	2,430,820
Restricted & Intergovernmental Revenues	2% annually	9,083,824	9,747,162	8,138,953	8,226,401	8,535,920	8,706,638	8,880,771	9,058,387	9,239,554
Investment Earnings & Operating Transfers In	1% annually	756,685	310,861	272,000	272,000	568,000	573,680	579,417	585,211	591,063
Debt Proceeds		5,485,000	-	-	\$5,119,587.00	-	-	-	-	-
Use of Revaluation Reserve		-	-	400,000	400,000	-	-	-	-	-
Appropriated Fund Balance		-	-	386,385	9,688,263	315,925	-	-	-	-
Total G/F Revenues		64,527,818	62,040,651	61,296,608	75,805,522	62,585,825	63,319,303	64,363,867	65,423,803	66,499,538
Summary of General Fund Expenditures										
	Annual Growth Assumptions	Actual Fiscal Year 2015-2016	Actual Fiscal Year 2016-2017	Budget Fiscal Year 2017-2018	Budget Fiscal Year 2017-2018	Budget Fiscal Year 2018-2019	Projected Fiscal Year 2019-2020	Projected Fiscal Year 2020-2021	Projected Fiscal Year 2021-2022	Projected Fiscal Year
General Fund Expenditures:										
Board of Commissioners / Governing Body	2.5%	221,240	229,852	251,861	251,861	252,025	258,326	264,784	271,403	278,188
Administration	2.5%	280,627	341,046	389,317	426,717	426,743	437,412	448,347	459,556	471,044
Information Technology	2.5%	191,857	200,566	208,639	236,924	214,596	219,961	225,460	231,096	236,874
Human Resources	2.5%	85,844	97,504	99,699	99,699	104,920	107,543	110,232	112,987	115,812
Finance	2.5%	444,658	403,136	421,393	429,901	445,796	456,941	468,364	480,074	492,075
Internal Auditor	2.5%	78,932	81,375	86,442	87,858	88,783	91,003	93,278	95,610	98,000
Board of Elections	2.5%	520,186	420,244	422,292	423,504	411,297	461,580	433,119	493,947	456,296
Register of Deeds	2.5%	296,104	289,727	301,769	308,799	303,876	311,473	319,260	327,241	335,422
Tax Administration	2.5%	772,231	752,913	826,999	1,089,263	855,506	876,894	898,816	921,286	944,319
General Services / Court Facilities	3.0%	494,060	550,686	574,197	580,969	578,358	595,709	613,580	631,987	650,947
Social Services	2.8%	7,613,111	7,408,788	8,477,492	8,582,274	8,567,748	8,803,361	9,045,453	9,294,203	9,549,794
Veterans Services	2.5%	25,429	54,706	66,701	66,701	70,603	72,368	74,177	76,032	77,933
Health & Medical Services	1.5%	2,887,058	2,781,312	2,940,823	2,940,823	3,518,835	3,371,618	3,222,192	3,070,525	2,916,583
Senior Services	2.5%	1,189,682	1,175,354	1,255,989	1,280,933	1,295,296	1,327,678	1,360,870	1,394,892	1,429,764
Library	2.5%	1,577,419	1,619,152	1,713,293	1,828,691	1,746,333	1,789,991	1,834,741	1,880,610	1,927,625
General Library Projects Debt Refinancing		-	-	-	4,140,161	-	-	-	-	-
Cooperative Extension Service	2.5%	176,239	300,012	376,365	431,085	446,130	457,283	468,715	480,433	492,444
Recreation	2.0%	233,251	215,058	221,870	209,270	223,152	227,615	232,167	236,811	241,547
GAP/Jonesland Park Operations	3.0%	354,094	394,868	409,179	425,291	415,319	427,779	440,612	453,830	467,445
Tourism	2.5%	59,231	61,040	63,291	63,291	65,536	67,174	68,854	70,575	72,339
Development Services - Inspections Division	2.5%	509,478	532,484	682,643	689,304	696,774	714,193	732,048	750,349	769,108
Development Services - Planning Division	2.5%	344,480	341,719	352,465	354,080	359,397	368,382	377,591	387,031	396,707
Addressing/GIS	2.5%	97,261	103,142	109,067	109,067	110,902	113,675	116,516	119,429	122,415
Construction Administration	3.0%	1,568,970	468,056	1,773,275	1,028,000	792,281	816,049	840,531	865,747	891,719
Economic Development	2.5%	3,279,984	1,862,711	1,859,103	1,859,103	1,852,551	1,875,086	1,898,185	1,921,861	1,946,129
Granville County Schools	3.0%	25,599,998	21,828,925	21,561,445	23,914,103	22,731,440	23,413,383	24,115,785	24,839,258	25,584,436
Vance Granville Community College	3.0%	648,205	738,538	780,924	780,924	780,924	804,352	828,482	853,337	878,937
Sheriff	2.8%	4,862,156	4,796,175	5,061,342	5,112,404	5,205,727	6,348,884	6,523,479	6,702,874	6,887,204
Detention Center	2.5%	2,546,624	2,544,142	2,702,865	2,714,150	2,761,721	2,830,764	2,901,533	2,974,071	3,048,423
Emergency Communications	2.5%	1,035,229	1,049,667	1,140,265	1,191,650	1,188,409	1,218,119	1,248,572	1,279,787	1,311,781
Animal Control	2.5%	407,854	462,559	523,334	567,425	586,959	601,633	616,674	632,091	647,893
Emergency Management	2.5%	323,340	327,063	279,241	359,243	326,124	334,277	342,634	351,200	359,980
Fire Services	3.4%	928,779	949,212	980,265	980,265	1,009,677	1,044,006	1,079,502	1,116,205	1,154,156
Forestry Administration	2.0%	110,815	102,369	102,502	102,502	105,785	107,901	110,059	112,260	114,505
Other Emergency Services	2.0%	39,550	59,750	50,000	70,000	70,000	71,400	72,828	74,285	75,770
Special Appropriations	2.0%	213,009	202,286	296,559	296,559	297,976	303,936	310,014	316,215	322,539
Non-Departmental	1.5%	1,429,497	2,088,416	2,899,752	2,949,368	2,636,000	2,675,540	2,715,673	2,756,408	2,797,754
Pass Through Funds	0.0%	660,992	646,149	563,950	652,155	527,325	527,325	527,325	527,325	527,325
Contribution to Other Funds	0.0%	209,109	878,131	190,000	7,990,000	225,000	225,000	225,000	225,000	225,000
Contingency	0.0%	-	-	280,000	181,205	290,000	290,000	290,000	290,000	290,000
Available for Service Expansion	0.0%	-	-	-	-	-	-	-	-	-
TOTAL G/F Expenditures		62,316,583	57,358,833	61,296,608	75,805,522	62,585,825	65,045,613	66,495,454	68,077,833	69,606,234
							3.93%	2.23%	2.38%	2.25%
Revenues over Expenditures		2,211,235	4,681,818	-	-	0	(1,726,310)	(2,131,588)	(2,654,030)	(3,106,696)
Other Financing Sources*										
	(as of 6/30/14)									
Unassigned Fund Balance			23,821,293	23,434,908	14,133,030	23,118,983	21,392,673	19,261,085	16,607,056	13,500,360

- Estimated value. Does not tie to FY 16-17 Amended figures

SECTION V

***Summary of Revenues, Expenditures
and Fund Balance
General Fund, Other Funds
All Funds***



**SUMMARY OF REVENUES
GENERAL FUND**

REVENUES BY MAJOR SOURCE	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Property Taxes	\$ 39,427,285	\$ 39,785,533	\$39,785,534	\$41,131,639
Sales & Other Taxes	10,093,314	10,045,137	10,045,137	10,605,413
License, Fees and Other Revenues	2,462,029	2,324,600	2,268,600	2,159,752
Restricted & Intergovernmental Revenues	9,747,162	8,138,953	8,226,401	8,629,636
Investment Earnings & Operating Transfers	310,861	272,000	272,000	568,000
Total Revenues Before AFB and Debt	62,040,650	\$60,510,223	\$60,597,672	\$63,094,440
Appropriated Fund Balance		386,385	9,688,263	418,603
Use of Revaluation Reserve		400,000	400,000	
Debt Proceeds		0	5,119,587	0
Total Revenues	\$ 62,040,650	\$61,296,608	\$75,085,522	\$63,513,043

Property Taxes:

Counties in North Carolina are prohibited from imposing taxes unless specifically authorized by the General Assembly. State lawmakers have allowed counties to raise revenue through the property tax, which generates approximately 65% of the revenue for Granville County government.

The formula for expected revenue is based on the underlying value of the property taxed. The estimated value for fiscal year 2018-2019 is based on a total taxable valuation of \$4,918,888,794; this represents a 1.97% average annual growth based on the revenue neutral calculation shown on the next page. In fiscal year 2016-2017, the ad valorem tax rate increased \$0.05 to \$0.88 to fund the 3% increase in Granville School Systems teachers' supplement (\$0.025), as well as fund future expenses for the building of a Law Enforcement center (another \$0.025).

Assumptions for the formula:

Estimated Net Taxable Value For 2017-2018	Multiplied by	Tax Rate	Per	\$100/ Valuation	Multiplied by	FY 2017 Tax Collection Rate	Equals	Projected Current Year Total Property Tax Revenue
\$4,918,888,794	X	\$0.840	X	0.01	X	99.05%	=	\$40,926,139

PROPERTY TAXES	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Current Year	\$39,230,717	\$39,514,833	\$39,514,833	\$40,926,139
Discount	(380,221)	(387,407)	(387,407)	(400,000)
Prior Years	360,940	360,000	360,000	370,000
Penalties & Interest	215,849	298,108	298,108	235,500
Total Property Tax Revenues	39,427,285	\$39,785,534	\$39,785,534	\$41,131,639

Revenue – Neutral Tax Rate

The general reappraisal of real property for the Granville County occurs once every eight years. State law requires that each unit of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue neutral rate is to provide citizens with comparative information.

The FY 2018-19 operating budget follows the general reappraisal of real property for Granville County. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produces a tax base of \$4,918,888,794 for Granville County. The tax levy for the current fiscal year (FY 2017-2018) is \$39,841,533, and the growth factor since the last general reappraisal is 1.97%. Using the formula mandated by state law, the revenue-neutral rate for Granville County is 82.59 cents. The approved property tax rate for FY 2018-2019 is the revenue neutral rate of 82.5 cents, adjusted up 1.5 cents to fund an expansion of School System services (See Section XVI - page 146 and the Service Expansion Section - page 28.) for a final rate of 84.0 cents.

Neutral Property Tax Increase		Granville County		
Revaluations as of:				
January 1, 2018 and 2010				
Fiscal year		Assessed Valuation as of June 30	Valuation Increase	Percentage change
2018-19	Revaluation 1/1/2018	4,918,888,794		
2017-18		4,527,446,988	31,782,977	0.71%
2016-17		4,495,664,011	131,779,496	3.02%
2015-16		4,363,884,515	129,970,196	3.07%
2014-15		4,233,914,319	(61,876,893)	-1.44%
2013-14		4,295,791,212	216,869,841	5.32%
2012-13		4,078,921,371	83,645,395	2.09%
2011-12		3,995,275,976	39,590,400	1.00%
2010-11	Revaluation 1/1/2010	3,955,685,576		1.97%
				Average growth % Doesn't include revaluation increase
Last year prior to revaluation			Tax rate	Estimated tax levy
2017-18		4,527,446,988	0.8800	39,841,533
First year of revaluation			Tax rate to produce equivalent levy	
2018-19		4,918,888,794	0.8100	39,841,533
Increase tax rate for average growth rate			Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2018-19		4,918,888,794	0.8259	40,625,124
			Increase in Tax Levy	783,591

Sales and Other Taxes:

Sales tax revenues are received by the County from the State of North Carolina based on per capita or point of sale distributions. The County’s Article 39 (1%) local sales tax is utilized in its entirety for general fund operations. Article 40 (commonly known as “school’s ½ cent”) sales taxes were initiated in part to help fund local school capital projects, with a mandatory transfer of 30% of these revenues to the schools restricted capital fund. Article 42, (commonly known as “schools additional ½ cent”) sales taxes were also initiated in part to help fund local school capital outlay projects, with a mandatory transfer of 60% of these revenues to the schools restricted capital fund.

In response to the State’s budget crisis in FY 2002-2003, the General Assembly passed a budget that eliminated the reimbursements for local taxes repealed in prior years. This left a gaping hole in the County budget of more than \$1.8 million. The county commissioners responded by instituting sufficient service reductions to offset the loss. Before adjourning in the fall of 2002, the General Assembly authorized local governments to levy an additional ½ cent sales tax to offset the loss of the reimbursements. The Board enacted the local tax, which extended into the fiscal year 2009-2010 budget. The tax is referred to as the Article 44 sales tax (named for the enabling legislation). This sales tax remained as County revenue through October 2009, at which time it reverted to the State as part of the offset for taking over all Medicaid payments. This was enacted with the State’s “Medicaid Relief Act” enacted in 2006. Other changes to sales taxes enacted as part of “Medicaid Relief Act” changed the distribution of Article 42 from per capita basis to a point of sale basis and a requirement that the counties would hold the amount earmarked for school capital and the municipalities’ distributions harmless.

Other taxes include register of deeds state excise taxes, beer & wine tax, and tax on federal land.

* Distribution in fiscal year 2012-2013 was scheduled to be the last distribution under the hold harmless provision.

SALES & OTHER TAXES	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
County 1 % (Article 39) Sales Tax	\$1,859,114	\$1,940,301	\$1,940,301	\$2,070,468
Article 40 – 0.5 % Sales Tax	3,088,229	3,247,657	3,247,657	3,396,708
Article 42 – 0.5% Sales Tax	1,656,233	1,727,179	1,727,179	1,835,237
Article 44	1,153,952	1,100,000	1,100,000	1,230,000
State excise tax – Register of Deeds	273,030	260,000	260,000	265,000
Taxes on Federal Land	23,282	20,000	20,000	23,000
Beer and Wine Tax	167,097	160,000	160,000	160,000
Medicaid Hold Harmless Revenue	1,638,624	1,400,000	1,400,000	1,400,000
Occupancy Tax	233,054	190,000	190,000	225,000
Total Sales and Other Taxes	\$10,093,314	\$10,045,137	\$10,045,137	\$10,605,413

In 1998, the Board of Commissioners and the Board of Education agreed to earmark sales tax allocated for school capital purposes as the source of revenue to be used to repay debt issued for schools. Restricted funds for school capital expenditures are used first to pay Category 1 capital outlay obligations and school related debt service. The County raised taxes in past years to fund the remaining debt service requirements. Currently, approximately 14¢ of the tax rate is required for school related debt.

Intergovernmental Revenues:

Restricted and Unrestricted Intergovernmental revenues consist of funds from state and federal sources. Grant funds are received for general fund operations such as veterans’ services, emergency management, community-based alternatives, library and home and community care block grant. Separate funds are received by the Department of Social Services from both state and federal Sources, detailed in the department’s expenditure budget.

Intergovernmental revenues are difficult to project from year to year. Grantee agencies, such as the state and federal government often tie funding to a certain match, or reduce funding levels in subsequent years in hopes that local governments will assume funding of the program.

INTERGOVERNMENTAL REVENUES	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Court facility fees	\$ 51,197	\$ 50,260	\$ 50,260	\$ 50,260
CSC officer’s fees	\$9,881	10,000	10,000	10,000
Register of Deeds	\$41,796	41,400	41,400	37,925
Federal, State and Local Grants	7,308,051	5,991,684	6,079,132	6,004,830
Contribution from GHS	1,268,826	1,193,109	1,193,109	1,629,321
Lottery Proceeds	680,312	539,000	539,000	578,800
Excise Recreation – Heritage	251,175	240,000	240,000	245,000
Jail Fees	16,579	18,500	18,500	18,500
Concealed weapons fee	48,835	50,000	50,000	50,000
Forfeiture	53,499	5,000	5,000	5,000
Donations to County Departments	17,011	\$0.00	\$0	0
Total	\$ 9,747,162	\$ 8,138,953	\$ 8,226,401	\$ 8,629,636

Licenses, Fees, and Other General Fund Revenues:

Revenues in the licenses, fees, and other category encompass a wide range of non-tax revenue sources. This category is important to the overall financial strength of the County because it includes revenue from self-supporting general governmental activities, such as building inspections, register of deeds fees, court facility fees, etc. Fees appropriately fund some functions of Granville County government, because they apply to a certain group of citizens, such as development-related services (building permits, planning fees, etc.). The philosophy of the governing body has been to have these services fund the direct cost of the provision of the service. In some cases, the fees may recover a portion of the indirect cost as well.

Refer to the table on the following page.

LICENSE, FEES AND OTHER REVENUES				FY 16-17 Actuals	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Public Safety							
	Animal Control	Fees		34,263	35,000	35,000	35,000
	E-911	E-911 Allocation From Oxford		118,308	110,000	110,000	112,000
	Emergency Services Total	Fees		42,463	19,000	19,000	30,000
	Jail	Boarding fees & Vending Machines		55,597	47,000	47,000	52,500
	Sheriff	Fee and resource officers		176,615	99,800	99,800	108,200
Community Services							
	Cooperative Extention	Coop Exstention Programming		1,884	5,000	5,000	5,000
	Granville Athletic Park	Park and Field fees, SGMG grounds		49,757	45,300	45,300	45,300
	inspections	Inspections Fees		540,600	600,000	600,000	527,677
	Library	Fines and Fees		41,396	40,000	40,000	40,000
	Planning	Planning & SIBDA fees		72,019	71,000	71,000	71,000
	Senior Services	Fitness and United Way		11,375	9,000	9,000	11,000
General Government							
	Occ. Tax Collection Fee, OHA Taxes and Fed Interest Subsidies			422,064	421,300	421,300	416,975
	Administrative	Solid Waste Admin Fee, Insurance		92,449	25,200	25,200	30,200
	Administrative - Storm Water Fees			14,224	14,700	14,700	14,200
	Administrative - Tax Collection Fees			108,566	114,800	114,800	119,200
	Administrative - TDA	TDA Contribution for Director		58,280	63,000	63,000	66,000
	Administrative - Water Pu	Refund of Water Alloc. Fee from Oxford		37,500	37,500	37,500	37,500
	Board of Elections	Municipal Election Recimbursement		72	48,000	48,000	5,000
	Franchise fees	Refuse and TV		205,296	130,000	130,000	160,000
	IT	Bunter IT Fees		211	0	0	0
	Licences	Privilage License and Peddler		3,167	1,000	1,000	2,000
	Miscellaneous	Miscelaneoug		39,745	14,000	14,000	14,000
	Register of Deeds	Register of Deeds Seal		23,333	23,000	23,000	25,000
		Recording fees		219,224	210,000	210,000	210,000
	Rents	Wireless Rental fees		65,544	65,000	65,000	0
		Various Rents		28,075	20,000	20,000	22,000
Grand Total				2,462,029	2,268,600	2,268,600	2,159,752

Investment Earnings and Transfers In:

Investment earnings continue to decline due to the expenditure of fund balance for one-time capital improvements and are expected to remain low for the near future. The Finance department plans to review other investment options given the yield curve is expected to remain low on existing investments.

INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS & COMPONENT UNITS	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Investment Earnings	\$ 166,647	\$ 100,000	\$ 100,000	\$ 403,000
Transfer from ABC Board	126,464	172,000	172,000	\$ 165,000
Transfer from Other Funds	17,750			\$
Total Investment Earnings & Transfers In	\$ 310,861	\$ 272,000	\$ 272,000	\$ 568,000

GENERAL FUND APPROPRIATED FUND BALANCE

In fiscal year **2018-2019**, **\$418,603** of the general fund balance is recommended for appropriation to fund services. The necessity of having a fund balance is to provide adequate cash flow given the erratic revenue cycle of the County’s operations. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes. Granville County targets a range of 30% - 35% of expenditures for Unassigned Fund Balance.

Historically, Granville County has maintained a “healthy” fund balance. Recent years have highlighted the need to continue to maintain an adequate level of fund balance and Granville County continues to maintain good fund balance levels. The County maintained their overall target fund balance level between fiscal years 2004 and 2011, but utilized a portion during fiscal year 2012. In fiscal year 2013, the County completed the financing of several projects for which funds were expended in the previous year, thereby restoring the fund balance to the target range.

Governmental Accounting Standards Board (GASB) Statement #54 was implemented with the audited financial statements for the year ended June 30, 2011 and had a significant impact on the presentation of fund balance. The following table shows the undesignated/unreserved fund balance from Fiscal Year 2006-2007 through Fiscal Year 2009-2010, the unassigned fund balance for the last seven fiscal years and the projected fund balance for the fiscal year ending June 30, 2018.

Fiscal Year Ending	Unassigned Fund Balance	Percentage of Expenditures
Proj. June 30, 2019	\$25,258,765	39.77%
Est. June 30, 2018	\$25,677,368	38.13%
June 30, 2017	\$23,821,293	42.00%
June 30, 2016	\$30,810,391	55.94%
June 30, 2015	\$28,287,719	43.20%
June 30, 2014	\$20,478,407	38.20%
June 30, 2013	\$18,625,992	28.64%
June 30, 2012	\$11,005,418	19.97%
June 30, 2011	\$19,324,317	37.81%
Fiscal Year Ending	Undesignated/Unreserved Fund Balance	Percentage of Expenditures
June 30, 2010*	\$18,349,340	39.56%
June 30, 2009	\$18,146,260	39.75%
June 30, 2008	\$16,290,833	34.75%

* Note: Percentage shown net of refunded bond expenditure

Assumptions: The County estimated the fund balance available for appropriation using the audited financial statements for fiscal year ended June 30, 2017 and estimated the operating results of fiscal year 2018. Based on the estimate, the County will exceed the minimum 8% requirement.

Appropriated Fund Balance

Actual FY 16-17	Original FY 17-18	Amended FY 17-18	Budget FY 18-19
\$ 0	\$ 386,385	\$ 10,029,763	\$418,603

**For FY 2017-2018 Budget
May 7, 2018**

Use of Contingency Summary - General Fund

Environmental Disaster Contingency (10-9910-993):

Date	Description/Action	Adjustment Amount	Balance
7/1/2017	Budget Ordinance		\$ 10,000

General Contingency (10-9910-991):

Date	Description/Action	Adjustment Amount	Balance
7/1/2017	Budget Ordinance		\$ 170,000
1/2/2017	fund Tidy Lay's cleaning service for the R.H. Thornton library	\$ 22,000	\$ 148,000
3/19/2018	Kerr-Tar Regional COG mproving and increasing broadband services with Mighty River	\$ 30,000	\$ 118,000
3/19/2018	Fund additional IV - D DSS Expenditures	\$ 26,795	\$ 91,205
3/19/2018	Fund Medical Examiner reports	\$ 20,000	\$ 71,205
4/16/2018	Purchase of steam table for South Granville Senior Center	\$ 1,410	\$ 69,795

School Bond D/S Contingency (10-9910-994):

Date	Description/Action	Adjustment Amount	Balance
7/1/2017	Budget Ordinance		\$ 100,000

Use of Fund Balance Summary - General Fund*

Date	Description/Action	Adjustment Amount	Balance
7/1/2017	Budget Ordinance		\$ 386,385
9/5/2017	Add line items that should have been included in the original FY 2018 budget	\$ 11,000	\$ 397,385
9/5/2017	To reflect increase in budgeted IV-D expenditures for FY 2018 budget	\$ 39,393	\$ 436,778
10/2/2017	Fund construction of Animal Shelter	\$ 1,800,000	\$ 2,236,778
10/2/2017	Fund mold remediation projects	\$ 1,500,000	\$ 3,736,778
10/2/2017	To bring forward funds available as of 6/30/17 for the Emergency Management Preparedness Grant.	\$ 53,683	\$ 3,790,461
10/2/2017	"True up" the 4-H Best budget to agreed upon FY 2018 Program Agreement.	\$ (25,752)	\$ 3,764,709
10/2/2017	Correction to preceeding 4-H Best "True up" detail	\$ 59,812	\$ 3,824,521
11/20/2017	Fund Economic Incentive package to Revlon	\$ 275,000	\$ 4,099,521
11/20/2017	Transfer funds to the Law Enforcement Center Capital Project fund	\$ 3,916,725	\$ 8,016,246
11/20/2017	Fund C & D Landfill closure costs	\$ 1,000,000	\$ 9,016,246
11/20/2017	Adjust funding for the 2018 Home and Community Care Block Grant.	\$ (36,379)	\$ 8,979,867
1/2/2018	funding for JCPC Boys and Girls Club as presented in FY 2018 Program Agreement	\$ 3,000	\$ 8,982,867
1/2/2018	Move funds from JCPC Administration to Boys & Girls Club	\$ 2,200	\$ 8,985,067
1/2/2018	funding for JCPC Reins of Change program as presented in FY 2018 Program Agreement.	\$ 2,920	\$ 8,987,987
1/2/2018	Fund purchase of 2018 Ford Cargo Van for the IT department,	\$ 25,000	\$ 9,012,987
1/2/2018	fund the first (June 2018) debt service payment to BB& T for the refinanced 2009 A & B GO Bonds.	\$ 71,946	\$ 9,084,933
1/2/2018	fund the completion of the E-911 Call Center phone and radio project started in Sept. 2016.	\$ 25,000	\$ 9,109,933
1/2/2018	To fund completion (the last 25%) of the Wilton 911 backup site construction project.	\$ 313,000	\$ 9,422,933
3/19/2018	Carry forward SHIFT program funding from FY 2017	\$ 5,330	\$ 9,428,263
3/19/2018	Purchase Bi-Tek tax software and implementation.	\$ 260,000	\$ 9,688,263
4/16/2018	Fund COTT System fees for FY 2018	\$ 29,000	\$ 9,717,263
4/16/2018	Fund Economic Incentive package to Rice Wrap	\$ 312,500	\$ 10,029,763

SUMMARY OF GENERAL FUND EXPENDITURES

GENERAL FUND	FY 2016-17 ACTUAL	BUDGET	BUDGET	BUDGET	FY 2018-19 APPROVED w/ Service Exp's	FY 2018-19 APPROVED VS. FY 2017-18 APPROVED
		FY 2017-18 APPROVED	FY 2017-18 AMENDED	FY 2017-18 APPROVED		
Board of Commissioners / Governing Body	229,852	251,861	251,861	251,861	252,025	0.1%
Administration	341,046	389,317	426,717	426,717	426,743	9.6%
Information Technology	200,566	208,639	236,924	236,924	214,596	2.9%
Human Resources	97,504	99,699	99,699	99,699	110,952	11.3%
Finance	403,136	421,393	429,901	429,901	445,796	5.8%
Internal Auditor	81,375	86,442	87,858	87,858	88,783	2.7%
Board of Elections	420,244	422,292	423,504	423,504	413,547	-2.1%
Register of Deeds	289,727	301,769	308,799	308,799	303,876	0.7%
Tax Administration	752,913	826,999	1,089,263	1,089,263	855,506	3.4%
General Services / Court Facilities	550,686	574,197	580,969	580,969	578,358	0.7%
Social Services	7,408,788	8,477,492	8,582,274	8,582,274	8,702,252	2.7%
Veterans Services	54,706	66,701	66,701	66,701	70,603	5.8%
Health & Medical Services	2,781,133	2,940,823	2,940,823	2,940,823	3,518,835	19.7%
Senior Services	1,175,355	1,255,989	1,280,933	1,280,933	1,307,260	4.1%
Library	1,619,152	1,713,293	1,828,691	1,828,691	1,746,333	1.9%
Library Capital Project (Refinancing)			4,140,161	4,140,161		
Cooperative Extension Services & 4-H BEST, U.T.G.	300,012	376,365	431,085	431,085	446,130	18.5%
Recreation	215,058	221,870	209,270	209,270	223,152	0.6%
GAP/Jonesland Environmental Preserve	394,868	409,179	425,291	425,291	415,319	1.5%
Tourism	61,040	63,291	63,291	63,291	65,536	3.5%
Development Services - Inspections Division	532,484	682,643	689,304	689,304	696,774	2.1%
Development Services - Planning Division	341,719	352,465	354,080	354,080	359,397	2.0%
Addressing/GIS	103,142	109,067	109,067	109,067	110,902	1.7%
Construction Administration	280,712	318,500	318,500	318,500	314,306	-1.3%
Construction Projects	187,345	1,454,775	709,500	709,500	477,975	-67.1%
Economic Development	1,862,889	1,859,103	1,859,103	1,859,103	1,852,551	-0.4%
Vance Granville Community College	738,538	780,924	780,924	780,924	780,924	0.0%
Granville County Schools	21,828,925	21,561,445	23,914,103	23,914,103	23,462,264	8.8%
Sheriff	4,796,175	5,061,342	5,112,404	5,112,404	5,205,727	2.9%
Detention Center	2,544,142	2,702,865	2,714,150	2,714,150	2,761,721	2.2%
Emergency Communications	1,049,667	1,140,265	1,191,650	1,191,650	1,188,409	4.2%
Animal Management	462,559	523,334	567,425	567,425	596,959	14.1%
Emergency Management	327,063	279,241	359,243	359,243	326,124	16.8%
Fire Services	949,212	980,265	980,265	980,265	1,031,322	5.2%
Forestry Administration	102,369	102,502	102,502	102,502	105,785	3.2%
Other Emergency Services	59,750	50,000	70,000	70,000	70,000	40.0%
Special Appropriations	202,286	296,559	296,559	296,559	307,976	3.8%
Non-Departmental #	2,088,416	2,899,752	2,949,368	2,949,368	2,636,000	-9.1%
Pass Through Funds	646,149	563,950	652,155	652,155	527,325	-6.5%
Contribution to Other Funds	878,131	190,000	7,990,000	7,990,000	225,000	18.4%
Contingency	-	280,000	181,205	181,205	290,000	3.6%
TOTAL GENERAL FUND	57,358,833	61,296,608	75,805,522	75,805,522	63,513,044	3.6%

Budget FY 17-18 Approved figure includes \$400,000 for Use of Reval. Reserve

OTHER FUNDS

	FY 2016-17 ACTUAL	BUDGET FY 2017-18 APPROVED	BUDGET FY 2017-18 AMENDED	BUDGET FY 2018-19 RECOMMENDED
Fund 27 - EMERGENCY TELEPHONE SYSTEM FUND				
Revenues (Shown net of Use of Fund Balance)	455,277	388,482	388,482	343,174
Expenditures	533,293	388,482	458,482	343,174
Fund Balance 6/30/17 *	341,593			
Est. Fund Balance 6/30/18	271,593			
Proj. Fund Balance 6/30/19	271,593			

* Reflects FY 2017 expenditures of \$480,000 for 911 backup center???

Fund 20 - R.H. THORNTON LIBRARY MEMORIAL

Appropriated Fund Balance	-	0	0	0
Revenues (Shown net of Use of Fund Balance)	19,512	20,000	20,000	20,000
Expenditures	54,522	20,000	20,000	20,000
Fund Balance 6/30/17	205,264			
Est. Fund Balance 6/30/18	205,264			
Proj. Fund Balance 6/30/19	205,264			

SOLID WASTE MANAGEMENT-

Fund 59 - CONVENIENCE CENTERS

Appropriated Fund Balance	-	120,250	120,250	180,050
Revenues/Other Sources (Shown net of Use of Fund Bal)	1,226,145	1,197,500	1,197,500	1,142,500
Expenditures/ other uses	1,780,641	1,317,750	1,317,750	1,322,550
Fund Balance 6/30/17 #	64,796			
Est. Fund Balance 6/30/18	-55,454			
Proj. Fund Balance 6/30/19	-235,504			

Reflects \$592,321 transfer to Landfill fund

SOLID WASTE MANAGEMENT-

Fund 60 - LANDFILL OPERATIONS (C&D and MSW)

Appropriated Fund Balance	-	0	130,000	912,244
Revenues/Other Sources (Shown net of Use of Fund Bala	2,303,522	1,397,607	2,397,607	1,564,500
Expenditures/ other uses	1,528,450	1,397,607	2,527,607	2,476,744
Fund Balance 6/30/17 #	5,192,182			
Est. Fund Balance 6/30/18	5,062,182			
Proj. Fund Balance 6/30/19 *	4,149,938			

Fund Balance does not reflect restriction of funds for Closure/Post-Closure; * Reflects \$950,000 expenditure closing C & D site

Fund 65 - STORM WATER MANAGEMENT

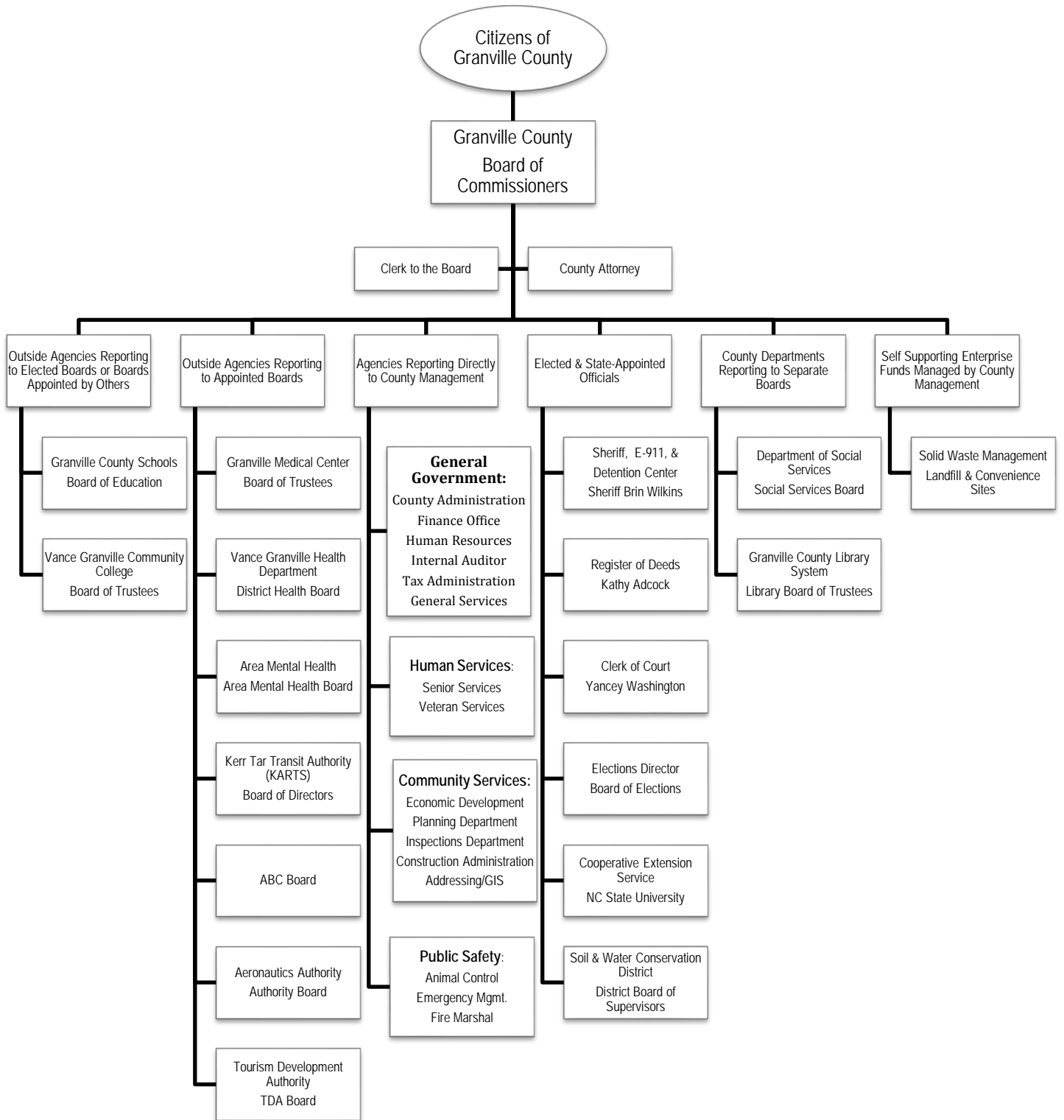
Appropriated Fund Balance	-	7,460	33,773	33,267
Revenues/Other Sources (Shown net of Use of Fund Bala	361,277	353,827	353,827	356,912
Expenditures/ other uses	313,745	361,287	387,600	390,179
Fund Balance 6/30/17	476,171			
Est. Fund Balance 6/30/18	442,398			
Proj. Fund Balance 6/30/19	409,131			

Note: Each Fund is discussed in detail in Section XIV

SECTION VI

General County Government





GOVERNING BODY – BOARD OF COUNTY COMMISSIONERS

The seven (7) member Board is the official policy-making body for Granville County Government. The Chairman, presiding officer of the Board, serves as the official and ceremonial leader of the County and as a voting member. The Chairman, Edgar Smoak and the Vice-Chairman, Zelodis Jay were selected by other Board Members in December 2017 and will serve one (1) year terms in these capacities. Each Board Member is elected by District, and the individual candidate must live in the district. Partisan elections are held in even-numbered years. All official actions by the Board are made at public meetings, generally held on the first and third Monday of each month. Each meeting has an agenda and citizens are allowed an opportunity to make public comments to the Board. The Board also conducts special meetings and work sessions on the County's budget and other issues of special interest.

Edgar Smoak, Chairman of the Board
Debra Weary, Clerk to the Board

Granville County Administration
141 Williamsboro Street
PO Box 906
Oxford, North Carolina 27565

Phone: (919) 693-4761
Fax: (919) 690-1766
Email: grancomrs@granvillecounty.org

Current Board of Commissioners

District Served

<i>Edgar Smoak, Chair</i>	7
<i>Zelodis Jay, Vice-Chair</i>	1
<i>David T. Smith</i>	2
<i>Sue Hinman</i>	3
<i>Tony W. Cozart</i>	4
<i>Owen Roberts</i>	5
<i>Timothy Karan</i>	6

*District map can be seen on Page 4 of this document.

GOVERNING BOARD	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$84,949	\$ 111,780	\$84,780	\$84,780
Benefits	\$73,888	\$ 61,219	\$88,219	\$88,219
Operating	\$70,512	\$ 77,462	\$77,462	\$77,626
Capital Outlay	\$504	\$ 1,400	\$1,400	\$1,400
Total	\$229,852	\$ 251,861	\$251,861	\$252,025

GOVERNING BODY – BOARD OF COUNTY COMMISSIONERS

ACCOMPLISHMENTS

- Completed Preliminary Design work on the Law Enforcement Center and Animal Shelter.
- Worked with the Planning Board and Board of Education to address the economic and educational growth issues of the County.
- Initiated a Comprehensive Plan project to identify growth corridors within the County.
- Implemented key components of the 2020 Long-Range Strategic Plan for the County.
- Continued implementation of State-mandated Falls Lake Rules.
- Provided necessary funding to the Board of Education to address critical school facility needs.

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Pursue grant opportunities to improve the quality of life for Granville County citizens.
- Carefully monitor the impact of new programs and enhancements in an effort to keep the tax rate from increasing.
- Work with the North Carolina Association of County Commissioners and the local State delegation to protect local revenue sources and develop revenue options to address growth issues.
- Develop options to improve broadband access in unserved and underserved areas of the County.
- Work to improve communications by being more proactive with media releases and key information to assist the citizens of the County.

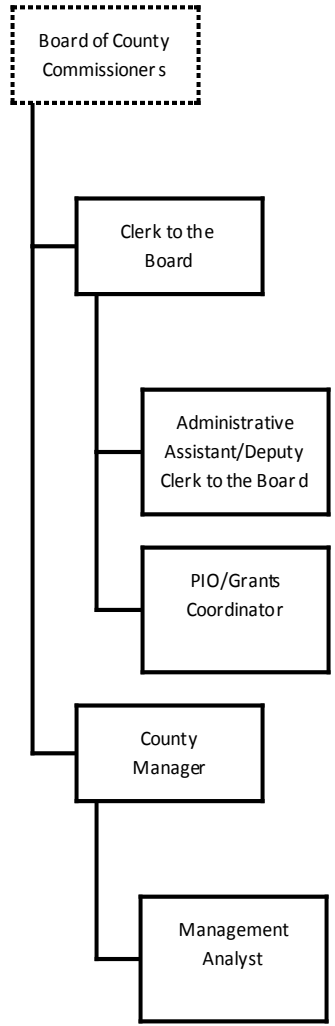
COUNTY ADMINISTRATION

County Administration includes the County Manager, Clerk to the Board, and Administrative Assistant/Deputy Clerk to the Board, Management Analyst and Grants Coordinator. The County Manager and the Clerk to the Board are both appointed directly by the Board of Commissioners and serve at their discretion. The major duties of the department include supervising and coordinating the activities of the County-funded departments and agencies. This role differs based on the reporting relationships between the department or agency and the Board of Commissioners. For example, departments or agencies may report to separately appointed boards, the department manager may be elected, or the department manager may be appointed by the State. The organizational chart in the Governing Body section of the budget document lists these agencies and describes the relationships. The County Manager is generally responsible for the following functions: ensuring that all ordinances and policies of the Board are implemented; making recommendations on business matters; recommending an annual budget and keeping the Board informed on the County's financial condition. The County Manager serves in the official capacity of budget officer, personnel officer, and the purchasing official.

Michael Felts, County Manager
 Debra Weary, Clerk to the Board

Granville County Administration
 141 Williamsboro Street
 PO Box 906
 Oxford, North Carolina 27565

Phone: (919) 693-5240
 Fax: (919) 690-1766
 Email: Michael.Felts@granvillecounty.org



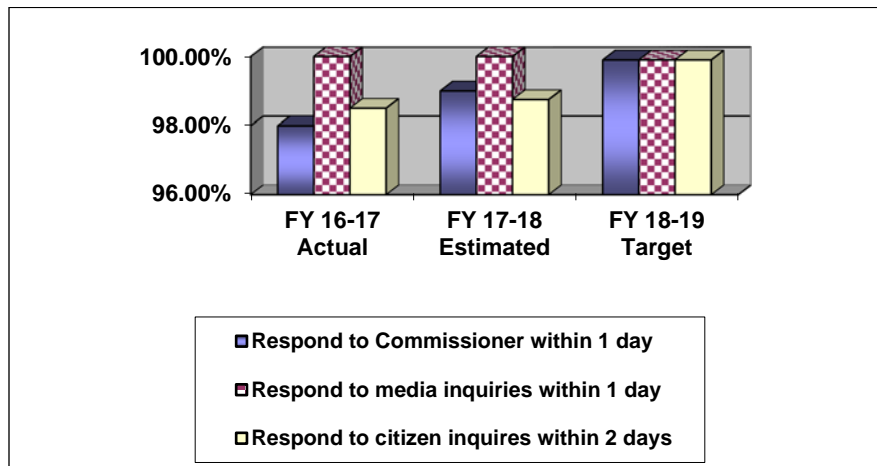
ACCOMPLISHMENTS

- The past fiscal year included planning and design efforts on several projects such as the Law Enforcement Center, Animal Shelter, Phase III of the GAP, and the Comprehensive Plan kickoff.
- Successfully implemented many components of the 2020 Strategic Plan. Focus areas included improving communications and employee turnover.
- Expanded the use and increased the number of posts to the website and social media applications.
- Compiled and delivered agenda materials in a timely manner.
- Compiled and delivered the annual budget according to the approved schedule.

COUNTY ADMINISTRATION

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Compile the Board meeting agenda material and prepare and deliver the agenda packages to Board members in a timely manner.
- Successfully bid out the Law Enforcement Center project.
- Successfully bid out the Granville Athletic Park Phase III project.
- To respond to at least 99.9% of Commissioner Inquiries within 1 day.
- To respond to at least 99.9% of media inquiries within 1 day.
- To respond to at least 99.9% of citizen inquiries within 2 days.



FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
4	4	5	5	5

PIO/Grants Coordinator position moved from Finance to Administration in FY 16-17

ADMINISTRATION	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$260,362	269,021	\$275,611	\$309,668
Benefits	\$66,838	83,351	\$84,311	\$82,085
Operating	\$13,846	30,945	\$64,795	\$32,990
Capital Outlay	\$0	2,000	\$2,000	\$2,000
Total	\$341,046	385,317	\$426,717	\$426,743

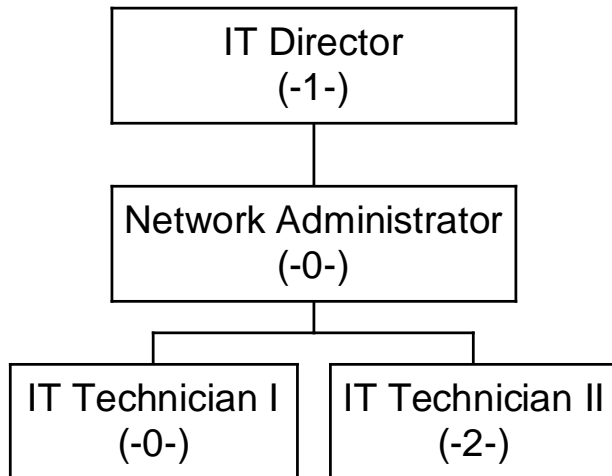
INFORMATION TECHNOLOGY

The Information Systems Department provides the County agencies and departments with the expertise required to remain in pace with the demands of a more technologically advanced society. Staff advises department leaders on areas of technology needs and serves as a liasion between the County and vendors hired to install or implement new hardware or software within the County.

Chris Brame,
IT Director

Granville County Administration
141 Williamsboro Street
PO Box 906
Oxford, North Carolina 27565

Phone: (919) 693-0714
Fax: (919) 690-1766
Email: Chris.Brame@granvillecounty.org



Accomplishments

- ❖ Clean up cabling and network closets inside 911 equipment rooms.
- ❖ Consolidate Virtual Servers rolls to shared network resources.
- ❖ Moved departments to Granville County internal domain, and decommission Social Services domain.

Goals

- ❖ Train and educate end users on email security and phishing scams.
- ❖ Implement cross-department file servers with secure permissions.
- ❖ Implement departments to a VOIP phone system.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
2	3	3	3	3

Information Systems	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$150,826	\$ 153,061	\$155,920	\$158,296
Benefits	\$44,831	\$ 45,378	\$45,804	\$46,950
Operating	\$2,261	\$ 5,100	\$4,350	\$3,750
Capital Outlay	\$2,648	\$ 5,100	\$30,850	\$5,600
Total	\$200,566	\$ 208,639	\$236,924	\$214,596

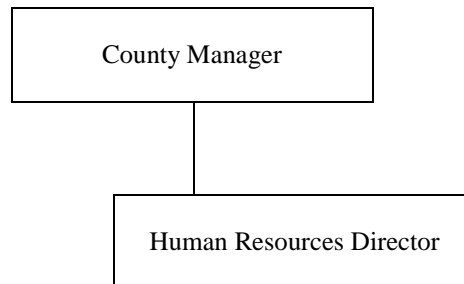
HUMAN RESOURCES

The purpose of the Human Resource Department is to consolidate all personnel related matters under one department. The Human Resource Director is responsible for ensuring the County is in compliance with all applicable Federal and State labor laws, administering all County sponsored benefits and Worker's Compensation, ensuring consistency and fairness in the hiring of County personnel by centralizing the process, and administering and interpreting the County's Personnel Policy. The HR Director also aids in the negotiations of renewals of the different benefit products offered to County employees and acts as the primary source for information regarding these benefit products for employees and retirees.

Wendy Pennington,
Human Resources Director

Granville County Administration
141 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 603-1639
Fax: (919) 690-1766
Email: Wendy.Pennington@granvillecounty.org



FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
1	1	1	1	1

HUMAN RESOURCES	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$49,448	\$ 51,153	\$51,153	\$52,943
Benefits	\$14,825	\$ 15,146	\$15,146	\$15,677
Operating	\$33,231	\$ 32,400	\$32,400	\$35,300
Capital Outlay	\$0	\$ 1,000	\$1,000	\$1,000
Total	\$97,504	\$ 99,699	\$99,699	\$104,920

HUMAN RESOURCES

ACCOMPLISHMENTS

- Worked with Hill, Chesson & Woody (HCW) to maintain same benefit structure with no premium increases to employees.
- Performed market review and progression planning on the Tax Administration, E-911, Finance, Veterans Services, General Services, and Register of Deeds.
- Committee reviewed and updated the Granville County Personnel Ordinance.
- Completed implementation of Benefits Administration with PayCom.
- Created online Request for Recruitment document for utilization by department heads when positions need to be filled.

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Continue to enhance leadership training to include all employees to support Strategy 4.1 of the County's 2020 Plan.
- Continue to enhance benefits offering.
- Improve office efficiency and organization in HR department.
- Create Annual Recognition Program.

FINANCE DEPARTMENT

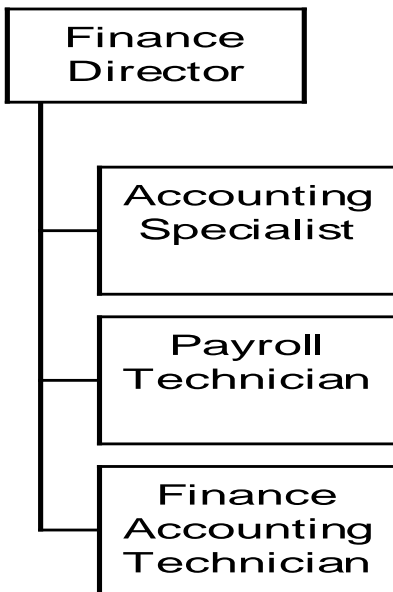
The County Finance Department is dedicated to efficiently and effectively administering the fiscal affairs of the County in compliance with State law and Federal regulations and in conformity with generally accepted accounting principles. The Department provides management with the fiscal information and analyses required by a local government in today's ever-changing environment.

The Department is also responsible for determining all of the County's disbursements are issued in strict compliance with the law and the County's budget ordinance, maintaining all records concerning bonded debt and other obligations of the County, supervising the investment of idle funds, and maintaining an effective set of internal controls. The Finance Director serves as a consultant and advisor to the County Manager and Board of County Commissioners on all financial matters.

Steve McNally, Finance Director

Granville County Finance Department
 141 Williamsboro Street
 PO Box 1286
 Oxford, North Carolina 27565

Phone: (919) 693-4182
 Fax: (919) 690-1766
 Email: steve.mcnally@granvillecounty.org



HIGHLIGHTS

- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for eighteenth consecutive years.
- Dispose of surplus property (namely vehicles) in a timely manner via GovDeals
- Obtained Board approval for much-needed updates in the County's purchasing policy, which increased minimum PO requirements, as well as the purchasing levels requiring Board approval.
- Refunded 2009A&B GO bonds to obtain a reduced financing rate.
- Set up financing for Granville Medical Systems for construction of a new Doctors' office building.
- Set up financing for Granville County Schools for repairs to roofing and HVAC systems.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17#	FY 17-18	FY 18-19
5	5	4	4	4

- The Finance Director also serves as the Finance Officer of the Tourism Development Authority and South Granville Memorial Gardens.
- # Grants Coordinator position was moved from Finance to Administration.

FINANCE DEPARTMENT

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Set up a process for the billing and collection of subdivision road improvement assessments
- Continue to cross-train staff on the Accounts Payable function
- Set up financing for the \$25 million plus construction of a Law Enforcement Center and Animal Shelter.

Finance Department	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$227,403	\$ 231,938	\$234,121	\$241,248
Benefits	\$56,308	\$ 64,655	\$64,980	\$67,248
Operating	\$119,425	\$ 123,300	\$129,300	\$135,800
Capital Outlay	\$0	\$ 1,500	\$1,500	\$1,500
Total	\$403,136	\$ 421,393	\$429,901	\$445,796

INTERNAL AUDIT

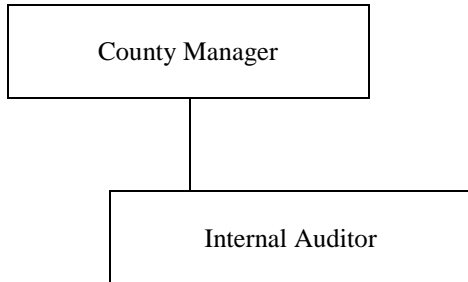
The Internal Audit Department provides monitoring services that are designed to add value and improve operations. The Internal Audit Department provides reasonable assurance that the County has an operating and effective system of internal controls and assists members of management in evaluating the efficiency and effectiveness of operations. This is established by reviews and assessments of internal controls, test of compliance with federal and state rules and regulations, test of adherence to County policies and procedures, evaluations of business processes and investigations of alleged improper transactions.

Monique R. Heggie,
Internal Auditor

Granville County
PO Box 26, 310 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-9539
Fax: (919) 693-1952
Email: Monique.Heggie@granvillecounty.org

ACCOMPLISHMENTS



- With the help of Department of Social Services staff, was able to reduce the questionable cost recoupment amount that was being requested from the State.
- Worked with HR on the update process of the Granville County Personnel Ordinance.
- Worked with Landfill staff on developing and implementing a system balancing process.
- Had a successful 2017 Exit Conference with External Auditors.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
1	1	1	1	1

INTERNAL AUDIT

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Plan strategies to remove audit findings from prior year's audit.
- Develop an annual audit plan and perform scheduled audits.
- Develop a web based fraud reporting form.
- Attend and participate in Internal Auditing conferences, courses, seminars, and webinars.

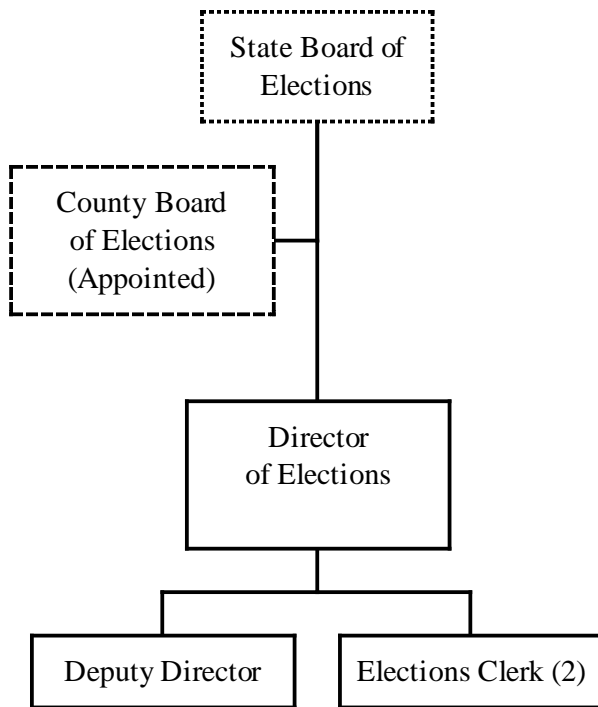
Internal Audit	FY 16-17 Actuals	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$61,397	\$ 62,315	\$63,548	\$64,514
Benefits	\$16,047	\$ 16,809	\$16,992	\$17,459
Operating	\$3,930	\$ 7,318	\$7,318	\$4,810
Capital Outlay	\$0	\$ 0	\$0	\$2,000
Total	\$81,375	\$ 86,442	\$87,858	\$88,783

BOARD OF ELECTIONS

The Board of Elections exists to conduct fair and impartial county, state, and federal elections. It continually maintains the voter registration database by removing deceased voters and felons, based on a state list, and removing voters who have moved out of the County or state. It provides statistical information to the public, students, and universities. It produces lists and mailing labels for candidates, parties, insurance agents, and businesses. It provides the public with information that is public record. It processes a large number of voter registration forms from the public and from agencies such as Social Services, DMV, Employment Security Commission, and the library. It works with municipalities to implement annexations and maintain accurate maps for the public. It conducts mailings to inform voters of annexations, road name changes, polling place changes, etc. It holds voter registration drives, and trains the public to conduct these drives. It does presentations to the public to educate them about voting. It surveys all polling places and ensures they are ADA compliant. The Board of Elections appoints Chief Judges for a two-year period and appoints poll-workers each election. It also conducts training sessions for the poll-workers before each election.

Tonya Burnette, Director of Elections

Granville County Elections Office
 122 Williamsboro Street
 Oxford, North Carolina 27565
 Phone: (919) 693-2515
 Fax: (919) 690-0245
 E-mail:
tonya.burnette@granvillecounty.org



Accomplishments

- Held a successful municipal elections for the Town of Stem, Town of Stovall, Town of Butner, City of Oxford, and City of Creedmoor.
- Received new redistricting lines and moved voters in new NC House and NC Senate districts four days before the 2018 filing period started.
- Packed up and moved office to new location along with South Oxford precinct.
- Hosted regional mandatory compliance training in our county with highest turnout for that training.
- Hiring new Elections Clerk.

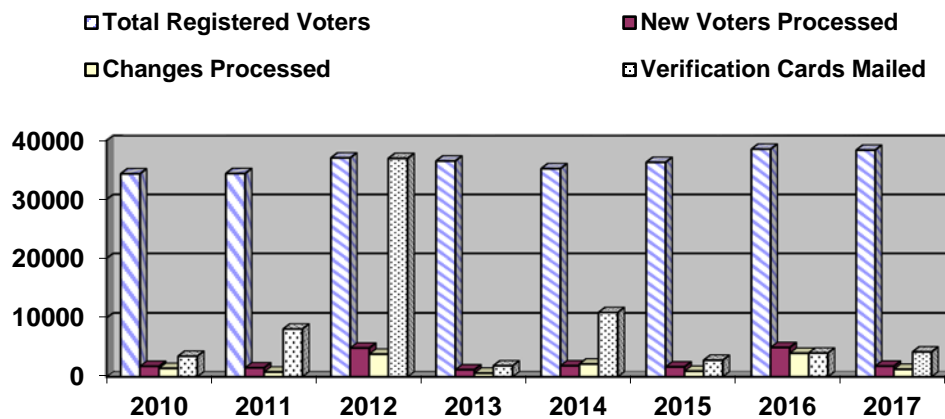
FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
3	3	3	3	4

BOARD OF ELECTIONS

Goals, Targets, and Performance Measures

1. Holding General Election in November 2018.
2. Hold a Soil and Water Filing Period from June 11, 2018 to July 6, 2018. There will be a special Judicial filing period from June 18, 2018 to June 29, 2018.
3. Train new Elections Clerk in the new position, divide up workload among staff, and cross train staff.
4. Catch up on auditing candidate's Campaign Finance files.
5. Get new office fully unpacked, new furniture in place, and get organized.



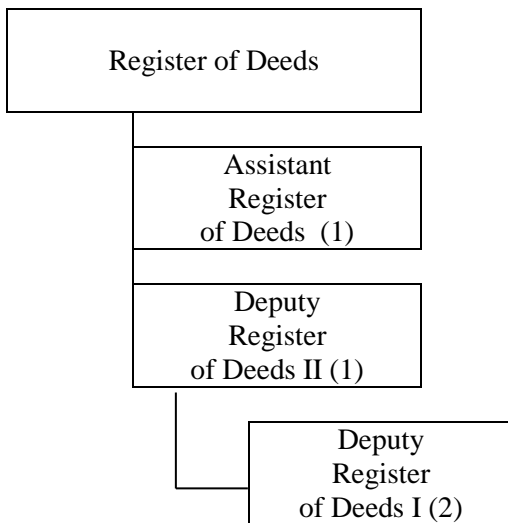
Board of Elections	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$229,770	\$ 202,320	\$206,455	\$227,646
Benefits	\$49,288	\$ 58,129	\$58,286	\$60,963
Operating	\$138,905	\$ 161,843	\$158,763	\$109,953
Capital Outlay	\$2,282	\$ 0	\$0	\$12,735
Total	\$420,244	\$ 422,292	\$423,504	\$411,297

REGISTER OF DEEDS

The Register of Deeds Office exists to provide proper maintenance, storage, recording, and indexing of the County's public records. The Department files and indexes vital records (birth, death and marriages) and issues marriage licenses. Real Estate documents (deeds, deeds of trust, plats, etc.) are recorded, indexed and scanned for permanent records. Military discharges are filed and indexed. The office provides copies of all documents when requested. Oaths of office are given to notaries commissioned in the County.

Kathy M. Taylor, Register of Deeds
 Granville County Register of Deeds
 101 Main Street
 Oxford, North Carolina 27565

Phone: (919) 693-6314
 Fax: (919) 603-1345
 Email: kathy.adcock@granvillecounty.org



Accomplishments

- Scanned Real Estate books 1947-1974 for online search
- Register of Deeds attended NCARD Legislative/Education Conference.
- Register of Deeds and Deputy attended continuing education workshops.

Goals, Targets, and Performance Measures

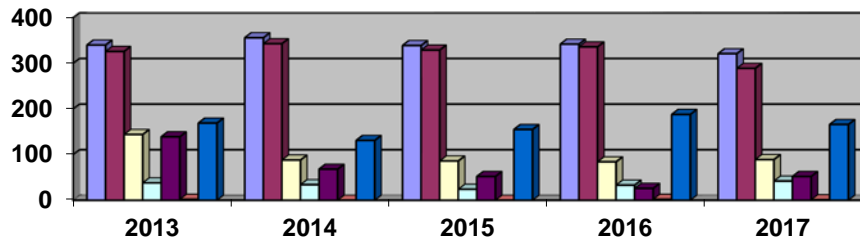
- Scan death records for all departmental use.
- Attend continuing education workshops.
- Deputies attend Institute of Government Register of Deeds School

REGISTER OF DEEDS

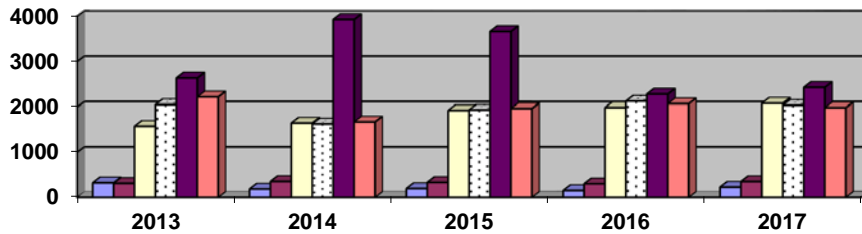
FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
5	5	5	5	5

- Death cert. filed
- Birth cert. filed
- Marriages certified
- Marriage Licenses issued
- Notary Oaths
- Discharges filed
- Plats recorded



- Birth Certified
- Deaths Certified
- Deeds recorded
- Deeds of Trust recorded
- Misc. recordings
- Satisfactions recorded

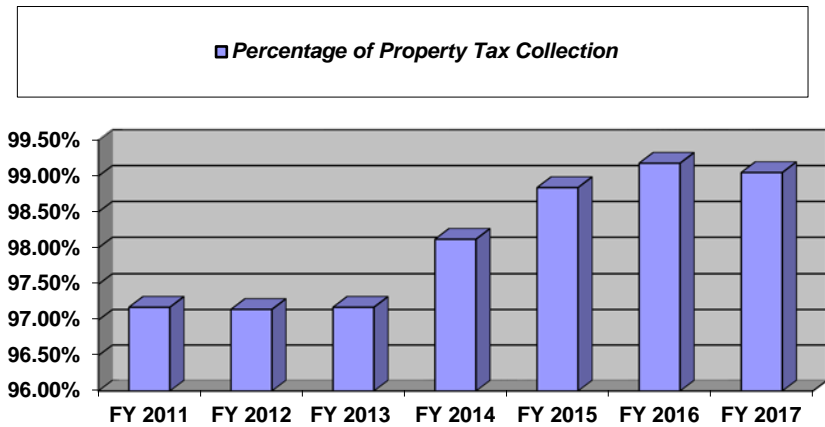


Register of Deeds	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$179,428	\$ 188,992	\$190,759	\$195,285
Benefits	\$66,049	\$ 65,780	\$71,043	\$72,694
Operating	\$40,171	\$ 35,997	\$35,997	\$35,397
Capital Outlay	\$4,079	\$ 11,000	\$11,000	\$500
Total	\$289,727	\$ 301,769	\$308,799	\$303,876

TAX ADMINISTRATION

Goals, Targets, and Performance Measures

- Certify four additional staff through the School of Government and NC Department of Revenue.
- Implement street assessment process of the County.
- Thoroughly train staff on new tax software.
- Continue to streamline processes.

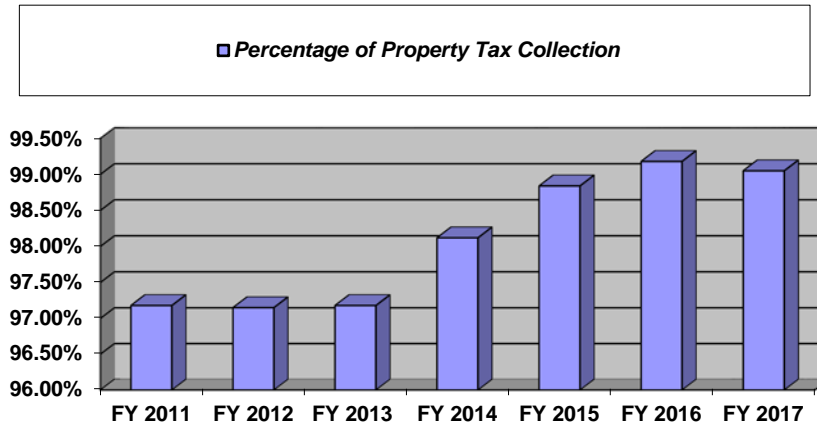


Tax Administration	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 336,630	\$ 358,423	\$ 358,893	\$ 359,216
Benefits	\$ 103,329	\$ 127,676	\$ 129,470	\$ 131,290
Operating	\$ 310,845	\$ 333,900	\$ 337,900	\$ 363,000
Capital Outlay	\$ 2,109	\$ 7,000	\$ 263,000	\$ 2,000
Total	\$ 752,913	\$ 826,999	\$ 1,089,263	\$ 855,506

TAX ADMINISTRATION

Goals, Targets, and Performance Measures

- Certify four additional staff through the School of Government and NC Department of Revenue.
- Implement street assessment process of the County.
- Thoroughly train staff on new tax software.
- Continue to streamline processes.



Tax Administration	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 336,630	\$ 358,423	\$ 358,893	\$ 359,216
Benefits	\$ 103,329	\$ 127,676	\$ 129,470	\$ 131,290
Operating	\$ 310,845	\$ 333,900	\$ 337,900	\$ 363,000
Capital Outlay	\$ 2,109	\$ 7,000	\$ 263,000	\$ 2,000
Total	\$ 752,913	\$ 826,999	\$ 1,089,263	\$ 855,506

GENERAL SERVICES/COURT FACILITIES

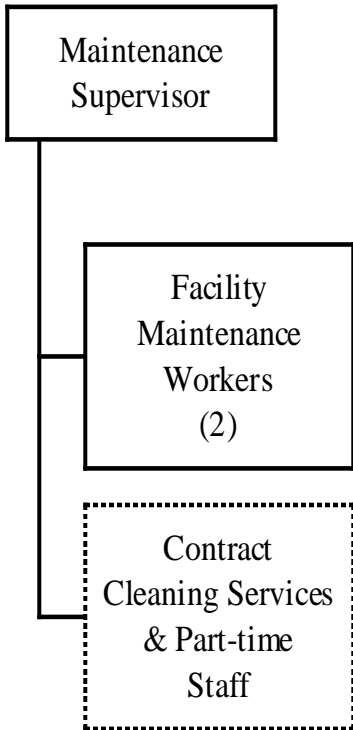
The General Services Department maintains more than 176,000 square feet of office and institutional space in more than 21 buildings. Work includes cleaning and general maintenance and repair. The custodial services are performed by both County employees and by a private cleaning company. This cost center also includes the utilities and courthouse expenditures to accommodate the State's judicial offices.

Gary Bowen,
Maintenance Supervisor

Granville County Maintenance
141 Williamsboro Street
PO Box 906
Oxford, North Carolina 27565

Phone: (919) 603-5335
Fax: (919) 690-1766

Email – Gary.Bowen@granvillecounty.org



HIGHLIGHTS

- Designed & built new kennel doors for Animal Shelter
- Improved parking & security lighting on County facilities
- Continued with parking lot maintenance program
- Trained maintenance workers on HVAC system maintenance

GOALS

- Move to new General Services office/workroom
- Build building an equipment details in the Facility Dude software
- Clean out old storage building

AUTHORIZED FULL-TIME POSTIONS

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
4	3	3	3	3

GENERAL SERVICES/COURT FACILITIES

GOALS

- Upgrade Security Lighting
- Train Maintenance Technician on HVAC system maintenance
- Create a numbering system that will associate building rooms to their respective heating units.

COUNTY MAINTAINED FACILITIES

Building	Yr	SF
County Administration	1987	17,900
Detention Center	1976	5,760
Courthouse	1852	22,723
Courthouse Annex	1976	7,660
Granville Museum	1930	1,440
Harris Exhibit Hall	1930	6,000
Development Services	1900	11,500
Davis Building	1900	3,600
R.H. Thornton Library	2011	23,675
Stovall Library	2012	4,393
Wall Street Office Bldg	1970	3,750
Stovall Senior Center	1996	1,960
Health Department	1975	7,500
Senior Center - Oxford	1969	22,000
Social Services	2015	43,000
Orange St Comm Ctr	1930	1,750
Multi-Specialty Complex	2005	7,800
Landfill Building - Butner		750
Landfill Building	1975	1,200
South Granville Admin	2001	4,800
Expo & Convention	2011	7,800
South Branch Library & Early College Building	2011	23,310
Berea Library	Lease	1,927
Animal Management Complex	2005	5,350
Economic Development	Lease	2,130
Flat-Top Building (CES)	Lease	6,670

General Services & Court Facilities	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 164,125	\$ 185,085	\$ 190,979	\$ 179,152
Benefits	\$ 43,525	\$ 45,800	\$ 46,678	\$ 46,286
Operating	\$ 114,447	\$ 108,262	\$ 108,262	\$ 116,700
Utilities	\$ 176,502	\$ 170,000	\$ 170,000	\$ 170,000
Capital Outlays	\$ -56	\$ 1,500	\$ 1,500	\$ 1,500
Court Facilities	\$ 52,142	\$ 63,550	\$ 63,550	\$ 64,720
Total	\$ 550,685	\$ 574,197	\$ 580,969	\$ 578,358

SECTION VII

Human Services



DEPARTMENT OF SOCIAL SERVICES

The Granville County Department of Social Services is 1 of 100 county administered social service agencies. It's enabling authority lies within NCGS §108A-25, and related statutes. The agency is mandated to provide an array of human supportive services that are authorized and funded, in part, by federal and state legislatures. Social service programs enable economically disadvantaged families meet basic survival needs, and provide opportunities for families to gain self-sufficiency through employment. Other DSS programs focus on the protection, prevention, and remediation of abuse, neglect, dependency, and/or exploitation of children and adults.

The department's services are subdivided into three primary service program areas: 1) Public Assistance Programs; 2) Family Services [Child Welfare and Adult Services]; and, 3) Child Support Enforcement. The Public Assistance (PA) programs include: Food & Nutrition Services (FNS), Family & Children (FC-MA) and Adult Medicaid (A-MA), Work First Employment (WF), Emergency Assistance (EA) and General Assistance (GA), Child Day Care (CDC) and Non-Emergency Medicaid Transportation (NEMT). Adult and Child Welfare Services include Child Protective Services (CPS), CW Foster Care, Adoptions, Adult Guardianship, protective payee, personal care services, and case management. Child Support Enforcement services help establish parental responsibility and financial support obligations to ensure child support collections and disbursements.

FY 2018 WORK PLAN HIGHLIGHTS: (Describe and list no more than five (5) key accomplishments of the agency during this current fiscal year).

1. **Goal:** The Work First program will divert 225 families from Welfare enrollment by providing Benefit Diversion assistance.

Result: The Work First program will divert 188 families from welfare by the end of FY 2018. Currently the estimated number of families that will receive Benefit Diversion (BD) services by the end of FY 2019 is estimated at 200. The number Benefit Diverted families assisted is predicted to be slightly more than what was reported at the end of the previous year.

2. **Goal:** Record case processing times (in days) below the state's tolerance level for the following Adult Medicaid programs:

MAD with a goal @ < 90 Days;
SAD with a goal @ < 60 Days;
MAA, MQB, SAA & FPP goal @ < 45 Days.

Result: The Adult Medicaid program’s application processing times for year end 2018 continue to remain below the State’s tolerance level in all reportable areas:

Goal	FY 2017 Result	FY 2018 Result
MAD goal @ < 90 Days	77.3 days	74.35
SAD goal @ < 60 Days	64.6 days	60.48
MAA, MQB, SAA & FPP goal @ < 45 Days	41.6 days	32.51

The projected results for FY 2018 show the average processing days for MAD and MAA/MQB/SAD/FPP remain below the tolerance level. The average processing time for SAD cases, of which there are less than 31 cases, slightly decreased but still exceeds the tolerance level of < 60 days by .48.

Increases across the board and the time needed to process an average application may continue to increase next year due entirely to issues with NC FAST.

3. **Goal:** Increase the average number of households that receive monthly food assistance by 2.5% over the previous year’s average of 3,615 of households served monthly.

Result: The Food and Nutrition Services (FNS) program reported serving a monthly average of 3,509 Households (HH) by the end of the fiscal year 2018. The dramatic decrease in Food & Nutrition Services appears related to an improved local economy with more people working.

4. **Goal:** The Child Welfare & Foster Care program will place at least 33% of the children in care with relatives rather than in a foster home, group home or institution.

Result: By the end of fiscal year 2017 the percent of children placed with relatives was increased to 42.3%.

5. **Goal:** Reduce the average Length of Stay (LOS) of the children in DSS – Foster Care custody to 1.25 years.

Result: The FY 2017 average Length of Stay (LOS) of children in DSS’s Foster Care custody was 1.14 years. The department met its goal.

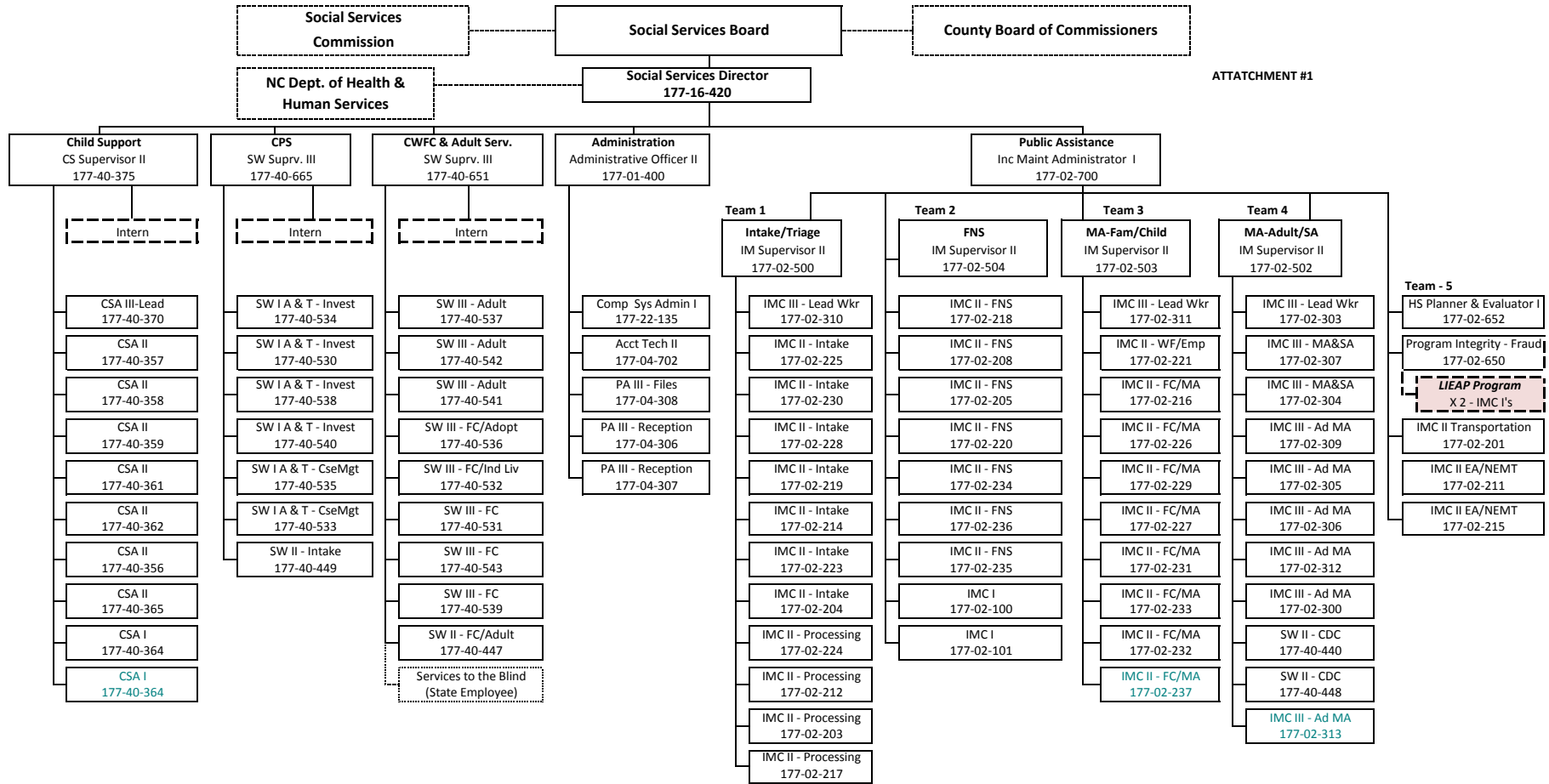
6. Establish ‘paternity’ for at least 100% (State Goal) for Child support Enforcement cases for children born of out wedlock.

Result: By the end of FY 2017, Paternity had been established for a 100.4% achievement rate. In FY 2018 the state goal was again set at 100%. At the 8th month of FY 2018 the CSE staff have reported a 97.12% (1,787) achievement rating and are on track to over achieve its goal again.

FY 2019 WORK PLAN GOALS: (Describe and list no more than six (6) key goals which the agency looks to achieve during this coming fiscal year.)

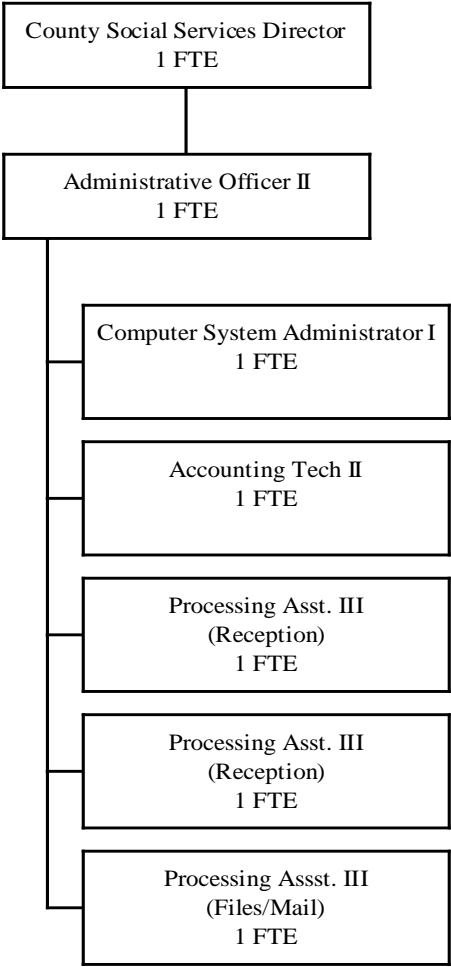
1. In FY 2019 the turnover rate at DSS will be stable from a high of 12.5% and the percentage of resignation due to salary issues will not rise above 6%
2. In FY 2019 the agency will establish a formal Awards & Recognition Committee to assist in determining the ways and means for recognizing excellent and/or special performances of staff. 10 ideas will be initiated as evidence of success.
3. In FY 2019 the agency will create three substantial and beneficial work related “tasks” that are designed to engage some Granville citizens to donate their time and effort to projects that promote meaningful volunteerism.
4. To record case processing times (in days) below the state’s tolerance level for the following Adult Medicaid programs:
 - a. MAD @ < 90 Days;
 - b. SAD @ < 60 Days; and
 - c. MAA, MQB, SAA & FPP Other @ < 45 Days.
5. By the end of FY 2019 the agency will have placed at least 33% of the children in DSS’ custody with a relative (kinship placement) who can provide family continuity of care in a less restrictive and less costly environment.

GRANVILLE COUNTY DSS FY 2018



ATTACHMENT #1

Administration	Department of Social Services	Program/Unit Highlights
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- DSS secured 30 sponsors and helped 80 families enjoy a better Thanksgiving, and 26 sponsors assisted 37 families at Christmas thereby enabling 202 children to receive Christmas assistance.

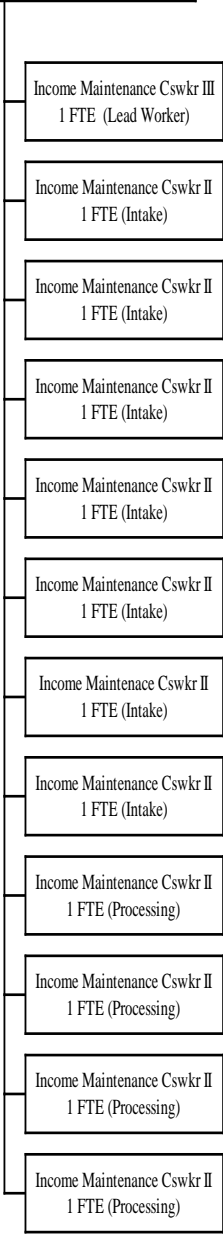
- The overall turnover rate for FY 2017 was a dismal 21.95% that included all reasons for persons leaving the agency. By subtracting those who retired, the resignation rate dropped to 19.51%.

Available Positions:

FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
7	7	7	7	7

Department of Social Services Team 1 (Intake/Triage/FNS & MA Processing)	Program/Unit Highlights
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Income Maintenance Supervisor II
1 FTE (Intake & Processing)

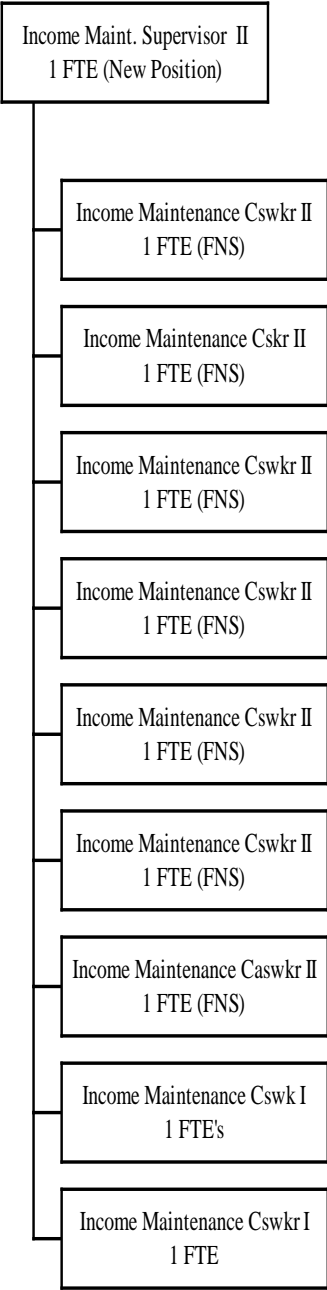


- The Intake caseworkers took in 2,064 FNS applications (558 Emergency Apps and 1506 Regular Apps).
- The average Emergency FNS application was processed in 1.25 days well below the 4 day tolerance limit. Regular FNS applications were processed on the average of 10.14 days, well below the tolerance limit of 25 days.
- The unit took in 1,505 Family/Child Medicaid applications and processed 1,419 within an average of 38.52 days, still below the 45 day tolerance limit.
- The Team also assisted 187 families remain off welfare in FY '17 by utilizing the '*Benefit Diversion*' program.

Available Positions:¹

FY 15	FY 16 ²	FY 17	FY18	FY 19
N/A	13	13	13	13

¹ A reorganization of Public Assistance staff occurred in FY 2014 to address NC FAST Universal Caseworker staffing issues therefore no data available for FY's 2011 thru 2013.
² The concept of the "Universal Caseworker" was shelved until NC FAST improved.



- Team 2 was reorganized as a unit for Food & Nutrition Services (FNS) primarily focusing on on-going and recertification processes. The universal caseworker concept has been suspended – a return to ‘specialization by program’ has taken place and will remain so until NCFASST improves.
- The Team carries an average monthly caseload of 3,519 cases (5,455 people) less than the previous year’s caseload size. It would appear that the need for Food & Nutrition Services has stabilized.

Available Positions:¹

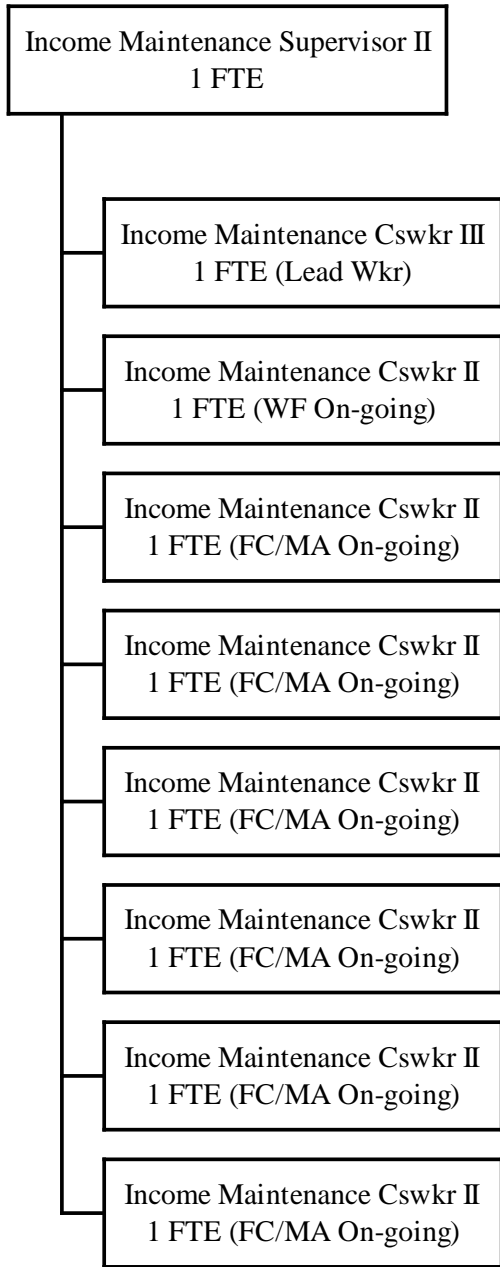
FY 15	FY 16	FY 17	FY 18 ²	FY 19 ³
9	11	14	11	10

¹ Reorganization in FY 2014 and in FY 2016
² 3 positions transferred to Team 5 (NEMT/EA/CIP case workers).
³ 1 position transferred to Team 5 (Fraud/LIEAP)

Department of Social Services

Team - 3 Family & Child Medicaid (On-going)

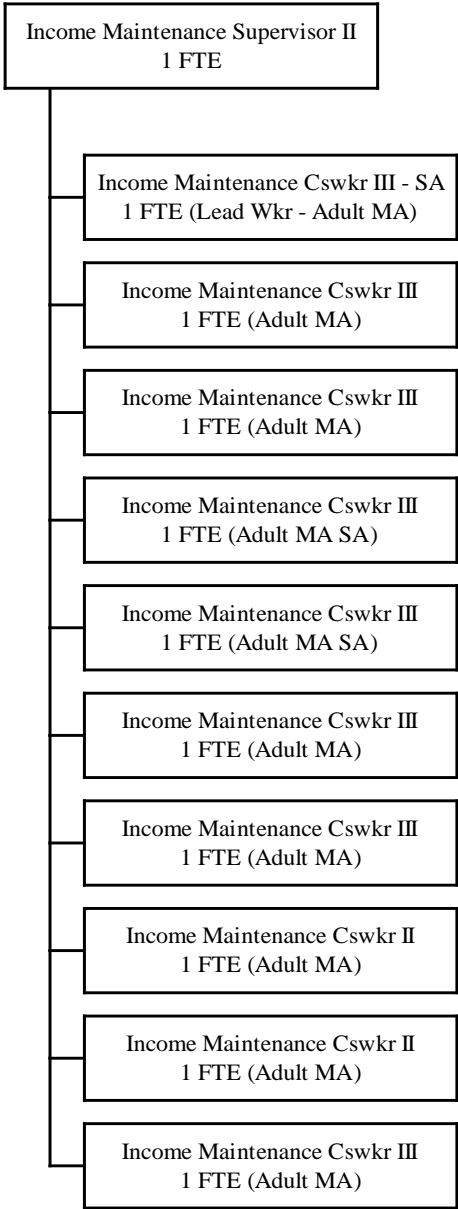
Program/Unit Highlights



- The average monthly caseload for Family/Children Medicaid at the end of FY 2018 was 5,670 an increase of 9.2% from the previous FY's average monthly total of 5,194 cases.
- There is upward trend in FC Medicaid of 9% predicted for FY 2019
- Team 3 is now exclusively Family & Child Medicaid and deals only with on-going Medicaid recertifications. Intake is conducted with Team 1

Available Positions:

FY 15	FY 16	FY 17	FY 18	FY 19
9	9	10	10	10

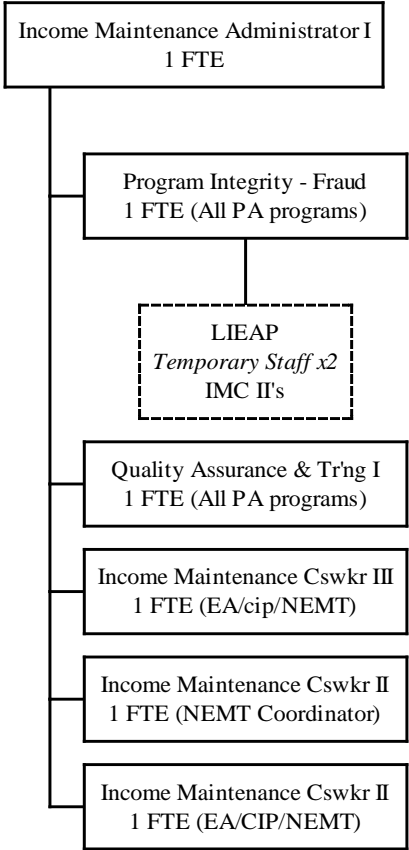


- The average monthly enrollment at year end of FY '17 for Adult Medicaid increased by 9.4% (377 cases) to 4,382 up from as the previous year's average of, 4,005.
- Both Medicaid programs are experiencing a significant increase in applications from outside sources such as *Turbo Tax and the Market Place*. Unfortunately only 5% of these applications are eligible. The time/effort needed to process the ineligible applications is an impediment to the application processing routine.
- Team 4 is still responsible for all Adult MA Intakes, on-Going case management, and recertifications. This team is exclusive to Adult Medicaid.
- The average monthly number of Special Assistances cases appears to have stabilized at 111 a less than 2.6% reduction.

Available Positions:

FY 15	FY 16	FY 17	FY 18	FY 19
10	10	11	11	11

Department of Social Services TEAM - 5 Human Services Planner/Evaluator I Tr'ng /EA/CIP/NEMT	Program/Unit Highlights
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- This is a new Team. The new position (Quality Assurance & Training I) will split their time between performing case reviews/monitoring and training staff, particularly in NC FAST.
- The 3 IMC II's will focus on Non-Emergency Medicaid Transportation (NEMT) and taking application for Emergency Assistance (EA) and Crisis Intervention Program (CIP).
- The average monthly liability for voucher repayments was \$6,036 and for KARTS costs, \$25,853.

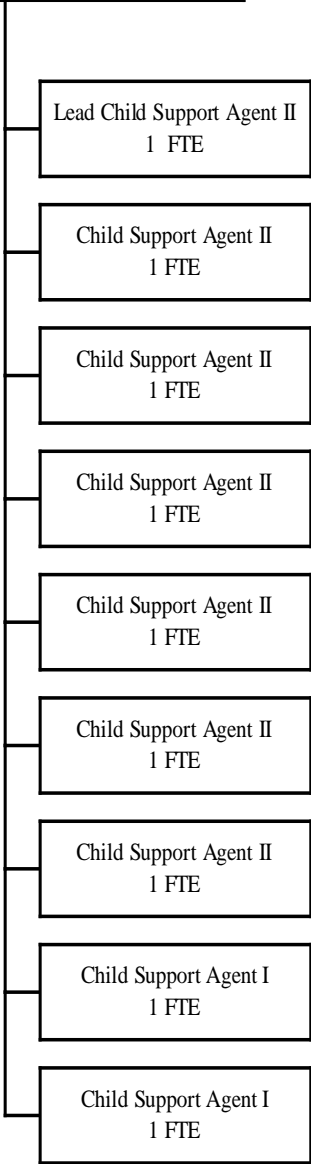
Available Positions:

FY 15	FY 16	FY 17	FY 18 ¹	FY 19
N/A	N/A	N/A	6	6

¹ DSS was awarded 3 new positions for FY 2018 (Human Service Planner & Evaluator I/IM Supervisor/SW II). The agency was able to reorganize for balance in FY 2018 by creating Team – 5. Team 5 pulled the NEMT/EA/CIP a 3 person staff into the new T-5 with the HSP/EI all supervised by the IM Administrator I who relinquished the direct supervision of FNS Team 2.

Department of Social Services Child Support Enforcement	Program/Unit Highlights
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Child Support Supervisor II
1 FTE

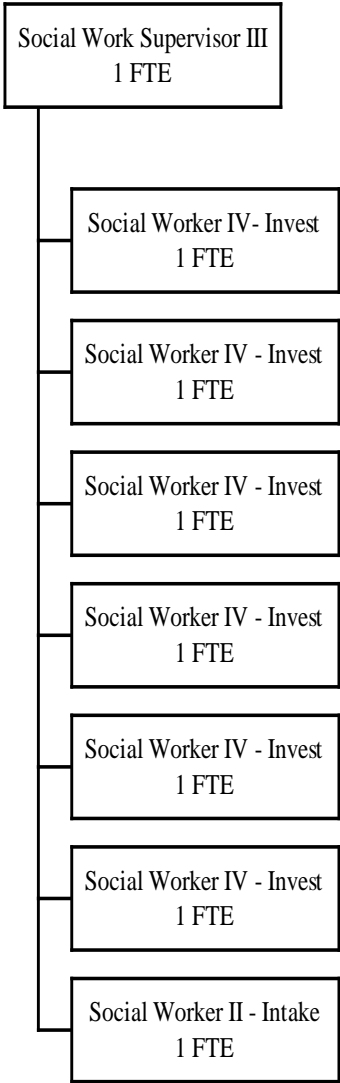


- CSE collected \$4,444,443 in FY 2017 child support and attained 96.2% of their State goal.
- Established paternity in 1,854 of 1,847 targeted cases for an achievement rating of 100.4%.
- Placed an average of 382 cases a month before the court.
- Exceeded the State’s goal (90%) for the number of cases under order by achieving 91.2% success rate.

Available Positions:

FY 15	FY 16	FY 17	FY 18	FY 19
10	10	10	10	10

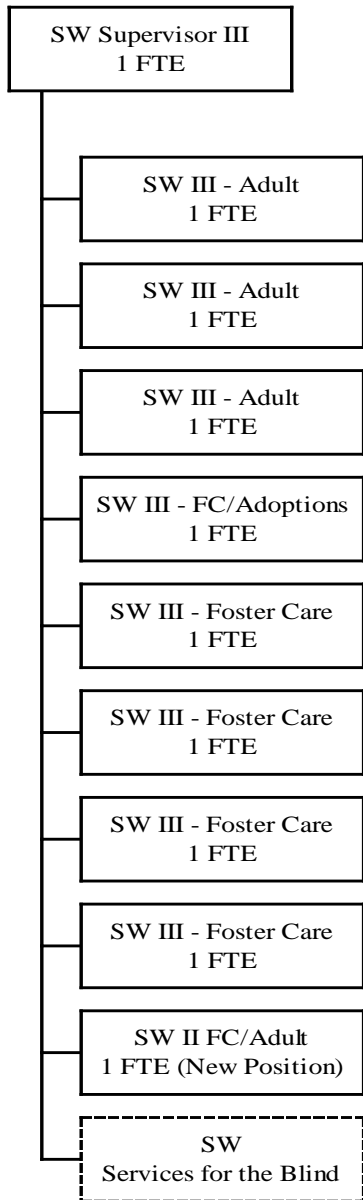
Department of Social Services Assessment, Investigations & Treatment (CPS)	Program/Unit Highlights
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- The unit investigated 332 Child Protective Service reports by year end, and 79 more than the previous year.
- Conducted 157 Courtesy Interviews, an increase of 34 from the previous year.
- ‘Neglect’ reports (228) remained the most frequently reported CPS situation and reports of alleged ‘Abuse’ (24) increased by only 3 reports over the previous year’s number.
- Monthly On-Call referrals increased by 61.8% (51 to 137) Unit and banked compensatory time increased 32.6% from an average 516.25 hours to 835.47 hours.

Available Positions:

FY 15	FY 16	FY 17	FY 18	FY 19
8	8	8	8	8



- The average number of guardianship cases remained at 20.5 per month. DSS has become the sole source provider for the guardianship of those individuals without relatives. MH and PH are no longer available as guardians.
- APS reports (109) increased by 49.3% over the previous year's total of 73.
- The CW Foster Care unit managed a monthly caseload average of 42 Children in custody with 29.6% placed with relatives at little or no cost to the county, and the average length of stay (LOS) in custody decreased slightly (5.8%) from 1.26 years to 1.19 years.
- There were 12 agency sponsored adoptions and 29 Independent adoptions significantly more than what was reported the previous year (8 agency/6 Independent).

Available Positions:

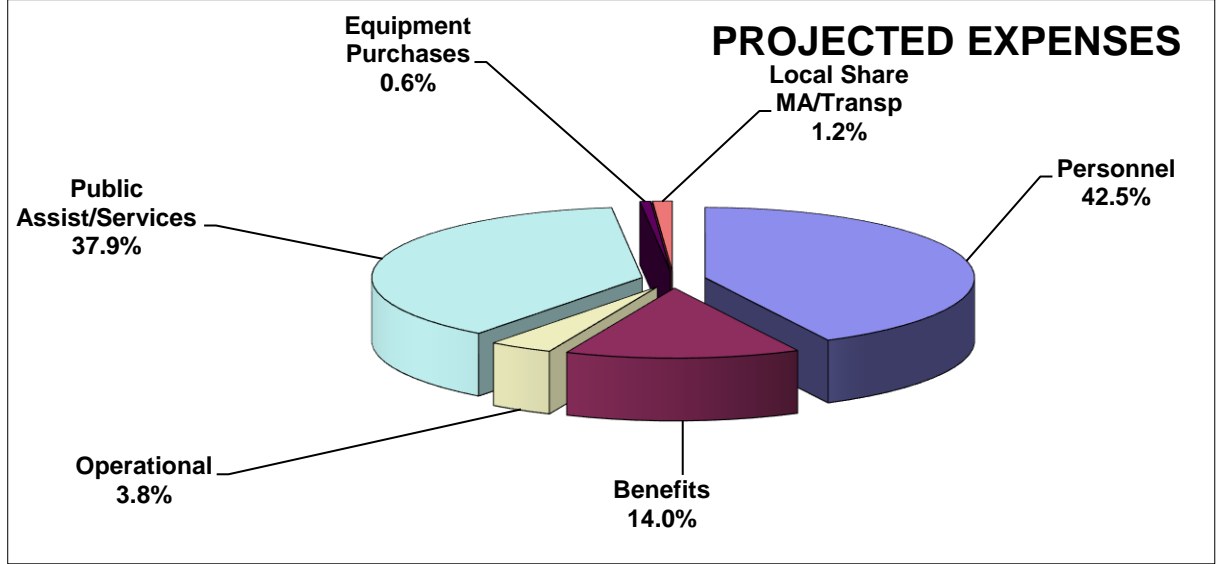
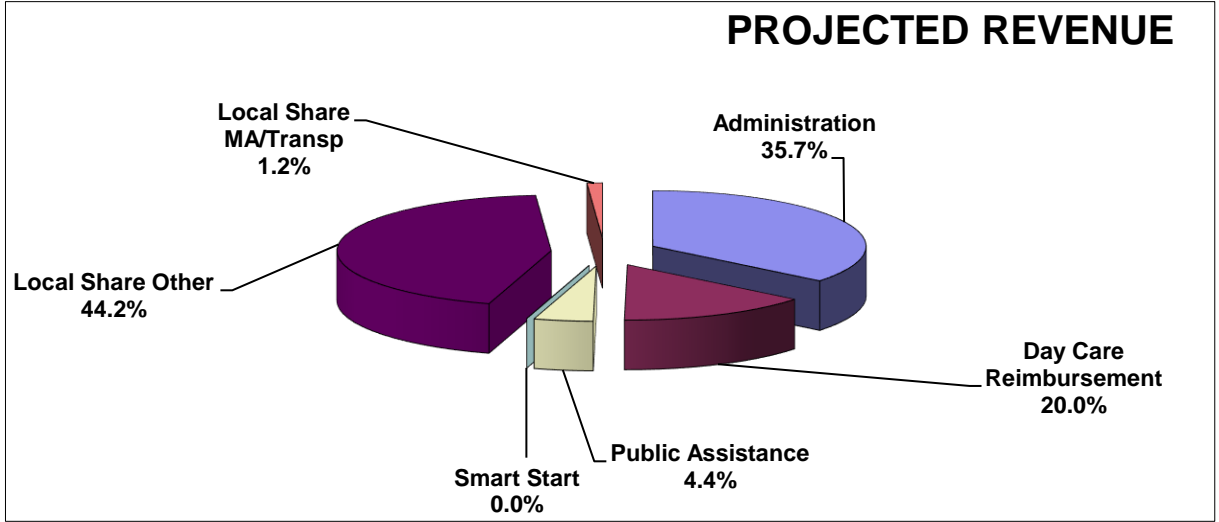
FY 15	FY 16	FY 17	FY 18	FY 19 ¹
9	9	9	9	10

¹ New position added for FY 2018 (SW II) will work in both Foster Care and Adult Services.

DSS REVENUE/EXPENSES WORKSHEET

Revenue 5300	FY 2017 Actual	FY 2018 Original	FY 2018 Amended	FY 2019 Proposed
Administration	3,255,064	2,200,975	2,347,322	3,061,265
Day Care Reimbursements	1,505,771	1,674,209	1,486,543	1,240,738
Public Assistance	604,455	567,577	429,067	381,111
Smart Start	244,817	151,786	151,786	0
Local Share Other	2,410,487	3,523,011	3,687,229	3,782,485
Local Share MA/Transp	20,000	28,900	220,500	100,000
Total	8,040,594	8,146,458	8,322,447	8,565,599

Expenses 5300	FY 2017 Actual	FY 2018 Original	FY 2018 Amended	FY 2019 Proposed
Personnel	2,950,066	2,944,342	3,077,454	3,640,180
Benefits	856,656	885,795	901,584	1,199,789
Operational	329,862	303,425	311,305	326,133
Public Assist/Services	3,864,500	3,962,985	3,790,594	3,244,688
Equipment Purchases	19,510	21,100	21,010	54,809
Local Share MA/Transp	20,000	28,900	220,500	100,000
Total	8,040,594	8,146,547	8,322,447	8,565,599



VETERANS SERVICES

Description: The Veteran’s Services office advises local veterans and their dependents about their rights and entitlements under various state and federal laws. The office actively assists them in completing the necessary forms and papers, obtaining documents and affidavits, and forwarding the same to the North Carolina Division of Veterans Affairs for review and presentation before the U.S. Department of Veterans Affairs. In 2013 the Board of Commissioners formed a Veterans’ Affairs Advisory Committee to assist the Veteran Services Officer.

Doug Vaughan, Veteran Services Officer

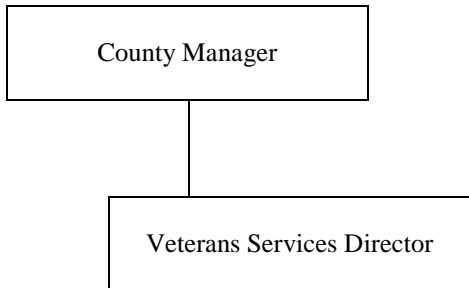
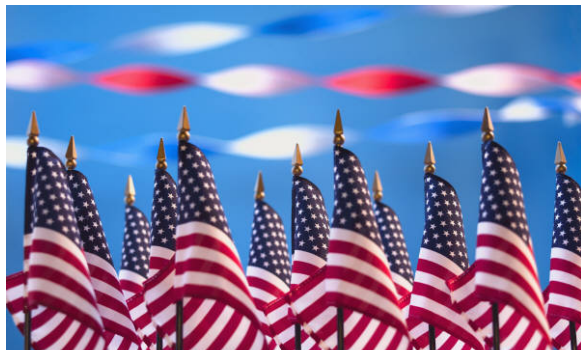
Veterans Services Office
 107 Lanier Street
 Oxford, North Carolina 27565

Phone: (919) 693-1484
 Doug.Vaughan@granvillecounty.org

Services Provided

Eligibility Determination for:

- Disabilities Compensation and Pension
- Education Benefits
- Home Loans
- Insurance
- Death and Burial Benefits
- State Veterans Benefits



FULL-TIME POSITIONS AUTHORIZED

FY 15-16	FY 16-17	FY 17-18	FY 18-19
1	1	1	1

Fiscal Year 2017-2018 Work Plan Highlights:

- Planned, implemented, and or attended over 27 outreach events and or presentations for Veterans with the assistance of the Veterans Affairs Committee.
 - Telephone calls have doubled.
 - Appointments have increased by over 200.
 - Walk-Ins have increased by over 100.
- Completed approximately 200 claims/appeals for Veterans for financial assistance.
- Made approximately 23 home visits.
- Veterans Affairs raised over \$8,000 in donations for Veterans Event.

Fiscal Year 2018-2019 Goals:

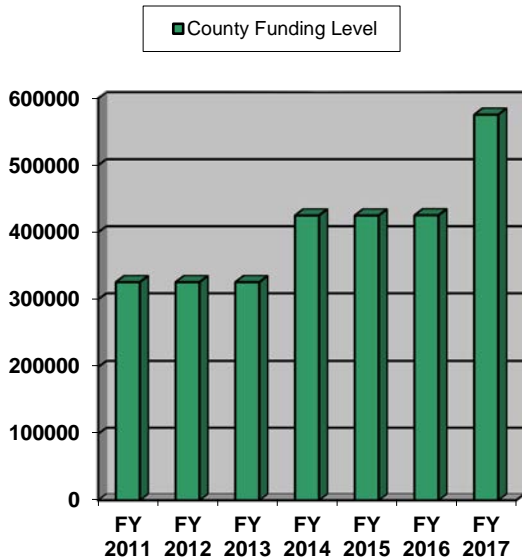
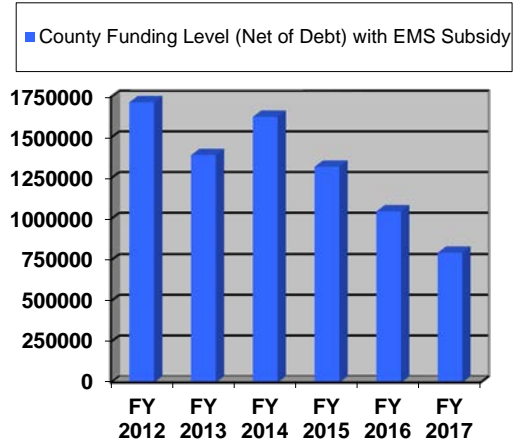
- Reach 200 new Veterans this next year through intentional outreach efforts.
- Complete 200 new claims for Veterans.
- Implement an effective volunteer structure.

Veterans Services	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 45,238	\$ 45,233	\$ 45,233	\$ 48,418
Benefits	\$ 6,713	\$ 14,263	\$ 14,263	\$ 14,980
Operating	\$ 2,755	\$ 6,205	\$ 6,205	\$ 6,205
Capital Outlay	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 54,706	\$ 66,701	\$ 66,701	\$ 70,603

HEALTH & MEDICAL SERVICES

Granville Health System

The Board of County Commissioners owns and operates a 62-bed hospital known as the Granville Medical Center. A nine member Board of Trustees appointed by the County Commissioners supervises the operations of the hospital. Two County Commissioners also sit on the Board as ex-officio members. The General Fund contribution to the hospital supports the care of indigent patients, liability insurance, EMS services and certain capital needs. Fees and other revenue support the ongoing operations of the hospital. Recommended funding for fiscal year 2018-2019 is \$214,495 to offset the indigent care cost, \$650,000 for EMS Services, \$61,800 in property insurance, and \$132,873 for capital expenditures. Debt service includes principal of \$ 807,856 and interest of \$821,465. The debt service is funded by a transfer from the Health System at 100%.



Granville-Vance District Health Dept.

Public health services are provided by the Granville County branch of the Vance-Granville Health District, one of the few remaining health districts in the state. Under the full-time direction of the District Director with a staff of nurses, sanitarians, and office personnel, the Department operates with general oversight by the 15 member Board of Health. One County Commissioner in each county serves on the District Board, and the Board of Health appoints the other members, including at least one physician, one dentist, one optometrist, one veterinarian, one registered nurse, one engineer, and one pharmacist. Local funding comprises approximately 11%-15% of the Health

Departments budget, while most of the funding is from state and federal sources. The approved funding for fiscal year 2017-2018 is \$575,653.

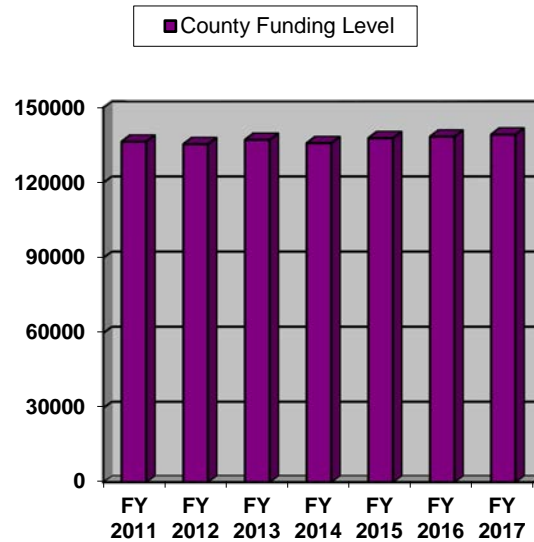
HEALTH & MEDICAL SERVICES

Five County Community Operations Center

(Part of Cardinal Innovations Healthcare Solutions)

A fifteen member Area Board governs the Five County Mental Health Authority which serves Granville, Vance, Warren, Franklin and Halifax Counties. One County Commissioner from each county serves on the Board. In addition each County Board appoints two additional members to the board. The governing board is empowered by G.S. 122-115 to serve as a comprehensive planning, budgeting, implementing and monitoring group for community based mental health, developmental disabilities, and substance abuse programs. The locally adopted mission statement is “to serve all citizens and community partners collaboratively through a comprehensive mental health,

developmental disability and substance abuse system of care which promotes health, safety, and well-being.” The State has enacted significant changes to the mental health system. Granville County has elected to provide the services using the multi-county authority option. This will allow the County to meet the statutory requirements with as few organizational and operational changes as possible. One of the major impacts will be a requirement to shift from a mission that includes direct service provisions, to a local management entity, which is responsible for managing care provided by outside sources.



Health & Medical Services	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
GHS – EMS Service	\$ 400,000	\$ 550,000	\$ 550,000	650,000
GHS – Indigent Care	214,495	214,495	214,495	214,495
GHS – Property Ins.	50,000	60,000	60,000	61,800
GHS - Capital	132,873	132,873	132,873	132,873
GHS – Debt Service	1,268,826	1,193,109	1,193,109	1,629,321
Granville-Vance Health District	575,653	655,500	655,500	695,500
Five County Mental Health Authority	138,465	134,846	134,846	134,846
Total	2,780,312	\$ 2,940,823	\$ 2,940,823	3,518,835

SENIOR SERVICES

The Department of Senior Services exists to provide services and programming to the 60-plus population of Granville County. Our mission statement is as follows: *“The mission of Granville County Senior Services is to provide a sense of community, overall health, and independence for senior adults. We strive to be accessible and responsive through programs, services, and advocacy, enhancing the quality of life for our aging population.”*

We operate three multi-purpose senior centers in Granville County where older adults come together for fellowship, activities, and programs. Senior Centers are also a resource for the entire community, providing services and information on aging, as well as assisting family and friends who care for older persons. We provide services to the full spectrum of the aging population – from the well, active seniors to the frail, homebound seniors.

For older persons at risk of losing their self-sufficiency, senior centers are the entry point to an array of services that will help them maintain their independence and help prevent premature institutionalization. These in-home services that are designed to help the frail elderly stay in their homes include aide services, respite time for family caregivers, and home delivered meals. Our knowledgeable social worker and aide supervisor are also key to making appropriate referrals to other agencies and leading families to assistance that exists outside of our agency’s capabilities.

For the well seniors, the department provides several ways to help them preserve or improve their current functioning levels. First, our “Fit Past Fifty” fitness program offers several different levels of exercise classes including aerobics as well as equipment for cardiovascular health, water aerobics for those with back or joint problems, a seated exercise class for less mobile folks where the focus is on stretching and increasing circulation, yoga classes that help with balance and relaxation, strength training for overall body strength, and even some one-on-one personal training for those who need supervision. In addition, the senior games program allows seniors to compete with others in their age group in a number of events. We also provide nutritious meals in a supportive, friendly environment within each senior center. In addition, we provide educational programs to help keep the mind stimulated and active, such as driver safety, art, computer classes, bridge lessons, etc. We also try to keep our older adults involved in the community. This is done through intergenerational programs with the schools and girl scouts, group trips, and regional senior games. We also bring a number of presenters and speakers from the community into the senior centers to help keep the seniors informed. Another important service that we offer to the senior adults of Granville County is our Senior Health Insurance Information Program (SHIIP). Through this program, we have primarily 4 staff members who are trained through the insurance commissioner’s office regarding Medicare issues. We offer assistance with issues regarding Medicare parts A & B as well as Part D (the prescription drug portion). Several years ago, we were nominated by the Insurance Commissioner’s office for the statewide *Outstanding County of the Year* award along with four other much larger counties in North Carolina. We have a team of nine full time employees within our three senior centers as well as two full time in-home aides. We also have six part time employees within the senior centers as well as 11 part time in-home aides. Our team focuses daily on our mission statement that we developed for ourselves. We are especially cognizant of the portion of the statement that says “we are accessible and responsive through programs, services and advocacy.” I am so proud of our team and the consistent positive attitude that they have day in and day out. It is our goal that every individual who comes in contact with us feels that their tax dollars are being well-spent!

Kathy May, Director of Senior Services

Granville County Senior Services
101 Lanier Street
Oxford, North Carolina 27565

Phone: (919) 693-1930

Fax: (919) 693-5358

Email: Kathy.May@granvillecounty.org

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
10	10	11	11	11

SENIOR SERVICES

ACCOMPLISHMENTS

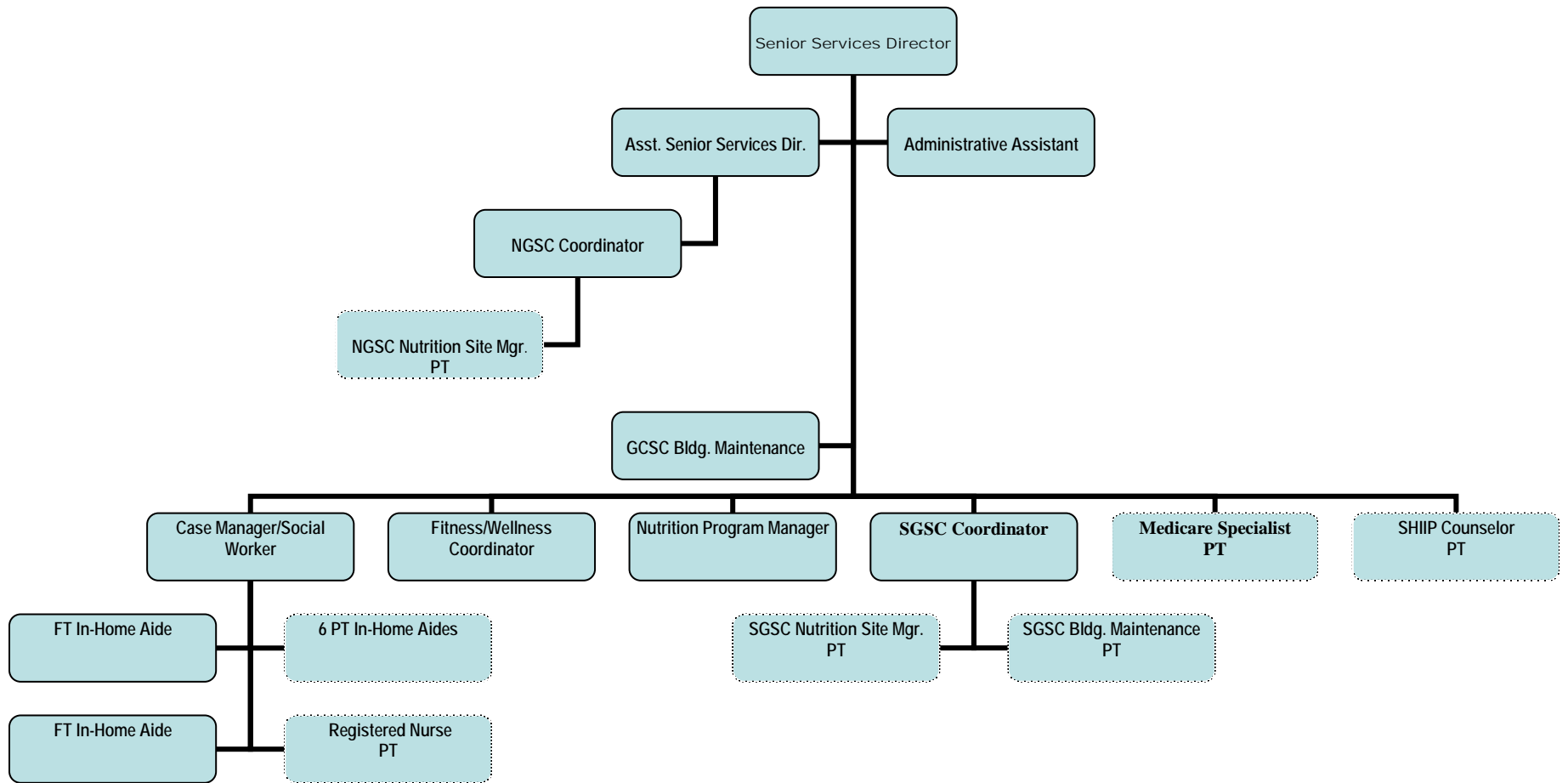
- Provided 2,247 hours of in-home aide services during the first 8 months of this fiscal year, for 27 seniors. Of these 27, four are male and 23 are female; 17 are African American and 10 are white.
- Provided 12,794 congregate meals within our three senior centers to 264 seniors in the first 8 months of this fiscal year. Of these 264 seniors, 69 are make and 195 are female; 187 are African American, 76 are white, and one is Asian.
- Provided 10,059 home delivered meals to 101 homebound older adults during the 8-month period. These meals were delivered in Oxford, Cornwall, Stovall, Creedmoor, and Butner. Of these 101 seniors, 33 are make and 68 are female; 56 are African American and 45 are white.
- Mailed out an average of 1,250 copies of our “Senior Connection” newsletter each month. This newsletter can also be picked up in the lobby of all three senior centers, as well as accessed on our website. An electronic copy can also be emailed monthly if requested.

GOALS, TARGETS, AND PERFORMANCE MEASURES

- We will take our newly developed Creative Lifelong Learning program to a new level by greatly increasing the number of educational programs offered. This will be done by”
 - Naming a Board of Advisors or “Steering Committee” made up of knowledgeable individuals who are themselves older adults primarily former educators, to help identify classes to be offered and help recruit instructors to teach them.
 - Request approval to hire a part-time person to work with the committee.
 - Work with the NC Humanities Council to get courses scheduled through their “Road Scholars” program.
- Develop a closer partnership with the Granville County Library System, in order to maximize resources.
- Recruit at least 3 volunteers to assist with the Senior Health Insurance Information Program (SHIIP) and have them trained before open enrollment 2018.

Senior Services	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 460,423	\$ 511,871	\$ 530,375	\$ 535,727
Benefits	\$ 134,796	\$ 152,067	\$ 154,322	\$ 161,236
Oxford Center Operations	\$ 61,899	\$ 71,176	\$ 71,766	\$ 73,360
Stovall Center Operations	\$ 42,706	\$ 50,240	\$ 50,240	\$ 47,238
Creedmoor Ct. Operations	\$ 10,436	\$ 14,335	\$ 14,335	\$ 15,135
Grant Programs* - Operations	\$ 465,094	\$ 456,300	\$ 459,895	\$ 462,600
Total	\$ 1,175,354	\$ 1,255,989	\$ 1,280,933	\$ 1,295,296

*Home & Community Care Block Grant Program (HCCBG) and Northern Granville Nutritional Program.



SECTION VIII

Community Services



GRANVILLE COUNTY LIBRARY SYSTEM

Libraries are gateways to information as well as a focal point where the community can gather. The Library augments the educational process, provides recreational activities, as well as opportunities for members of the community to interact with each other through programs and reading groups. The Library provides local residents with the technology required to apply for jobs, research school assignments, programs to encourage reading for all age groups and family genealogical research. In addition to books, magazines, popular films on DVD, music and audiobooks, the Library assists the community by providing information on personal finance, child care information, business plans and advertising information for the small business owner, legal information and most importantly, a place where the community can gather, exchange ideas and keep themselves informed and vital.

Jonathan Bradsher, Library Director

Richard Thornton Library
210 Main Street
Oxford, North Carolina 27565

Phone: (919) 693-1121

Fax: (919) 693-2244

Email: jonathan.bradsher@granvillecounty.org

Accomplishments

- ❖ Increased customer service to the people of Granville County by increasing our inter-branch transits to five times a week. This has not only made us more efficient, but has reduced the turnaround time on patron requests dramatically.
- ❖ We have increased the amount of services available to the community. We completed migration of the Library catalog into NC Cardinal, a consortium of public libraries across North Carolina. This has increased Granville County's access to information tenfold. We have increased the number of certified Notary Publics on staff in order to better cover the needs of the patrons.
- ❖ We have worked to make our facilities more accommodating and user friendly. We began a Five-year PC replacement program to ensure that all computer services within all of the county Library facilities are up-to-date. We have made our facilities more patron friendly by installing a new sound system in the large conference room in the Thornton. We have made our branches more inviting by adding a Mural at Stovall and a Children's Book Gateway for the children's area at Thornton. These programs have garnered many compliments from the community.
- ❖ We have continued and expanded several new and highly successful programs such as Tech Tuesday, Adult Coloring, ThursDIY as well as instituting free classes in Arabic (the only library in the state to offer Arabic). Additionally, we have had many high-profile speakers here, including several that gained us coverage from both Durham's **Herald-Sun** as well as Raleigh's **News & Observer**, and this year we had the highest number, ever, to participate in our Summer Reading Program. In 2017, GCLS again secured programming, for both Thornton and South Branch Libraries, for the outstanding Science in the Summer (SIS) program from UNC Morehead Planetarium. This program is a STEM based project targeting underprivileged children in grades 2nd – 8th.
- ❖ We have strived to increase the number of cooperatives programs between the library and other entities in the community, County Departments, City-Town governments, and private organizations) in order to make a greater impact.

GRANVILLE COUNTY LIBRARY SYSTEM

Goals

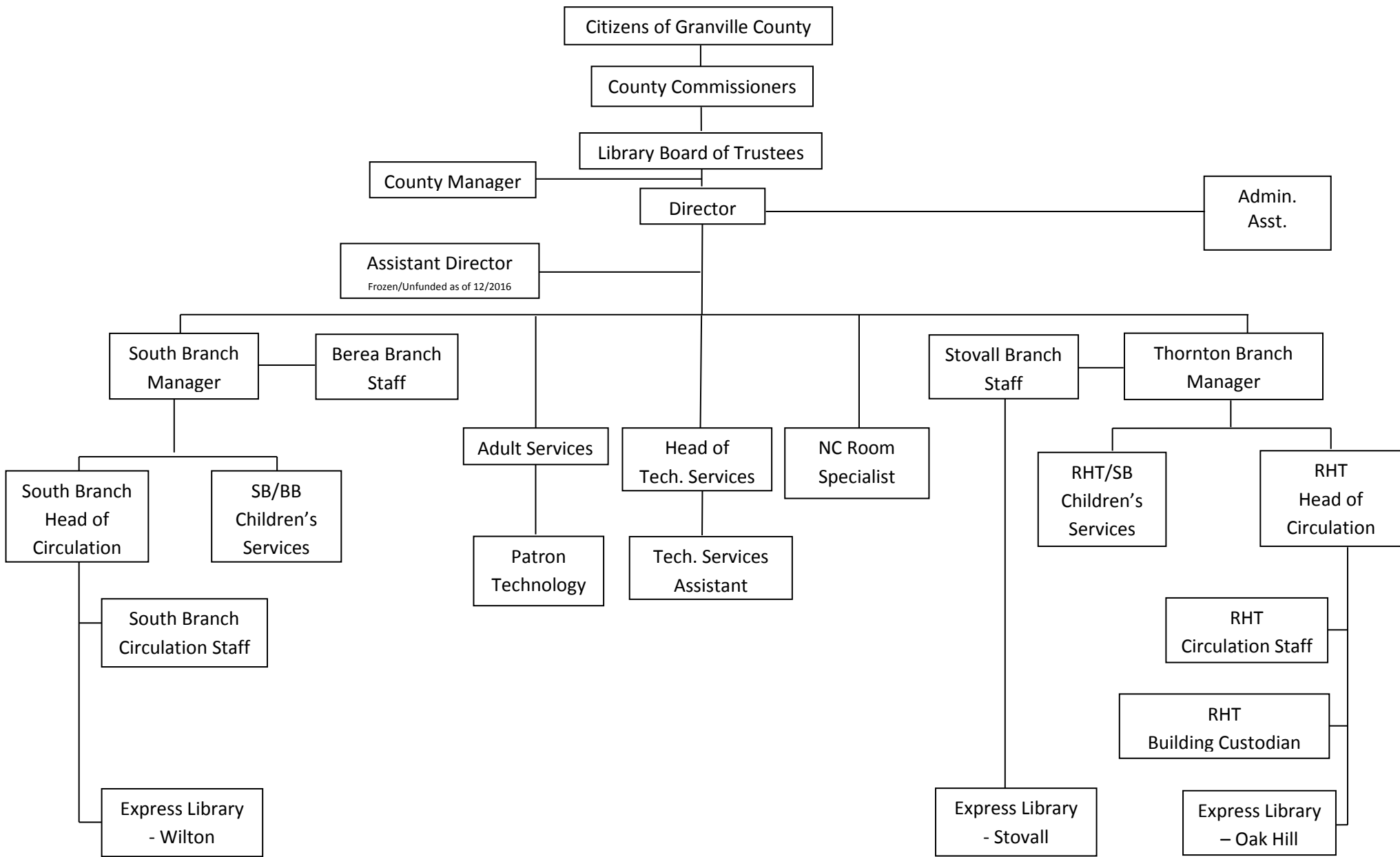
- ❖ Continue to increase the amount and quality of the Adult programming at all branches.
- ❖ Continue to expand children’s and teen programming at all Library branches within Granville County.
- ❖ Continue to increase technology access for patrons, including portable hot-spots and Wi-Fi access via the Express Library sites, as well as social media access including website, Facebook & Twitter accounts. Continue development of technology based services for Library patrons, including increasing computer access as well and instituting a regular replacement schedule for computers that we already have.
- ❖ Increase programming for Science in the Summer (SIS) to include a third branch (Stovall) in 2019.
- ❖ We are in the process of making the children’s area in the Thornton Library more inviting by adding a mural. We are currently beginning the selection process for this huge project.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
11	11	11	12	13*

*The library organizational structure approved in fiscal year 2015-2016 includes an Assistant Library Director position which is frozen until funded by the Board of Commissioners.

Library System	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 547,775	\$ 599,360	\$ 566,690	\$ 604,612
Benefits	\$ 160,580	\$ 188,333	\$ 175,940	\$ 183,947
Operating	\$ 300,033	\$ 312,600	\$ 334,600	\$ 349,750
Capital Outlay	\$ 12,764	\$ 15,000	\$ 30,334	\$ 30,500
Library Debt	\$ 598,000	\$ 598,000	\$ 721,127	\$ 577,524
Total	\$ 1,619,152	\$ 1,713,293	\$ 1,828,691	\$ 1,746,333



COOPERATIVE EXTENSION SERVICE

NC Cooperative Extension is a partnership between the County and the University System that brings university research and knowledge resources to help improve the quality of life of Granville County citizens. This assistance is provided in the areas of Agriculture, 4-H and Youth Development, Community Development, and Family Nutrition. Cooperative Extension programs address broad based issues in reference to sustainability of farms, farm product marketing, agricultural

production techniques, and overall profitability of agricultural and horticultural enterprises. Cooperative Extension Agents work with families to improve their nutritional health and train families and food service workers in food safety. 4-H works through community clubs and school enrichment to train youth in areas of their interests, teaches self-confidence, and provides workforce development training for 4-H members. Cooperative Extension also works with at-risk youth through the Youth Community Service and Teen Court programs. NC Cooperative Extension Granville County's product is education and providing citizens the latest research-based information that benefits farmers, rural and urban residents, families, community and civic leaders, and youth.

Mr. Paul W. Westfall, Extension
Director

Granville County Cooperative Extension Service
125 Oxford Loop Road
Oxford, NC 27565
Phone: (919) 603-1350
Fax: (919) 603-0268
paul_westfall@ncsu.edu

Fiscal Year 2017-2018 Work Plan Highlights

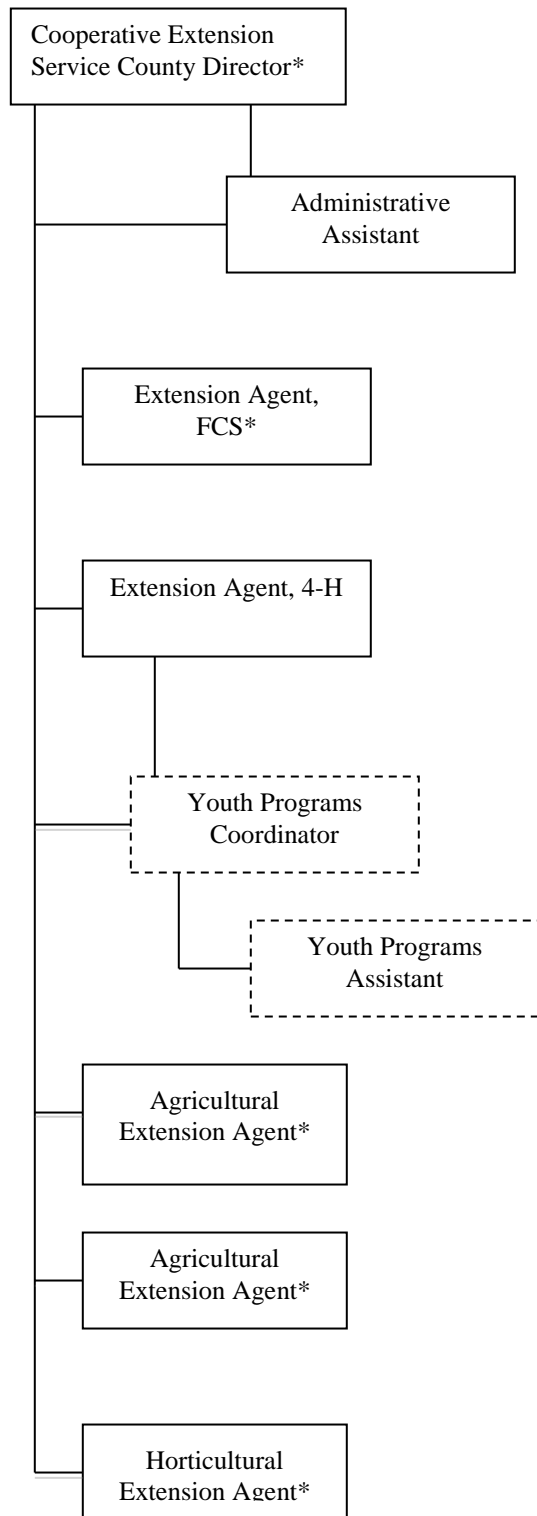
- Countywide forestry, animal science, and soil science production meetings are coordinated to provide producers the latest research information to protect, enhance, and manage their commodities/industries. Recertification classes are offered to pesticide applicators in the County during the spring & fall of each year. Manure irrigation systems are calibrated to prevent the application of excess nutrients to fields, preventing nutrient run-off and ensuring clean water in Granville County streams and waterways. Support is given to commodity crop and livestock farmers to improve productivity and profitability. Emphasis is also placed on diversifying the agricultural profile of the County, including alternative/specialty crop opportunities and marketing options.
- Family and consumer education programs focus on the nutrition education for families. Programs include Safe Plates, which meets the requirements for food service worker certification, working with Extension Volunteer Association on nutrition programs in the communities, and working with other county agencies and organizations, including the Granville Vance District Health Department to deliver nutrition programs to improve diet and health of Granville County citizens.
- 4-H in the County is involved with school enrichment programs and activities, community clubs, summer camps, and programs for limited resource families and communities. Members participated in a variety of projects, camps, and competitions at the county, district, and state levels. The 4-H BEST program provided services to Granville County juveniles through the Community Service and Restitution Program. Youth received training on behavior modification, career exploration and enrichment services. The Teen Court program was organized to provide an alternative for youth offenders in sentencing, and to provide workforce training opportunities for teens.
- The Extension Volunteer Association (EVA) works with Extension staff to address strengthening families and building strong communities through leadership development, continuing education, and community service projects. This group of volunteers helps build a "bridge from the university to the people." EVA sponsors a "Backpack Buddies" program to supply needy children with food over weekends.

Fiscal Year 2018-2019 Goals

- Increase the profit potential of agricultural producers through optimized production practices and improved marketing strategies. Protect the environment and natural resources. Work with Agricultural Landowners and County Government to establish farmland protection programs. Strengthen the economy through profitable, sustainable, and safe agricultural, food, forest, and green industry systems.
- Work with new and existing field crop producers and fruit and vegetable growers to help them diversify their farm operations to include high value horticultural crops, realizing several marketing options, and obtaining a greater income per acre.
- Increase the visibility and number of youth in the 4-H program through more 4-H Community Clubs, and 4-H school enrichment and special interest programs. Will also “grow” the 4-H BEST, Juvenile Crime Prevention and Teen Court programs that target at-risk youth, through program and curriculum offerings through the schools.
- Empower youth and families to lead healthier lives and become community leaders.
- Improve health of citizens through nutrition education and food safety training in the community by working with food service workers and families.

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel (Send in Salaries)	\$159,738	\$ 225,000	\$221,085	\$220,000
Salaries	\$0		\$33,889	\$34,927
Benefits	\$0		\$12,574	\$12,903
Operating	\$31,540	\$ 44,646	\$48,561	\$61,250
Capital Outlay				
4-H Best & UTG: Granville and Warren	\$216,821	\$ 106,719	\$229,952	\$234,100
Total	\$408,099	\$ 376,365	\$546,061	\$563,180

Organization Chart
Granville County Cooperative Extension Service



* Positions shared with Person County
▪ Dotted lines reflect grant-funded positions.

RECREATION

For the past several years, the Board of Commissioners has used the Recreation Master Plan to guide the development of programs and to address the needs for recreational facilities in the County. Significant progress has been achieved in the implementation of the plan, which has been revised and updated periodically. Successes in county recreation include the following: (1) Inclusion of systematic funding plans; (2) Development of regional park facilities; (3) Receipt of the National Parks Service Land and Water Conservation Fund grant for the GAP Phase III expansion; and (4) A partnership with the United Way for a 3-year commitment to volunteer projects intended to diversify recreation at the GAP. Some of the funded items include:



Independence Day Celebration: Granville County provides a \$2,000 allocation to the Town of Butner and City of Creedmoor's joint 4th of July Fireworks event. In addition to the annual allocation, the Sheriff's Office provides in-kind support for traffic control and security at the event.

TRACK Trails Program: In fiscal year 2017-2018, the County funded a 3-year membership into this program. The Kids in Parks TRACK Trails Program is an initiative from BlueCross BlueShield of North Carolina, the Blue Ridge Parkway Foundation, and the National Parks Service. Granville County received a grant of in-kind materials for a TRACK Trail at the Granville Athletic Park.

Recreation Grant Funding Program: For the past several years, Granville County has appropriated funding for recreation. Amounts in the Recreation Grant Funding Program category are allocated based on recommendations from the Parks and Recreation Advisory Committee. This program successfully funds projects on a competitive basis that encourage and develop recreation programs or facilities in accordance with the County's Recreation Master Plan. The Parks and Recreation Advisory Board develops and implements the grant program and advises the County Board of Commissioners on future recreational needs. A county-wide comprehensive recreational needs survey from 2015 has guided a seven-member, volunteer Parks and Recreation Advisory Committee. This committee has overseen the distribution of approximately 1.3 million dollars through the Recreation Grants Funding Program since 2009. The fiscal year 2018-2019 budget includes funding of \$118,196 for this category.

Municipal Funding Program: In 2016 the Recreation Advisory Committee developed a funding formula, based on population, which allocates funding to each of the County's five municipalities. These are The Town of Butner, City of Creedmoor, City of Oxford, Town of Stem, and Town of Stovall. This funding level will remain in place until after the 2020 Census data is certified. The Recreation Advisory Committee will then review the municipal allocations and set a new amount which will remain in effect for 5 year. This funding allocation will then be reviewed every five years and adjusted based on a recommendation by the Recreation Advisory Committee. These funds provide for a variety of programming options for children, youth and adults. These programs are open to all residents, although a higher fee may be charged to non-municipal residents for most programs. Funding can also be utilized by the municipality to enhance or construct new facilities or recreation elements.

RECREATION

Examples of funded Grant Programs include

18-hole disc golf course at the Granville Athletic Park- Oxford Disc Golf Club
 Dog Park at Hix Park – City of Oxford
 Playground equipment at Oak Hill walking track- Toler Community Reach Out Club
 Playground equipment at Lake Holt- Town of Butner
 Resurfacing of the J.F. Webb tennis courts- Oxford Community Tennis Association
 Jack Day Kiddie Park expansion- Town of Stem
 Playground and fitness equipment at Stovall Community Park- Town of Stovall

Debt Service: The County has elected to present the debt service within the department/function area which originally benefited from the debt proceeds. Fiscal year 2018-2019 includes debt service principal of \$26,352 and interest of \$4,700.

Recreation	Actual 2016-2017	Original Budget 2017-2018	Amended Budget 2017-2018	Budget 2018-2019
Independence Day Program (4 th of July Fireworks)	\$2,000	\$2,000	\$2,000	\$2,000
TRACK Trails Program	0	0	1,400	100
Grant Funding Program	103,187	187,000	101,196	118,196
Municipal Funding	70,225	0	71,804	71,804
Debt Service	39,646	32,870	32,870	31,052
Total	\$ 215,058	\$ 221,870	\$ 209,270	\$ 223,152

GRANVILLE ATHLETIC PARK/JONESLAND ENVIRONMENTAL PRESERVE



The Granville County Recreation Master Plan called for the creation of a regional park facility to serve all county residents. The Granville Athletic Park/Jonesland Environmental Preserve is the result of many groups' efforts to use land donated by the Jonesland Board of Directors and funds earmarked by the Tourism Development Authority to develop a state-of-the-art facility that includes both active and passive recreational opportunities. Granville Athletic Park/Jonesland Environmental Preserve is funded in part from a state grant, LWCF grant, and general obligation bond financing. The debt service on the G.O. Debt was funded in large part through Occupancy Tax revenues provided by the Granville County Tourism Development Authority.

Raymond Allen, Park Superintendent

4615 Belltown Road
 Post Office Box 906
 Oxford, NC 27565

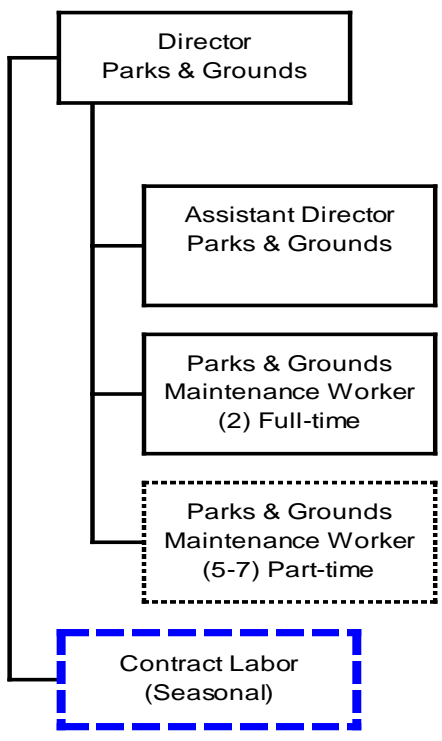
Phone: (919) 693-3716
 Fax: (919) 693-6281
 Email: Raymond.Allen@granvillecounty.org

The existing park includes two and a half soccer fields, amphitheater, two regulation sized baseball/softball fields, paved walking trails, wetlands and forestry educational areas, and other amenities. The park is open from dawn to dusk each day. Phase II includes two lighted multi-purpose fields, a sports pavilion, trails, and a small water park.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
4	4	4	4	4

GRANVILLE ATHLETIC PARK/JONESLAND ENVIRONMENTAL PRESERVE



ACCOMPLISHMENTS

- Installed flagpole at soccer field
- Removed over 350 trees around park and stumps grinded
- Installed backstop at Field 1
- All infields raised up (125 tons)
- Irrigation improved
- Planted new trees around the park

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Continue to plant at least 1 tree for everyone removed.
- Construct/Install new dugouts on fields 1 and 2.
- Install netting and backstops on Fields 1 and 2.
- Continue to work with Granville County United Way to complete various projects.
- Begin Phase III project. (Tennis Courts)

GAP/JONESLAND	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 178,843	\$ 186,495	\$ 188,333	\$ 191,014
Benefits	\$ 52,283	\$ 53,534	\$ 53,808	\$ 54,863
Operating	\$ 133,970	\$ 141,650	\$ 141,650	\$ 136,942
Capital Outlay	\$ 29,772	\$ 27,500	\$ 41,500	\$ 32,500
Capital Outlay – Cars	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 394,868	\$ 409,179	\$ 425,291	\$ 415,319

ECONOMIC DEVELOPMENT

Description: The Economic Development Office exists for the purpose of creating capital investment and job creation and retention in Granville County. This is done by competing in the market place of industrial site selection to win new jobs and tax base for the County. The office focuses on the “multiplier-job” projects whose impact produce opportunities for small business and community growth.

Our “product” is most tangibly seen in tax collections and job creation and retention of existing jobs in the County.

By providing professional economic development services and maintaining close relationships with existing industries and promoting policies that support their ability to do business here, the office helps the County create an environment that is conducive to winning new investment.

Harry Mills
Economic Development Director

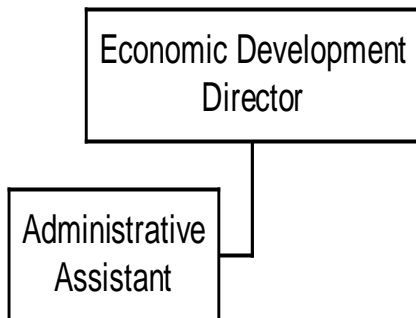
Economic Development
PO Box 26
Oxford, North Carolina 27565

Phone: (919) 693-5911

Fax: (919) 693-1952

Email: Harry.Mills@granvillecounty.org

Accomplishments



- Worked with five existing industries to expand operations by adding capital investment and jobs.
- Have been active in identifying grants and other incentives to assist future and existing companies with projects in Granville County.
- Attended numerous meetings/conferences in and out of the County to promote Granville County for growth and improve our quality of life for the future.
- Have been involved with the county/city/town managers in all of our communities that will continue to move our County forward.
- Been active in the community by educating and encouraging participation in identifying potential industries that will be an asset to Granville County.
- Worked with Workforce Developmental Agencies, Granville County Public Schools, and NC Works Career Center towards addressing the workforce needs with our existing industries.

ECONOMIC DEVELOPMENT

GOALS, TARGETS AND PERFORMANCE MEASURES

- Continue to operate an office within budget and provide professional and quality service to all stakeholders whether internal or external to Granville County.
- Meet with existing companies and industries on a routine basis to make sure that we are meeting the needs of our customers.
- Maintain the professional working relationship we have with all recruiting and funding resources that can assist in the recruitment or expansion of business/industry.
- Improve the working relationship of our department with the Downtown Development Agencies, Tourism Development Authority, Granville County Chamber of Commerce, Granville-Vance Health Department, Vance-Granville Community College, Granville Health System, etc.
- Educate and facilitate workforce training and speaking engagements that assist in increasing the quality workforce that is needed for our existing and potential new business/industries.
- Work closely with Research Triangle Regional Partnership in revamping the Marketing Program and the development of the new Website.

Full-Time Positions Authorized

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
2	2	2	2	2

Economic Development	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 17-18 Budget
Personnel	\$ 106,893	\$ 109,858	\$ 109,858	\$ 115,867
Benefits	\$ 28,699	\$ 31,417	\$ 31,417	\$ 32,892
Operating	\$ 43,741	\$ 47,300	\$ 47,300	\$ 47,450
Capital Outlay	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
Capital Outlay Cars	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service	\$ 1,627,556	\$ 1,613,528	\$ 1,613,528	\$ 1,599,342
Kerr-Tar REDC	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Downtown Oxford EDC	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total	\$ 1,862,889	\$ 1,859,103	\$ 1,859,103	\$ 1,852,551

TOURISM

In September 2012, the Granville County Board of Commissioners approved the request from the Granville County Tourism Development Authority (TDA) to develop and host a Tourism Development Director position. This position is funded 100% by the Granville County Tourism Development Authority. The position reports directly to the County Manager who supervises the position in accordance with direction from the Tourism Authority Board.

Angela Allen, Tourism Development Director

Tourism Development Authority
PO Box 820
Oxford, North Carolina 27565

Phone: (919) 693-6125
Fax: (919) 693-6126
Email: angela.allen@granvillecounty.org

Department Goals

- Work with the Granville County Tourism Development Authority Board to complete a Marketing Plan for County Tourism.
- Continue to monitor visitor feedback surveys submitted by local hotels and motels weekly.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
0	1	1	1	1

Tourism	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 46,951	\$ 48,535	\$ 48,535	\$ 50,270
Benefits	\$ 14,089	\$ 14,756	\$ 14,756	\$ 15,266
Operating	\$ 0	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 61,040	\$ 63,291	\$ 63,291	\$ 65,536

Note: Operating and Capital Outlay expenditures related to this position are charged directly to the TDA.

GRANVILLE COUNTY DEPARTMENT OF DEVELOPMENT SERVICES

Granville County Development Services reorganized in fiscal year 2000 and combined the Granville County Planning Department and Granville County Inspections Department under one department manager and administrative staff. The purpose of this consolidation was to provide better service to the public as well as reduce the cost of operations. To date, the Department has significantly reduced public complaints regarding bureaucracy and the time involved with the process of permits and has reduced operating expenses by approximately 15%. In 2003, the department assumed the responsibility for management of construction and renovation of County owned facilities. The Department now includes the divisions of Planning, Inspections, and Construction Administration.

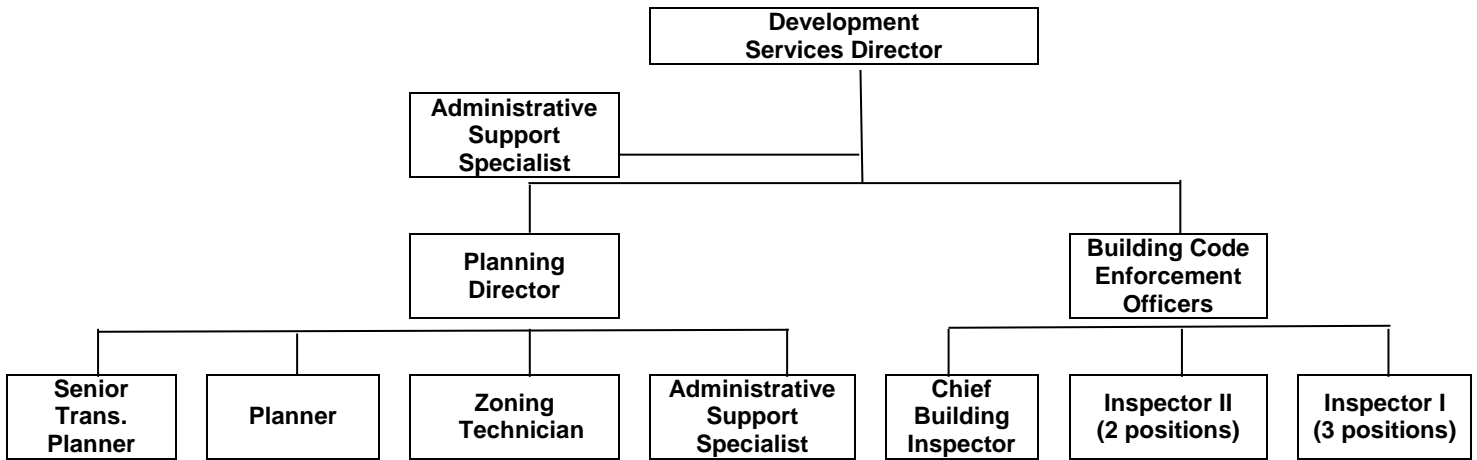
Scott Phillips, Director

Granville County Development Services
122 Williamsboro St.
Oxford, NC 27565

Phone: (919) 693-1326

Fax: (919) 693-6794

Email: scott.phillips@granvillecounty.org



Full-Time Positions Authorized

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Inspections Division	6*	6*	6*	7	8^
Planning Division	5	5	5	5	5

* One (1) position while still authorized was frozen and unfunded for fiscal years 2014, 2015, & 2016.

^ FY 17-18 includes ½ year funding for an Inspector I position.

**Department of Development Services
Division of Inspections**

Description/Mission: The Inspections Division enforces the North Carolina Building Code(s) as determined by the North Carolina Building Code Council and adopted by the North Carolina Legislature. The Code applies to new construction, as well as alterations and modification to existing residential and non-residential buildings. The division reviews construction plans and approves permits for building, electrical, plumbing and mechanical construction or modifications. Certified Code Officials enforce the provisions of the Code by frequent field inspections during various stages of construction.

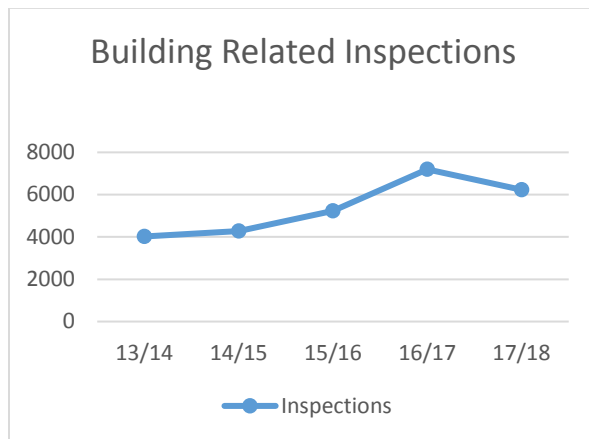
Dale Evans, Chief Building Inspector

Granville County Inspections Division
122 Williamsboro St.
Oxford, North Carolina 27565

Phone: (919) 603-1326

Fax: (919) 693-6794

Email: dale.evans@granvillecounty.org



Accomplishments

- Hired and began training of Fire Inspector for Fire Prevention Permitting.
- Hired and began training of Building Inspector I
- Issued 696 building related permits without an error; a 6% decrease from last year
- Performed 6233 building related inspections; a 14% decrease from last year.

Goals, Targets, and Performance Measures

- Begin Fire Prevention Permitting for commercial and institutional projects
- Continue to manage workflow in order to maintain 24-hour inspection service
- Continue training new inspectors

Inspections	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 384,801	\$ 486,515	\$ 492,312	\$ 494,660
Benefits	\$ 101,231	\$ 132,683	\$ 133,547	\$ 136,369
Operating	\$ 21,993	\$ 58,845	\$ 34,845	\$ 36,745
Capital Outlay	\$ 24,459	\$ 4,600	\$ 28,600	\$ 29,000
Total	\$ 532,484	\$ 682,643	\$ 689,304	\$ 696,774

DEPARTMENT OF DEVELOPMENT SERVICES DIVISION OF PLANNING

Description/Mission: The Planning Division’s responsibilities include planning for, and managing, growth and land-use issues within the County. The division is responsible for the administration and enforcement of the Granville County Land Development Ordinance. The division reviews and approves Zoning and Watershed permits; reviews and approves minor subdivision plats; reviews major subdivision plats; processes Variance, Re-zoning, Conditional Use and Special Use requests; and provides assistance to the Granville County Board of Adjustment, Planning Board, and County Commissioners in their responsibilities and duties. The division further assists the Granville County Comprehensive Transportation Committee, Granville Greenway Committees, Camp Butner Restoration Advisory Board, Capital Area Metropolitan Planning Organization (CAMPO), Kerr-Tar Rural Planning Organization (RPO), and the Upper Neuse River Basin Association (UNRBA) in their work.

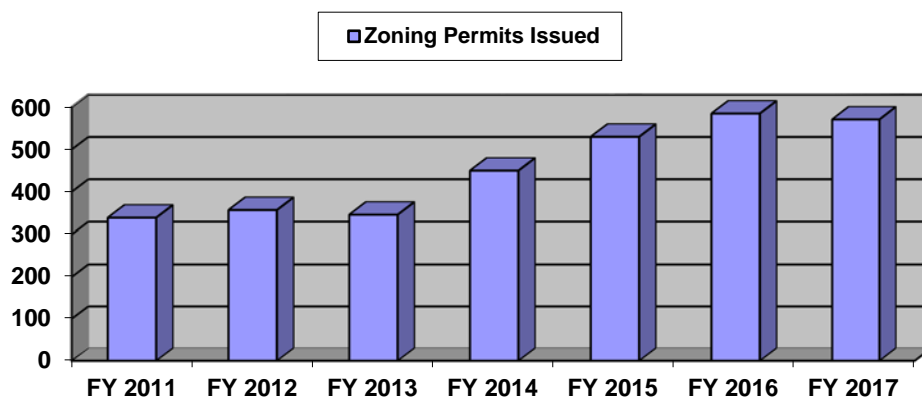
Barry Baker, Director

Granville County Planning Division
122 Williamsboro St.
Oxford, North Carolina 27565

Phone: (919) 603-1331
Fax: (919) 693-6794
Email: barry.baker@granvillecounty.org

Accomplishments

- Continued implementation of Falls Lake Watershed New Development rules as mandated by the State of North Carolina.
- Update of Granville County Comprehensive Transportation Plan has begun.
- Began update of the Granville County Comprehensive Plan.
- First two subdivisions have been approved for street repair using the subdivision road assessment process for repairing subdivision roads to Department of Transportation standards.
- 571 zoning permits issued in FY17-18.
- Issued 100% of Zoning Permits without error.



DEPARTMENT OF DEVELOPMENT SERVICES DIVISION OF PLANNING
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Goals, Targets, and Performance Measures

- Primary mission is to serve the public with competent, courteous and efficient personnel.
- Begin the implementation of the provisions of the Granville County Comprehensive Plan.
- Enact the new Granville County Comprehensive Plan. Update of the Comprehensive Plan is encouraged by the Granville County Strategic Plan.
- If required by the State during this fiscal year, begin implementation of the Falls Lake Watershed existing development rule, Phase 1.
- Issue 100% of Zoning Permits without errors.
- Update Floodplain Maps and Regulations to be compliant with State Law changes.
- 575 Zoning Permits estimated for FY 2018-2019.

Planning Division	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 240,304	\$ 243,765	\$ 245,170	\$ 248,215
Benefits	\$ 71,510	\$ 73,651	\$ 73,861	\$ 75,229
Operating	\$ 29,850	\$ 32,849	\$ 32,849	\$ 33,753
Capital Outlay	\$ 55	\$ 2,200	\$ 2,200	\$ 2,200
Total	\$ 341,719	\$ 352,465	\$ 354,080	\$ 359,397

**DEPARTMENT OF DEVELOPMENT SERVICES
DIVISION OF CONSTRUCTION ADMINISTRATION**

Description/Mission: The Construction Administration Division is responsible for implementation of the Capital Improvement Projects. The Division works with other departments or agencies in reviewing the project requirements based on needs and function. When necessary, staff retains design professionals for the preparation of drawings and specifications based on the scope of work to be executed. The Division prepares Requests for Proposals (RFP) for public bidding; processes contracts and reviews the work throughout to completion for compliance to the RFP. The Division is also responsible for minority participation while completing the Capital Improvement Projects. The Construction Administration's mission is to provide quality work that satisfies need and function while maintaining an efficient budget.

Scott Phillips, Director

Granville County Planning Division
122 Williamsboro St.
Oxford, North Carolina 27565

Phone: (919) 603-1331

Fax: (919) 693-6794

Email: scott.phillips@granvillecounty.org

Accomplishments

- Implemented Facility Dude Maintenance Request System
- Wall Street Improvements – Board of Elections
- GAP Pavement Repairs
- Granville County ABC Store #2

Major Capital Projects Proposed for 2018-2019

- GAP Phase III Expansion
- Law Enforcement/Detention Center/Animal Shelter

Future

- Landfill C & D Closure

Development Services

Construction Administration	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	\$ 0	\$ 0	\$ 0	\$ 0
Operating	\$ 371	\$ 1,000	\$ 1,000	\$ 1,000
Capital Outlay – Operating	\$ 540	\$ 1,500	\$ 1,500	\$ 1,500
Capital Projects: (General)				
Facility Projects	\$ 64,851	\$ 64,000	\$ 64,000	\$ 55,000
Roofing Projects	\$ 0	\$ 56,000	\$ 36,000	\$ 54,500
HVAC Projects	\$ 40,211	\$ 47,000	\$ 47,000	\$ 47,000
Parking Lot Projects	\$ 9,080	\$ 20,000	\$ 40,000	\$ 40,000
Landscaping Projects	\$ 48,271	\$ 38,000	\$ 38,000	\$ 41,516
Water & Sewer Projects	\$ 0	\$ 1,000	\$ 1,000	\$ 0
Fire Alarms	\$ 4,905	\$ 10,000	\$ 8,200	\$ 8,925
Other Improvements	\$ 112,483	\$ 80,000	\$ 81,800	\$ 64,865
Capital Projects: (Specific)				
Courthouse Projects	\$ 10,631	\$ 30,500	\$ 30,500	\$ 18,500
Administration Annex	\$ 0	\$ 25,000	\$ 23,500	\$ 140,000
IT, Audio, & Visual	\$ 254	\$ 5,000	\$ 10,000	\$ 10,000
Parking Lots	\$ 0	\$ 0	\$ 0	\$ 0
Expo Center	\$ 6,859	\$ 37,000	\$ 37,000	\$ 37,500
Energy Savings Projects	\$ 0	\$ 5,000	\$ 5,000	\$ 2,500
Habitat Building	\$ 0	\$ 0	\$ 0	\$ 0
CES – Wall Street Project	\$ 67,271	\$ 63,000	\$ 63,000	\$ 10,500
Co-Op Building Repair	\$ 0	\$ 12,000	\$ 12,000	\$ 10,000
GAP Projects	\$ 24,229	\$ 37,500	\$ 37,500	\$ 32,500
GAP Phase III Tennis Court	\$ 0	\$ 0	\$ 500	\$ 80,000
Wilton Slope Projects	\$ 0	\$ 3,500	\$ 3,500	\$ 3,500
Sheriff & Jail Projects	\$ 0	\$ 0	\$ 0	\$ 0
Animal Control Projects	\$ 0	\$ 10,000	\$ 5,000	\$ 0
Wilton E-911 Backup	\$ 67,533	\$ 0	\$ 313,000	\$ 0
Triangle North Road	\$ 0	\$ 18,000	\$ 18,000	\$ 17,475
Triangle North Entrance	\$ 304	\$ 0	\$ 500	\$ 5,000
Senior Center Renovations	\$ 225	\$ 0	\$ 0	\$ 0
Master Plan Update	\$ 0	\$ 125,000	\$ 150,000	\$ 100,000
Law Enforcement Center	\$ 10,040	\$ 1,083,275	\$ 500	\$ 0
Teaching Kitchen Reno	\$ 0	\$ 0	\$ 0	\$ 10,500
Total	\$ 468,058	\$ 1,773,275	\$ 1,028,000	\$ 792,281

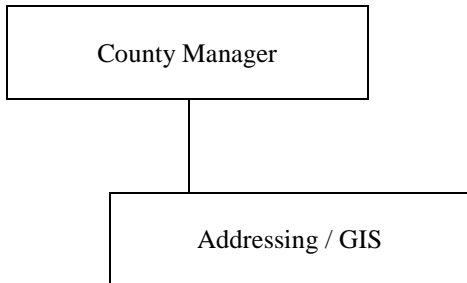
ADDRESSING/GIS

The purpose of the Addressing / GIS Department is to handle all issues pertaining to green street signs. One main function is to ensure that emergency responders know where to go and how to get there. County street maps and the 911 database is maintained through this department. Anything dealing with an address within the County is handled within this department.

Sandy Woody,
Addressing/GIS Manager

Granville County Addressing
122 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 692-1278
Fax: (919) 693-6794
Email: Sandy.Woody@granvillecounty.org



Accomplishments

- Software update so road miles can be calculated
- Started on 2020 census
- Continued work with neighboring counties to reconcile county line
- Continued the Litter Campaign

Goals

- ❖ Continue work on 2020 Census
- ❖ Continue to work with Board of Elections to ensure voter districts are correct
- ❖ Bring GIS into the spotlight to help other departments
- ❖ Work on addressing Ordinance

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
0	0	1	1	1

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 48,634	\$ 50,995	\$ 50,995	\$ 51,974
Benefits	\$ 14,342	\$ 15,122	\$ 15,122	\$ 15,528
Operating	\$ 40,166	\$ 42,950	\$ 42,950	\$ 43,400
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 103,142	\$ 109,067	\$ 109,067	\$ 110,902

SECTION IX

Education



VANCE-GRANVILLE COMMUNITY COLLEGE

Vance-Granville Community College (VGCC) is a joint venture between Vance County, Franklin County, Warren County, and Granville County, and the State Board of Community Colleges. Local responsibility is divided between the County Commissioners and the VGCC Board of Trustees, the County's primary role being the funding source for the maintenance of facilities. Vance-Granville Community College operates the Main Campus in Vance County, and satellite campuses in: Butner (Granville County), Louisburg (Franklin County) and Warrenton (Warren County), and a Culinary Arts Program located at the Masonic Home for Children (Granville County).

Main Campus Funding Allocation

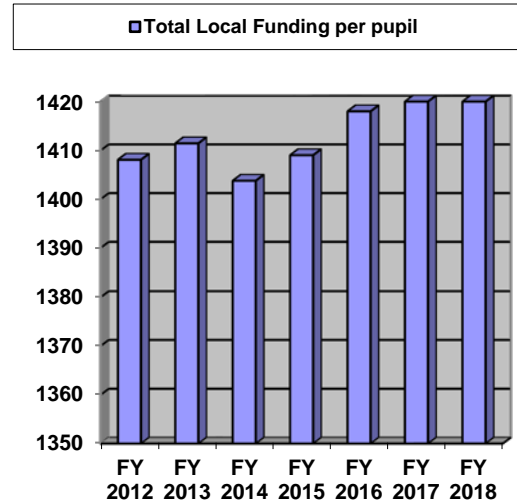
Vance County	75% Current Expense & Capital Outlay
Granville County	25% Current Expense & Capital Outlay

Vance-Granville Community College	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Main Campus- Capital Outlay	\$ 6,240	\$ 7,907	\$ 13,740	\$ 13,740
South Campus- Capital Outlay	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Main Campus – Current Expenditures	\$ 328,753	\$ 348,087	\$ 379,639	\$ 379,639
South Campus – Current Expenditures	\$ 351,745	\$ 351,745	\$ 351,745	\$ 351,745
Culinary Arts Program	\$ 20,800	\$ 20,800	\$ 20,800	\$ 20,800
Corporate Campus	\$ 16,000	\$ 0	\$ 0	\$ 0
Total	\$ 738,538	\$ 743,539	\$ 780,924	\$ 780,924

GRANVILLE COUNTY SCHOOLS

North Carolina General Statute 115C requires the County Commissioners to fund the following eight specific categories of school operations:

- Buildings, furniture, and apparatus [G.S. 115C-251(b)]
- Garage and maintenance equipment for school buses [G.S. 115C-249(e)]
- Liability insurance [G.S. 115C-47(25)]
- Maintenance of plant [G.S. 115C-521(c) and (d), to 115C-524]
- Sites [G.S. 115C-117]
- Proper furnishings of the superintendent's office [G.S. 115C-277]
- Supplies for school buildings [G.S. 115c-522(c)]
- Water supply and sewage facilities [G.S. 115C-522(c)]



The Granville County Board of Commissioners currently provides funding for the required categories and historically has funded instructional programs, pupil supporting services, and significant general administrative expenditures. The County's appropriations to the Granville County Schools are made to three separate portions of the unit's budget: current expense, category one capital outlay (building construction and renovation) and category two (equipment) & three (vehicles) capital outlay, combined. The current expense and the category two and three capital outlay are funded by tax revenue that is generated locally. Category one capital outlay, including new construction and renovations to facilities, is funded first from the restricted portion of sales tax and lottery funding, then by general operating funds derived from property tax revenues. School related debt service is funded by the restricted portion of sales tax remaining after Category one capital outlay obligations, restricted public school building funds (held by the State), and lottery proceeds. Any additional school related annual debt requirements are funded by general operating funds derived from property tax revenues.

The School Board requested \$20,751,665 of which \$19,048,385 was for current expense, \$703,142 was for non-building related capital needs, \$999,600 for building related capital needs such as building maintenance and renovation. The County Manager's Recommended Budget recommends education funding of \$14,652,618 for current expense, \$367,200 for category 2 & 3 capital outlay, and \$999,600 for category 1 capital outlay. The remaining requested funds are included in the service expansion portion of the budget document.

During fiscal year 2013-2014, the Granville County Board of Commissioners also approved funding the estimated annual debt service requirements necessary to finance Granville Central High School phase II construction. The additional capital outlay and debt service funding were accomplished through a 3.5¢ property tax increase. As agreed earlier between the Granville County Board of Commissioners and the Board of Education, the base amount of Category I funding would be reduced by the annual debt service amount associated with the early college building portion of the South Campus construction in effect creating a rent payment to the County. This adjustment was made beginning in fiscal year 2011-2012 and in practice, continues in the fiscal year 2018-2019 budget. In fiscal year 2016-2017, the County Board of Commissioners approved funding to raise the teacher supplement from 7% to 10%. The initial year funding increase was estimated at \$1,191,602 and is estimated in fiscal year 2018-2019 as \$1,277,942.

GRANVILLE COUNTY SCHOOLS

FY 2018-2019 Budget Drivers:

Student Health & Safety is the key driver for FY 2019 funding requests

- 6.0% Increase in Certified Salaries
- 3.0% Increase in School Based Administrators Salaries
- 3.0% Increase in All Other Salary Expense
- 4.0% Increase in Health Insurance rate (From \$5,659 to \$5,909 per employee)
- 1.0% Increase in Employer Retirement Rate
- Continued increases in charter school allocations

The following table shows the school's local funding for the last 10 years and the requested funding for fiscal year 2018-2019.

Approved/Amended budgets:

Fiscal Year	Average Daily Membership (See Note)	County Current Expense	Category II & III Capital	Debt Service	Category I Capital	Grand Total
08-09 ♦	9052	\$ 12,313,287	\$ 368,103	\$ 4,488,753	\$ 675,486	\$ 17,845,629
09-10 †	8830	\$ 12,385,287	\$ 301,707	\$ 4,453,857	\$ 926,086	\$ 18,066,937
10-11	8735	\$ 12,385,287	\$ 301,707	\$ 4,948,576	\$ 675,486	\$ 18,311,056
11-12	8796	\$ 12,385,287	\$ 301,707	\$ 6,046,395	\$ 540,586	\$ 19,273,975
12-13**	8775	\$ 12,385,287	\$ 301,707	\$ 5,909,425	\$1,450,788	\$ 20,047,207
13-14	8823	\$ 12,385,287	\$ 301,707	\$ 6,649,089	\$ 957,671	\$ 20,293,754
14-15	8796	\$ 12,385,287	\$ 301,707	\$ 6,519,933	\$ 957,671	\$ 20,164,598
15-16#	8736	\$ 12,385,287	\$ 301,707	\$ 11,675,038	\$1,237,966	\$ 25,599,998
16-17^Δ	8,803	\$ 13,576,889	\$ 351,707	\$ 6,374,445	\$1,639,271	\$ 21,942,312
17-18#Ⓞ	8,766 (est.)	\$ 14,004,385	\$ 360,000	\$ 7,069,718	\$2,480,000	\$ 23,914,103

Note: ADM is provided by the School System Finance Department and includes public school ADM and estimated charter school ADM of Granville County students.

Debt Service includes adjustments for payment of an advanced debt refunding and a regular debt refinancing opportunity.

^ Additional funding of \$1,191,602 was authorized during the year to increase teacher supplements from 7% to 10%.

Δ Includes one-time funding of \$681,600 for Category I funding for facility repairs and remediation.

*Includes one-time funding (after adjustment) of \$330,500 for current expense and \$185,114 for category II & III.

♦Includes one-time funding of \$210,000 for current expense and \$850,000 for category I funding.

†Includes an increase of \$72,000 for GCHS mobile units and a one-time Category I increase of \$250,600.

**Includes one-time funding of \$910,202 for category 1 Capital Outlay- ball field improvements.

Ⓞ Includes one-time funding of \$1,500,000 for Category I funding for facility repairs and remediation.

FY 18-19 School's Requested:

Average Daily Membership planning estimate = 8,766

	\$ 19,048,923	\$ 703,142	\$6,712,022	\$999,600	\$ 27,463,687
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School related debt service - is required, not GCS requested

FY 18-19 Budget:

	\$ 14,652,618	\$ 367,200	\$ 6,712,022	\$ 999,600	\$ 22,731,440
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Summary of Funding Levels - Granville County Schools

	FY 09-10 Note (7)	FY 10-11 Note (8)	FY 11-12 Note (9)	FY 12-13	FY 13-14 Note (10)	FY 14-15	FY 15-16	FY 16-17 Note (11)	FY 17-18 Note (12)	School's Request FY 18-19	Budget FY 18-19
GCS Average Daily Membership	8637	8588	8608	8544	8270	8143	7972	7859	7582 est.	7396 est.	
County Current Expense - Base	\$12,313,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,782,993	\$17,770,981	\$13,374,676
<i>Current Expenses - One Time</i>	\$72,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Supplement Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,191,602	\$1,221,392	\$1,277,942	\$1,277,942
Total General Fund	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$12,385,287	\$13,576,889	\$14,004,385	\$19,048,923	\$14,652,618
Capital - Category I - Base	\$675,486	\$675,486	\$540,586	\$540,586	\$957,671	\$957,671	\$957,671	\$957,671	\$980,000	\$999,600	\$999,600
<i>Category I - One Time</i>	\$250,600	\$1,018,000	\$0	\$910,202	\$0	\$0	\$280,295	\$681,600	\$1,500,000	\$0	\$0
Capital - Category II & III - Base	\$301,707	\$301,707	\$301,707	\$301,707	\$301,707	\$301,707	\$301,707	\$351,707	\$360,000	\$703,142	\$367,200
<i>Category II & III - One Time</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$4,453,857	\$4,948,575	\$6,046,395	\$5,909,425	\$6,649,089	\$6,519,933	\$11,675,038	\$6,374,445	\$7,069,718		\$6,712,022
Grand Total - All Funds	\$5,681,650	\$6,943,768	\$6,888,688	\$7,661,920	\$7,908,467	\$7,779,311	\$13,214,711	\$8,365,423	\$9,909,718	\$1,702,742	\$8,078,822

- Notes**
- 7) Board approved funding includes funding of \$322,600 for modular units to be placed at Granville Central High School. This funding is considered to be one-time funding and is suggested to be funded from General Fund Appropriated Fund Balance. The Board approved budget also includes a 4.5 cent tax increase to fund debt service for a new elementary school which is not shown in the above information.
 - 8) During fiscal year 2010-2011, the Granville County Board of Commissioner's approved funding for ball fields. \$150,000 for lights on the softball/baseball field, and \$180,000 to grade ball fields for a total of \$330,000 one-time funding. And approved use of Lottery funds for athletic fields.
 - 9) During fiscal year 2011-2012, category I funding was reduced to reflect the lease payment associated with the early college school facility which began operations in August 2011. This amount will be withheld during the debt service period expected to be completed in 2029.
 - 10) Following the budget work sessions, the Granville County Board of Commissioners approved a 3.5% tax increase funding a reoccurring category 1 capital outlay amount of \$400,867 and the estimated annual debt service to finance GCHS Phase II construction. This is estimated at approximately \$1,002,167.
 - 11) The Board of Education's request for FY 2016-2017 includes a request to increase the salary supplement from 7% to 10% for teachers & staff excluding Superintendent, Asst. Superintendents, Directors, Coordinators, Principals, & Technicians.
 - 12) The County refunded the 2009A school debt in FY 17-18 and the debt service budget reflects the escrow set aside and the associated financing costs. Also, 1x capital was budgeted to address the mold issues at several schools. \$15M was approved by the County for building renovations with \$8M being financed in FY 17-18 and the add'l \$7M at a future date.

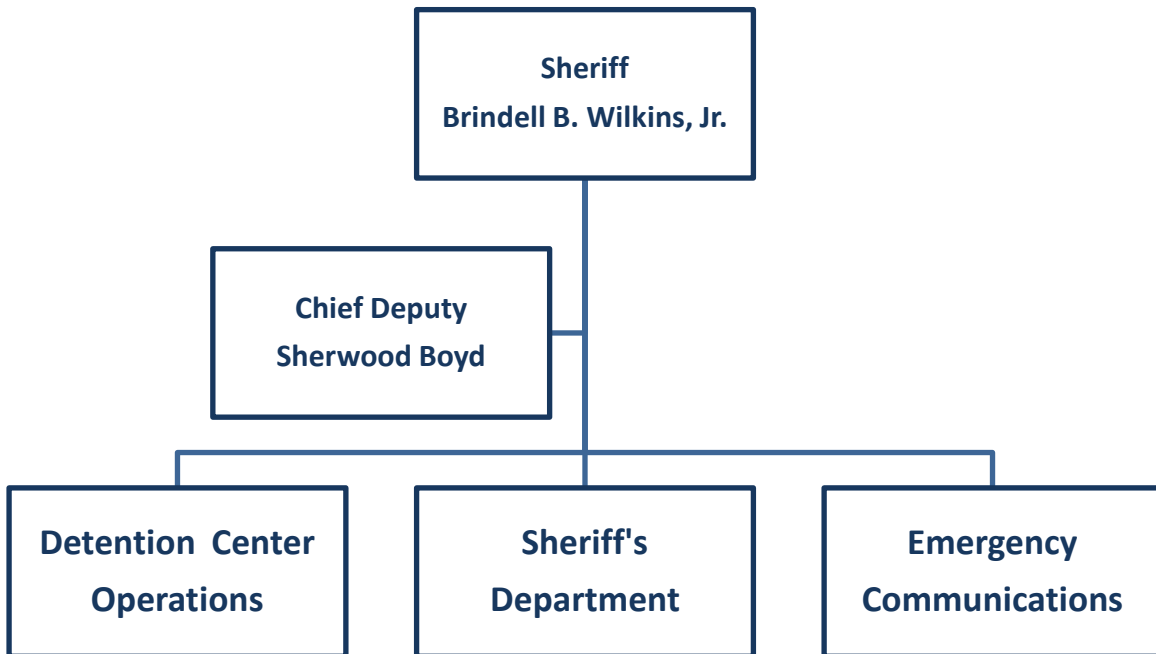
SECTION X

Public Safety



Granville County Sheriff

Brindell B. Wilkins, Jr.



SHERIFF'S DEPARTMENT

The Granville County Sheriff's Office is a constitutional office with responsibilities to keep peace and order throughout the County. Those services range from investigations of larcenies to murders and serving of civil, criminal, court orders and subpoenas. Our office issues gun permits and conducts background investigations on applicants for gun permits as well as prospective employees for the Sheriff's Office and other County agencies upon request. The office also provides courtroom security and escorts for financial institutes and funerals. The Sheriff's Office provides solutions to problems and also serves jury notices for potential jurors. Revenues are produced from service of civil papers and concealed carry and handgun permits. Calls for service are also dispatched from the Sheriff's office as needed.

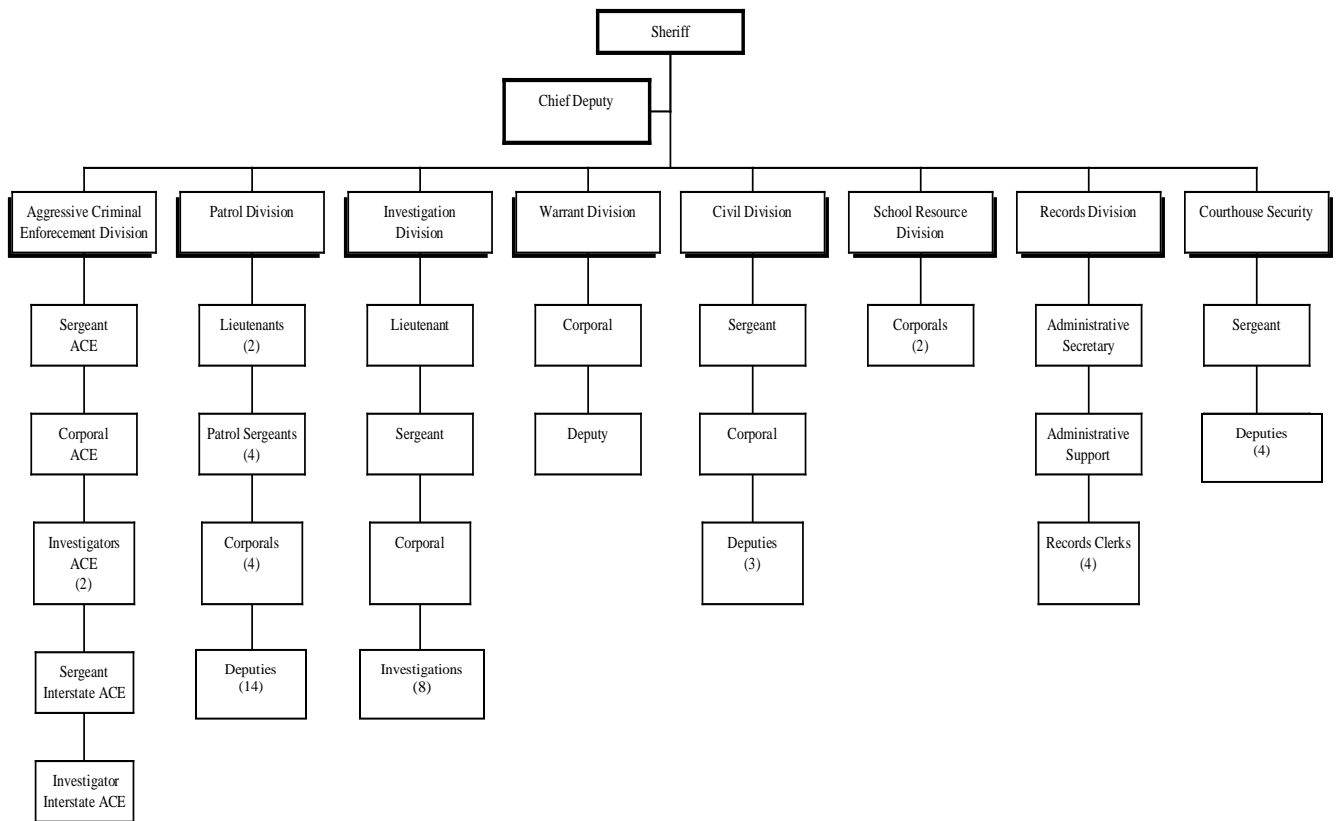
Brindell B. Wilkins, Jr., Sheriff

Granville County Sheriff's Department
143 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-3213

Fax (919) 603-1315

E-mail: sheriff@granvillecounty.org



Full-Time Positions Authorized

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
61	61	61	63	63

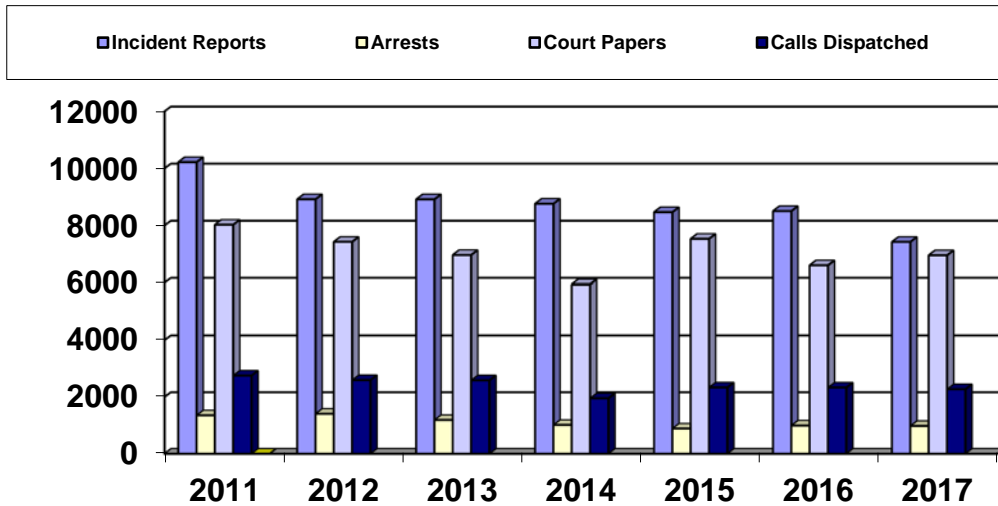
SHERIFF'S DEPARTMENT

Highlights

- Updated Records Management System
- Completed Radio Rollout Project

Goals

- Increase manpower for the Patrol Division
- Put into service a Mobile Support Vehicle
- Satellite Office to become Full Service



Sheriff	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$2,861,147	\$ 2,944,511	\$2,968,351	\$3,075,345
Benefits	\$967,748	\$ 1,055,520	\$1,059,072	\$1,092,280
Operating	\$384,843	\$ 573,102	\$573,102	\$563,102
Capital Outlay	\$251,652	\$ 95,000	\$95,000	\$85,000
Capital Outlay – Cars	\$326,796	\$ 389,209	\$389,209	\$390,000
Grant Expenditures	\$3,989	\$ 4,000	\$27,670	\$0
Total	\$4,796,175	\$ 5,061,342	\$5,112,404	\$5,205,727

DETENTION CENTER

The Granville County Detention Center houses inmates until they are tried in court and disposition is made in their case. The Detention Center strives to provide a safe and secure environment for the inmates and staff as well as the general public. Currently 34 employees staff the facility and the maximum inmate capacity is 87; consisting of 73 male beds, 10 female beds, and 4 juvenile beds.

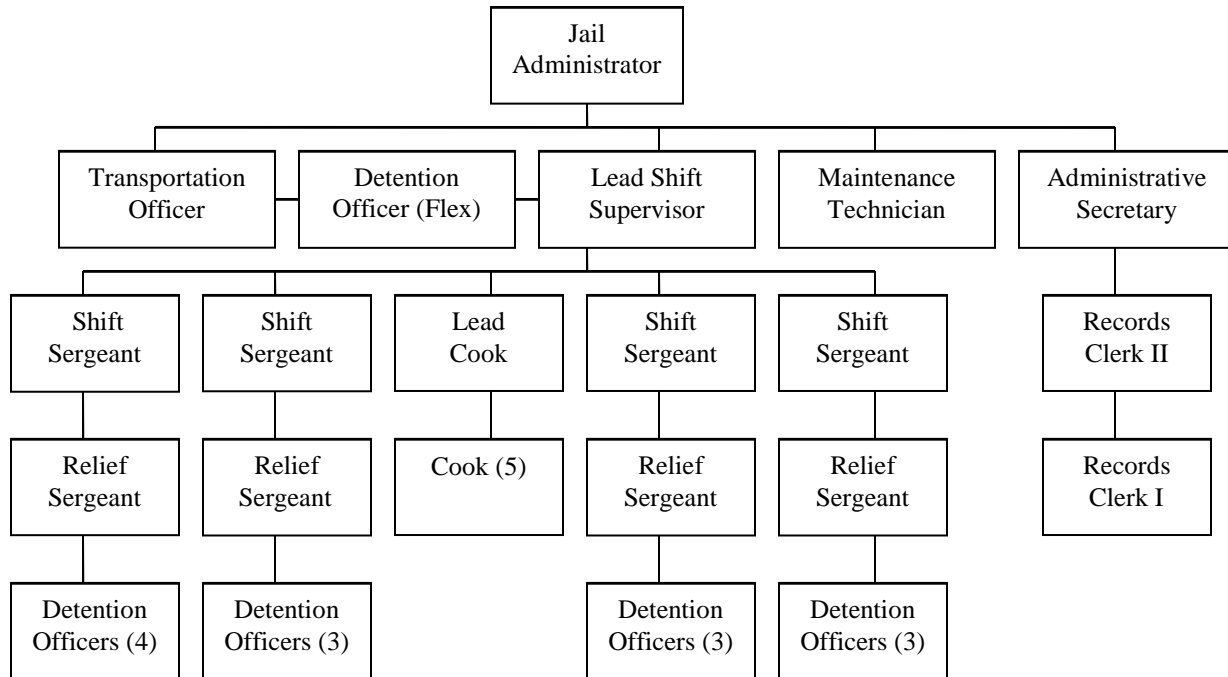
Jimmy Hayes, Detention Administrator

Granville County Sheriff's Department
143 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-3717

Fax: (919) 693-1146

E-mail: Jimmy.Hayes@granvillecounty.org



FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
34	34	34	34	34

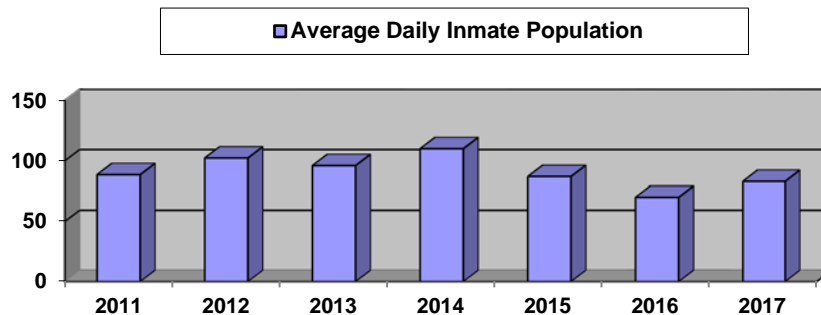
DETENTION CENTER

Accomplishments

- Stayed within the allotted budget.
- No corrective action was required from the North Carolina Department of Health and Human Services during their inspection.
- Upgraded the computer at the Booking Desk.
- Purchased fifteen (15) new tasers for Detention Officers.

Goals, Targets, and Performance Objectives

- Maintain current Detention Center to meet State Standards pending moving to the new Law Enforcement Center.
- Requesting eight (8) tasers for Detention Officers.



Detention Center	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 1,241,576	\$ 1,201,679	\$ 1,238,569	\$ 1,308,847
Benefits	\$ 431,485	\$ 430,878	\$ 443,899	\$ 472,116
Operating	\$ 850,095	\$ 1,012,161	\$ 1,012,770	\$ 970,400
Capital Outlay	\$ 20,986	\$ 18,912	\$ 18,912	\$ 10,358
Total	\$ 2,544,142	\$ 2,663,630	\$ 2,714,150	\$ 2,761,721

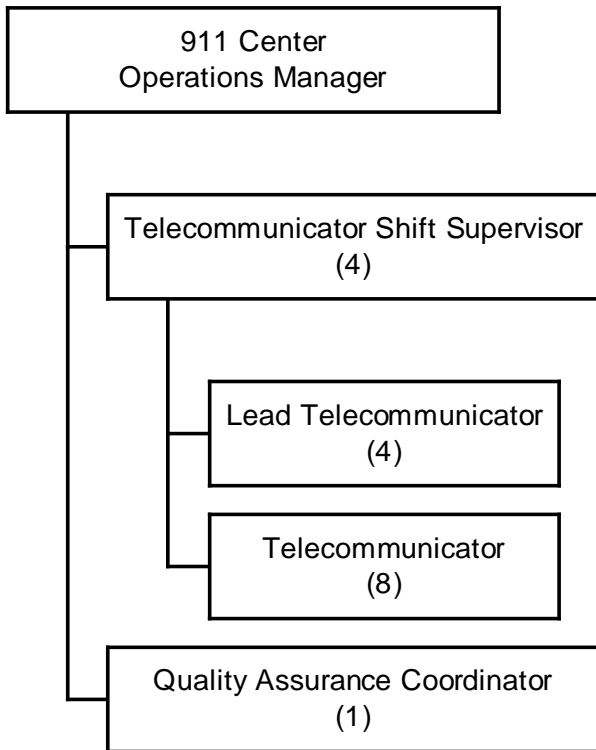
EMERGENCY COMMUNICATIONS DEPARTMENT

The Granville County 911 Center exists as a central point of emergency communications for the general public and emergency response agencies. The effect of having one central coordinating point for emergency communications is an efficient reaction and response to emergency and disaster situations. The 9-1-1 Center currently receives all 911 Wireless and Wireline calls in the County. The center staff dispatch EMS, all city and county Fire Departments, Oxford Police Department, and Sheriff's Office for all law enforcement events in the County except for the Butner, and Creedmoor jurisdictions. 911 calls requesting law enforcement for these jurisdictions are transferred or given over radio communications to the jurisdictions accordingly. The Granville County Sheriff's Department is dispatched to Stem and Stovall, unless one of these township's officers is on duty.

Trent Brummitt
911 Center Manager

Granville County 911 Center
Oxford, NC 27565

Phone: (919) 690-0444
Email: trent.brummitt@granvillecounty.org



HIGHLIGHTS

- Finished Back-up Center and went live October 10th.
- Finished Main Center upgrades and went live February 21st.
- Virtualized CAD server for added redundancy.
- Filled EMD Coordinator/Training Officer Position. (Quality Assurance Coordinator)

Note: Addressing Coordinator funded in part from Emergency Telephone System Fund

Full Time Positions Authorized

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
18	18	18	18	18

EMERGENCY COMMUNICATIONS DEPARTMENT

GOALS, TARGETS AND PERFORMANCE MEASURES

- Have employees report to Back-up center for work randomly to maintain equipment, and to train in the event our Back-up plan has to be activated.
- Continue to improve protocols and implementation of EMD (Emergency Medical Dispatch).
- Implement EFD (Emergency Fire Dispatch).
- Work with Quality Assurance Coordinator to improve quality assurance program for EMD, and implement quality assurance program for EFD.
- Work to ensure all training standards are met with the Office of EMS as well as North Carolina Sheriff's Training and Standards for all employees.

Emergency Communications	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 734,043	\$ 759,204	\$ 782,167	\$ 783,472
Benefits	\$ 216,680	\$ 241,690	\$ 245,112	\$ 254,537
Operating	\$ 78,046	\$ 129,200	\$ 154,200	\$ 150,400
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service	\$ 20,898	\$ 10,171	\$ 10,171	\$ 0
Total	\$ 1,049,667	\$ 1,140,265	\$ 1,191,650	\$ 1,188,409

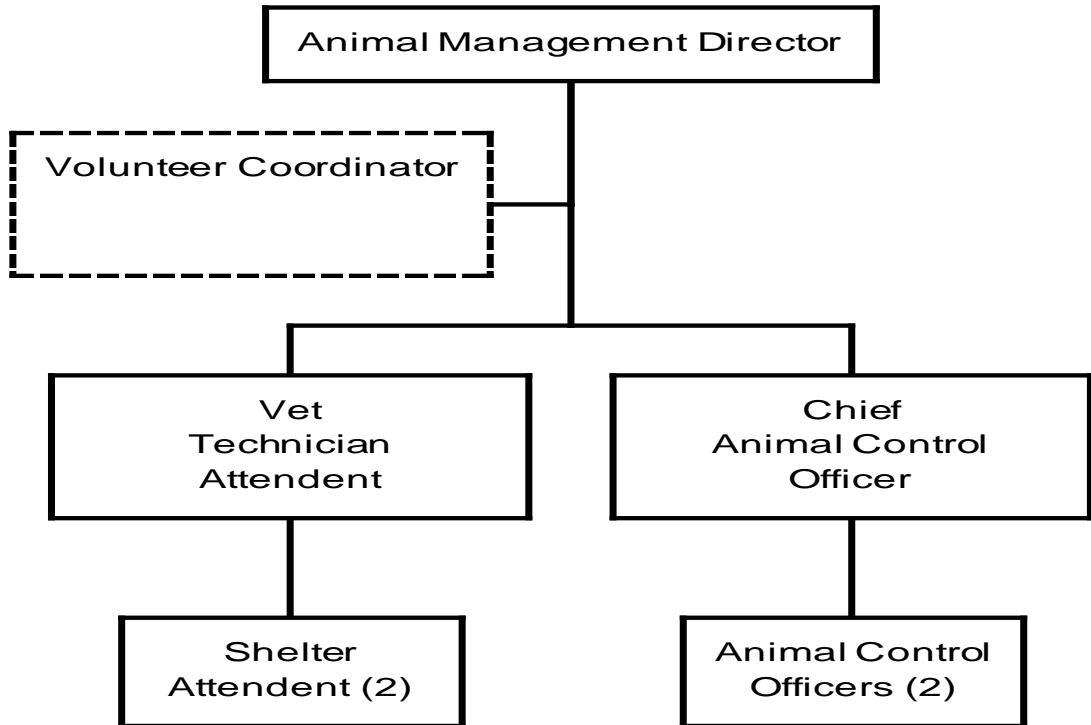
ANIMAL MANAGEMENT DEPARTMENT

The Animal Control Department exists to protect Granville County citizens and visitors from the potentially deadly threat of rabies, vicious wild or domestic animals and other dangerous situations that may occur from the daily interaction between humans and animals. Animal Control is responsible for enforcing the Granville County Animal Control Ordinance, operating the County animal shelter, controlling the population of unwanted or stray animals, investigating animal bite cases, directing the control of dangerous or potentially dangerous animals and assisting with animal cruelty investigations. Shelter hours are Monday through Friday noon – 4:30 pm and Saturday, 11:00 am – 2:00 pm.

Matt Katz
Animal Management Director

Granville County Animal Control
5650 Cornwall Road
Oxford, NC 27565

Phone: (919) 693-6749
Email: Matt.Katz@granvillecounty.org



Full Time Positions Authorized

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
5	7	7	8	8

ANIMAL MANAGEMENT DEPARTMENT

HIGHLIGHTS AND ACCOMPLISHMENTS

- Assisted with rescue of 1090 animals in 2017 which is a 16.3% increase over last year.
- Approved to begin planning and construction of a new Animal Shelter facility.
- Continuing to protect the public from the spread and introduction of the Rabies virus by offering a Rabies vaccination clinic on a Saturday with the cooperation of a local veterinarian and local non-profit to provide low cost 1 and 3 year Rabies vaccinations and low cost microchips.
- Reduced overall 2017 euthanasia for dogs and cats to 37% a decrease of 8% over last year.

GOALS, TARGETS AND PERFORMANCE MEASURES

- Work with citizens to reduce the need for removal of feral cats through trap, neuter, vaccinate, and release programs. Also increase education and awareness of community cats in the county and local municipalities.
- Continue to grow volunteer programs for volunteers who do not want to volunteer in the animal shelter environment. Add more programs for school aged children that are required to have volunteer hours every year.
- Continue to enforce local and state ordinances and statues pertaining to animals through civil citations and legal actions.
- Work with county administration, animal advisory committee, and local civic groups to continue to reduce the euthanasia rate of animals in the county.

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 260,074	\$ 265,183	\$ 321,676	\$ 339,209
Benefits	\$ 87,240	\$ 86,221	\$ 102,880	\$ 105,500
Operating	\$ 79,404	\$ 93,300	\$ 93,386	\$ 95,250
Capital Outlay	\$ 14,241	\$ 21,000	\$ 27,000	\$ 21,000
Capital Outlay – Cars	\$ 21,600	\$ 22,000	\$ 22,483	\$ 26,000
Total	\$ 462,559	\$ 487,704	\$ 567,425	\$ 586,959

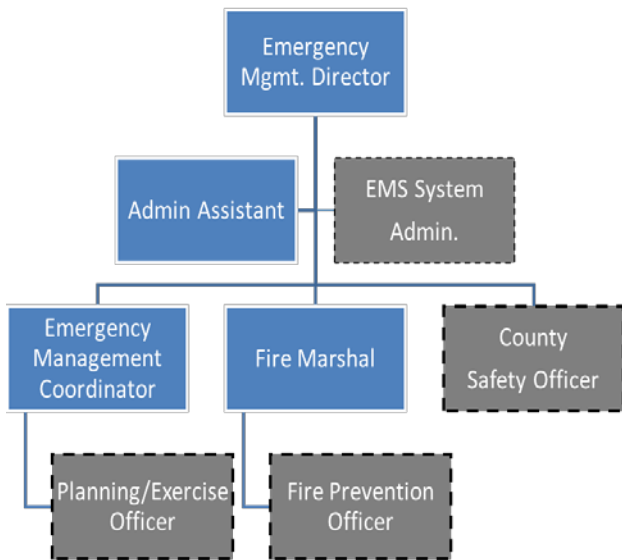
EMERGENCY MANAGEMENT

Granville County Emergency Management provides overall coordination, planning, response and recovery efforts for emergency and disaster situations. Through the Fire Marshal's office, fire prevention inspections, as mandated by the NC State Office of State Fire Marshal, public fire prevention education, coordination of overall fire fighting efforts in the County, fire investigations and regulatory reporting of fire conditions within the County are performed. Through coordinated planning, response, recovery and mitigation efforts with all emergency response and law enforcement agencies in the County, the threat of major personal injury or negative economic impact due to emergency or disaster situations is reduced for the general public of the County.

Doug Logan, Emergency Management Coordinator/Fire Marshal

Emergency Management/Fire Marshal
 143 Williamsboro Street
 Post Office Box 598
 Oxford, NC 27565

Phone: (919) 603-1310
 Fax: (919) 603-1399
 Email: doug.logan@granvillecounty.org



ACCOMPLISHMENTS

- Participated in three (3) disaster exercises (HSEEP)
- Developed and implemented county bloodborne pathogen policy
- Reviewed and Updated County Emergency Operations Plan
- Finalized COOP/COG Plans and held TTX
- Held County wide department hands-on fire extinguisher training

FULL-TIME POSITIONS AUTHORIZED

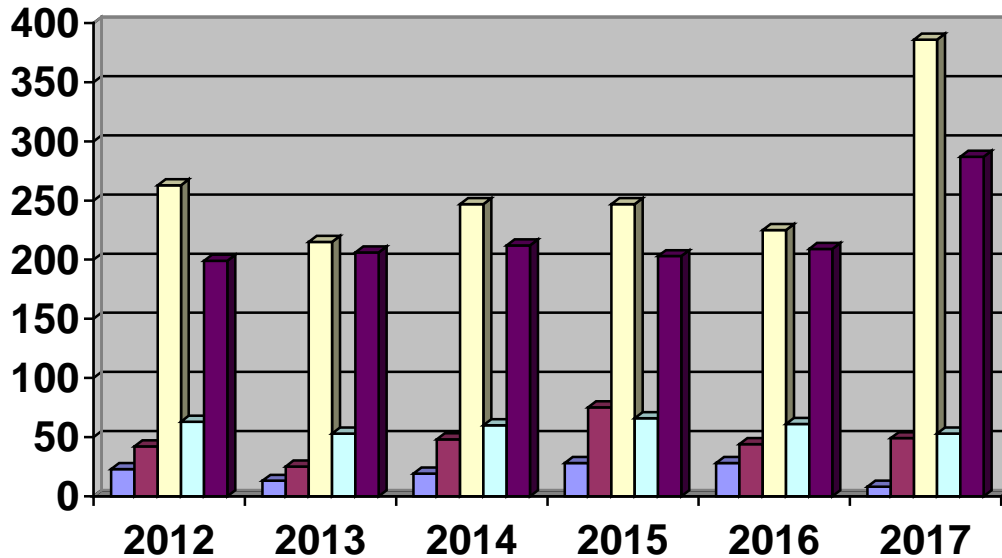
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
4*	4*	4*	4*	4*

*Administrative Assistant position is frozen

EMERGENCY MANAGEMENT

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Hold or participate in three (3) disaster exercises (HSEEP)
- Conduct Threat and Hazard Identification and Risk Assessment with School System
- Work with county fire departments to lower ISO ratings
- Work with School System on developing School Risk Management Plans
- Review and re-write County Emergency Operations Plan



***Most Fire Departments are now entering fire reports directly online with the NC Office of State Fire Marshal.

Emergency Management	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 181,236	\$ 182,337	\$ 187,293	\$ 220,636
Benefits	\$ 48,931	\$ 57,264	\$ 58,002	\$ 64,074
Operating	\$ 25,685	\$ 34,640	\$ 34,640	\$ 36,414
Capital Outlay	\$ 2,380	\$ 5,000	\$ 5,000	\$ 5,000
Grant Expenditures	\$ 68,831	\$ 0	\$ 74,308	\$ 0
Total	\$ 327,064	\$ 279,241	\$ 359,243	\$ 326,124

FIRE SERVICES

Fire Services in Granville County are provided by 12 volunteer and 2 paid departments. The City of Oxford operates a department consisting of paid drivers and volunteer firefighters. Fire suppression and response in Butner is provided by Butner Public Safety and is supported by taxes paid to the Town of Butner. A special tax district exists and the current rate is 20¢ per \$100. Each department maintains and provides 24-hour fire protection services within a NC Department of Insurance approved primary six (6) mile district. In addition to fire protection services, six (6) departments provide Emergency Medical First Responder services to an expanded response district to provide additional support to the County Emergency Medical Services (EMS) Department.

Donny Boyd, Granville County Fire Marshal

Granville County Fire Marshal
5662 Cornwall Road
Oxford, North Carolina 27565

Phone: (919) 603-1310

E-mail: donny.boyd@granvillecounty.org

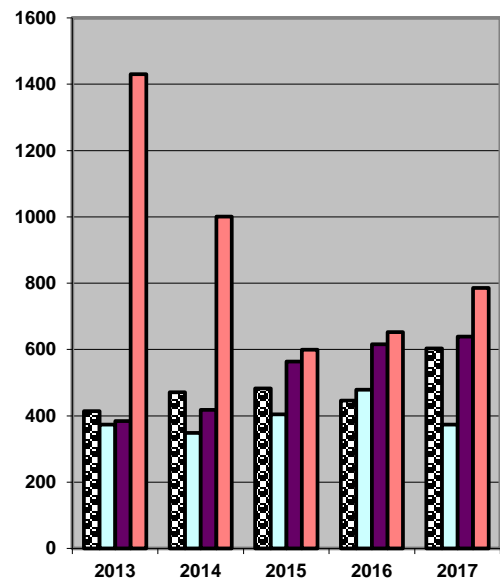
Accomplishments

- Participated in public education
- Participated in mutual aid drills and training
- Lowered rural department ISO rating in two districts
- Provided fire protection services to the citizens of respective districts

Mission and Goals

- Participate in mutual aid drills and training
- Participate in National Fire Prevention Week by providing firefighters and apparatus at fire prevention events.
- Provide and maintain fire protection services to the citizens of the respective districts
- Lower remaining rural department ISO ratings

- Fires (Structure, auto, or wooded areas)
- Alarms
- Auto Accidents
- Other (Hazmat, Medical, SAR, Good Intent)





Call Type	2014	2015	2016	2017
Structure Fires	240	305	250	302
Vehicle Fires	87	55	84	95
Grass/Woods Fires	144	123	112	206
Alarms	404	479	373	369
Auto Accidents	564	616	639	590
Other (Hazmat, Medical, SAR, Good Intent)	599	652	786	725

	2016-2017 Original	2017-2018 Budget	2017-2018 Amended	2018-2019 Budget
Antioch Fire Dept	\$ 67,805	\$ 70,025	\$ 70,025	\$ 72,126
Berea Fire Dept - First Responder	\$ 72,257	\$ 74,620	\$ 74,620	\$ 76,859
Bullock Fire Dept - First Responder	\$ 72,257	\$ 74,620	\$ 74,620	\$ 76,859
Corinth Fire Dept	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
Creedmoor Fire Dept	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
City of Oxford Fire Dept	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
Granville Rural Fire Dept	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
Providence Fire Dept	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
Stem Fire Dept - First Responder	\$ 72,257	\$ 74,620	\$ 74,620	\$ 76,859
Stovall Fire Dept	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
South Virgilina Fire Dept - First Responder	\$ 45,480	\$ 46,965	\$ 46,965	\$ 48,374
Brassfield Fire Dept - First Responder	\$ 72,257	\$ 74,620	\$ 74,620	\$ 76,859
Cornwall Fire Dept - First Responder	\$ 72,257	\$ 74,620	\$ 74,620	\$ 76,859
Town of Butner - Fire Services	\$ 67,806	\$ 70,025	\$ 70,025	\$ 72,126
Total	\$ 949,212	\$ 980,265	\$ 980,265	\$ 1,009,677



FORESTRY ADMINISTRATION

DESCRIPTION: The North Carolina Forestry Service develops, protects and manages the abundant resources of Granville County's forests through professional stewardship, thereby enhancing the quality of life for citizens while ensuring the continuity of these resources. The Forestry Service provides fire protection and suppression services for brush and woodland fires as an important part of forestry management. In Fiscal Year 1999-2000, the Granville County Board of Commissioners funded a service expansion for a part-time position to assist the agency with its paperwork and administrative needs and continues funding for this position. The Board recognized the benefits of the promotion of forest management and protection as a renewable resource, and as a critical part of Granville County's rural economic development. This position, which is entirely funded by Granville County, remains in the Continuation Budget. All other expenditures for Forestry Services are funded 60% by the State and 40% by the County under a memorandum of understanding dated November 19, 2001.

Robert Montague, County Ranger

NC Forestry Service, Granville County
5087 Herbert Henley Road
Oxford, NC 27572

Phone: (919) 693-3154

Email: rob.montague@ncdenr.gov



Forestry Activities	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 26,731	\$ 27,000	\$ 27,000	\$ 27,742
Benefits	\$ 4,007	\$ 4,024	\$ 4,024	\$ 4,272
Operating & Capital	\$ 2,341	\$ 2,300	\$ 2,300	\$ 2,300
Forestry Activities	\$ 69,290	\$ 69,178	\$ 69,178	\$ 71,471
Total	\$ 102,369	\$ 102,502	\$ 102,502	\$ 105,785

OTHER EMERGENCY SERVICES

Description/Mission: This service area represents the County's contribution to the general operating budgets of other agencies that provide emergency services within Granville County. The line item for Medical Examiner represents funds designed for use in investigating suspicious deaths. Statewide, nearly 15% of all deaths are investigated by appointed County Medical Examiners. These Medical Examiners are appointed by the NC Chief Medical Examiner to serve three-year terms, and are charged with investigating all suspicious deaths in the County. The Granville Rescue Squad provides land searches for missing persons and water rescue and recovery. The Sheriff's Auxiliary Unit assists the Sheriff's Department with staffing needs and other special activities.



Other Emergency Services	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Medical Examiner	\$ 39,750	\$ 25,000	\$ 45,000	\$ 45,000
Sheriff's Auxiliary	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Granville Lifesaving/Rescue	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total	\$ 59,750	\$ 50,000	\$ 70,000	\$ 70,000

SECTION XI

Area Projects and Other Appropriations



AREA PROJECTS/ SPECIAL APPROPRIATIONS

OVERVIEW: Area Projects/Special Appropriations is a budgetary category, which includes appropriations from the General Fund for support to non-profit agencies and other appropriations authorized by the Commissioners. Agencies are required to request funding annually and appropriations are reviewed annually by County staff and the Board of Commissioners for continued funding. New agencies can submit a funding request as part of the service expansion budget process each year. A brief description of each agency or program is included below. Prior year actuals, current and proposed appropriations for each are shown in the chart following the descriptions.

- **HomeCare & Hospice** – Duke HomeCare & Hospice is the primary provider of hospice services in Granville County serving more than one-third of the county residents needs for services in fiscal year 2011. Fiscal year 2012-2013 was the first funding year for this organization and continues in the recommended budget.
- **Boys & Girls Club** – Operations began in Granville County in 2012. Participants in the Boys & Girl Clubs of North Central North Carolina develop positive behaviors, self-esteem and character.
- **Beaver Management Program** – The Granville County Commissioners continue to fund this statewide effort, which provides assistance to landowners having problems with beaver dams.
- **Four Rivers RC&D** – The Four Rivers Resources Conservation & Development Council is an incorporated 501c3 tax exempt Council comprised of six counties in central/northeastern North Carolina. These counties are Granville, Vance, Warren, Halifax, Northampton and Edgecombe. Its mission is to initiate actions that will improve the economic, social and environmental conditions of the six counties. Its specific goals are: To increase recreational opportunities and facilities, to protect and improve water quality, to promote economic opportunities and our environment, and to improve educational opportunities and retain our youth.
- **Granville County Museum** – A non-profit organization, the Museum seeks to celebrate Granville County’s past by constant acquisition and display of local historical artifacts and traveling exhibits.
- **HOVG Airport Authority** – Granville County participates with Vance County, the City of Henderson and the City of Oxford in the operation of a quality air transportation facility.
- **Kerr Tar Council of Governments** - Created by the State in order to address regional issues, the Council of Governments provides a forum for assessing regional issues and technical support to the member agencies (5 counties and 15 municipalities). The COG also serves as Region K’s Area Agency on Aging.
- **Kerr Area Regional Transportation Services (KARTS)** – A five-county authority, KARTS provides public transportation services on a “reserved ride” basis. KARTS receives funding from federal, state and local sources. The local funding is divided among the participating counties.
- **Central Children’s Home** – A non-profit residential childcare facility for children who are dependant, neglected or abused. These funds are used for the continued upkeep of facilities available to the public. Historically, the County has made appropriations to the Central Children’s Home to aid in repair of their buildings, specifically the gymnasium, due to the fact the gym is often used by citizens of the County.
- **Franklin, Vance, Warren Opportunity, Inc.** - This agency provides a wide variety of community services from weatherization, to home ownership and counseling to persons living with HIV. The County’s contribution help defray the cost of developing and applying for new programs and projects and provides funds to match federal and state grants while also supporting a host of other expenditures.
- **Roanoke River Basin Association** – Founded in 1945, RRBA’s mission is to establish and carry out programs for the development, use, preservation and enhancement of the water resources of the Roanoke River basin. RRBA seeks to balance water resource conservation and the sustainable, in-basin use of the basin’s water resources for economic development.

- **Granville Arts Council** - The Granville Arts Council sponsors and encourages cultural and educational related activities by making available opportunities in these areas to the citizens of Granville County. Granville County funds help enable the Arts Council to secure funding from the North Carolina Arts Council, as this funding must be matched dollar to dollar.
- **Chamber of Commerce** – Granville County participates in the Chamber of Commerce in an effort to maintain the vital partnership with business and industry.
- **Oxford CMAQ Grant Match** – The County agreed to participate in a CMAQ Sidewalk project with the City of Oxford which includes property located partly within the city jurisdiction and partly in the County. The Grant match represents the County’s 39% share of the required \$60,000 grant match.
- **Oxford Business & Professional Chain/Transportation** - With the absence of readily available public transportation, this agency offers transportation to assist with basic needs to seniors and low-income citizens. Without this service, some seniors would fail to meet medical appointments or would have to depend on some other individual to attend to these needs. The Oxford Business and Professional Chain Shuttle Program give the citizens that use the service a sense of independence.
- **Families Living Violence Free** – Provides supportive services and programs to victims/survivors to reduce the occurrence of domestic violence and sexual assault in Granville County through community awareness, education and collaboration with key constituencies.
- **Upper Neuse River Basin Association** – This Association consists of representatives from member governments located in the Upper Neuse Basin. The mission of the association is to address the environmental, economic, and governmental issues facing the member government. Ongoing funding has been included in the County’s Stormwater Management Fund.
- **Human Relations Council** – Established to encourage understanding and good will between all citizens regardless of race, sex religion, creed, nationality or economic status, this (20) member committee reports and recommends to the Board of Commissioners programs designed to promote the welfare of the community. It also seeks to identify Human Relations concerns within the community which could jeopardize the welfare of the community. The Human Relations Council acts as an impartial public forum to the end that there will be better communications between all segments of the community and to promote peace and understanding.
- **Tar River Land Conservation** – The Tar River Land Conservation, a nonprofit land trust, preserves the natural and cultural resources of the Tar River Basin by working in partnership with private landowners, businesses, public agencies, and others to protect rural landscapes and riparian corridors.
- **Live Well Granville** – This is an initiative by the Health Department to collaborate with public and private organizations countywide to promote healthy living.
- **Granville Little Theater** - The Granville Little Theater provides an additional recreational outlet for the citizens of Granville County through the presentation of several productions annually.
- **Jobs for Life** - A subsidiary of the Work Force Development Program, Jobs For Life, is a non-profit organization that offers a nine-week training program designed to develop and enhance individual job skills. It addresses the needs of the unemployed as well as the underemployed.
- **Area Congregations in Ministry (ACIM)** – Provides emergency assistance to County residents in need by supplying food, prescription drugs, and helping to pay for rent and utility bills.
- **Oak Hill Heritage House Museum** – Established in 2006, the Museum and Research Library is a multicultural research library housing African American and Native American resources with the goal of ensuring the preservation of our local culture.

AREA PROJECTS/ SPECIAL APPROPRIATIONS

Agency	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
HomeCare & Hospice	1,200	1,200	1,200	\$ 1,200
Boys & Girls Club	10,000	10,000	10,000	\$ 10,000
Creedmoor SRO Officer	0	0	63,000	\$ 65,000
Beaver Management Program	4,000	4,000	4,000	\$ 4,000
Four Rivers RC&D	500	500	500	\$ 500
Granville County Museum	25,000	25,000	25,000	\$ 25,000
HOVG Airport Authority	28,750	28,750	28,750	\$ 28,750
Kerr Tar Council of Government	21,520	21,518	21,518	\$ 21,520
KARTS	43,397	43,397	43,397	\$ 43,397
Central Children's Home	4,580	4,580	4,580	\$ 4,580
Franklin, Vance, Warren, Inc.	17,120	17,120	17,120	\$ 17,120
Roanoke River Basin Association	0	100	100	\$ 100
KARTS Facility Grant Match	35,534	35,534	35,534	\$ 35,534
Chamber of Commerce	1,129	1,160	1,160	\$ 1,190
Oxford Bus. & Prof. Chain – Trans.	0	5,279	0	\$ 0
Families Living Violence Free	1,500	1,500	1,500	\$ 1,500
Human Relations Council	3,056	4,200	4,200	\$ 4,285
Tar River Land Conservancy	1,000	1,000	1,000	\$ 1,000
Granville Little Theater	0	2,000	2,000	\$ 2,100
Available for Service Options	4,000	14,000	14,000	\$ 14,000
Mary Potter	0	1,000	1,000	\$ 0
Oak Hill Heritage Museum	0	5,000	5,000	\$ 5,000
Smart Start	0	5,000	5,000	\$ 5,100
ACIM	0	5,000	5,000	\$ 5,000
Jobs for Life	0	2,000	2,000	\$ 2,100
Total	\$202,286	\$ 238,838	296,559	\$ 297,976

AREA PROJECTS/ NON-DEPARTMENTAL

Non-Departmental - This cost center records expenditures that apply to all departments and that cannot be easily attributed to a specific department. A brief description of each activity included in this department is listed below and a chart depicting prior year actual expenditures, current year budgeted expenditures, and next year's estimated expenditures immediately follows.

- **Workers' Compensation** – General Statute 97-2, -7, provides that all county employees are covered by North Carolina's workers' compensation law. A county may not legally reject coverage. The County is insured for losses through the NC Association of County Commissioners' Risk Management Pool. The last several years have seen a tremendous increase in claims which has driven up premiums. Through deliberate efforts by the Human Resources and Finance Departments, claims have continued to decline over the past three years. Premiums are rated on the previous three years and annual salary expenditures.
- **Retirees' Health Insurance** – Section 140 of the County's Personnel Ordinance provides for the continuation of health insurance for those retiring employees that meet certain criteria. The Ordinance states "that the County shall provide hospitalization insurance in an amount equal to a single employee's coverage for employees, who upon retirement, meet one of the following criteria: (1) Age 65 or older and have been previously employed by Granville County on a permanent full-time basis for at least twenty (20) years; (2) Age 62 or older and have been previously employed by Granville County on a regular full-time basis for at least twenty-two (22) years; (3) Age 55 or older and have been previously employed by Granville County on a permanent full-time basis for at least twenty-five (25) years, or (4) have been employed by Granville County on a permanent full-time basis for at least thirty (30) years regardless of age".
- **Unemployment Compensation** – Unemployment compensation coverage, extended to County employees by the Federal Unemployment Compensation Amendments of 1976, requires that counties be charged for each qualified employee that separates from his job and is qualified to receive unemployment benefits. All of North Carolina's counties have elected to pay this cost by reimbursing the state for benefits paid to separated workers for which the employer is liable.
- **Property & Liability Insurance** – Granville County is a member of the Sedgwick insurance pool through the North Carolina Association of County Commissioners. This provides special benefits to the County due to the fact that the County is not rated on its experience alone, but by the experience of the entire membership. The premium paid includes a blanket performance bond for all employees, property insurance, including vehicles and buildings, and liability insurance.
- **Performance Based Pay Adjustments** – Periodic pay adjustments are important to recruiting and retaining good employees. The County Manager recommends budgeting (3.25%) percent of the total salaries in order to continue with performance-based adjustments. This means that employees will receive different adjustments for different levels of performance: meeting standards, exceeding standards and significantly exceeding standards.
- **Position Reclassification** – Each year during the budget process, requests are received from department managers for recommended reclassifications of positions. The County Human Resources Director then interviews the supervisors and employees to determine if a reclassification is justified. The recommendation is forwarded to the Board for action.
- **Health & Wellness Challenge** – The Board funds a volunteer program that provides health screenings for employees and provides wellness education and opportunities to County employees. This program has positively impacted employee morale and identified several potential health problems in the early stages. The recommended budget includes continued funding for this program and allows for the program to be coordinated with the County's Health Insurance Plan.

- **Revaluation Reserve** – North Carolina General Statute 153-A-150 mandates that counties set aside funds to finance the octennial reappraisal of real property. Each year a county must appropriate funds to its reappraisal reserve fund in an amount that will accumulate enough to finance the next reappraisal. Once placed in these accounts, the funds must be used only for this purpose. According to the Tax Administrator and Finance Director, the 2010 reappraisal cost a total of \$568,318. In planning for the 2018 Revaluation, it is assumed that the expected reserve fund balance of \$100 plus future deposits and investment earnings will be more than sufficient to meet the projected cost.

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Worker's Compensation	\$ 254,316	\$ 291,000	\$ 291,000	\$ 260,000
Retirees' Health Insurance	\$ 287,772	\$ 275,000	\$ 275,000	\$ 280,000
Liability & Property Insurance	\$ 189,300	\$ 200,000	\$ 203,000	\$ 210,000
Unemployment Compensation	\$ 16,419	\$ 30,000	\$ 30,000	\$ 20,000
Redistricting and Legislative Services	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Legal Fees	\$ 135,902	\$ 150,000	\$ 170,000	\$ 170,000
Position Reclassifications	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Performance Based Pay Adj.	\$ -	\$ 300,000	\$ 86,316	\$ 300,000
Health Insurance Premium Increase	\$ -	\$ 190,000	\$ 190,000	\$ 0
Available for Service Option	\$ 0	\$ 178,752	\$ 80,752	\$ 0
Health & Wellness Challenge	\$ 2,500	\$ 10,000	\$ 10,000	\$ 10,000
1% 401 K Match	\$ -	\$ 74,000	\$ 74,000	\$ 74,000
Available for Grant Match	\$ -	\$ 50,000	\$ 38,300	\$ 50,000
Revaluation Reserve	\$ 317,604	\$ 498,000	\$ 498,000	\$ 105,000
IT and Connectivity Services	\$ 270,421	\$ 200,000	\$ 260,000	\$ 250,000
Utility and Tax Audit Services	\$ 1,061	\$ 2,000	\$ 2,000	\$ 2,000
GIS, Web, & Other Services	\$ 9,565	\$ 50,000	\$ 50,000	\$ 50,000
Volunteer Reading Program	\$ -	\$ 1,000	\$ 1,000	\$ 0
Fleet, Car, and Truck Repairs	\$ 4,669	\$ 60,000	\$ 60,000	\$ 50,000
Financing Issuance Costs	\$ 0	\$ 0	\$ 0	\$ 0
Economic Incentive Expense	\$ 540,155	\$ 250,000	\$ 525,000	\$ 700,000
Hospital ER & Lab Renovations	\$ 0	\$ 0	\$ 0	\$ 0
Time and Attendance Program	\$ 58,732	\$ 50,000	\$ 65,000	\$ 65,000
Total	\$ 2,088,416	\$ 2,899,752	\$ 2,949,368	\$ 2,636,000

AREA PROJECTS – PASS THRU FUNDS

OVERVIEW: This cost center includes expenditures that are completely offset by dedicated revenues, resulting in no general tax subsidy for these programs. Some of these funds are collected by departments of the County and distributed to other governmental agencies, while some funds remain in the General Fund Budget to be used for a specific purpose.

- **Register of Deeds Domestic Violence** – The North Carolina General Assembly, during its 1991 session, enacted Chapter 693, Subsection 161-11.2 of SB 935 “Fees for Domestic Violence Center,” which reads as follows:

“Twenty dollars (\$20.00) of each fee collected by a register of deeds for issuance of a marriage license pursuant to G.S. 161-10(a)(2), shall be forwarded by the register of deeds to the county finance officer, who shall forward the funds to the Department of Administration, to be credited to the Department of Administration, to be credited to the Domestic Violence Center Fund, established under G.S. 50b-9”.
- **Register of Deeds Children’s Trust Fund** – According to G.S. 151-11.1(a), five dollars (\$5.00) of each fee collected by a register of deeds on or after October 1983, for the issuance of a marriage license pursuant to G.S. 161.10(a)(2) shall be forwarded to the State Treasurer for deposit in the Children’s Trust Fund.
- **Register of Deeds Recreation & Natural Heritage - Pursuant** to G.S. 105-228.30, “the register of deeds of each county shall submit the net proceeds of the tax levied by this section to the county finance officer on a monthly basis. The finance officer of each county shall distribute the tax proceeds on a monthly basis as follows: one half of the net proceeds shall be retained by the county and placed in its general fund and one half of the net proceeds shall be remitted to the Department of Revenue. Of the funds remitted to it pursuant to this section, the Department of Revenue shall credit fifteen (15%) percent to the Recreation and Natural Heritage Trust fund established under G.S. 113—77.7, and the remainder to the General Fund. As used in this subsection, the term “net proceeds” means gross proceeds less the cost to the county of collecting and administering the tax.”
- **DJJCP (JCPC) Programs** – Funded by the North Carolina Department of Health and Human Services, Division of Youth Services, these funds pass through Granville County for the purpose of assessing the needs of youth in Granville County, giving particular attention to the needs of status offenders on a continuing basis. Governed by the Granville County Task Force on Delinquency Prevention, these funds assist the county in planning and administering community based alternatives to training schools and delinquency prevention programs.
- **KARTS/ROAP Allocation** - The County serves as the conduit for Rural Operating Assistance funds paid to the Kerr Area Transportation System (KARTS).
- **Harold Sherman Adult Day Care & Granville Health Systems- Transportation/ROAP Allocation** - The County serves as the conduit for Rural Operating Assistance funds paid to the Harold Sherman Adult Day Care and Granville Health Systems.
- **Area Mental Health - Transportation/ROAP Allocation** - The County serves as the conduit for Rural Operating Assistance funds paid to the Area Mental Health.

AREA PROJECTS – PASS THRU FUNDS

The following table shows the financial information related to this cost center.

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Register of Deeds State General Fund	\$ 39,814	\$ 40,000	40,000	40,000
Register of Deeds Domestic Violence	\$ 690	1,200	1,200	1,650
Register of Deeds Children's Trust	\$ 115	200	200	275
Register of Deeds Recreation and Natural Heritage	\$ 257,685	240,000	240,000	245,000
JCPC Programs* & County Match	\$ 148,098	150,000	187,720	140,000
KARTS/ROAP Allocation	\$ 89,985	90,000	89,985	90,000
Harold Sherman Adult Daycare – Transportation	\$ 9,200	9,200	9,200	9,200
Area Mental Health Transportation Grant	\$ 1,200	1,200	1,200	1,200
Granville Health Systems – Transportation Grant	\$ 0	0	0	0
Homeland Security Grant	\$ 99,362	0	41,000	0
Fire Prevention Video Grant	\$ 0	0	9,500	0
School Facilities Storm Water Fees	\$ 0	0	32,150	0
Total	\$ 646,149	\$ 531,800	652,155	527,325

*Note: Actual expenditures and amended budget amounts shown above for the JCPC Programs do not include the 4-H Best program that is administered by Granville County. This program is shown in the Community Services section of the budget document.

SECTION XII

Contributions to Other Funds



CONTRIBUTION TO OTHER FUNDS

Overview: Certain governmental activities are accounted for in funds other than the General Fund because of statutory requirements or because of the need for multi-year accounting. This category records contributions to these other funds from the County's General Fund.

Outlook: Contributions to Other Funds depend on the growth and needs of the fund that it supports. The level of appropriation to the Tourism Development Authority is projected to remain fairly constant based on current occupancy tax revenue projections. The budget for fiscal year 2017-2018 does not appropriate any funds for transfer to capital project, grant project funds, or funds to the County Health Plan.

	2016-2017 Actual	2017-2018 Original	2017-2018 Amended	2018-2019 Budget
Transfer to Tourism Development Authority	232,715	\$ 190,000	\$ 190,000	\$ 225,000
Transfer To Law Enforcement Center	577,118		6,800,000	
Transfer to Landfill			1,000,000	
Transfer to Fund 71 Activities	68,298			
Total	878,131	\$ 190,000	\$ 7,990,000	\$ 225,000

SECTION XIII

Contingency



CONTINGENCY

The General Fund Contingency appropriation allows for unexpected needs that change departmental, function or program budgets. The movement of funds to a department or program requires a Board approved budget ordinance amendment. North Carolina General Statue (N.C.G.S. 159-13(b)(3) restricts the “contingencies” to 5% of all other appropriations in the fund. The amount approved for contingency in fiscal year 2017-2018 is well below the limit. However, it should be sufficient to provide for most shortfalls.

History: Although the Governing Board has always budgeted contingencies conservatively, the fund historically is not depleted at the end of the fiscal year. For FY 2018-2019, the Granville County Board of Commissioner recommend that total funds for contingency be set at \$20,000

During Fiscal-Year 2017-2018, the Board amended the contingency appropriations as shown in the table below:

Shown as of April 23, 2018

Use of Contingency Summary - General Fund

Environmental Disaster Contingency:

Date	Description/Action	Amount	Balance
7/1/2017	Budget Ordinance		\$ 10,000

General Contingency

Date	Description/Action	Amount	Balance
7/1/2017	Budget Ordinance		\$ 170,000
1/2/2017	fund Tidy Lay's cleaning service for the R.H. Thornton library	\$ 22,000	\$ 148,000
3/19/2018	Kerr-Tar Regional COG mproving and increasing broadband services with Mighty River	\$ 30,000	\$ 118,000
3/19/2018	Fund additional IV - D DSS Expenditures	\$ 26,795	\$ 91,205
3/19/2018	Fund Medical Examiner reports	\$ 20,000	\$ 71,205
4/16/2018	Purchase of steam table for South Granville Senior Center	\$ 1,410	\$ 69,795

School Repair Contingency

Date	Description/Action	Amount	Balance
7/1/2017	Budget Ordinance		\$ 100,000

Contingency Summary

Actual Contingency Utilized during FY 2016-201	Original Budget 2016-2017	Total 2017-2018 Contingency Amendments	Remaining 2017-2018 Contingency Budget	Budget 2018-2019
\$ 173,000	\$ 280,000	\$ 100,205	\$ 179,795	\$ 290,000

SECTION XIV

*Special Revenue, Capital, Enterprise Funds, and Internal
Service Fund*



**Department of Emergency Services
Emergency Telephone System Fund (ETSF)**

Description: The original intention of the Emergency Telephone System Fund was to make Enhanced 911 services available for all Granville County residents and visitors. This critical service allowed Telecommunicators to identify the caller's location without the caller verbally explaining the location of the incident. In March 2007, the Granville County E-911 Center achieved Wireless Phase II status, allowing our staff the ability to also see wireless phone caller location information, utilizing our new GIS mapping system.

History: In 1989 the General Assembly authorized counties and cities to impose a charge on telephone subscribers to pay for certain costs associated with E-911 services. The charge was collected by the local telephone company and remitted to the County. The funds were used either for non-recurring costs of establishing a system such as the lease or purchase of equipment, or to pay the charges associated with the continued operation of fixed-end equipment and charges imposed by the telephone company for the operation of the service. Both Embarq and Verizon provide telecommunication services to residents of Granville County. The telephone companies charged each subscriber \$0.83 per month to pay for E-911 services and remitted the revenue, minus a 1% service charge, to the County. In 1999, an E-911 Wireless Board was established to oversee the distribution of funds from cellular surcharges. This surcharge was \$0.80 per phone per month. The board distributed these funds to wireless companies and E-911 centers to cover the cost of wireless enhancement. The E-911 center used both funds to replace all existing telecommunications equipment while adding a new, dedicated generator and electrical system and Geographic Information System (GIS) for viewable land-line and wireless phone caller location abilities. Effective January 2008, the E-911 Wireless Board transitioned into the E-911 Board, facilitating *all* subscriber fee collections and allocations, both Wireline and Wireless, from the new, combined Emergency Telephone System Fund (ETSF). The subscriber fee also changed to \$0.70 or lower per each active voice communications service connection. The new E-911 Board will determine the rate depending on each county's eligible expenses. The E-911 Board determines funding levels and sets rules around what constitutes an eligible expenditure, thereby limiting local government's ability to effect change to the needs of the local community. Granville County continues to make significant investments in E-911 by utilizing general government sources of funding.

Future: As the County's wireless-user population grows, the requirement for additional Wireless trunks feeding the E-911 Center will increase.

	ORIGINAL			AMENDED		Budget	Projected	Projected	Projected	Projected
	Actual	Actual	Actual	Approved	Approved	2018-19	2019-20	2020-21	2021-22	2022-23
	2014-15	2015-16	2016-17	2017-18	2017-18					
Revenues										
911 Board PSAP Funding(6)	\$ 386,154	\$ 418,918	\$ 454,647	\$ 388,482	\$ 388,482	\$ 343,174	\$ 340,000	\$ 335,000	\$ 330,000	\$ 325,000
Interest on Investments	\$ 27	\$ 325	\$ 630				\$ 300	\$ 300	\$ 290	\$ 280
Grant Funding (911 Board) (5)							\$0	\$0	\$0	\$0
ECAT Funding - 911 Board							\$0	\$0	\$0	\$0
Contribution from Gen Fund		\$ 3,006	\$ -				\$0	\$0	\$0	\$0
Appropriated Fund Balance					\$ 70,000		\$8,569	\$24,904	\$41,646	\$58,799
Total Revenues	\$ 386,181	\$ 422,249	\$ 455,277	\$ 388,482	\$ 458,482	\$ 343,174	\$ 348,869	\$ 360,204	\$ 371,936	\$ 384,079
Expenditures										
Phone & Furniture										
Head Phones				\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,175	\$ 5,356	\$ 5,544
Phone System	\$ 135,956	\$ 135,318	\$ 98,423	\$ 232,099	\$ 232,099	\$ 165,164	\$ 170,119	\$ 176,073	\$ 182,236	\$ 188,614
Other Items	\$ 7,565	\$ 3,216	\$ 52,788	\$ 11,000	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,525	\$ 16,068	\$ 16,631
Debt Service - Principal	\$ 31,220	\$ 31,220	\$ 31,220	\$ 15,610	\$ 15,610	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	\$ 3,775	\$ 2,633	\$ 1,452	\$ 291	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total - Phone & Furniture	\$ 178,516	\$ 172,386	\$ 183,883	\$ 264,000	\$ 264,000	\$ 185,164	\$ 190,119	\$ 196,773	\$ 203,660	\$ 210,788
Software										
CAD & GIS	\$ 21,222	\$ 21,687	\$ 31,734	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,770	\$ 23,567	\$ 24,392
ECAT Software/Maint							\$ -	\$ -	\$ -	\$ -
Other Items	\$ 63,167	\$ 8,893	\$ 21,267	\$ 21,460	\$ 21,460	\$ 21,460	\$ 21,700	\$ 22,460	\$ 23,246	\$ 24,059
Debt Service - Principal	\$ 34,008	\$ 34,008	\$ 34,008	\$ 17,004	\$ 17,004	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	\$ 4,112	\$ 2,868	\$ 1,581	\$ 316	\$ 316	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total - Software	\$ 122,509	\$ 67,455	\$ 88,590	\$ 60,780	\$ 60,780	\$ 43,460	\$ 43,700	\$ 45,230	\$ 46,813	\$ 48,451
Hardware										
Telephone	\$ -		\$ 145,380	\$ 5,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 77,625	\$ 80,342	\$ 83,154
Radio	\$ 7,281		\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,347	\$ 4,499	\$ 4,657
Other Items	\$ 5,457	\$ 4,080	\$ 33,430	\$ 9,350	\$ 9,350	\$ 5,350	\$ 5,350	\$ 5,537	\$ 5,731	\$ 5,932
Debt Service - Principal	\$ 26,303	\$ 26,303	\$ 26,303	\$ 13,152	\$ 13,152	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	\$ 3,180	\$ 2,218	\$ 1,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total - Hardware	\$ 42,221	\$ 32,601	\$ 206,336	\$ 31,702	\$ 101,702	\$ 84,550	\$ 84,550	\$ 87,509	\$ 90,572	\$ 93,742
Training										
Travel	\$ 60	\$ -	\$ 150	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,035	\$ 1,071	\$ 1,109
Registration & Materials	\$ 7,275	\$ 1,444	\$ 3,432	\$ 6,000	\$ 6,000	\$ 4,000	\$ 4,500	\$ 4,658	\$ 4,821	\$ 4,989
Other Items				\$ -			\$ -	\$ -	\$ -	\$ -
Sub-Total - Training	\$ 7,335	\$ 1,444	\$ 3,582	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,500	\$ 5,693	\$ 5,892	\$ 6,098
Implemental Functions										
Addressing Services	\$ 20,000	\$ 25,000	\$ 50,903	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Items				\$ -			\$ -	\$ -	\$ -	\$ -
Sub-Total - Implemental	\$ 20,000	\$ 25,000	\$ 50,903	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Grand Total Expenditures	\$ 370,581	\$ 298,886	\$ 533,293	\$ 388,482	\$ 458,482	\$ 343,174	\$ 348,869	\$ 360,204	\$ 371,936	\$ 384,079
Estimated & Projected Fund Balance	\$ 296,246	\$ 419,609	\$ 341,593	\$ 341,593	\$ 341,593	\$ 341,593	\$ 333,024	\$ 308,120	\$ 266,473	\$ 207,674

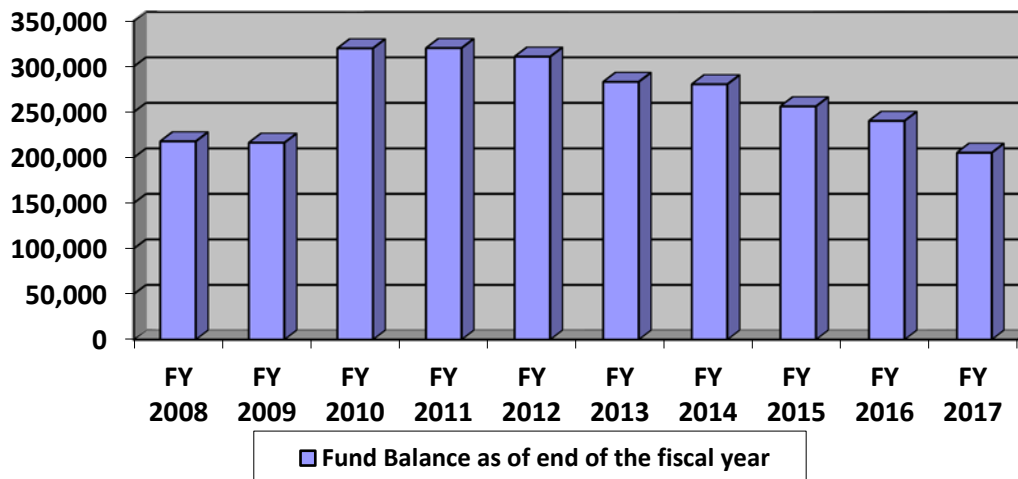
Notes

- 1) The Wireless and Wireline subscriber funds have transitioned into the Emergency Telephone System Fund (ETSF), effective January 1, 2008.
- 2) Shows replacement of UPS batteries in FY11/12 - Oxford and FY12/13 - Butner.
- 3) ETSF - System upgrades; FY11/12 - EMD, FY11/12 - Phone - IP (Oxford and Butner).
- 4) Debt Service continues through the first half of fiscal year 2018.
- 5) Additional revenues as needed will be applied for from the 911 Board.
- 6) Increase in 911 Board Funding is calculated based on the average actual cost to operate the center of the previous two years.

R. H. Thornton Library Memorial Fund

Description: The R. H. Thornton Library Memorial Fund is a special revenue fund used to account for the receipts and disbursements made on behalf of the Granville County Library System. The Library Director maintains the records of donations and expenditures and provides reports to the Library Board of Trustees. The Library Board of Trustees along with the Granville County Board of Commissioners direct how the funds will be expended.

History: The Fund was established more than fifteen years ago with several donations to the R. H. Thornton Library and has since expanded to include donations to all branches in the County Library System. Past expenditures of the fund have included building renovations, technology upgrades, book purchases, media item purchases, and fixtures. Donor wishes and Library System needs are carefully considered prior to making expenditures. The funds are held in an investment account with the North Carolina Capital Management Trust Company.



Library Memorial	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Revenues:				
Donations	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Investment Earnings	\$ 0	\$ 0	\$ 0	\$ 0
Use of Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Other	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Expenditures				
Projects	\$ 36,772	\$ 20,000	\$ 20,000	\$ 20,000
Contrib. to Gen Fund	\$ 17,750			
Total Expenditures	\$ 54,522	\$ 20,000	\$ 20,000	\$ 20,000

STORMWATER SERVICES:

Water quality standards mandated by state and federal law required that local governments develop more detailed, advanced, and costly stormwater programs. In 2012, Granville County working with Person County, City of Creedmoor, Town of Butner, and the Town of Stem joined together in a joint Stormwater Management Program known as “Granville-Person Stormwater Services” and each jurisdiction enacted an Ordinance establishing a Stormwater utility within their jurisdiction. By joining together each jurisdiction is able to share administrative costs, thereby achieving economy of scales in the operation of the Stormwater Program. The Stormwater

Services Program has contracted with Raftelis Financial Consultants to administer the program during the initial years of implementation. Henrietta works closely with County and Municipal staff as the program works to implement the various State mandated Falls Lake Watershed rules affecting the area.

Granville County Storm Water Services

Raftelis Financial Consultants, Inc.
Attn: Jennifer Fitts, Manager
1001 Winstead Drive, Suite 355
Cary, North Carolina 27513

Phone: (919) 475-5257
Fax: (919) 690-1766
Email: jfitts@raftelis.com

Revenue	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
County Storm Water Fees	256,160	\$ 257,460	250,000	\$ 250,000
Contributions from Other Units	79,627	\$ 78,827	\$ 78,827	81,412
Grant Revenues	25,500	\$ 25,000	25,000	25,500
Appropriated Fund Balance			33,773	33,267
Total	361,277	\$ 361,287	387,600	\$ 390,179

Expenditures	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$68,102	\$ 69,701	\$70,844	\$70,913
Benefits	\$21,136	\$ 15,525	\$15,695	\$19,266
Contract Administration	\$122,430	\$ 155,000	\$145,000	\$145,000
Operating	\$102,077	\$ 121,061	\$131,061	\$155,000
Transfers	0		\$25,000	
Total	313,745	\$ 361,287	\$387,600	\$390,179

Granville County Workplan DRAFT 3/21/18

Work Plan Year **FY 2018-2019**

Services Provided by Granville County

Jurisdiction Served	Service Provider	Program	Sub-Program	Cost Description	FY 2018-2019
Granville	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Annual Billing Data Update, Billing Preparations	\$ 5,141
Granville	Granville	Administration	Shared Staffing	Shared Staffing	\$ 29,664
Granville	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Billing & Collections Service Cost	\$ 22,023
Granville	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Customer Service Support	\$ 3,912
Granville	Granville	Administration	Dues, Memberships, etc	UNRBA Dues (less monitoring costs)	\$ 18,833
Granville	Granville	Construction General Permit	Construction Site Runoff Control	Complaint Response, State Contact, Follow-up on EPSC	\$ 500
Granville	Granville	Regulatory	Development Review	Water Supply Watershed Development Review	\$ 3,190
Granville	Granville	Regulatory	Floodplain Program	Floodplain Development Review	\$ 3,190
Granville	Granville	Upper/Lower Falls	Existing Development Inventory, Administration, Reporting	Existing Development Reporting	\$ 4,721
Granville	Granville	Upper/Lower Falls	Existing Development Inventory, Administration, Reporting	Stage 1 Program Development & Implementation	\$ 7,777
Granville	Granville	Upper/Lower Falls	Existing Development Retrofits, Stage I Load Reductions	SCM Design and Construction	\$ 2,609,491
Granville	Granville	Upper/Lower Falls	Existing Development Retrofits, Stage I Load Reductions	SCM O&M	\$ -
Granville	Granville	Upper/Lower Falls	Lake Monitoring (UNRBA)	Dues toward Lake Monitoring	\$ 52,630
Granville	Granville	Upper/Lower Falls	Legal Fees	Legal Fees	\$ 4,575
Granville	Granville	Upper/Lower Falls	New Development Falls Review	New Development Review	\$ 74,168
Granville	Granville	Upper/Lower Falls	New Development Program Administration, Reporting	New Development Reporting	\$ 4,721
Granville	Granville	Upper/Lower Falls	UNRBA participation	Staff time for UNRBA meetings	\$ 4,721
Granville	Granville	Water Quality Protection Other	Cooperative Extension	Cooperative Extension Staff	\$ 6,347
Granville	Granville	Water Quality Protection Other	On-site Wastewater	Granville Vance District Health Dept OSWW Inspections, etc.	\$ 54,000
Granville	Granville	Water Quality Protection Other	Soil and Water Conservation District	Soil and Water Conservation District Staff	\$ 92,382
Sub-Total					\$ 3,001,985

Shared Services Provided by Granville County (other Jurisdictions' Share)

Contributing Jurisdiction	Service Provider	Program	Sub-Program	Cost Description	FY 2018-2019
Butner	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Annual Billing Data Update, Billing Preparations	\$ 4,162
Creedmoor	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Annual Billing Data Update, Billing Preparations	\$ 2,448
Stem	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Annual Billing Data Update, Billing Preparations	\$ 490
Butner	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Billing & Collections Service Cost	\$ 5,367
Creedmoor	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Billing & Collections Service Cost	\$ 2,850
Stem	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Billing & Collections Service Cost	\$ 4,668
Butner	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Customer Service Support	\$ 3,093
Creedmoor	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Customer Service Support	\$ 1,820
Stem	Granville	Administration	Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping	Customer Service Support	\$ 273
Butner	Granville	Administration	Shared Staffing	Shared Staffing	\$ 23,731
Creedmoor	Granville	Administration	Shared Staffing	Shared Staffing	\$ 13,843
Person	Granville	Administration	Shared Staffing	Shared Staffing	\$ 29,664
Stem	Granville	Administration	Shared Staffing	Shared Staffing	\$ 1,978
Sub-Total					\$ 94,385

The Granville County Soil and Water Conservation District, a political subdivision of State Government, provides local assistance in natural resource management. The District's major focus continues to be the implementation of State and Federal Regulations and Cost Share programs that effect water quality such as the North Carolina Agricultural Cost Share Program, Neuse River Basin regulations, Federal Conservation Reserve Programs (CRP), Environmental Quality

Incentive Program (EQIP) and the regulations governing Animal Waste Management Systems (.0200 Regulations). Its involvement includes administration and technical assistance for the 1985, 1990, and 1996 Farm Bills and a variety of State and Federal water quality programs. The District is involved in resolving resource problems created by housing developments, shopping centers, and highways. The District provides information and coordinates assistance from other agencies by means of newsletters, newspaper articles, magazines, and meetings in an effort to keep the public aware of soil and water conservation issues. This is accomplished through the provision of administrative and technical assistance and the coordination of local, state, and federal funding programs, which encourage land users and landowners to install and maintain Best Management Practices (BMPs). The District also reviews sedimentation and erosion control plans and special use permits in conjunction with other governmental agencies. The District offers an extensive environmental education program to encourage public awareness of soil and water conservation.

Warren Daniel, District Administrator

Granville County Soil & Water
Conservation District
518 Lewis Street
Oxford, North Carolina 27565

Phone: (919) 693-4603 ext. 3

Fax: (919) 693-2137

Email: warren.daniel@granvillecounty.org

Department Highlights

- North Carolina Ag Cost-Share contracted with 18 applicants for a total of \$49,010.00
- USDA Conservation Programs cost-shared contracts totaled \$100,667.00
- No-till Planter, 20renters for a total of 188.6 acres
- District participated in Leadership Granville Ag Day
- 9 Ponds contracted to clean-out were completed.
- Had one area High School with two teams to compete in the Area IV High School Envirothon.

STORM WATER SERVICES:	SOIL & WATER CONSERVATION
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Department Goals

- Cost-share 100% of 2018-2019 allocation
- Assist with keeping farmers in compliance who are participating in USDA Programs.
- Offer cost-share and technical assistance with 3 first-time landowners.
- Recruit 2 students for the Resource Conservation Workshop at NCSU
- Continue site assessments and technical assistance with private homeowners on erosion and drainage problems.

FULL-TIME POSITIONS AUTHORIZED

FY 14-15	FY 15-16*	FY 16-17	FY 17-18	FY 18-19
1	1	1	1	1

*Soil & Water Conservation operations were moved from the General Fund to the Storm Water Services fund in fiscal year 2013-2014.

**SOLID WASTE MANAGEMENT
LANDFILL OPERATIONS AND CONVENIENCE CENTERS**

ENTERPRISE FUNDS

The County operates a municipal solid waste landfill at 6584 Landfill Road outside of Oxford off Sterl Carrington Road. The North Carolina Division of Solid Waste authorizes operation of the facility through permit number 3901-MSWL-2012. The permit allows the following materials to be accepted at the site; municipal solid wastes, waste or debris resulting solely from construction, remodeling, repair, or demolition operations on pavement, buildings, or other structures and land clearing waste, concrete block, uncontaminated soil, gravel, and rock, untreated and unpainted wood, and yard trash. In addition, the County has also asked to accept wastes generated by a roofing shingle manufacturer, waste materials from a mobile home manufacturer, and wooden pallets. Asbestos and dead animals are also accepted and disposed at the facility.

Jason Falls, Director of Environmental Programs

6584 Landfill Road, PO Box 906
Oxford, North Carolina 27565
Phone (919) 603-1354

Email: Jason.Falls@granvillecounty.org

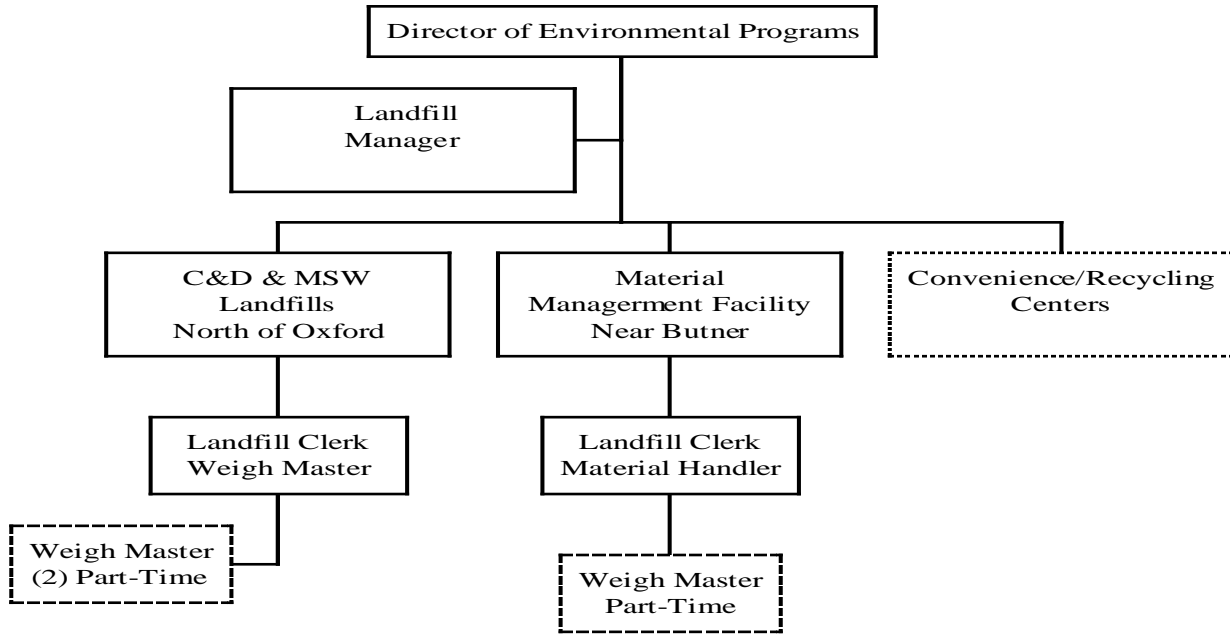
Chapter 130A of the North Carolina General Statutes requires counties to provide adequate disposal for municipal solid waste and to recycle in accordance with the goals established in the County's Solid Waste Management Plan. Granville County achieves this through two various methods. (1) operation of a Municipal Solid Waste Landfill, (2) operation of seven, fully, staffed convenience/recycling centers, which is operated through a private company, and (3) negotiation and maintaining a collection franchise that ensures the availability of residential, commercial, and industrial collection services at a uniform rate throughout the County. The Director of Environmental Programs also investigates illegal dumping, coordinates recycling efforts, and works with schools and businesses to promote recycling.

In late 2016, Granville County leased 35 acres of an old borrow area to site a solar facility consisting of 25 acres of solar panels. The facility generates 5 megawatts of electricity to power 1,300 homes annually. The company pays Granville County \$1,000/acre for use of the land to

generate the power. The agreement is for 20 years.



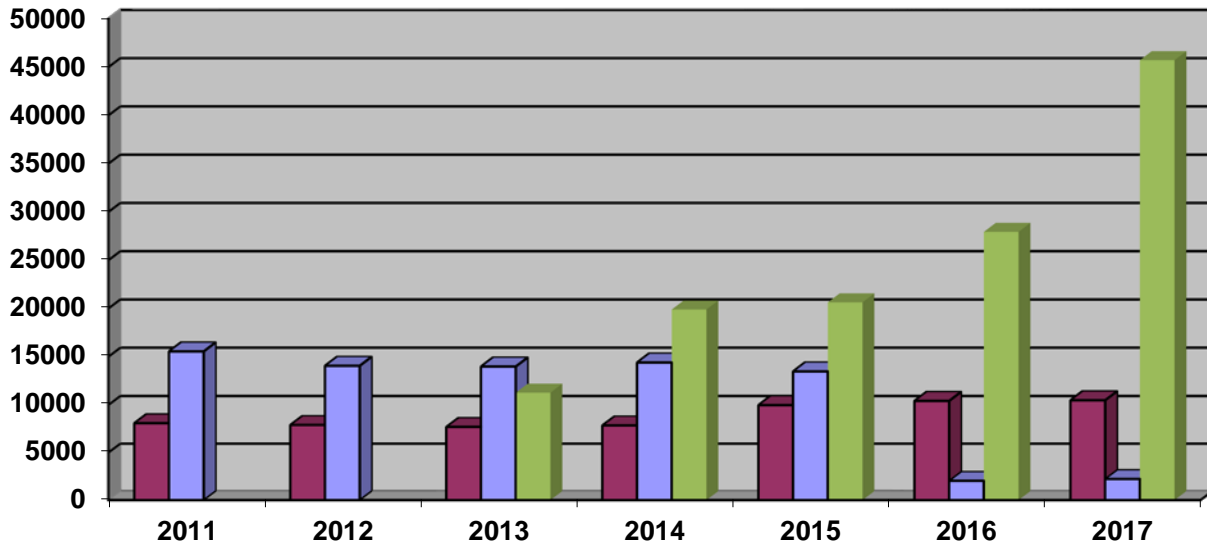
In FY 04-05, the Board opened the Butner Material Management Facility at the site of the Butner Landfill off old highway 75. The scale-house is operational and the facility accepts residential, and commercial yard waste, tires, metal and sells mulch products



AUTHORIZED FULL-TIME POSITIONS

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
4	4	4	4	4

■ Tonnage Conv. Sites
 ■ Tonnage C&D
 ■ Tonnage MSW



LANDFILL OPERATIONS

Description: County staff operates the scale house while landfill operations are operated by a private company. The hours are Monday-Friday, 7:30 a.m. until 4:00 p.m. and Saturday 8:00 a.m. – 12:00 noon. There is no disposal activities on Saturday, only items to be recycled which include brush, metal, tires, and mulch. The maintenance of the landfill, including covering the material and maintaining erosion control measures, is contracted to a local firm. The Environmental Programs Manager and Landfill Manager supervise the day-to-day activities at the facility, enforce local and state illegal dumping and littering laws, coordinate recycling efforts, and works with businesses and industries to promote recycling.

FY 17-18 Work Plan Highlights

- Issued fines for illegal dumping/littering, remedied complaints with regards to homes out-of-compliance with solid waste management ordinance
- Worked with contracted litter crews and community service on countywide roadside cleanup
- Oversaw Construction and Demolition Landfill Closure
- Waste tonnage increase; recycling rates remain steady
- Vance/Granville County shared employment of SW Director
- Marketed MSW Landfill to surrounding businesses and industry
- Hired, trained new Landfill Manager
- Served on Env. Affairs Committee on various issues

FY 18-19 Goals:

- Complete closure of C&D Landfill
- Increase landfill tonnage/revenues
- Increase litter awareness through the public and various groups
- Continue to work with the County Recycling Coordinator and Environmental Affairs Committee
- Advertise RFP award Contract for Waste Collection Franchise
- Continue to work with contracted labor of litter pickup

Landfill Revenues	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Landfill Tip Fees*	1,516,014	\$ 1,183,107	\$ 1,183,107	\$ 1,400,000
Scrap Tire Cost Refund	78,387	77,000	77,000	\$77,000
Solid Waste Tax Distribution	30,773	23,000	23,000	\$25,000
White Goods Revenue	23,022	77,000	77,000	\$25,000
Vance Co. Landfill Mgr - Reimbursement	33,876	35,000	35,000	35,000
Compost Revenue	4,109	2,000	2,000	2,000
Grant Revenue	25,619	0	0	0
Miscellaneous and other	0	500	500	500
Contr. From Gen Fund & Conv .Sites	592,321	0	1,000,000	0
Appropriated Fund Balance			130,000	912,214
Total	\$2,304,121	\$ 1,397,607	\$ 2,527,607	2,476,744

LANDFILL OPERATIONS

C&D Landfill Expenditures	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Operating	\$263,480	\$0	\$0	\$0
Grant Programs	\$0	\$0	\$0	\$0
Capital Outlay - Equipment	\$0	\$0	\$0	\$0
Capital Outlay - Trucks	\$0	\$0	\$0	\$0
Total	\$ 263,480	\$0	\$0	\$0

MSW Landfill Expenditures	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$ 176,098	\$ 194,104	\$ 194,104	\$ 191,276
Benefits	\$ 51,289	\$ 47,024	\$ 47,024	\$ 49,704
Operating	\$ 1,218,963	\$ 934,100	\$ 973,239	\$ 1,051,100
Grant Programs	\$0	\$ 1,000	\$ 0	\$ 0
Capital Outlay - Equipment	\$0	\$ 0	\$ 0	\$ 0
Construction & Permitting	\$0	\$ 0,000	\$ 10,000	\$ 1,000
Total	\$1,094,154	\$ 1,186,228	\$ 1,224,367	\$ 1,308,080

Material Management Expenditures	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Personnel	\$45,711	\$50,741	\$50,741	\$51,959
Benefits	\$13,782	\$12,738	\$12,738	\$14,305
Operating	\$57,414	\$97,900	\$97,900	\$67,400
Capital Outlay	\$0	\$0	\$0	
Total	\$117,907	\$161,379	\$161,379	\$133,664

Electronics Management and C&D Land Closure	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Operating	\$ 53,909	\$ 50,000	\$ 191,861	\$ 85,000
C&D Land Closure			950,000	950,000

TOTAL LANDFILL EXPENDITURES	\$ 1,529,450	\$ 1,397,607	\$2,527,607	\$2,476,744
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CONVENIENCE CENTERS

Description: Granville County operates seven sites within the Oxford, Butner, Wilton, Berea, Grassy Creek, Oak Hill, and Bullock communities. Each site is staffed and managed by Waste Industries. The Director of Environmental Programs oversees the convenience site contract to ensure cost effective service.

FY 2017-2018 Highlights

- Installed security cameras at each convenience site location
- Reduced hauling costs by compacting recyclables and cardboard
- Applied and awarded grants totaling \$60,000 to reduce recycling hauling costs and fluorescent bulb management
- Conducted a county wide paint collection day, pesticide, an Electronic Waste Collection Day and Prescription Pill Take Back Day

Goals for FY 2018-2019

- Continue to work towards securing convenience site in southern area of county- (Goal-8 mile driving radius for all Granville County residents)
- Conduct a county wide paint collection day, pesticide, an Electronic Waste Collection Day and Prescription Pill Take Back Day
- Work with recycling coordinator on increasing material diversion through reduction, reuse and recycling programs and/or practices
- Improve site appearance at all convenience sites with attention to improved roads, structures, boxes, and overall site
- Work with County Staff on doing a cleanup day in north and south of County
- Advertise RFP and award Contract for Operation of Convenience Sites

Revenues	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Solid Waste Fees	\$ 1,182,839	\$ 1,155,000	\$ 1,155,000	\$ 1,100,000
Previous Year Fees	33,362	35,000	35,000	35,000
Other Revenues	5,499	4,500	4,500	4,500
Investment Earnings	4,444	3,000	3,000	3,000
Appropriated Fund Bal.	0	120,250	120,250	180,050
Total	\$ 1,226,145	\$ 1,317,750	\$ 1,317,750	\$ 1,322,550

Expenditures	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Part-Time Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Site Management	341,844	400,000	400,000	420,000
Waste Disposal	492,159	450,000	450,000	450,000
Container Transportation	239,395	285,000	285,000	270,000
Site Construction & Other	58,308	67,000	67,000	68,000
Transfer to Landfill	592,321	0	0	0
Total	\$ 1,780,641	\$ 1,317,750	\$ 1,317,750	\$ 1,322,550

GRANVILLE HEALTH PLAN

In 2012, Granville County made the decision to move from a fully-funded plan to a self-funded plan for the County's medical and dental insurance. Self-funded plans allow the County to be more proactive with programs to impact the overall health of County employees and to control rising healthcare costs. The Human Resources department oversees the County's benefit program and organizes the annual Wellness Program for Granville County employees. The Human Resources Director works closely with the County's third-party administrators to implement changes to the Health Plan resulting from Federal and State legislation. The Health Plan Internal Service Fund is funded by healthcare and dental premiums which are set at a rate determined to fully fund the plan. Savings achieved in past years are carried forward to future years to help offset future premium increases.

Granville Health Plan
Attention: Human Resources Director

Granville County Administration
141 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 603-1639

Fax: (919) 690-1766

Email: wendy.pennington@granvillecounty.org

REVENUES	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Health Plan Contributions	2,681,073	2,664,000	2,664,000	2,772,000
Insurance Settlements				
Other Revenues		236,000	236,000	688,000
Total	2,681,073	2,900,000	2,900,000	3,460,000

EXPENSES	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Amended	FY 18-19 Budget
Plan Administration	526,745	500,000	500,000	642,400
Claim Payments	2,229,207	2,400,000	2,400,000	2,817,600
Total	2,755,952	2,900,000	2,900,000	3,460,000

<u>Year</u>	<u>Fund Balance</u>
FY 2011-2012	\$106,396
FY 2012-2013	37,608
FY 2013-2014	431,649
FY 2014-2015	818,471
FY 2015-2016	1,089,960
FY 2016-2017	1,015,081

SECTION XV

Budget Ordinance and Related Information



GRANVILLE COUNTY 2018-2019 BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Granville County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this County.

General Government:

Board of Commissioners	252,025
Administration	426,743
Information Technology	214,596
Human Resources	110,952
Finance Department	445,796
Internal Auditing	88,783
Board of Elections	413,547
Register of Deeds	303,876
Tax Administration	855,506
General Services & Court Facilities	578,358
Total General Government	3,690,182

Human Services:

Social Services	8,702,252
Veterans Services	70,603
Health and Medical Services	3,518,835
Senior Services - Nutrition/In-Home Aid	1,307,260
Total Human Services	13,598,950

Community Services:

Library System	1,746,333
Cooperative Extension/4-H Best	446,130
Recreation	223,152
Jonesland Park Operations/GAP	415,319
Tourism	65,536
Development Services (<i>Planning/Inspections</i>)	1,056,171
Addressing/GIS	110,902
Construction/Construction Administration	792,281
Economic Development	1,852,551
Total Community Services	6,708,375

Education:

Granville County Schools (Current Expense)	15,383,442
Granville County Schools (Debt Service)	6,712,022
Granville County Schools (Capital – Category 1)	999,600
Granville County Schools (Capital - Cat. 2 & 3)	367,200
Vance-Granville Community College	780,924
Total Education	24,243,188

Public Safety:

Sheriff's Department/Detention Center	7,967,448
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Emergency Communications	1,188,409
Animal Control	596,959
Emergency Management	326,124
Fire Services	1,031,322
Forestry Administration	105,785
Other Emergency Services	70,000
Total Public Safety	11,286,047

Area Projects & Other Appropriations:

Special Projects	307,976
Non-Departmental	2,636,000
Pass Thru Funds	527,325
Total Area Projects & Other Appropriations	3,471,301

Contributions to Other Funds:

Transfer to Tourism Development Authority	225,000
Total Contributions to Other Funds	225,000

Contingency:

General Contingency	180,000
Contingency for Natural Disasters	10,000
School Repair Contingency	100,000
Total Contingency	290,000

TOTAL GENERAL FUND BUDGET 2018-2019 63,513,043

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Ad Valorem Taxes	40,926,139
Prior Years Taxes	370,000
Penalties & Interest	235,500
Less Tax Discount	(400,000)
Sales & Other Taxes	10,605,413
Licenses, Fees & Other Revenue	2,159,752
Investment Earnings & Operating Transfers In	568,000
Restricted & Intergovernmental	8,629,636
Appropriated Fund Balance	418,603

TOTAL REVENUES - GENERAL FUND 2018-2019 63,513,043

Section 3. The following amount is appropriated in the Emergency Telephone System Fund (ETSF), a Special Revenue Fund, for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Phone System & Furniture	185,164
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Software Operations	43,460
Hardware Operations	84,550
Training	5,000
Implemental Functions	25,000
Total Expenditures	343,174

Section 4. It is estimated that the following revenues will be available in the Emergency Telephone System Fund, a Special Revenue Fund, for fiscal year beginning July 1, 2018 and ending June 30, 2019:

911 Board – State Funding	343,174
Total Revenues	343,174

Section 5. The following amount is appropriated in the R. H. Thornton Library Memorial Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Memorial Projects	20,000
Total Expenditures	20,000

Section 6. The following revenues are available for the R. H. Thornton Library Memorial Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Memorial Donations	20,000
Total Revenues	20,000

Section 7. The following is appropriated in the Solid Waste Convenience Sites Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Operations	1,254,550
Site Construction and Remodeling	68,000
Total Expenditures	1,322,550

Section 8. It is estimated that the following revenues will be available in the Solid Waste Convenience Sites Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Collection Fees	1,135,000
Other Revenue	4,500
Investment Earnings	3,000
Appropriated Fund Balance	180,050
Total Revenues	1,322,550

Section 9. The following amount is appropriated in the Construction & Demolition / Municipal Solid Waste Landfill Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Landfill Operations	2,476,744
Total Expenditures	2,476,744

Section 10. The following revenues are available for the Construction & Demolition/ Municipal Solid Waste Landfill Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

User Fees	1,400,000
Other Revenues	164,500
Appropriated Fund Balance	912,244
Total Revenues	2,476,744

Section 11. The following amount is appropriated in the Storm Water Management Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Storm Water Management Operations	390,179
Total Expenditures	390,179

Section 12. The following revenues are available for the Storm Water Management Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Storm Water Fees	250,000
Contributions from other units of Government	81,412
Other Revenue	25,500
Appropriated Fund Balance	33,267
Total Revenues	390,179

Section 13. The following amount is appropriated in the Health Plan Internal Service Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Administration	642,400
Claims – Current Year	2,817,600
Total Expenditures	3,460,000

Section 14. The following revenues are available for the Health Plan Internal Service Fund for fiscal year beginning July 1, 2018 and ending June 30, 2019:

Health Plan Contributions	2,772,000
Revenue from Other Funds	688,000
Total Revenues	3,460,000

Section 15. There is hereby levied a tax at a rate of \$.84 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2018 for the purpose of raising the revenue listed as Ad Valorem Taxes in the General Fund in Section 2 of this Ordinance. The total rate of \$.84 is based on an estimated total valuation of \$4,918,888,794 and an estimated collection rate of 99.05%.

Section 16. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

a. The Budget Officer may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

b. The Budget Officer may transfer amounts between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

b. The Budget Officer may transfer amounts between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

c. The Budget Officer may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 17. The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding as the end of the fiscal year must be approved by the Board. The Budget Officer should comply with the Fiscal Policy adopted by the Board annually as a part of the budget process.

Section 18. Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Section 19. It will be the policy of this Board that it will not absorb any reduction in State and Federal funds; that any decrease shall be absorbed in the budget of the agency by reducing personnel or department expenditures to stay within the County appropriation as authorized. This policy is extended to any agency that is funded by the County and receives State or Federal money. This shall remain in effect until otherwise changed or amended by the Board of Commissioners.

Section 20. This Ordinance was adopted by the Granville County Board of Commissioners on June 4, 2018 and will become effective July 1, 2018.

Granville County Board of Commissioners



Edgar Smoak, Chairman

SECTION XVI

Appendixes



Summary of Approved Service Expansion Requests

1. During the budget work sessions held on May 15th & 21st, 2018, the Granville County Board of Commissioners reviewed the fiscal year 2018-19 recommended budget and 49 proposed service expansions. The Board approved funding for 15 of the proposed service expansions (listed below). The net effect of these service expansions is an increase in General Fund expenditures of \$833,503; however, the net increase in the use of Fund Balance will be only \$102,679 because revenue needed for additional school funding (2) will be generated from a 1.5 cent increase adjustment to the revenue neutral tax rate.

Department	Title	Amount
GENERAL FUND		
Multiple Departments	Mileage Reimbursement Increase	\$ 5,840
Human Resources	Talent Acquisition Software	6,032
	Bereavement Leave	0
	Parental Leave	0
	Tickets@work	0
Board of Elections	Board Member Salary Increases	2,250
Senior Services	Part Time Program and CLL Coordinator	8,071
Social Services	Income Maintenance Worker II ⁽¹⁾	11,489
	Income Maintenance Worker III ⁽¹⁾	12,213
	Child Support Agent II ⁽¹⁾	15,139
Fire Services	Workers' Comp	21,645
Animal Control	Low Cost Spay and Neuter	10,000
Schools	Funding based on ADM Reductions ⁽²⁾	730,824
Special Appropriations	Granville County Museum Additional Funding	5,000
Special Appropriations	ACIM Additional Funding	5,000
TOTAL		\$833,503

¹ - Figures represent full year salary related expenditures less offsetting federal and state funding for the positions.

GLOSSARY

ADA: Americans with Disabilities Act.

ADM: Average Daily Membership (student attendance).

APCO: Association of Communications Officials.

ARRA: American Recovery & Reinvestment Act.

Accrual Accounting: A basis of accounting in which revenues and expenditures are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Ad Valorem Taxes: See Property Taxes.

Appropriation: An authorization granted by the Board of Commissioners to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Granville County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.

BCBS: Blue Cross Blue Shield

Balanced Budget: A condition when planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the Board of Commissioners, be balanced.

Bond: A written promise to pay a sum of money on a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation for the County, which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the County and Board of Commissioners to revise a budget appropriation.

Budget Calendar: A schedule, which outlines the process of budget preparation, adoption, and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year, which is prepared by the County staff and approved by the Board of Commissioners. The document presents policies and various budgetary information, which reflects decisions made by the Board of Commissioners.

Budget Message: A general discussion of the budget, which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the County Manager.

GLOSSARY

Budget Ordinance: A document adopted by the Board of Commissioners which lists revenues by source, appropriations by department or fund, and levies taxes for the coming fiscal year.

CAD: Computer Aided Display.

CAFR: Comprehensive Annual Financial Report.

CAMPO: Capital Area Metropolitan Planning Organization.

C&D: Construction and Demolition (denotes type of landfill).

CDBG: Community Development Block Grant.

CES: Cooperative Extension Service.

CIP: This abbreviation is short for Capital Improvement Program.

CMAQ: Congestion Mitigation and Air Quality.

COLA: Cost of Living Adjustment.

CSC Officer's Fees: Clerk to Superior Court Officer's Fees.

Capital Outlay: Items (such as vehicles, equipment, and furniture) purchased by the County, which have an expected life, which exceeds one year and a unit cost exceeding \$100.

Capital Projects: A major nonrecurring expenditure used to expand or improve a government's physical assets that are not consumed within a year but rather have a multiyear life.

Cash Accounting: Basis of accounting, which recognizes revenues when a government receives cash and costs when it disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.

Contingency: Account which funds are set-aside for unforeseen emergency expenditures which may become necessary during the year; use of these funds must be approved by the Board of Commissioners before they can be appropriated.

Current Expense: An allocation category used to identify funds used by the school system to pay normal operational costs associated with administering the school system. Examples of some expenditures would include minor repairs and maintenance, salaries, benefits, basic office supplies, etc.

DMV: Department of Motor Vehicles.

DSS: Department of Social Services.

GLOSSARY

Debt Service: An obligation by the County to pay the principal and interest of all bonds according to a pre-determined payment schedule.

Department: A unit of the County government, which is responsible for performing a primary governmental function.

Delinquent Taxes: Taxes that remain unpaid on and after the due date on which a penalty for non-payment is attached.

Depreciation: The decrease in the usefulness of an asset with the passage of time.

EDC: Economic Development Commission.

EMD: Emergency Medical Dispatch.

EMS: Emergency Medical Services.

ETJ: Extra-Territorial Jurisdiction.

ETSF: Emergency Telephone System Fund.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

Enterprise Fund: A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability of services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer, and solid waste.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners in the Budget Ordinance.

Expenditure: The cost of goods or services received by the County.

FB: Fund Balance.

FCC: Federal Communications Commission.

FCS: Family Consumer Services.

FY: Fiscal Year.

FTE: Full-Time Equivalents.

Fiscal Year: The time period, which indicates the start and finish for recording financial transactions. The Fiscal Year for the County starts on July 1st and ends on June 30th.

GLOSSARY

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

Fund: A fund is a separate fiscal and accounting entity with a separate set of accounting records that governments segregate to carry on a specific activity.

Fund Balance: The cash and investments which remain at the end of the fiscal year which can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies, which may be appropriated in the next budget year.

GAP: Granville Athletic Park and Jonesland Environmental Preserve.

GAAP: Generally Accepted Accounting Principals (GAAP) relates to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. Therefore, all GAAP-Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

GASB: Governmental Accounting Standards Board.

GCHS: Granville Central High School.

GCS: Granville County Schools.

G/F: General Fund.

GFOA: Governmental Finance Officers Association.

GHS: Granville Health System.

GIS: Geographic Information System.

GMC: Granville Medical Center.

GO Bond: General Obligation Bond.

G.S.: General Statutes.

General Fund: A fund established to account for the resources used for the general operation of the County.

General Obligation Bonds: Debt instruments issued by the County, which are backed by the full faith and credit of the issuing government.

Grants: Transfers of cash or property in exchange for promises to complete specific requirements related to the use of the transferred cash or property.

HAVA: Help America Vote Act.

GLOSSARY

HVAC: Heating, Ventilating, and Air Conditioning.

HR: Human Resources.

HSEEP: Homeland Security Exercise & Evaluation Program.

IT: Information Technology.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

JCPC: Juvenile Crime Prevention Council.

KARTS: Kerr Area Rural Transportation System.

LGBFCA: The Local Government Budget and Fiscal Control Act governs all financial activities of local governments within the State of North Carolina. All monies received or spent by local governmental agencies must be budgeted, disbursed, and accounted for in accordance with the act. It can be found in chapter 159 of the North Carolina General Statutes.

LLEBG: Local Law Enforcement Block Grant. This is a grant program available to the Sheriff's Department offered by the Federal Government to provide basic law enforcement enhancements.

LSTA: Library Services and Technology Act.

LWCF: Land & Water Conservation Fund.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

MA: Medicaid – Adult.

MAD: Medicaid for Disabled.

MPO: Metropolitan Planning Organization.

MSW: Municipal Solid Waste.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and are reclaimed.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.”

NCACC: North Carolina Association of County Commissioners.

NCACSP: North Carolina Agricultural Cost Share Program.

GLOSSARY

NCDOT: North Carolina Department of Motor Vehicles.

NCHC: North Carolina Health Choice.

NFPA: National Fire Protection Association.

NSFR: Not scheduled for replacement (used with VeRP).

PS: Public Safety.

Per Capita: Per head of population per each person.

Property Taxes (Ad Valorem): Taxes paid by property owners in the County. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

QRV: Quick Response Vehicle.

RC&D: Resource Conservation & Development (Council).

REDC: Regional Economic Development Commission.

RFP: Request for Proposals.

ROD: Register of Deeds.

RRBA: Roanoke River Basin Association.

RTRP: Research Triangle Regional Partnership.

Restricted & Intergovernmental Revenue: Revenues, which are restricted as to their use derived from local, state, or federal governments or other entities.

Retained Earnings: The value of undistributed profits or contributed capital, which remains available for allocation and future use of the specific enterprise activity.

Revaluation: The reappraisal of real property to current market values.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

ROAP: Rural Operating Assistance Program. This program combines three transportation grant programs under one program.

SAR: Search & Rescue.

SGWASA: South Granville Water and Sewer Authority.

SIBDA Fee: Special Intensity Bonus Density Allocation.

GLOSSARY

SPHR: Senior Professional in Human Resources.

Service Expansion: Purchases of new equipment or the addition/deletion of a service, which increases or decreases the level of service provided by a county department.

Special Revenue Funds: Funds which are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Submitted Budget: The budget document made by the County Manager and presented to the Board of Commissioners.

TDA: Tourism Development Authority.

Tax Levy: The total amount of revenue to be raised by property (Ad Valorem) taxes.

UCC: Uniform Commercial Code.

UFED: Uniform Forensic Extraction Device.

VeRP: Vehicle Replacement Program.

VGCC: Vance Granville Community College.

WF: Work First (Family Assistance).

STATISTICAL SECTION

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

GRANVILLE COUNTY, NORTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Net investment in capital assets	\$ 13,396,938	\$ 14,464,315	\$ 7,040,787	\$ 13,168,461	\$ 5,749,001	\$ 13,801,596	\$ 17,096,701	\$ 19,458,241	\$ 24,247,521	\$ 25,179,166
Restricted	30,967	-	-	13,824,466	22,894,879	11,770,892	10,140,935	10,995,235	6,348,920	6,039,996
Unrestricted	(19,228,369)	(16,983,575)	(8,000,642)	(35,778,192)	(46,031,350)	(52,503,720)	(46,402,671)	(41,556,680)	(37,992,005)	(29,126,797)
Total governmental activities net position	<u>(5,800,464)</u>	<u>(2,519,260)</u>	<u>(959,855)</u>	<u>(8,785,265)</u>	<u>(17,387,470)</u>	<u>(26,931,232)</u>	<u>(19,165,035)</u>	<u>(11,103,204)</u>	<u>(7,395,564)</u>	<u>2,092,365</u>
Business-type activities										
Net investment in capital assets	1,332,910	1,311,992	1,300,529	1,289,341	1,930,932	5,506,197	5,402,964	5,372,550	5,381,036	5,279,615
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	(2,694,898)	(3,148,445)	(3,692,801)	(740,690)	(1,654,823)	(7,718,231)	(7,217,508)	(7,320,965)	(7,366,313)	(6,998,454)
Total business-type activities net position	<u>(1,361,988)</u>	<u>(1,836,453)</u>	<u>(2,392,272)</u>	<u>548,651</u>	<u>276,109</u>	<u>(2,212,034)</u>	<u>(1,814,544)</u>	<u>(1,948,415)</u>	<u>(1,985,277)</u>	<u>(1,718,839)</u>
Primary government										
Net investment in capital assets	14,729,848	15,776,307	8,341,316	14,457,802	7,679,933	19,307,793	22,499,665	24,830,791	29,628,557	30,458,781
Restricted	30,967	-	-	13,824,466	22,894,879	11,770,892	10,140,935	10,995,235	6,348,920	6,039,996
Unrestricted	(21,923,267)	(20,132,020)	(11,693,443)	(36,518,882)	(47,686,173)	(60,221,951)	(53,620,179)	(48,877,645)	(45,358,318)	(36,125,251)
Total primary government net position	<u>\$ (7,162,452)</u>	<u>\$ (4,355,713)</u>	<u>\$ (3,352,127)</u>	<u>\$ (8,236,614)</u>	<u>\$ (17,111,361)</u>	<u>\$ (29,143,266)</u>	<u>\$ (20,979,579)</u>	<u>\$ (13,051,619)</u>	<u>\$ (9,380,841)</u>	<u>\$ 373,526</u>

GRANVILLE COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
General government	\$ 2,764,176	\$ 4,253,006	\$ 4,318,453	\$ 3,557,567	\$ 4,259,610	\$ 4,555,774	\$ 4,405,781	\$ 4,442,094	\$ 4,938,658	\$ 5,332,252
Public safety	10,376,749	11,756,164	11,838,566	8,745,611	9,823,361	10,620,057	10,655,790	10,425,328	11,120,875	11,501,856
Transportation	228,242	142,623	161,465	161,525	135,410	148,296	156,779	173,068	192,910	198,866
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Economic and physical development	333,567	357,293	1,142,750	560,181	9,772,776	797,499	476,826	753,782	668,747	717,586
Human Services	11,196,564	10,841,983	9,883,423	11,189,177	11,590,347	23,560,271	12,744,738	10,524,184	11,357,664	11,170,966
Community Services	2,542,373	2,952,212	2,889,358	3,219,464	3,246,796	3,853,986	2,746,910	3,990,780	3,700,213	4,257,566
Education	16,596,758	14,935,997	15,247,427	24,697,465	17,583,181	14,864,489	14,859,485	21,994,864	18,380,346	16,306,405
Non-departmental and special areas	2,211,016	-	-	-	-	-	-	-	-	-
Interest on long-term debt	2,115,040	2,053,147	1,985,372	2,423,796	2,425,015	2,507,886	2,303,425	2,658,358	2,574,030	2,360,100
Total governmental activities expenses	48,364,485	47,292,425	47,466,814	54,554,786	58,836,496	60,908,258	48,349,734	54,962,458	52,933,443	51,845,597
Business-type activities										
Water and Sewer	1,085,232	-	-	-	-	-	-	-	-	-
Solid Waste	6,520,539	2,197,983	2,088,641	1,721,247	1,822,661	4,318,099	2,046,765	2,720,941	2,895,474	2,778,367
Stormwater	-	-	-	-	-	209,073	261,089	280,217	319,275	313,745
Total business-type activities	7,605,771	2,197,983	2,088,641	1,721,247	1,822,661	4,527,172	2,307,854	3,001,158	3,214,749	3,092,112
Total primary government expenses	55,970,256	49,490,408	49,555,455	56,276,033	60,659,157	65,435,430	50,657,588	57,963,616	56,148,192	54,937,709
Program Revenues										
Governmental activities:										
Charges for services:										
General government	677,758	487,200	484,736	394,790	625,684	507,272	527,492	487,489	554,483	523,328
Public Safety	924,126	795,836	687,119	621,263	643,455	703,591	676,055	817,649	938,960	838,781
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Economic and physical development	-	-	-	17,800	3,560	-	-	-	-	-
Human Services	1,499,949	1,763,894	1,987,299	299,919	89,602	97,873	84,399	37,670	20,681	22,648
Community Services	286,584	212,183	203,054	192,996	185,681	200,492	243,873	258,978	306,025	326,800
Education	-	-	-	1,488,000	-	-	-	-	-	-
Operating grants and contributions										
General government	11,808	14,568	37,694	149,436	55,955	69,878	29,930	65,893	55,016	69,738
Public Safety	526,668	676,647	645,268	678,364	1,057,350	1,711,479	926,318	918,182	948,876	901,466
Transportation	-	177,704	192,410	261,137	259,741	291,028	191,221	807,152	397,308	209,041
Economic and physical development	-	3,009	-	738,449	27,500	326,361	58,986	438,483	220,568	459,405
Human Services	5,967,518	6,055,551	6,247,734	5,868,017	6,421,666	6,237,855	6,547,155	7,246,267	7,250,217	7,625,979
Community Services	180,085	195,205	265,444	168,581	151,288	156,245	138,529	136,599	136,826	166,602
Education	-	-	-	-	800,000	1,060,202	1,000,000	848,881	397,280	680,312
Capital grants and contributions										
General government	-	-	28,758	-	-	-	-	-	-	-
Transportation	171,471	382,062	-	-	-	-	-	-	-	-
Economic and physical development	275,635	120,224	848,919	108,058	147,875	41,415	508,364	66,979	113,028	-
Community Services	370,000	417,650	80,000	90,000	-	-	498,631	378,019	22,130	143,116
Education	1,103,970	1,920,000	600,000	-	-	-	-	-	-	-
Total governmental activities program revenues	11,995,572	13,221,733	12,308,435	11,076,810	10,469,357	11,403,691	11,430,953	12,508,241	11,361,398	11,967,216

GRANVILLE COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Business-type activities										
Charges for services:										
Water and Sewer	1,201,171	-	-	-	-	-	-	-	-	-
Solid Waste	1,595,705	1,525,736	1,527,300	1,680,396	1,540,903	1,686,107	2,325,500	2,528,876	2,756,149	2,984,245
Stormwater	-	-	-	-	-	248,572	249,597	257,086	303,627	256,150
Operating grants and contributions	-	-	-	-	-	-	24,222	25,500	25,500	25,500
Capital grants and contributions	-	-	-	4,137	4,692	3,493	-	-	-	1,156
Total business-type activities program revenues	2,796,876	1,525,736	1,527,300	1,684,533	1,545,595	1,938,172	2,599,319	2,811,462	3,085,276	3,267,051
Total primary government program revenues	14,792,448	14,747,469	13,835,735	12,761,343	12,014,952	13,341,863	14,030,272	15,319,703	14,446,674	15,234,267
Net (expenses)/revenue										
Governmental activities										
General Government	(2,074,610)	(3,751,238)	(3,767,265)	(3,013,341)	(3,577,971)	(3,978,624)	(3,848,359)	(3,888,712)	(4,329,159)	(4,739,186)
Public Safety	(8,925,955)	(10,283,681)	(10,506,179)	(7,445,984)	(8,122,556)	(8,204,987)	(9,053,417)	(8,689,497)	(9,233,039)	(9,761,609)
Transportation	(56,771)	417,143	30,945	99,612	124,331	142,732	34,442	634,084	204,398	10,175
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Economic and physical development	(57,932)	(234,060)	(293,831)	304,126	(9,593,841)	(429,723)	90,524	(248,320)	(335,151)	(258,181)
Human Services	(3,729,097)	(3,022,538)	(1,648,390)	(5,021,241)	(5,079,079)	(17,224,543)	(6,113,184)	(3,240,247)	(4,086,766)	(3,522,339)
Community Services	(1,705,704)	(2,127,174)	(2,340,860)	(2,767,887)	(2,909,827)	(3,497,249)	(1,865,877)	(3,217,184)	(3,235,232)	(3,621,048)
Education	(15,492,788)	(13,015,997)	(14,647,427)	(23,209,465)	(16,783,181)	(13,804,287)	(13,859,485)	(21,145,983)	(17,983,066)	(15,626,093)
Non-departmental and special areas	(2,211,016)	-	-	-	-	-	-	-	-	-
Interest on long term debt	(2,115,040)	(2,053,147)	(1,985,372)	(2,423,796)	(2,425,015)	(2,507,886)	(2,303,425)	(2,658,358)	(2,574,030)	(2,360,100)
Business-type activities										
Water and sewer	115,939	-	-	-	-	-	-	-	-	-
Solid waste	(4,924,834)	(672,247)	(561,341)	(36,714)	(277,066)	(2,628,499)	278,735	(192,065)	(113,825)	231,378
Stormwater	-	-	-	-	-	39,499	(11,492)	(23,131)	(15,648)	(56,439)
Total primary government net expenses	(41,177,808)	(34,742,939)	(35,719,720)	(43,514,690)	(48,644,205)	(52,133,066)	(36,640,046)	(42,646,282)	(41,701,518)	(39,703,442)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	26,593,546	27,423,928	30,260,553	31,614,844	31,803,407	31,967,760	35,899,937	35,119,245	36,226,663	39,171,884
Local option sales tax	9,030,075	7,712,604	5,915,129	4,929,327	5,512,386	5,977,343	5,826,915	6,038,601	6,322,373	7,758,228
Other taxes and licenses	1,019,520	666,540	523,113	1,576,079	1,777,995	1,993,976	2,056,480	2,222,684	2,295,726	2,544,229
Investment earnings	1,317,899	536,617	182,190	127,862	61,598	49,130	41,765	26,657	37,952	169,172
Miscellaneous	180,056	265,978	(163,201)	378,224	609,548	297,442	354,724	303,684	396,971	357,010
Transfers	594,882	-	-	(2,973,770)	-	-	-	-	-	-
Total general revenues, special items and transfers	38,735,978	36,605,667	36,717,784	35,652,566	39,764,934	40,285,651	44,179,821	43,710,871	45,279,685	50,000,523
Total governmental activities	38,735,978	36,605,667	36,717,784	35,652,566	39,764,934	40,285,651	44,179,821	43,710,871	45,279,685	50,000,523
Business-type activities:										
Investment earnings	144,531	60,025	5,522	3,864	4,524	5,062	1,778	1,534	4,863	11,872
Miscellaneous	-	-	-	-	-	95,795	104,247	84,583	87,748	79,627
Transfers	(4,278,578)	-	-	2,973,770	-	-	-	-	-	-
Total general revenues, special items and transfers	(4,134,047)	60,025	5,522	2,977,634	4,524	100,857	106,025	86,117	92,611	91,499
Total business-type activities	(4,134,047)	60,025	5,522	2,977,634	4,524	100,857	106,025	86,117	92,611	91,499
Total primary government	34,601,931	36,665,692	36,723,306	38,630,200	39,769,458	40,386,508	44,285,846	43,796,988	45,372,296	50,092,022
Changes in Net Position										
Governmental activities	2,367,065	2,534,975	1,559,405	(7,825,410)	(8,602,205)	(9,218,916)	7,261,040	1,256,654	3,707,640	10,122,142
Business-type activities	(8,942,942)	(612,222)	(555,819)	2,940,920	(272,542)	(2,488,143)	373,268	(129,079)	(36,862)	266,438
Total primary government	\$ (6,575,877)	\$ 1,922,753	\$ 1,003,586	\$ (4,884,490)	\$ (8,874,747)	\$ (11,707,059)	\$ 7,634,308	\$ 1,127,575	\$ 3,670,778	\$ 10,388,580

GRANVILLE COUNTY, NORTH CAROLINA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Tax	Local Sales Tax	Alcoholic Beverage Tax	Occupancy Tax*	Other Tax	Total
2008	\$ 26,593,546	\$ 9,030,075	\$ 22,762	\$ 155,041	\$ 841,717	\$ 36,643,141
2009	27,423,928	7,712,604	23,582	202,191	440,767	35,803,072
2010	30,260,553	5,915,129	23,224	188,877	311,012	36,698,795
2011	31,614,844	4,929,327	23,213	185,671	1,367,195	38,120,250
2012	31,803,407	5,512,386	23,774	178,497	1,575,724	39,093,788
2013	31,967,760	5,977,343	24,334	167,032	1,802,610	39,939,079
2014	35,899,937	5,826,915	25,158	160,985	1,870,337	43,783,332
2015	35,119,245	6,038,601	26,254	189,714	2,006,716	43,380,530
2016	36,226,663	6,322,373	27,238	208,577	2,059,911	44,844,762
2017	\$ 39,171,884	\$ 7,758,228	\$ 28,878	\$ 233,054	\$ 2,282,297	\$ 49,474,341

* Occupancy tax levy rate changed from 3% to 6% effective January 1, 2008.

TABLE 4

**GRANVILLE COUNTY, NORTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year							
	Restated*							
	2010	2011	2012	2013	2014	2015	2016	2017
General Fund								
Nonspendable								
Prepaid items	\$ -	\$ 4,000	\$ 368	\$ 900	\$ 1,635	\$ 1,916	\$ 1,711	\$ 1,542
Restricted								
Stabilization by State Statute	3,334,751	2,831,605	2,694,795	2,092,758	3,247,393	3,997,815	3,942,662	3,280,930
Register of Deeds	-	12,748	33,561	-	12,618	35,050	42,603	60,950
Human Services	-	-	13,591,044	5,416,399	3,538,668	-	-	-
Education	739,572	-	-	695,447	1,043,189	1,390,935	1,738,702	2,088,926
Committed								
Tax Revaluation	110	98,122	196,283	294,687	392,987	491,351	591,041	376,543
Public Safety	-	-	591,606	945,368	1,022,524	1,091,381	994,675	812,043
Assigned								
Subsequent year's expenditures	990,730	768,172	1,418,657	1,735,002	1,874,511	1,884,639	594,708	386,385
Community Services	-	-	-	-	-	-	500,000	700,000
Economic & Physical Development	1,003,828	960,000	1,232,800	956,521	548,995	452,737	630,300	1,600,000
Public Safety	-	-	-	-	-	-	-	7,000,000
Human Services	-	-	-	-	-	-	-	2,000,000
Environmental Protection	-	-	-	-	-	-	-	1,000,000
Transportation	-	-	-	-	-	-	-	1,400,000
Unassigned	18,741,118	19,324,317	11,353,100	18,625,992	20,478,407	28,287,719	30,810,391	23,821,293
Total General Fund	\$ 24,810,109	\$ 23,998,964	\$ 31,112,214	\$ 30,763,074	\$ 32,160,927	\$ 37,633,543	\$ 39,846,793	\$ 44,528,612
All other governmental funds								
Nonspendable								
Prepaid items	\$ -	\$ -	\$ -	\$ -	\$ 34,930	\$ 34,930	\$ 34,930	\$ 34,930
Restricted								
Stabilization by State Statute	39,779	39,779	135,549	83,357	30,034	32,179	34,910	37,887
Education	(62,241)	5,993,606	1,251,264	29,021	29,023	4,247,438	-	-
Community Services	8,206,046	3,687,890	2,002,241	986,837	837,938	265,776	240,274	302,527
Public Safety	1,204,897	1,258,838	194,485	158,231	179,841	229,137	349,769	268,776
Economic & Physical Development	-	-	2,644,258	2,308,842	1,222,231	796,905	-	-
Committed								
Economic & Physical Development	1,622,072	210,014	33,564	642	-	-	-	-
Unassigned	-	-	-	-	(218,565)	-	(642,708)	-
Total other governmental funds	\$ 11,010,553	\$ 11,190,127	\$ 6,261,361	\$ 3,566,930	\$ 2,115,432	\$ 5,606,365	\$ 17,175	\$ 644,120

	Fiscal Year		
	2008	2009	2010
General fund			
Reserved by state statute	\$ 3,109,806	\$ 3,215,946	\$ 3,007,806
Reserved For Register of Deeds	30,967	-	-
Unreserved (available for appropriation)			
Designated for subsequent year's expenditures	724,520	492,435	870,530
Designated for repayment of economic incentives	-	-	1,003,828
Undesignated	16,290,833	18,146,260	18,349,340
Total General Fund	20,156,126	21,854,641	23,231,504
All other governmental funds			
Reserved by state statute	471,549	504,490	423,684
Reserved for school construction	-	-	-
Reserved for public improvement construction	-	-	-
Unreserved (available for appropriation)			
Designated for subsequent year's expenditures			
Special revenue funds	229,895	1,230,872	995,489
Capital Projects	231,450	324,125	120,200
Undesignated, reported in nonmajor			
Special revenue funds	4,781,019	3,455,655	2,771,931
Capital Projects	1,668,041	935,099	8,277,854
Total all other governmental funds	\$ 7,381,954	\$ 6,450,241	\$ 12,589,158

* Fiscal years 2007 through 2010 are presented in the Pre-GASB 54 format on the bottom table with Fiscal years 2010 through 2016 presented showing the GASB 54 format. Fiscal year 2010 was restated by County Finance Staff and represents and was not subject to audit procedures.

GRANVILLE COUNTY, NORTH CAROLINA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Ad Valorem taxes	\$ 26,674,614	\$ 27,364,379	\$ 30,144,926	\$ 31,596,349	\$ 31,873,214	\$ 32,738,695	\$ 36,071,119	\$ 35,485,256	\$ 36,419,897	\$39,426,432
Sales and other taxes	9,711,264	8,256,308	6,327,694	5,432,983	7,271,408	7,844,912	7,706,195	8,109,374	8,460,686	10,094,167
Licenses, fees and other revenue	3,220,267	3,305,715	3,384,135	1,824,726	2,074,806	2,093,304	2,150,691	2,127,385	2,354,341	2,439,890
Unrestricted Intergovernmental Revenues	500	-	-	-	-	-	-	-	-	-
Restricted Intergovernmental Revenues	9,043,073	10,009,759	8,897,671	11,251,616	9,382,743	10,229,890	10,099,871	11,216,643	9,783,880	10,326,621
Investment earnings	1,361,872	536,617	182,190	127,862	61,598	49,130	41,765	26,657	37,952	169,172
Miscellaneous	250,119	324,509	341,778	371,189	293,653	177,404	350,646	236,566	235,137	184,525
Total Revenues	<u>50,261,709</u>	<u>49,797,287</u>	<u>49,278,394</u>	<u>50,604,725</u>	<u>50,957,422</u>	<u>53,133,335</u>	<u>56,420,287</u>	<u>57,201,881</u>	<u>57,291,893</u>	<u>62,640,807</u>
Expenditures										
Current:										
General government	2,504,483	2,949,824	2,939,723	2,670,103	2,912,726	3,005,461	3,112,460	3,070,425	3,385,737	3,367,050
Public safety	9,739,259	10,627,195	10,873,165	8,414,677	10,087,628	9,770,114	10,267,270	10,010,614	10,551,246	10,831,586
Community services	2,362,405	2,466,093	2,267,231	3,540,856	3,116,885	3,443,616	3,189,156	3,031,754	4,563,679	3,565,425
Economic and physical development	317,475	78,384	74,319	108,058	406,286	467,279	27,644	56,777	103,287	-
Human Services	11,223,967	10,178,787	9,204,421	10,683,498	10,683,159	10,907,712	10,461,480	10,122,056	10,439,671	10,151,118
Non-departmental & special areas	2,349,153	1,891,782	1,879,904	2,456,295	7,761,846	15,801,366	4,059,505	2,701,203	2,405,556	3,170,991
Capital Outlay	2,878,658	1,654,172	3,431,384	4,637,671	2,091,297	1,021,405	2,452,522	7,980,901	4,563,607	48,598
Intergovernmental:										
Education	16,606,743	14,935,997	15,247,427	24,698,148	17,583,181	14,864,489	14,859,485	14,604,207	15,250,609	16,306,405
Debt service:										
Bond issuance cost	-	-	42,653	235,107	-	345,343	-	-	-	-
Principal	2,762,535	2,916,266	3,558,017	4,325,081	5,317,182	4,649,290	5,186,772	19,162,582	6,369,959	7,014,344
Interest	2,115,253	2,078,214	2,021,963	2,493,032	2,812,748	2,711,060	2,857,638	3,247,813	3,109,783	2,876,526
Total expenditures	<u>52,859,931</u>	<u>49,776,714</u>	<u>51,540,207</u>	<u>64,262,526</u>	<u>62,772,938</u>	<u>66,987,135</u>	<u>56,473,932</u>	<u>73,988,332</u>	<u>60,743,134</u>	<u>57,332,043</u>
Excess of revenues over (under) expenditures	(2,598,222)	20,573	(2,261,813)	(13,657,801)	(11,815,516)	(13,853,800)	(53,645)	(16,786,451)	(3,451,241)	5,308,764
Other financing sources (uses)										
Debt proceeds	3,859,760	-	19,815,000	16,000,000	14,000,000	26,855,000	-	25,750,000	5,485,000	-
Premium on debt	-	-	463,302	-	-	2,525,946	-	-	-	-
Payments to refunded bond escrow agent	-	-	(10,500,708)	-	-	(18,350,717)	-	-	(5,409,698)	-
Transfers in from other funds	8,816,162	4,607,877	5,747,250	2,939,116	4,207,569	1,186,952	487,105	617,535	490,426	663,301
Transfers out to other funds	(8,221,280)	(4,607,877)	(5,747,250)	(5,912,886)	(4,207,569)	(1,406,952)	(487,105)	(617,535)	(490,426)	(663,301)
Total other financing sources (uses)	<u>4,454,642</u>	<u>-</u>	<u>9,777,594</u>	<u>13,026,230</u>	<u>14,000,000</u>	<u>10,810,229</u>	<u>-</u>	<u>25,750,000</u>	<u>75,302</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>1,856,420</u>	<u>20,573</u>	<u>7,515,781</u>	<u>(631,571)</u>	<u>2,184,484</u>	<u>(3,043,571)</u>	<u>(53,645)</u>	<u>8,963,549</u>	<u>(3,375,939)</u>	<u>5,308,764</u>
Net change in fund balances	<u>\$ 1,856,420</u>	<u>\$ 20,573</u>	<u>\$ 7,515,781</u>	<u>\$ (631,571)</u>	<u>\$ 2,184,484</u>	<u>\$ (3,043,571)</u>	<u>\$ (53,645)</u>	<u>\$ 8,963,549</u>	<u>\$ (3,375,939)</u>	<u>\$ 5,308,764</u>
Debt service as a percentage of noncapital expenditures	9.74%	10.39%	11.40%	11.79%	15.05%	11.45%	14.88%	30.54%	16.51%	17.46%

TABLE 6

GRANVILLE COUNTY, NORTH CAROLINA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCES
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Other Taxes	Total
2008	\$ 26,674,614	\$ 9,030,075	\$ 11,381	\$ 558,964	\$ 36,275,034
2009	27,364,379	7,712,604	11,791	531,913	35,620,687
2010	30,144,926	5,915,129	11,612	400,953	36,472,620
2011	31,596,349	4,929,327	11,606	503,656	37,040,938
2012	31,873,214	5,512,386	11,887	490,872	37,888,359
2013	32,738,695	5,977,343	12,167	481,307	39,209,512
2014	36,071,119	5,826,915	12,579	532,830	42,443,443
2015	35,485,256	6,038,601	13,127	591,103	42,128,087
2016	36,419,897	6,322,373	13,619	651,742	43,407,631
2017	\$ 39,426,432	\$ 7,758,228	\$ 14,439	\$ 697,315	\$ 47,896,414

TABLE 7

**GRANVILLE COUNTY, NORTH CAROLINA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Property Excluding Registered Motor Vehicles	Motor Vehicles	Plus Discoveries	Less Abatements	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable/Market Value	Assessed Value as a Percentage of Market Value
2008	\$ 2,997,456,552	\$ 391,436,935	\$ 123,665,695	\$ (7,263,444)	\$ 3,505,295,738	0.755	\$ 26,464,983	\$ 29,948,337	88.11%
2009	3,117,166,533	381,288,212	129,114,437	(9,028,382)	3,618,540,800	0.755	27,319,983	31,730,526	86.10%
2010	3,203,221,864	411,796,666	119,939,515	(65,594,788)	3,669,363,257	0.825	30,272,247	30,820,858	98.22%
2011	3,495,709,869	341,241,745	127,933,962	(9,200,000)	3,955,685,576	0.795	31,447,700	30,325,651	103.70%
2012	3,517,432,454	360,457,359	124,469,560	(7,083,396)	3,995,275,977	0.795	31,762,444	30,258,592	104.97%
2013	3,574,424,012	378,323,522	137,054,969	(10,881,132)	4,078,921,371	0.795	32,427,425	29,975,434	108.18%
2014	3,645,649,362	520,715,946	135,053,012	(5,627,108)	4,295,791,212	0.830	35,605,455	34,448,002	103.36%
2015	3,682,196,152	425,683,950	131,119,277	(5,085,060)	4,233,914,319	0.830	35,141,489	33,999,118	103.36%
2016	3,748,910,780	453,337,711	176,613,012	(14,976,988)	4,363,884,515	0.830	36,220,241	35,042,803	103.36%
2017	\$ 3,864,445,943	\$ 479,207,273	\$ 156,940,227	\$ (4,929,432)	\$ 4,495,664,011	0.880	\$ 39,561,843	\$ 38,275,777	103.36%

Source: Granville County Tax Department

**GRANVILLE COUNTY, NORTH CAROLINA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County Direct Rates*										
County-wide Rate	0.880	0.830	0.830	0.830	0.795	0.795	0.795	0.825	0.755	0.755
Municipality Rates										
City of Oxford	0.640	0.640	0.620	0.620	0.600	0.600	0.600	0.600	0.550	0.550
Town of Stem	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450
Town of Stovall	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490
City of Creedmoor	0.665	0.665	0.700	0.700	0.700	0.700	0.700	0.700	0.725	0.725
Town of Butner [^]	0.650	0.350	0.350	0.350	0.350	0.350	0.350	0.250	0.250	0.250
Lyon Station ^{**}	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.095
Oxford Parking Authority	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Oxford Municipal Service District	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
Oxford Economic Development District	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100

[^] Town of Butner was incorporated in fiscal year 2007-2008, prior to then the tax was levied as the special taxing district named "Butner Police and Fire Protection"

^{**} Lyon Station was turned over to South Granville Water and Sewer Authority and is no longer a taxing district as of January 1, 2008.

TABLE 9

**GRANVILLE COUNTY, NORTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2017
CURRENT YEAR AND SIX YEARS AGO***

Taxpayer	2017			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Revlon	\$ 93,687,597	1	2.08%	\$ 65,138,371	1	1.65%
Certainteed Corporation	50,477,695	2	1.12%	58,012,877	2	1.47%
SantaFe Natural Tobacco Company	45,428,489	3	1.01%	22,460,842	6	0.58%
Duke Energy Progress	42,517,858	4	0.95%	18,341,961	10	0.46%
Shalag	36,060,620	5	0.80%	-	-	0.00%
WAKE EMC	35,424,125	6	0.79%	25,413,092	5	0.64%
Public Service Co. of NC	34,776,537	7	0.77%	-	-	0.00%
Bridgestone Commercial Solutions^	27,504,688	8	0.61%	26,244,055	4	0.66%
Carefusion EIT LLC**	21,042,653	9	0.47%	-	-	0.00%
AW North Carolina, Inc.	21,025,562	10	0.47%			
Newton Instrument Company	-	-	0.00%	19,598,899	7	0.50%
CP&L/Progress Energy	-	-	0.00%	38,550,121	3	0.97%
Verizon South	-	-	0.00%	18,661,474	8	0.47%
Cardinal Health	-	-	0.00%	18,646,251	9	0.47%
Totals	<u>\$ 407,945,824</u>		<u>9.07%</u>	<u>\$ 311,067,943</u>		<u>7.87%</u>

Source: Granville County Tax Department

* Management decided to present this table over a five year period rather than provide ten individual years of information to improve usefulness of the information. Given the changes in business environments, five years was determined to provide a clearer picture of economic change. (Note additional years information can be viewed on the County's web site under the Finance Department section: www.granvillecounty.org)

^ In 2007 Company name was Bandag Inc.

** In 2007 Company name was Alaris Medical Systems, Inc.

TABLE 10

**GRANVILLE COUNTY, NORTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 26,387,480	\$ 25,234,247	95.63%	\$ 1,020,603	\$ 26,254,850	99.50%
2009	27,319,983	26,261,609	96.13%	1,026,564	27,288,173	99.88%
2010	30,180,232	29,039,361	96.22%	1,048,058	30,087,419	99.69%
2011	31,512,371	30,623,639	97.18%	854,489	31,478,128	99.89%
2012	31,762,444	30,856,878	97.15%	872,259	31,729,137	99.90%
2013	32,427,425	31,513,749	97.18%	866,228	32,379,977	99.85%
2014	35,605,455	34,934,862	98.12%	614,406	35,549,268	99.84%
2015	35,141,489	34,735,388	98.84%	330,891	35,066,279	99.79%
2016	36,220,241	35,922,785	99.18%	198,660	36,121,445	99.73%
2017	\$ 39,561,843	\$ 39,186,091	99.05%	\$ -	\$ 39,186,091	99.05%

Source: Granville County Tax Department

**GRANVILLE COUNTY, NORTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities					Business-type Activities		Per Capita *	Percentage of Personal Income*
	General Obligation Bonds	Installment Obligations	Financing Agreements	Certificates of Participation	Capital Leases	Capital Leases	Total Primary Government		
2008	\$ 44,965,000	\$ 5,118,689	\$ -	\$ -	\$ 290,725	\$ -	\$ 50,374,414	915	3.26%
2009	42,515,000	4,745,717	-	-	197,431	-	47,458,148	844	3.11%
2010	49,345,000	4,369,561	-	-	100,570	-	53,815,131	957	3.47%
2011	46,635,414	3,990,096	-	16,000,000	-	-	66,625,510	1,100	3.92%
2012	43,363,248	17,607,184	8,048,861	15,510,000	-	-	84,529,293	1,389	4.86%
2013	41,650,118	27,935,125	7,198,333	15,020,000	-	-	91,803,576	1,582	5.15%
2014	38,203,031	27,451,269	6,337,174	14,530,000	-	-	86,521,474	1,488	4.64%
2015	34,770,946	37,865,337	6,870,000	14,040,000	-	-	93,546,283	1,605	4.56%
2016	31,513,181	35,686,398	4,743,262	13,550,000	-	-	85,492,841	1,455	4.08%
2017	\$ 28,097,562	\$ 33,250,867	\$ 3,977,065	\$ 13,060,000	\$ -	\$ -	\$ 78,385,494	1,321	3.80%

Note 1: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

Note 2: Per Capita amounts are based on population numbers as of July 1 of the fiscal year.

* Total Personal income can be calculated using population and per capita income information found on Table 14

**GRANVILLE COUNTY, NORTH CAROLINA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Personal Income*	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2008	\$ 44,965,000	\$ -	\$ 44,965,000	2.91%	1.28%	817
2009	42,515,000	-	42,515,000	2.79%	1.17%	756
2010	49,345,000	-	49,345,000	3.11%	1.34%	859
2011	46,635,414	-	46,635,414	2.74%	1.18%	770
2012	43,363,248	-	43,363,248	2.49%	1.09%	712
2013	41,650,118	-	41,650,118	2.34%	1.02%	718
2014	38,203,031	-	38,203,031	2.05%	0.89%	657
2015	34,770,946	-	34,770,946	1.70%	0.82%	597
2016	31,513,181	-	31,513,181	1.50%	0.72%	536
2017	\$ 28,097,562	\$ -	\$ 28,097,562	1.36%	0.62%	474

Note: Population figures are as of July 1 of the fiscal year.

* Total Personal income can be calculated using population and per capita income information found on Table 14

**GRANVILLE COUNTY, NORTH CAOLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 280,423,659	\$ 289,483,264	\$ 293,549,061	\$ 316,454,846	\$ 319,622,078	\$ 326,313,710	\$ 343,663,297	\$ 338,713,146	\$ 349,110,761	\$ 359,653,121
Total net debt applicable to limit	55,254,560	51,695,353	57,390,915	53,041,051	84,529,293	91,803,576	86,521,474	93,546,283	85,517,519	78,385,494
Legal debt margin	<u>\$ 225,169,099</u>	<u>\$ 237,787,911</u>	<u>\$ 236,158,146</u>	<u>\$ 263,413,795</u>	<u>\$ 235,092,785</u>	<u>\$ 234,510,134</u>	<u>\$ 257,141,823</u>	<u>\$ 245,166,863</u>	<u>\$ 263,593,242</u>	<u>\$ 281,267,627</u>
Total net debt applicable to the limit as a percentage of debt limit	19.70%	17.86%	19.55%	16.76%	26.45%	28.13%	25.18%	27.62%	24.50%	21.79%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	\$4,495,664,011
Add back: exempt real property	-
Total assessed value	<u>4,495,664,011</u>
Debt limit (8% of total assessed value)	359,653,121
Debt applicable to limit:	
General obligation bonds	28,097,562
Installment Obligations	33,250,867
Certificates of Participation	13,060,000
Lease Financing Agreements - Governmental Activities	3,977,065
Total net debt applicable to limit	<u>78,385,494</u>
Legal debt margin	<u>\$ 281,267,627</u>

TABLE 14

**GRANVILLE COUNTY, NORTH CAROLINA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Percent High School Graduate	Percent Bachelor's Degree or Higher	(4) School Enrollment	(5) Unemployment Rate
2008	55,045	28,098	60.7	13	8,831	6.5%
2009	56,250	27,104	58.4	13	8,786	10.4%
2010	57,434	27,588	65.3	14	8,637	9.9%
2011	60,547	28,085	78.3	14	8,545	10.5%
2012	60,863	28,590	79.9	14	8,505	10.1%
2013	58,036	30,722	81.7	15	8,479	9.8%
2014	58,162	32,087	81.7	15	8,100	6.8%
2015	58,284	35,194	82	17.7	7,988	4.9%
2016	58,750	35,652	82	17.7	7,868	5.1%
2017	59,322	34,807	82	17.6	7,667	3.6%

Source 1: Population figures are from the North Carolina Department of the State Demographer

Fiscal year 2015 figure based on 2014 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 base on FY 2015 figure and projected annual growth of 0.8%

Source 2: Per capita income figures are from the United States Department of Commerce

Bureau of Economic Analysis. Most recent data available thru 2010.

Fiscal year 2011 & 2012 were estimated based on NC Department of Commerce growth projections.

(Note: fiscal years 2003 - 2010 were restated to reflect a single source of information. Previous tables in prior year CAFR documents utilized a different source for this information)

Fiscal year 2015 figure based on 2014 Est. Median Worker Earnings from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 base on FY 2015 figure and projected Per Capita income annual growth of 1.3%

Source 3: Percent high school graduates and percent bachelor's degree or higher are from the

North Carolina Department of Commerce files

Fiscal year 2015 figure based on 2014 Est from NC Dept. of Commerce ACCESSNC table.

Source 4: School Enrollment numbers are from the Department of Public Instruction - Average Daily Membership

Fiscal year 2016 figure based on Dept of Public Instruction - Average Daily Membership

Source 5: Unemployment rates are from the North Carolina Department of Commerce - Labor &

Economic Analysis Division

Fiscal year 2015 figure based on 2014 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 figure based on NC Dept of Commerce - D4 table

**GRANVILLE COUNTY, NORTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND EIGHT YEARS AGO***

2017				2010			
Employer	Employees	Rank	Percentage of Total County Employment	Employer	Employees	Rank	Percentage of Total County Employment
Revlon	1,400	1	5.03%	Revlon	2,000	1	7.71%
Altec Industries	500	2	1.80%	Altec Industries	300	2	1.16%
Food Lion Distribution	300	3	1.08%	Flextronics	325	3	1.25%
Ideal Fastner	280	4	1.01%	Food Lion Distribution	300	4	1.16%
Certainteed Corporation	242	5	0.87%	Ideal Fastener	300	5	1.16%
Bridgestone Bandag	209	6	0.75%	Certainteed Corporation	300	6	1.16%
Clayton Homes	208	7	0.75%	Clayton Homes	250	7	0.96%
Gate Precast	150	8	0.54%	Newton Instrument Co.	175	8	0.67%
Santa Fe Natural Tobacco	140	9	0.50%	Pallet One of North Carolina, Inc.	175	9	0.67%
Newton Instruments	135	10	0.49%	Bandag, Inc.	168	10	0.65%
Carolina Sunrock	120	11	0.43%	Carolina Sunrock	151	11	0.58%
Dill Air Controls	120	12	0.43%	Gate Precast	150	12	0.58%
	3,804		13.68%	Total	4,594		17.71%

Source: Information from Granville County Economic Development Commisison

* Management decided to present this table over a eight year period rather than provide ten individual years of information to improve usefulness of the information. Given the changes in business environments, a three year period was determined to provide a clearer picture of economic change. (Note additional years information can be viewed on the County's web site under the Finance Department section: www.granvillecounty.org)

GRANVILLE COUNTY, NORTH CAROLINA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	38	40	35	35	35.5	35	36.5	39	39	39
Human Services	98	98	98.5	98.5	100	98	98	99.5	103.5	103
Community Services	37	37	40.5	42.5	44.5	49.5	56	56	58.5	54
Public Safety										
Sheriff's Dept./Detention Center	85	85	90.5	94.5	99.5	99	99.5	100	99.5	102
Emergency Services*	78.5	78.5	72.5	25	26	25	29	31	29	31
Emergency Management	3.5	3.5	3	3	4	3	3	4	3	3
Solid Waste	5	5	4	4	4.5	4.5	4.5	5.5	5.5	6
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	345	347	344	302.5	314	314	326.5	335	338	338

Source: Granville County Human Resource Department & Granville County Finance Department

* Emergency Services includes, Forestry, EMS, Emergency Communications, & Animal Control. On July 1, 2010 EMS Services & Staff were transferred to Granville Health Systems.

GRANVILLE COUNTY, NORTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	Fiscal Year										
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety/Sheriff											
Incident Reports**	1,780	2,072	7,641	8,773	10,220	8,920	8,918	8,763	8,446	8,505	7,425
Miscellaneous Incident Reports	6,566	6,051	-	-	-	-	-	-	-	-	-
Arrests	1,238	1,251	1,117	1,023	1,353	1,409	1,189	1,014	887	994	978
Court Papers	9,194	8,824	9,096	8,221	8,026	7,427	6,965	5,945	7,532	6,604	6,955
Public Safety/Emerg Mgmt/Fire											
Number of calls answered (includes fire & medical first response calls)	2,403	2,749	2,755	2,475	2,754	2,594	2,585	1,953	2,335	2,333	2,272
Inspections	170	206	141	172	205	233	263	216	235	247	225
Solid Waste											
MSW Landfill Tonnage (May 1, 2013 - present)							3,091	17,403	20,634	20,120	46,685
C & D Landfill Tonnage	29,920	32,833	19,810	16,493	17,171	14,237	13,024	15,447	13,480	15,172	2,757
Convenience Sites Tonnage	8,563	8,808	8,572	8,635	8,248	8,069	7,643	7,543	8,625	10,422	10,122
Civil Citations	6	3	5	4	10	5	7	5	4	6	5
Criminal Citations	-	-	-	1	1	2	-	1	1	-	-
Community Services/Library											
Items Added to Physical Collection	9,060	9,465	8,231	2,429	8,903	7,297	6,904	5,468	6,079	6,085	6,877
Items Added to Virtual Collection [^]	-	-	-	-	-	4,067	160	N/A	N/A	N/A	N/A
Circulation	154,080	159,820	165,076	178,460	186,335	209,706	136,094	118,346	126,891	135,810	136,844
Internet Use	31,647	42,658	68,323	36,648	42,276	45,828	61,369	45,713	54,830	54,850	56,883
Program Attendance	11,803	10,564	6,347	4,378	4,261	6,594	6,584	14,160	17,367	16,155	11,337
Community Services/Planning & Inspections											
Number of Building Permits Issued	736	672	612	573	443	393	474	459	513	667	629
Number of Mobile Home Permits Issued	80	121	69	60	61	57	59	52	57	68	72
Number of Other Permits Issued (Includes Electrical, Plumbing & Mechanical)	507	431	466	548	574	588	695	768	825	857	913
Human Services/Social Services											
Average # Adult Medicaid Eligible Cases	2,300	2,327	2,317	2,293	2,340	2,464	2,525	2,515	3,000	5,534	3,997
Average # Family & Child Medicaid Cases	3,116	3,281	3,562	4,031	4,168	4,335	4,366	4,315	5,887	5,726	5,212
Average # Households Receiving Food Stamps	2,077	2,173	2,365	3,041	3,738	4,156	4,187	4,412	4,192	3,940	3,615
Average \$ Fraud Collections per Month	3,802	4,147	4,242	3,853	3,313	3,158	2,814	1,714	2,564	5,120	6,108
Education											
School enrollment	8,756	8,831	8,786	8,637	8,545	8,505	8,479	8,037	7,964	7,825	7,667

Sources: Various county government departments. School enrollment statistics are from the North Carolina Department of Public Instruction

[^] Virtual collection includes e-books & downloadable audio books.

** Beginning fiscal year 2009, the Granville County Sheriff's Department combines miscellaneous incident reports and individually initiated incident reports.

**GRANVILLE COUNTY, NORTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)**

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety										
Sheriff (Stations)	2	2	2	2	2	2	2	2	2	2
Fire stations	14	14	14	14	14	14	14	14	14	14
Highways and streets										
Streets (miles)	1508	1508	1510	1528	1534	1595	1513	1521	1542	1546
Culture and recreation										
Parks	1	2	2	2	2	2	2	2	2	2
Libraries	4	4	4	4	4	4	4	4	4	4
Education										
Schools	18	18	19	19	20	20	20	20	20	20

Source: North Carolina Department of Public Instruction, Granville County
Granville County Finance Office

REVALUATION RESERVE

Overview: North Carolina General Statute 153-A-150 mandates that counties set aside funds to finance the octantal reappraisal of real property. Each year a county must appropriate funds to its reappraisal reserve fund in an amount that will accumulate enough to finance the next reappraisal. Once placed in these accounts, the funds must be used only for this purpose.

Outlook: Granville County has just concluded the 2018 reappraisal. The County anticipates an actual total cost of \$714,000. In planning for the 2026 Revaluation, it is assumed that the expected reserve fund balance of **\$84,943** plus future deposits and investment earnings will be more than sufficient to meet the projected cost.

Assumptions used to project cost for the 2026 Revaluation:

- Annual Contributions of \$105,000 will be made at the end of each remaining fiscal year.
- Projection assumes an average investment earnings rate of 1.0% annually.
- Amount required is calculated on 36,770 parcels being reviewed at \$21.50 each.

Historical Review of Granville County Property Revaluation

<i>Revaluation Year</i>	<i>Number of Parcels</i>	<i>Rate per parcel *</i>	<i>Cost</i>
1994 (actual)	26,852	\$ 12.95	\$ 347,733
2002 (actual)	26,977	\$ 16.60	\$ 434,594
2010 (actual)	30,200	\$ 18.82	\$ 568,319
2018 (original estimate)	36,770	\$21.50	\$ 790,555
2026 (projected)	39,000	\$21.54	\$840,000

Revised as of 4/6/2013

* Rate per parcel includes associated cost such as advertising, mailings, and printing cost.

Summary of Actual & Projected Fund Balances

	Estimated Budgeted Fiscal Year 2018	Budgeted Fiscal Year 2019	Projected Fiscal Year 2020	Projected Fiscal Year 2021	Projected Fiscal Year 2022	Projected Fiscal Year 2023	Projected Fiscal Year 2024	Projected Fiscal Year 2025	Projected Fiscal Year 2026
Annual Appropriations	\$98,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000
Investment Earnings	\$6,500	\$849	\$1,908	\$2,977	\$4,057	\$5,147	\$6,249	\$7,361	\$4,285
Expenditures	\$403,232	\$0	\$0	\$0	\$0	\$0	\$0	\$420,000	\$420,000
Endng Fund Balance*	\$84,943	\$190,793	\$297,701	\$405,678	\$514,734	\$624,882	\$736,131	\$428,492	\$117,777

*Reserve amount as of June 30, 2017 was \$383,675.

DEBT SERVICE SUMMARY

- **Granville County strictly adheres to the requirements set forth by the Local Government Bond Act (G.S. Chapter 159). G.S. 159-55 provides that the net General Obligation debt of the County not exceed 8 percent of the appraised value of property subject to taxation. As of the most recent audited financial statements dated June 30, 2016 the County had a legal debt margin of \$281,267,627**
 - Total Debt per Capita as of June 30, \$1,321
 - 2017 GO Debt per Capita as of June 30, \$473
 - 2017

- Granville County has taken the approach to finance projects with a “paysayou-go” basis whenever possible, however in 2005, 2009, 2013, and 2017 the County approved debt for school projects which required a 5¢, 2.5¢, and 2.5¢ tax increases respectively for anticipated debt service. Additionally, in FY 2017, the County approved a 2.5¢ tax increase to fund debt service for the construction of a Law Enforcement center.

- **The County currently holds the following ratings: Moody’s rating is at Aa2, Standard and Poor’s rating at AA-, and the North Carolina Municipal Council Rating of 84.**

- **The County Finance Department has adopted the following targets and outside guidelines to measure the recommended amount of debt that the County could prudently authorize and issue over the next five (5) years:**
 - **Net Tax-Supported Debt Service as a percentage of General Tax Revenues should be targeted at no more than 15% and not exceed 18% (12.45% as of 6/30/2017).**
 - **Net debt as a Percentage of Market Value of Taxable Property should not exceed 2.5% (1.24% as of 6/30/2017).**
 - **The Ten Year Payout ratio in which the percentage of the outstanding tax supported debt principal paid within ten years or less will be no lower than 55% (84.9% as of 6/30/2017).**

More information about these targets and the County’s performance can be reviewed in the Statistical Section of the County’s *Comprehensive Annual Financial Report* located on the County’s web site www.granvillecounty.org under the Finance Department page.

The following table shows the budgeted interest expenditures and principle for fiscal year 2018-2019:

Category of Debt	Principle	Interest	Total
Schools	\$4,868,464	\$1,843,558	\$6,712,022
Hospital	\$807,856	\$821,465	\$1,629,321
Library System	\$440,833	\$136,691	\$577,524
County Parks	\$26,352	\$4,868	\$31,220
Economic Development	\$1,424,472	\$174,870	\$1,599,342
Detention Center	\$0	\$0	\$0
Total Debt Service 2018-2019*	\$7,567,977	\$2,981,452	\$10,549,429

DEBT SERVICE

Overview: In response to GASB 54, Granville County incorporated debt service within the General Fund and Emergency Telephone System Fund beginning fiscal year 2011-2012. Granville County has various sources of revenues, which are used to retire each obligation. The current sources of revenue are Granville Health Systems (Hospital), Emergency Telephone System restricted revenues, restricted portions of Sales Tax revenues, Lottery proceeds, and general fund revenues. At present, the County uses several different types of financing: General Obligation Bonds, Installment Purchase, Inter-local Agreements, COPS, and Refunding.

GO or General Obligation debt is issued by the County and pledges the full faith and credit of the County. Therefore, GO bonds must be approved by the citizens of a jurisdiction and are guaranteed by future tax revenue. The most important County obligation is for payment of GO debt. **Refunded GO bonds** represent general obligation bonds that are refinanced to obtain a lower net interest cost.

Installment Purchase (referred to as a 160A-20), is a lease purchase in which the item or items purchased or renovated serve as collateral. There is no public approval necessary and these instruments are generally used for smaller projects due to the low issuance cost of these types of debt. The term of the note is generally shorter than GO bonds.

Analysis of Debt for Granville County						Balances At Fiscal Year End					Principal & Interest Payments				
Debt Description	Type	Funding Source	Issue Date	Scheduled Final Payment	Rate	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Installment Purchase – Hospital	160A-20	GHS	1/2003	1/2018	4.09%	0	0	0	0	0	98,548	0	0	0	0
Installment Purchase – Hospital Window Renovations	160A-20	GHS	3/2007	3/2022	3.97%	462,250	345,621	224,277	98,027	0	132,873	132,873	132,873	132,873	99,655
Installment Purchase – Schools & E-911 Communications	160A-20	School Capital, Gen. Fund & E-911 Fund	11/2007	11/2022	3.200%	823,428	640,444	457,460	274,476	91,492	275,508	211,914	205,107	198,300	191,493
Early College School, Series 2009-A	GO Bond	School Capital	8/2009	6/2029	3.730%	80,000	0	0	0	0	828,032	83,200	0	0	0
Library, Series 2009-B	GO Bond	General Fund	8/2009	6/2029	3.530%	400,000	0	0	0	0	4,140,161	413,000	0	0	0
Refunding Series 2009-C School & 2.02% Parks	GO Bond	School Capital	8/2009	6/2020	3.080%	1,065,000	450,000	0	0	0	680,200	651,450	468,000	0	0
COPS, Series 2010A – RZEDB	COPS	Schools	8/2010	9/2030	*2.914%	7,350,000	6,855,000	6,360,000	5,865,000	5,370,000	890,708	871,774	851,603	830,318	808,043
COPS, Series 2010B – QSCB^	COPS	Schools	8/2010	9/2025	*0.056%	2,781,333	2,433,667	2,086,000	1,738,333	1,390,667	611,024	611,024	611,024	611,024	611,024
Medical Office Building - Hospital	160A-20	GHS	7/2012	7/2027	3.73%	1,259,302	1,146,585	1,029,624	908,260	782,327	158,648	158,648	158,648	158,648	158,648
Economic Development Land & Buildings	160A-20	General Fund	9/2012	8/2027	2.350%	6,394,000	5,755,000	5,116,000	4,477,000	3,838,000	788,040	773,854	759,668	745,482	731,297
Refunding, Series 2013 GO Bonds 99.0492% Schools & 0.9508 Parks	GO Bond	Restricted Sales Tax & GF	2/2013	4/2020	1.755%	12,475,000	11,010,000	9,410,000	7,315,000	5,225,000	2,011,925	1,949,350	2,040,400	2,471,400	2,382,600
Installment Loan – Hospital ER Renovation	160A-20	GHS	9/2014	8/2044	4.00%	12,994,881	12,706,371	12,406,107	12,093,610	11,768,381	803,040	803,040	803,040	803,040	803,040
GCHS Expansion	160A-20	Schools Capital	9/2014	10/2029	3.180%	9,156,802	8,371,802	7,586,802	6,801,802	6,016,803	1,096,243	1,071,280	1,046,317	1,021,354	996,391
Refunding, Series 2015 – GO Bonds	GO Bond	Schools	7/2015	5/2026	2.270%	4,373,000	3,863,000	3,359,000	2,861,000	2,369,000	625,958	609,267	591,690	574,249	556,945
Economic Development # Water & Waste Water	Inter- Local Financing	General Fund	8/2015	1/2022	1.250%	3,201,290	2,415,818	1,620,528	815,297	0	825,488	825,488	825,488	825,488	0
REFUNDING SERIES 2017 (2009B) 83%	GO Bond	General Fund	11/2017	6/2029	2.390%	5,033,000	4,984,000	4,454,000	3,931,000	3,415,000	71,946	169,289	649,118	629,451	609,951
REFUNDING SERIES 2017 (2009A) 17%	GO Bond	School Capital	11/2017	6/2029	2.390%	5,033,000	4,984,000	4,454,000	3,931,000	3,415,000	71,946	169,289	649,118	629,451	609,951
School Repair	GO Bond	School Capital	4/2018	11/2037	3.580%	8,105,000	7,699,000	7,293,000	6,887,000	6,481,000	0	679,220	674,357	659,822	645,287
Hospital - Drs.' Offices	160A-20	GHS	5/2018	5/2037	4.220%	5,800,000	5,510,000	5,220,000	4,930,000	4,540,000	0	534,760	522,522	510,284	498,046
Detention Center	???	General Fund	??/2019?			0	20,000,000	19,000,000	18,000,000	17,000,000	0	0	1,800,000	1,760,000	1,720,000
Total						81,754,288	94,186,311	85,622,801	76,995,808	68,287,673	Total 14,038,340	10,549,430	12,139,854	11,931,732	10,812,420

	Debt Balances Through FY 2025							
	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
School Construction	46,908,271	42,039,807	37,205,125	32,328,227	27,463,449	22,678,905	12,419,003	10,658,003
Hospital	20,516,433	19,708,577	18,880,008	18,029,897	17,090,708	16,431,555	15,653,693	14,856,376
Library	4,594,167	4,153,333	3,711,667	3,275,833	2,845,833	2,400,000	1,985,000	1,575,000
Economic Development	9,595,290	8,170,818	6,736,528	5,292,297	3,838,000	3,199,000	2,560,000	1,920,000
Parks and Rec	140,125	113,773	89,470	69,551	49,679	29,950	0	0
911 Dept and Fund 27 E-911	0	0	0	0	0	0	0	0
Detention Center	0	20,000,000	19,000,000	18,000,000	17,000,000	16,000,000	15,000,000	14,000,000
Total	81,754,288	94,186,310	85,622,800	76,995,807	68,287,672	60,739,412	47,617,698	43,009,381
Principal Reduction	-6,898,466	-12,432,022	8,563,510	8,626,993	8,708,135	7,548,260	13,121,714	4,608,318

Granville County Debt and Reserve Policies

Debt Policy

Introduction:

The purpose of the Granville County Debt Policy is to provide guidelines and procedures for the issuance and management of debt. Many of the processes for approval, sale and repayment of debt are controlled by North Carolina statutes and regulations. These laws and regulations, which provide debt policy for most North Carolina local governments, are not repeated here, but this policy must be considered in conjunction with those laws and regulations.

Use of Debt Financing:

The County will take a balanced approach to capital funding utilizing debt financing, capital reserves, and pay-as-you-go funding that will provide the least financial impact on the taxpayer. Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt is not to be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, installment financing, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. Granville County will seek to utilize the least costly/most appropriate form of financing for its project needs. When possible, the County will utilize the non-voted (two-thirds) authorization for general obligation bonds that are allowed under North Carolina law.

Authorization for general obligation bond financing generally shall not be considered for capital improvement projects or groups of projects which have a total cost of less than \$5 million dollars or which have a useful life less than ten years.

The use of installment financing or lease-purchase financing can result in unnecessary cost when used inappropriately. Such financing should be used only for purchases over \$100,000 and at interest rates that are reasonable in comparison to general obligation rates.

The term of any type of debt financing will not exceed the useful life of the assets being financed. Target debt ratios will be annually calculated and included in the review of financial trends.

Debt Affordability:

The County will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. This process involves the comparison of generally accepted standards of affordability to the current County values.

These standards and guidelines shall include the following:

Net Debt as a Percentage of Market Value

Net Debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. Net debt is defined as any and all debt that is tax-supported.

Debt Service Expenditures as a Percentage of Total Government Revenues

Debt service expenditures as a percent of total governmental fund revenues should not exceed 15.0%. Should this ratio exceed 15.0% staff must request an exception from the Board of Commissioners stating the justification and expected duration of the policy exception.

Ten-Year Payout Ratio

The County will strive to maintain a debt payment structure whereby 55% or more of outstanding tax-supported debt principal is paid within ten years.

Debt Structure:

The actual structure and sale of most bond issues is conducted in conjunction with the Local Government Commission (LGC), a division of the Office of the State Treasurer. The LGC usually functions as the financial advisor to local governments when issuing debt. Structuring must take into consideration current conditions and practices in the municipal finance market.

Debt will be paid off in a timeframe that is less than the useful life of the asset or project acquired through the financing. General obligation bonds will generally be competitively bid with no more than a 20-year life. Negotiated sales or private placements, however, may be used where allowed when complex financing or sales structure is a concern with regard to marketability. Debt service for each issue will be structured in an attempt to minimize the County's interest payments over the life of the issue while taking into account the existing debt service obligations of the County.

Credit Rating:

The County will seek to obtain the highest bond ratings on its general obligation debt. The County will seek to maintain or improve its current ratings AA- from Standard & Poors and Aa2 from Moody's. Credit enhancements will only be used when necessary for cost-effectiveness and/or marketability. The County will maintain good communications with bond rating agencies about its financial conditions and operations with information being sent to the rating agencies on a regular basis. Credit ratings will be sought from at least two of the major, national rating agencies.

Refunding of Outstanding Debt:

The County will monitor the municipal bond market for opportunities to obtain interest savings by refunding or advance refunding outstanding debt. The estimation of net present savings should be, at a minimum, in the range of 2.5 - 3% of the refunded maturities before a refunding process begins.

Arbitrage Rebate Reporting and Covenant Compliance:

The County will maintain a system of record keeping and reporting to meet the arbitrage and rebate compliance requirements of the federal tax code.

Administration and Implementation:

The County Manager and the Director of Finance are responsible for the administration and issuance of debt including the completion of specific tasks and responsibilities included in this policy.

Reserve Policy

The County will strive to maintain Unassigned General Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 35% of General Fund Expenditures. At no time shall the County’s Unassigned Fund Balance fall below 30% of General Fund Expenditures. Unassigned Fund Balance in excess of the targeted 35% of General Fund Expenditures may be appropriated from time to time for pay-as-you-go capital and other one-time uses.

The County Board may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 30% policy floor for the purposes of a declared fiscal emergency or other such global purpose as to protect or enhance the long-term fiscal security of Granville County. In such circumstances, the Board will adopt a plan to restore the Unassigned Fund Balance to the policy level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

Adopted by Board of County Commissioners _____

Department	Prior Year Actual	Original Budget	Amended Budget	Manager Recommendation	Estimated Number of Vehicles
Sheriff's Department	\$ 326,796	\$ 389,209	\$ 389,209	\$ 390,000	12
Inspections	\$ 22,507	\$ 24,000	\$ 24,000	\$ 24,000	1
Animal Management	\$ 21,600	\$ 22,000	\$ 22,483	\$ 26,000	1
Economic Development	\$ -	\$ -	\$ -	\$ -	0
Social Services	\$ 18,016	\$ 25,000	\$ 50,000	\$ 25,000	1
Information Technology	\$ -	\$ -	\$ -	\$ -	0
Fleet Car Services	\$ 4,669	\$ 30,000	\$ 60,000	\$ 50,000	n/a
Totals	\$ 393,588	\$ 490,209	\$ 545,692	\$ 515,000	15

Note: Funding in the Forestry Budget includes resources to fund a portion of a new Forestry Truck for fiscal year 2018-2019.

Vehicle Replacement Comments:

1. As Sheriff's vehicles come offline they are recommended for sale using an online auction site.
2. As the Inspection's Department have vehicles come offline they are offered first to General Services
3. As Animal Management have vehicles come offline they are offered to the Parks & Recreation Department or the Soil & Water Conservation District.
4. As Social Services have vehicles come offline they are transferred to the Senior Services Department and then Senior Services transfers an older model car to the Fleet. As vehicles are no longer needed for Fleet service, they are then eligible to be transferred to other units of local government or sold using an online auction site.
5. Fleet Car Services funding is used first for the maintenance of fleet vehicles and then as necessary for additional Fleet car purchases.

Department Head List

Mr. Michael Felts, County Manager
P. O. Box 906
Oxford, NC 27565
Work Number: 919-693-5240

Brindell B. Wilkins, Jr., Sheriff
P. O. Box 1286
Oxford, NC 27565
Work Number: 919-693-3213

Mrs. Kathy Taylor
Register of Deeds
P. O. Box 427
Oxford, NC 27565
Work Number: 919-693-6314

Mrs. Tonya Burnette, Director
Board of Elections
P. O. Box 83
Oxford, NC 27565
Work Number: 919-693-2515

Mr. Jason Falls
Environmental Programs Director
P. O. Box 906
Oxford, NC 27565
Work Number: 919-691-0928

Mr. Raymond Allen
Parks and Grounds Director
P. O. Box 906
Oxford, NC 27565
Work Number: 919-693-3716

Mr. Steve McNally
Finance Director
P. O. Box 1286
Oxford, NC 27565
Work Number: 919-693-4182

Mr. Paul Westfall, Director
Cooperative Extension Service
125 Oxford Outer Loop Road
Oxford, NC 27565
Work Number: 919-603-1350

Mr. Scott Phillips
Director of Development Services
P. O. Box 877
Oxford, NC 27565
Work Number: 919-603-1425
Barry Baker, Planning Director

Mr. Matt Katz
Animal Management Director
P. O. Box 906
Oxford, NC 27565
Work Number: 919-812-7913

Mr. Trent Brummitt
911 Center Manager
P. O. Box 906
Oxford, NC 27565
Work Number: 919-692-0141

Mrs. Wendy Pennington
Human Resources Director
P. O. Box 906
Oxford, NC 27565
Work Number: 919-603-1639

Mrs. Debra A. Weary
Assistant to the Manager/Clerk to the Board
P. O. Box 906
Oxford, NC 27565
Work Number: 919-693-5240

Mr. Harry Mills
Economic Development Director
P. O. Box 26
Oxford, NC 27565
Work Number: 919-693-5911

Mrs. Monique Heggie
Internal Auditor
P. O. Box 26
Oxford, NC 27565
Work Number: 919-693-9539

Mr. Doug Logan, Emergency Management
Coordinator/Fire Marshal
P. O. Box 598
Oxford, NC 27565
Work Number: 919-603-1310

Ms. Sharon Brooks-Powell
Tax Administrator
P. O. Box 219
Oxford, NC 27565
Work Number: 919-693-4181

Mr. Louis W. Bechtel, Director
Department of Social Services
P. O. Box 966
Oxford, NC 27565
Work Number: 919-693-1511

Mr. Jonathan Bradsher, Director
Granville County Library System
P. O. Box 339
Oxford, NC 27565
Work Number: 919-693-1121

Mrs. Kathy May
Senior Services Director
107 Lanier Street
Oxford, NC 27565
Work Number: 919-693-1930

Mr. Warren Daniel
SCS District Administrator
P. O. Box 10
Oxford, NC 27565
Work Number: 919-693-4603, Ext. 3

Mr. Doug Vaughan
Veterans Service Officer
107 Lanier Street
Oxford, NC 27565
Work Number: 919-693-1484

Mr. Gary Bowen
Maintenance Supervisor
P. O. Box 1286
Oxford, NC 27565
Work Number: 919-603-5335

Mr. Yancey Washington
Clerk of Superior Court
Granville County Courthouse, 101 Main Street
Oxford, NC 27565
Work Number: 919-690-4800

Mrs. Lisa M. Harrison, Director
V-G District Health Department
P. O. Box 367
Oxford, NC 27565
Work Number: 919-693-2141

Mrs. Angela Allen, Director
Tourism Development Authority
P. O. Box 820
Oxford, NC 27565
Work Number: 919-693-6125

Mr. Chris Brame
IT Director
P. O. Box 906
Oxford, NC 27565
Work Number: 919-693-0714

Mrs. Sandy Woody
Addressing/Street Sign Coordinator
P. O. Box 877
Oxford, NC 27565
Work Number: 919-692-1278

Mr. Rob Montague
County Ranger
5087 Herbert Henly Road
Oxford, NC 27565
Work Number: 919-693-3154

Mrs. Pat Huff
Landfill Manager
P. O. Box 906
Oxford, NC 27565
Work Number: 919-603-1355

Granville County Board of Commissioners

Zelodis Jay County Commissioner 8009 Highway 96 North Oxford, NC 27565 Home Phone: (919) 693-2907 E-mail: zelodis.jay@granvillecounty.org	District 1
David T. Smith County Commissioner 207 Holly Drive Oxford, NC 27565 Home Phone: (919) 693-3595 E-mail: david.smith@granvillecounty.org	District 2
Sue Hinman County Commissioner 515 Goshen Street Oxford, NC 27565 Home Phone: (919) 603-0888 E-mail: sue.hinman@granvillecounty.org	District 3
Tony W. Cozart County Commissioner 4056 Peace's Chapel Road Oxford, NC 27565 Home Phone: (919)693-8142 E-mail: tony.cozart@granvillecounty.org	District 4
Owen T. Roberts County Commissioner 2524 Summit Lane Creedmoor, NC 27522 Home Phone: (919) 528-2593 E-mail: owen.roberts@granvillecounty.org	District 5
Timothy Karan, Chairman County Commissioner 2763 Garland Court Creedmoor, NC 27522 Home Phone: (919) 528-4525 E-mail: timothy.karan@granvillecounty.org	District 6
Edgar Smoak, Vice Chairman County Commissioner 407 East "F" Street Post Office Box 641 Butner, NC 27509 Home Phone: (919) 575-6663 E-mail: edgar.smoak@granvillecounty.org	District 7

GRANVILLE COUNTY

FEE MANUAL

Fiscal Year 2018-2019

Board of Elections Amended 6/17/2013
Planning Fees Amended 6/17/2013
Animal Control Fees Amended 6/17/2013
Expo Center Fees Amended 6/17/2013
Inspections Amended 11/18/2013
Solid Waste Management Fees Amended 6/2/2014
Granville Athletic Park Fees Amended 6/2/2014
Planning Fees Amended 6/2/2014
Senior Services Fees Amended 6/2/2014
Fire Marshall Fees Amended 6/1/2015
Planning Fees Amended 6/1/2015
Library Fees Amended 6/1/2015
Granville Athletic Park Fees Amended 6/1/2015
Department of Social Services Fees Amended 6/1/2015
Solid Waste Management Fees Amended 6/1/2015
Animal Management Division Fees Amended 6/6/2016
Fire Marshal Fees Amended 6/6/2016
Planning Fees Amended 6/6/2016
Register of Deeds Fees Amended 6/6/2016
Tax Administration Fees Amended 6/6/2016
Granville Athletic Park Fees Amended 6/6/2016
Sheriff's Department Fees Amended 6/6/2016
Solid Waste Management Fees Amended 6/6/2016
Animal Management Division Fees Amended 6/19/2017
Planning Fees Amended 6/19/2017
Addressing/GIS Fees Amended 6/19/2017
Register of Deeds Fees Amended 6/19/2017
Board of Elections Fees Amended 6/19/2017
Tax Administration Fees Amended 6/19/2017
Granville Athletic Park Fees Amended 6/19/2017
Solid Waste Management Fees Amended 6/19/2017
Fire Marshall Fees Amended 6/4/2018
Inspections Fees Amended 6/4/2018
Planning Fees Amended 6/4/2018
Granville County Tax Administration Amended 6/4/2018
Granville County Expo & Convention Center Amended 6/4/2018
Solid Waste Management Fees Amended 6/4/2018

Introduction

Granville County Government provides many services to its citizens. While a majority of the revenue that pays for these services is through local and State authorized taxes, some services are appropriately funded by user-fees. The user-fee concept essentially states that the cost of services that benefit a certain person or group of persons should be paid for by those persons. The cost of the service should be measurable and some administrative mechanism for charging the beneficiary should be available.

The user-fee concept promotes fairness because the revenue supplements the tax dollars that would otherwise be used to pay for the service. If, for example, the Inspections Department was funded by general tax revenue, the general citizenry would pay for the mandatory inspections required of homebuilders and developers. A full-cost recovery user-fee supplants this tax revenue and transfers these costs to the beneficiary of the services, ultimately the home buyer.

The following pages present a consolidated directory of user-fees for all departments.

EMERGENCY SERVICES DEPARTMENT

EMS Division Fees

	Fee
Ambulance Call Record (ACR) Fee (applies only to liability claims for person injury) (amended 3-15-99; amended 7-1-05)	\$15.00
Ambulance Franchise Application Fee	\$1,000.00

Animal Management Division Fees

	Fee
Redemption by Owner- 1 st Time	\$25.00
Redemption by Owner- 2 nd Time within 1 year	\$50.00
Redemption, more than twice in 1 year	\$75.00
Boarding Fee while animal impounded	\$10.00 per day
Adoption Fee (amended 6/4/12) – includes vaccines	\$50.00
Adoption Fee for 501C3 Non-Profit Rescues & Fostering Veterinarians	\$15 per animal with a maximum of \$50 per day*
Vaccination Fee (1Year)	\$6.00
Failure to comply with adoption contract penalty	\$150.00

*No adoption fees for 501c3 non-profit rescues and fostering veterinarians after they have paid \$1,000 in adoption fees during the calendar year. This resets on a calendar year basis.

Spay/Neuter Program:

Adopters can choose to purchase Spay/Neuter coupons from the Animal Shelter, which can be used for spay/neuter operations performed by veterinarians within the participating network. There are a limited number of coupons available each year. Coupon Fees are as follows:

Dog/Puppy less than 60 pounds	\$45
Dog/Puppy 60 pounds and over	\$55
Cats/Kittens	\$30

Note: Special rules apply for low income eligible adopters; contact the Animal Shelter staff for more details.

Fire Marshal Fees

Section A. Operational Permits:	Fee
1. Aerosol Products (When in excess of 500 pounds of Level 2 or 3 aerosol products)	\$50.00
2. Aviation Facilities (If Group H or S or if repairing and/or refueling)	\$50.00
3. Amusement Buildings	\$50.00
4. Battery Systems (Exceeding 50 gal of liquids in storing system)	\$50.00
5. Carnivals and Fairs	\$50.00
6. Combustible dust-producing operations (Combustible dusts defined in Chapter 2)	\$50.00
7. Combustible Fibers: Storage and handling of combustible fibers in excess of 100 cubic feet	\$50.00
8. Compressed gases (If storing and/or handling at <i>normal temperature and pressure (NTP)</i> of compressed gases in excess of amounts listed in table 105.6.8. Exception: Vehicles equipped for and using compressed gas as a fuel for propelling the vehicle	\$50.00
9. Covered mall buildings: 1. The placement of retail fixtures and displays, concession equipment, displays of highly combustible goods and similar items in the mall 2. The display of liquid or gas-fired equipment in the mall 3. The use of open-flame or flame producing equipment in the mall	\$50.00
10. Cryogenic fluids (If producing, storing, transporting on site use, handling or dispensing in excess of amounts listed in Table 105.6.10. Exception: Permits are not required for vehicles equipped for and using cryogenic fluids as a fuel for propelling the vehicle or for refrigerating the lading	\$50.00
11. Exhibits and trade shows	\$50.00
12. Explosives, Blasting Agents and Ammunition: A. 48 Hours B. 7 Days C. 30 Days	

1) To manufacture, possess, store, sell or otherwise dispose of explosive or blasting agents	\$125.00
2) To transport explosive or blasting agents	\$250.00
3) To use explosive or blasting agents	\$500.00
4) To operate a terminal for handling explosive or blasting agents	
5) To deliver to or receive explosives or blasting agents from a carrier at a terminal between the hours of sunset and sunrise	
6) To transport blasting caps or electric blasting caps on the same vehicle with explosives	
13. Flammable and Combustible Liquids:	\$50.00
14. Flammable Finishes	
A. Spraying	\$50.00
B. Dipping	\$50.00
Spraying or dipping operations utilizing more than 1 gallon of flammable or combustible liquid on any working day	
15. Fumigation and Thermal Insecticide Fogging: Any fumigation or thermal insecticide fogging process	\$50.00 Per Building
16. Hazardous Chemicals: Required for amount in excess of Table 105.6.20	\$50.00
17. High Piled Storage If exceeding 500 Sq. Ft	\$50.00
18. Miscellaneous combustible storage: (If more than 2500 cubic feet)	\$50.00
19. Liquid or gas-fueled vehicles or equipment in assembly buildings	\$50.00
20. Lumber yards and woodworking plants (If lumber exceeds 100,000 board feet)	\$50.00
21. Ovens: Industrial baking or drying ovens using oil or gas fuel	\$50.00
22. Private Fire Hydrants	\$50.00
Exception: Not Required for private industry with trained personnel, private fire brigade or fire departments to maintain, test and use private hydrants	
23. Pulverized particles (dust): Industrial processes producing combustible dusts	\$50.00
24. Pyrotechnic special effects material	\$50.00
25. Liquid or gas-fueled vehicles or equipment in assembly buildings	\$50.00
26. Temporary Membrane Structures and Tents - Over: 400 sq. ft. enclosed, or 700 sq. ft. open	\$50.00
-	
Exceptions:	
1. Tents used exclusively for recreational camping purposes	

27. Underground Storage Tank Installation or Removal (Per Site)	\$200.00
28. Above Ground Storage Tank Installation or Removal (Per Site)	\$200.00
29. Fireworks: A. Manufacture B. Sale, Possession, Outdoor Public Display C. Indoor Public Display	\$100.00 \$200.00 \$300.00
Section B. Mandated State Inspections	
1. Regular Inspections	See Section F
2. Imminent Hazard Violation (fine for EACH violation immediately). Overcrowding, Locked Exit Door, Blocked Exit Door	\$250.00
3. Other Non-compliance (fine for EACH violation)	\$50.00
Section C. Re-inspections	
1. Fee after two inspections when owner/operator fails to comply with code requirements and does not file an appeal (Paid by business owners or operators)	\$100.00
Section D. New Construction	
<u>New Construction</u> \$0-\$2,500 \$2,501-\$25,000 \$25,001-\$50,000 \$50,001-\$100,000 \$100,001 and up Up-fits and change of use---same as new Plan Review Fee	\$50.00 \$175.00 \$350.00 \$500.00 (add \$2.50 over \$100,00) \$50.00
Work started without a permit	\$250.00 + permit fee
Work finished without a permit	\$500.00 + permit fee

Section F. Routine Inspections	
Routine Inspections	
<i>Manufacturing & Industrial</i>	
0-3,000 sq ft	\$50.00
3,001-5,000 sq ft	\$100.00
5,001-10,000 sq ft	\$150.00
10,001-50,000 sq ft	\$200.00
50,001-100,000 sq ft	\$250.00
100,000 sq ft and up	\$300.00
<i>Business & Mercantile</i>	
0-1,500 sq ft	\$20.00
1,500-3,000 sq ft	\$50.00
3,001-5,000 sq ft	\$100.00
5,001-10,000 sq ft	\$150.00
10,001-50,000 sq ft	\$200.00
50,001-100,000 sq ft	\$250.00
100,001 and up	\$300.00
Day Care	\$100.00
Rest Home	\$50.00/ or \$10.00 per sleeping unit
Family Care Homes	\$50.00
Nursing Centers	\$50.00
Hospitals/Institutional Facilities	\$100.00
Foster Homes	\$25.00
ABC Permit	\$100.00
Churches	\$50.00
Schools	\$50.00
Residential/Dormitory	\$50.00 or \$10.00 per sleeping unit

Inspections Fees

New Homes & Modular Homes					
		B	E	P	M
Up to 1200 sf	\$573.00	\$288	\$115	\$85	\$85
1200 to 2000 sf	\$747.00	\$345	\$172	\$115	\$115
2001 to 3000 sf	\$945.00	\$372	\$229	\$172	\$172
3001 to 5000 sf	\$1060.00	\$402	\$256	\$201	\$201
5001 sf and up \$1,060.00 (add \$0.26/sf over 5000 sf)					
HRF (Homeowners Recovery Fund)	\$10.00				
Temporary Service Pole Inspection Fee	\$65.00				
Residential Additions/Remodel					
Up to 400 sf Base Fee+					\$115.00
401 sf to 800 sf Base Fee+					\$172.00
Trade Fees <i>Elect, Plbg, & Mech</i>					\$65.00
801 sq and up					Use new home rate
Manufactured Homes					
	Without A/C				With A/C
Single Wides	\$258.00				\$318.00
Double Wides	\$314.00				\$374.00
Triple Wides	\$314.00				\$374.00
Multi-Family Dwellings					
First Unit					\$859.00
Each Additional Unit					\$229.00
Trade Fees					
Building					\$65.00
Electrical					\$65.00
Plumbing					\$65.00
Mechanical					\$65.00
Houses Moved onto Lots					
Base Fee+					\$172.00
Trade Fees <i>Elect, Plbg, & Mech</i>					\$65.00
Residential Accessory Buildings/Structures (Storage Bldgs, Garages, Carports, Decks, Porches, Gazebos, etc.)					
Base Fee+			(Built on lot)		\$115.00
Trade Fees <i>Elect, Plbg, & Mech</i>					\$65.00
Swimming Pools					
Base Fee+					\$115.00
Trade Fees <i>Elect & Plbg</i>					\$65.00

Farm Accessory Buildings	
Trade Fees <i>Elect, Plbg, & Mech</i>	\$65.00
Nonresidential	
\$0-\$2,500	Trade Fee
\$2,501-\$25,000	\$225.00
\$25,001-\$50,000	\$443.00
\$50,001-\$100,000	\$873.00
\$100,001-\$200,000	\$1,730.00
\$200,001-\$350,000	\$3,001.00
\$350,000-\$500,000	\$4,228.00
\$500,001-\$750,000	\$5,592.00
\$750,001-\$1,000,000	\$7,058.00
\$1,000,001 and up (add \$3.07/1,000 over 1 mil.) Over \$25,000,000. Actual cost based on \$60/hr	
Service Pedestals	
Trade Fee (Elect)	\$65.00
Temporary Service Poles	
Trade Fee (Elect)	\$65.00
Re-inspection / Trip Fees	
Re-inspection / Trip Fees	\$65.00
ABC Permit Licensing Inspections	
Inspection Fee	\$172.00
Contractor Change on Residential Building Permit	
A \$50 administrative fee will be charged to change the Contractor information on an un-expired building permit if the residential property owner or Contractor of an un-expired residential building permit can provide adequate documentation to support the contractor information change.	
Re-Issuance of Expired Building Permit	
50% of original permit-(Permits expired for more than 18 months will not be re-issued. A new permit must be obtained)	
Signs	
Base Fee+	\$65.00
Trade Fee (Elect)	\$65.00
ATM	
Base Fee+	\$65.00
Trade Fee (Elect)	\$65.00
Adult/Juvenile Group Home Inspections	
Inspection Fee	\$115.00
Housing Complaints	
Inspection Fee	\$65.00

Planning Fees

	Fee
Zoning	
Single Family, Two Family Dwelling, or Manufactured Homes	\$80.00
All other Residential	\$55.00
Boarding Stables	\$80.00
Commercial/Industrial & Additions	\$250.00 up to 1 acre of proposed development land area + \$25.00 per acre over 1 acre of proposed development land area
Riding Stables/Riding Academy Zoning Permit	\$250.00
Horse Show Zoning Permit	\$250.00
Special Event Zoning Permit	\$80.00
Sign	\$40.00 per each sign
Road/Street Closings	\$75.00 plus the actual cost of processing the request, advertising, mailing to adjacent property owners, etc.
Vested Right Approval	\$800.00 up to 1 acre of proposed development land area + \$25.00 per acre over 1 acre of proposed development land area
Conditional Use Permit	\$900.00 up to 1 acre of proposed development land area + \$25.00 per acre over 1 acre of proposed development land area
Horse Show Conditional Use Permit	\$900.00
Variance	\$885.00
Appeals	\$790.00
Special Use Permit	\$2,400.00 up to 1 acre of proposed development land area + \$25.00 per acre over 1 acre of proposed development land area
Wireless Telecommunication Antenna Located on existing facility (co-location) – Collocation fee	\$500.00
Deposit for technical consulting review for wireless telecommunication facilities for streamlined collocations	\$1,000.00
Deposit for technical consulting review for wireless telecommunication facilities for substantial collocations	\$4,000.00
Deposit for technical consulting review for wireless telecommunication facilities (new towers).	\$6,500.00

Appeal of Co-location Denial	\$1,000.00
Zoning Map Amendment (re-zone)	\$995.00 up to 1 acre of land area + \$25.00 per acre over 1 acre of land area
Land Development Ordinance Amendment	\$650.00
Copy of Land Development Ordinance	\$25.00
Land Development Ordinance CD-ROM Digital	\$30.00
81/2"x11" GIS Generated Map (any scale)	\$5.00 per map
36" x 36" Official Zoning/Watershed Map (1 inch=800 feet scale)	\$25.00 per map
40" x 36" Official Zoning/Watershed Map (Entire County)	\$25.00
Subdivision	
Exception Plat	\$25.00 per plat signed
Minor or Family Subdivision Plat	\$50.00 plus \$10 per each lot including residual tract or lot
Major Preliminary Subdivision Plat	\$1,100.00 plus \$25 per lot over 1 lot including residual tract or lot
Major Final Subdivision Plat	\$605.00 plus \$25 per lot over 1 lot including residual tract or lot
Subdivision Variance	\$165.00 per subdivision application
Private/Public Road Sign	\$125.00 or actual cost for sign & installation or whichever is higher
Legal Review of Subdivision Agreements	\$400
Watershed Protection	
Single Family Residential	\$15.00
Boarding Stables	\$15.00
Riding Stables/Riding Academy	No Fee
Horse Show	No Fee
Special Event	\$15.00
Other Residential Uses	\$30.00 plus \$10 per each additional acre over one acre of proposed development land area
Non-Residential Uses	\$50.00 plus \$10 per each additional acre over 1 acre of proposed development land area
Minor or Family Subdivision Plat	\$5.00 plus \$1 per each lot including residual tract or lot
Major Preliminary Subdivision Plat	\$30.00 plus \$5 per each lot including residual tract or lot
Major Final Subdivision Plat	\$20.00 plus \$2 per each lot including residual tract or lot

Exception Plat	\$25.00 per plat signed
Special Intensity Bonus Density Allocation (SIBDA)	\$.10 per square foot
Escrow deposit for technical consulting review for Falls Lake Watershed stormwater compliance if rules are triggered (applicant must replenish escrow deposit if base escrow amount is exceeded by review prior to receiving a zoning permit)	Base Escrow Amount: \$1000

Addressing/GIS Fees

Private/Public Road Sign	\$135.00 or actual cost for sign & installation /whichever is higher
Sponsored Littered Signs 18 x 24* sign, 8 foot post & install 12 x 18* sign, 4 foot post & install *2 part sign	\$90.00 per sign \$75.00 per sign (minimum of 2 signs for sponsor name)

Register of Deeds Fees

Vital Records	\$10.00
Birth Certificate Amendments	\$10.00
Delayed Birth Certificate Preparation	\$20.00
Birth Certificate Legitimations	\$10.00
Marriage License (Total)	\$60.00
A. Children's Trust (Included in Total)	\$5.00
B. Domestic Violence (Included in Total)	\$30.00
Notary Oaths	\$10.00
Certified Copies	\$5.00 for 1 st page \$2 each additional page
Plat Copies	\$2.00
UCC Search	\$30.00
UCC Search Copies	\$1.00
Old Deed/Marriage Copies	\$0.25
Photocopies	\$0.25
Miscellaneous Documents	\$26.00 1 st 15 pages \$4 each additional page
Deeds	\$26.00 1 st 15 pages \$4 each additional page
Deeds of Trust	\$64.00 1 st 15 pages \$4 each additional page
Excise Stamp Tax	\$1.00 + 2% per 1,000
Excise Recreation/Heritage	\$1.00 -2% per 1,000
UCC Fixture Filings & Amendments (FF)	\$38.00 up to 2 pages \$45 if more than 2 pages plus \$2 per page over 10 pages
Certification Notary	\$2.00
Non-Standard Document Fee	\$25.00

Board of Elections Fees

	Fee
Computer Generated List in Hardcopy	\$.00717 per page
Computer Generated CD	\$25.00 per run
Computer Generated 3.5" Diskette	\$25.00 per run
Computer Generated Labels	\$.3543 per page or actual costs \$.01181 per label or actual costs
Letter, Legal or Ledger Size Photo Copies	\$0.25

Filing Fees are determined by the Office and posted prior to each filing period.

Granville County Tax Administration Fees

The Tax Administration is the department that is responsible for billing and collecting the Ad Valorem Taxes for the County. The tax rate is set each year as a part of the Budget. The following fees are charged for the other services that the Tax Administration provides.

Paper copies	
8 1/2 x 11 Aerial Map	\$3.00
8 1/2 x 11 Line Map	\$2.00
11 x 17 Aerial Map	\$5.00
11 x 17 Line Map	\$3.00
Property Record Cards	\$0.50
Computer Printouts (Special)	\$50.00 setup + 0.015 per name
Computer Printouts (Entire County)	\$50.00 setup + 0.01 per name
Information on Computer Disk	\$30.00 + Cost of Disk
Returned Check Fee/Non-Existent Account	\$25.00 or 10% of check amount, whichever is greater
Garnishment Fee – County Taxes Only*	\$30.00-\$60.00
Municipal Taxes Collection Fee	1.50%
Late Listing Fee	10%
Late Payment Fee	2% 1 st month after 1/5, 0.75% each month thereafter
Interest on unpaid taxes on classified motor vehicles accrues at the rate of	5% for the first month following the date the taxes are due and three-fourths percent (3/4%) for each month thereafter until taxes are paid
GIS Fee Per Layer – Shape Files	\$10.00
Parcel Shape Files	\$100.00 plus direct costs for each update
Custom hard copy maps, other custom maps	\$35.00 per hour
Tax Data – Excel Format	\$50.00

*Final notice is sent to the taxpayer with the initial fee of \$30.00, providing the taxpayer an opportunity to make arrangements or satisfy the tax lien within (10) ten days of the notice. If taxpayer fails to respond, then the garnishment to the employee is assessed and an additional \$30 is attached. If there are multiple employees to the same employer, then the second \$30 fee is distributed equally among the employees.

Library Fees

	Fee
Overdue Fines for Books, Magazines, and Music CDs and VHS Tapes	\$0.15/day \$5.00 maximum
Overdue Fines for DVDs and Books on Tape or CD	\$0.15/day \$5.00 maximum
Overdue Fines for “Boodle Bags”	\$1.00/day \$15.00 maximum
Replacement Cost of a Library Card	\$1.00
Sending Faxes	\$1.00/page
Receiving Faxes	\$0.50/page
Computer Printing-black & white	\$0.10/page
Computer Printing-color	\$1.00/page
Genealogy Research Fee (Applies only to requests for research made by mail or email)	\$5.00
Processing fee to be added to final statement. Not to be refunded if item is returned	\$5.00
Charge for out-of county residents	\$15.00/annual
Patrons to pay their own Inter Library Loan half/actual cost	Postage at half the actual cost
Replacement costs for lost materials (with exception of “Boodle Bag”)	Average cost of purchase
Replacement costs for lost items in “Boodle Bags”	Actual Replacement Costs

Senior Services Fees

All services provided through the Senior Centers in Granville County are generally provided at no cost to the participants except for the Fitness Programs. Donations are accepted if a participant wishes to make one.

The following charges apply to the Fitness Program.

	Fee
Stretch and Wiggle	No charge
Joining Fitness Program, which includes: Low Impact Aerobics Use of fitness Equipment and Water aerobics	\$12.00 per month (Oxford) \$10.00 per month (Creedmoor) (Oxford M-W-F, Creedmoor T-TH)

“Scholarships” are available for the Fitness Programs. Please apply with any of the Senior Services Staff.

General Government Fees

Non-Departmental fees are set for each office of County Government. These fees should be followed by all County Employees unless the fee is specifically set by General Statutes or by an adopted Granville County Ordinance.

	Fee
Returned Check Fee	\$25.00
Photocopies (other data collection/copying)	\$0.10
ID Fee (labor cost plus materials)	\$4.00

Granville Athletic Park Fees

Practice Field	\$10/per 1 ½ hr	
½ Soccer Field	\$25/per 1 ½ hr	
Soccer, Baseball, Softball Field or Basketball Goals	\$25/per 1 ½ hr	
Lighted Baseball/softball/Soccer		
Non Resident rates are two times the posted residential rates		
Facilities		
	Half Day	Full Day
Picnic Shelter	\$50.00	\$100.00
Sports Pavilion	\$150.00	\$250.00
Amphitheater	\$25.00	\$50.00
Spray Park		
Spray Park Available by appointment (Tue-Sat 10 am -1pm) \$50.00/hr Group Rentals Open to General Public (Tue-Sun 1pm-6pm) \$1.00 per person		
Spray Park is open between Memorial Day and Labor Day at the days and time specified above		
Tournament		
Tournament Rental is Friday 5pm -10pm, Saturday 8am-10pm and Sundays 1pm-10pm. Additional time is billed at the resident rate for specific field type.		
\$100.00 per Field		
<u>Special Note</u>		
<ol style="list-style-type: none"> 1. Field Rentals are based on 1.5 hours of rental use 2. Half day rental is 5 hours or less, full day rental is any rental over 5 hours during the day. 3. Tournament rates include; field lights if applicable, baseball/softball fields lined once each day baseball/softball drag once each day, and one conference room. 4. Additional baseball/softball drag and/or lining is available at a rate of \$25.00 per field 		

GRANVILLE COUNTY EXPO & CONVENTION CENTER

<u>Rental Fees</u>		
Auditorium	\$200.00 Half Day	\$350.00 Full Day
Meeting Room	\$200.00 Half Day	\$350.00 Full Day
Auditorium & Meeting Room	\$350.00 Half Day	\$600.00 Full Day
Grounds (subject to availability)	\$150 Half Day	\$250 Full Day
Kitchen (subject to availability)	Free	Free
<p>*Half day rental is 5 hours or less, full day rental is any rental over 5 hours. The applicant must set-up and clean-up within the scheduled time that is listed on the rental agreement. If the applicant needs an additional day to set-up then the applicant would have to pay an additional rental fee.</p> <p>* ½ price rental fees for Granville County affiliated government agencies, effective September 4, 2012.</p>		
<u>Cleaning/Damage Deposit (Refundable*)</u>		
Auditorium	\$200.00	
Meeting Room	\$200.00	
Auditorium & Meeting Room	\$400.00	
<p>* The Cleaning/Damage Deposit is refundable if the facility is clean and without damages based on the conditions of the Rental Agreement.</p>		

Department of Social Services Fee

	Fee
Home Study for Adoption Cases Fee	\$250.00

Sheriff's Department Fees

	Fee
Service Fees	\$30.00 per defendant
Fingerprints	\$10.00
Gun Permits	\$5.00
Concealed Carry Permit	\$98.00/new
Concealed Carry Permit	\$83.00/renewal
Duplicate Permits	\$15.00
Drivers History (In-State)	\$2.00
Drivers History (Out-of-State)	\$3.00
QHNC Criminal History with Request from Attorney	\$3.00
Posted Land Fee	\$10.00
Posted Land Signs (Each Sign)	\$1.00
Notary	\$3.00

Detention Center Fees

	Fee
Daily Jail Fee	\$10.00
Inmate Medical Co-Pay	\$20.00 per visit
Overnight Out of State Inmate Transports	\$40.00 per inmate
U.S. Marshalls' Fee for Overnight Stay	\$35.00 per inmate

Solid Waste Management Fees

	Fee
Use of Convenience Centers Households not having a recognized collections service (per ordinance)	\$86.00 per year
Use of Convenience Centers Households having a recognized collections service	\$20.00 per year
Landfill Tipping Fees: Construction & Demolition and Municipal Solid Waste	In County - \$37.00 per ton Out of County - \$37.00 per ton
Lump sum disposal fee per single wide mobile home	\$250.00
Clean Yard Waste/Land Clearing Debris/Inert Debris <ul style="list-style-type: none"> ▪ Pickup truck ▪ Single axle trailer ▪ Tandem truck ▪ Tandem 14 ▪ Trailer (22 feet) 	\$37.00 per ton
Mulch (\$5.00 for material + \$5.00 for loading)	\$10.00
Animal Carcasses	No charge
Asbestos	\$50.00 per ton
Commercial Certified Weight	\$5.00