

GRANVILLE COUNTY

APPROVED BUDGET



FISCAL YEAR 2014-2015

As Prepared By:

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

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SECTION I

Budget Message



Granville County Approved Budget Fiscal Year 2014-2015

To: The Granville County Board of Commissioners

Date: June, 2014

I am pleased to present the FY 2014-2015 Approved Annual Budget for Granville County. The Manager's Recommended Budget was presented on May 5th and budget workshops were held on May 12th and 15th. A Public Hearing was held on May 19th and the Budget Ordinance was adopted on June 2, 2014.

This document reflects the adjustments made to the Manager's Recommended Budget during the Board of Commissioners budget workshops and subsequently adopted in the formal Budget Ordinance. A summary of these adjustments is presented. In spite of the increasing costs of operations, the approved FY 14-15 budget maintains all County programs and services. The tax rate for FY 14-15 remains at \$.83 per \$100 of assessed valuation.

Below is a table that details changes made to the Manager's Recommended Budget during the budget workshops and subsequent Board meetings:

| Department/Agency | Title | Approved Funding "Net Cost or Savings" |
|-----------------------|--|---|
| Human Resources | Adjustment to Section 140 of Personnel Ordinance | \$0 |
| Sheriff's Department* | Portable & Mobile Radio Replacement | \$164,680 |
| Sheriff's Department* | Two (2) Full-Time Deputies | \$191,228 |
| KARTS | KARTS Transit Facility Grant Match | \$35,534 |
| Fire Departments^ | Adjustment for Growth Index | \$7,151 |

*These programs are offset by \$200,000 in revenue from Sheriff Forfeiture funds. The remaining \$155,908 in anticipated expenditures is offset by an appropriation of fund balance.

^An adjustment to the Fire departments allocation was made based on the growth index following review by County Administration. The growth index of estimated appraised value from fiscal year 2013-2014 to fiscal year 2014-2015 totals 1.6%. The County Manager's initial recommended budget showed this growth index at .8%.

The total General Fund expenditures for fiscal year 2014-2015 after the above adjustments to the County Manager's recommended budget total \$54,498,740.

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. Thanks also to Debra Weary and Patrice Wilkerson for making sure that the business of the County continued as everyone struggled through the budget process.

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 are truly special people who care about their community and take pride in providing efficient and effective services that make life better for others. I am grateful to have the privilege to work with them.

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 2014-2015 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 2014-2015 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. The next two sections (fifteen and 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

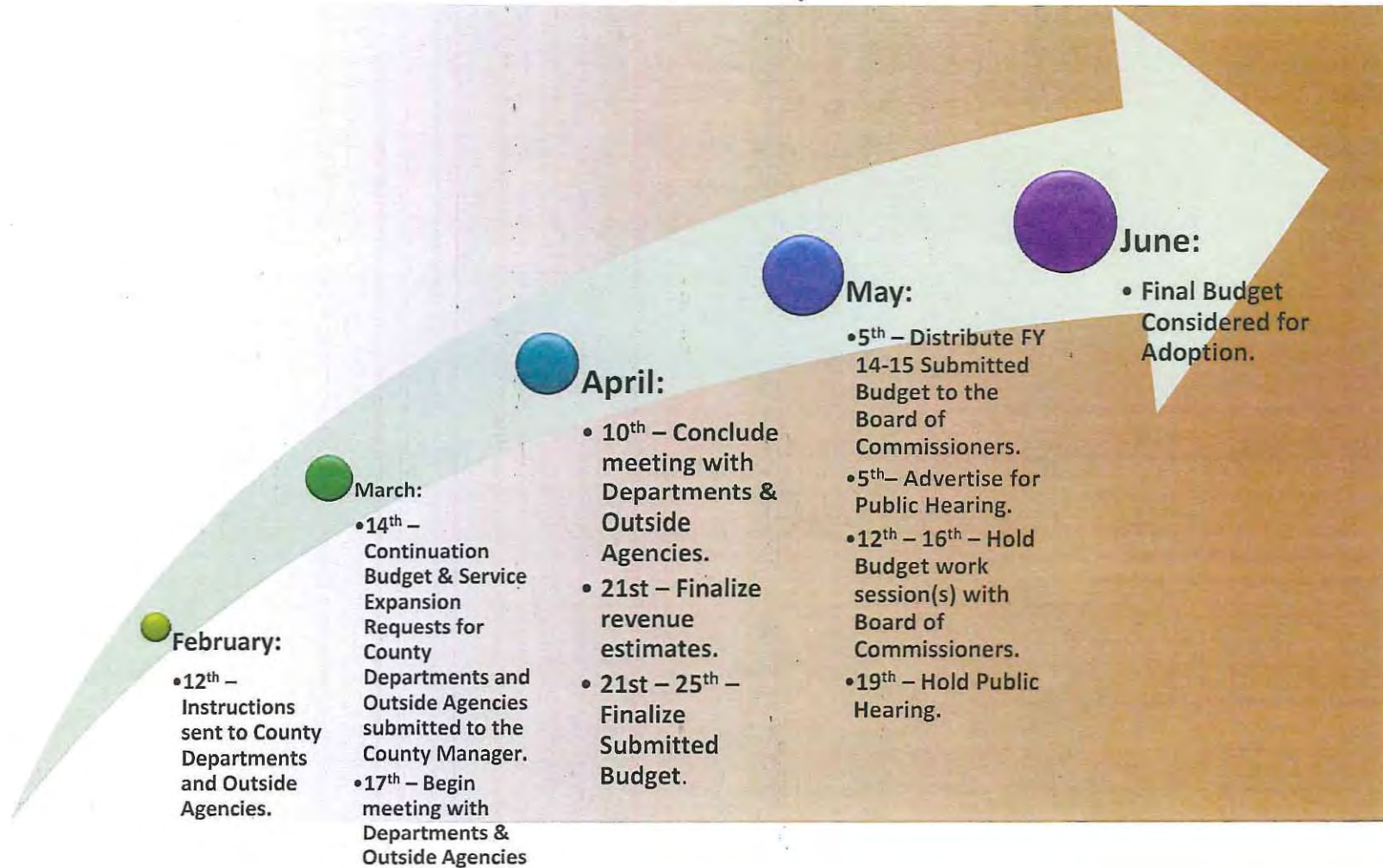
GO Bond: General Obligation Bond
HVAC: Heating, Ventilating, and Air Conditioning
JCPC: Juvenile Crime Prevention Council
LGBFCA: Local Government Budget and Fiscal Control Act
MSW: Municipal Solid Waste (denotes type of landfill)
ROAP: Rural Operating Assistance Program
SGWASA: South Granville Water 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 is included as an appendix of the approved 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 through our website 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 2014 - 2015



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.

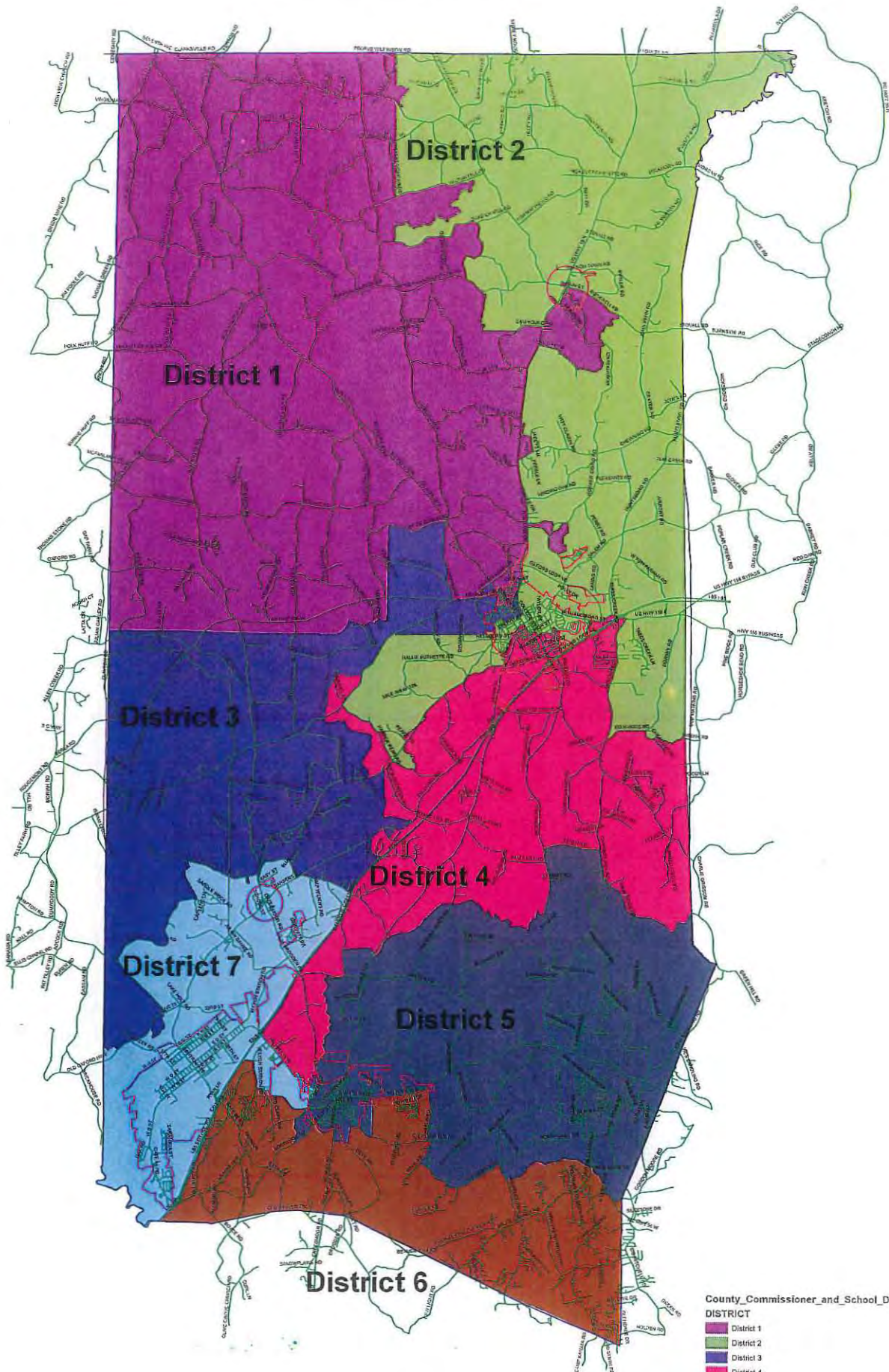


There are five municipalities within the County: Oxford, Butner, Creedmoor, Stovall, and Stem. The City of Oxford serves as the County Seat. The County's newest municipality, situated in the southwestern portion of the County is the Town of Butner, which was formerly governed by the State until its incorporation 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 Community Operations Center for Mental Health, 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**
- District 1
 - District 2
 - District 3
 - District 4
 - District 5
 - District 6
 - District 7

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: Expo and Conference Center Fund, 2010 Southern Elementary School Fund, Greenway Fund, and Library Expansion/Renovation 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.

| |
|---|
| <p style="text-align: center;">GRANVILLE COUNTY CASH MANAGEMENT AND INVESTMENT POLICY</p> |
|---|

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. At 3:00 P.M. the Finance Director or a designated employee will make a count of the money. Any funds taken in for that day will be deposited if the total amount on hand is over the designated \$250. Deposits will always be made on Fridays and the last business day of the month regardless of amounts. 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



2014-2015 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.



| |
|---|
| <p align="center">SUMMARY OF AUTHORIZED FULLTIME POSITIONS</p> |
|---|

| | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|---|------------|------------|------------|------------|------------|
| Administration | 4 | 4 | 4 | 4 | 4 |
| Human Resources | 1 | 1 | 1 | 1 | 1 |
| Information Technology | 1 | 1 | 2 | 3 | 3 |
| Economic Development | 2 | 2 | 2 | 2 | 2 |
| Finance | 5 | 5 | 5 | 5 | 5 |
| Internal Auditor | 1 | 1 | 1 | 1 | 1 |
| Board of Elections | 3 | 3 | 3 | 3 | 3 |
| Tax Administration | 10 | 10 | 10 | 10 | 10 |
| Register of Deeds | 5 | 5 | 5 | 5 | 5 |
| Sheriff | 56 | 61 | 61 | 61 | 63 |
| Jail | 34 | 34 | 34 | 34 | 34 |
| Emergency Management | 3 | 4 | 4 | 4 | 4 |
| EMS | 0 | 0 | 0 | 0 | 0 |
| Inspections | 6 | 6 | 6 | 6 | 6 |
| Animal Control | 5 | 5 | 7 | 7 | 7 |
| Emergency Communications | 18 | 18 | 18 | 18 | 18 |
| Soil Conservation | 1 | 1 | 1 | 1 | 1 |
| Jonesland Environmental Preserve/GAP | 3 | 4 | 4 | 4 | 4 |
| Planning | 5 | 5 | 5 | 5 | 5 |
| Building & Grounds | 4 | 4 | 4 | 4 | 4 |
| Veteran Services | Part-time | Part-time | Part-time | Part-time | Part-time |
| Social Services | 75 | 75 | 75 | 75 | 75 |
| Senior Center | 10 | 10 | 11 | 11 | 11 |
| Library | 13 | 13 | 12 | 12 | 12 |
| Landfill/Convenience Sites | 3 | 3 | 3 | 3 | 3 |
| Lyon Station & Cozart Water & Sewer Districts | n/a | n/a | n/a | n/a | n/a |
| E-911 | 1 | 1 | 1 | 1 | 1 |
| 4 H Best | 1 | 1 | 1 | 1 | 1 |
| TDA | 0 | 0 | 1 | 1 | 1 |
| Grand Total-All Funds | 270 | 277 | 281 | 282 | 284 |

**SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2014-2015**

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

| Class Title | Pay Cycle | Cell Phone Stipend Eligible? | FLSA Status | Salary Grade | Salary Range |
|--|-----------|------------------------------|-------------|--------------|----------------|
| 911- Addressing Coordinator/Database Administrator | M | N | N | 19 | 27164-47916 |
| 911- EMD Coordinator/Training Officer | M | N | E | 20 | 28535-50334 |
| 911- Emergency Communications Center Manager | M | Y | E | 24 | 34686-61186 |
| 911- Telecommunicator I | M | N | N | 16T | 12.04-21.24(h) |
| 911- Telecommunicator II | M | N | N | 18T | 13.28-23.42(h) |
| Administration- Administrative Support Assistant/Deputy Clerk to the Board | M | N | N | 21 | 29963-52854 |
| Administration- Clerk to the Board | M | N | N | 24 | 34686-61186 |
| Administration- Management Analyst | M | N | N | 22 | 31470-55514 |
| Administration- County Manager | M | Y | E | N/A | N/A |
| Animal Control- Animal Control Officer | M | Y | N | 16 | 23479-41417 |
| Animal Control- Animal Management Director | M | Y | E | 24 | 34686-61186 |
| Animal Control- Chief Animal Control Officer | M | Y | N | 19 | 27164-47916 |
| Animal Control- Shelter Attendant | M | N | N | 12 | 19310-34063 |
| Animal Control- Veterinary Technician | M | N | N | 14 | 21289-37555 |
| Board of Elections- Deputy Director of Elections | M | N | N | 21 | 29963-52854 |
| Board of Elections- Elections Clerk | M | N | N | 14 | 21289-37555 |
| Board of Elections- Elections Director | M | Y | E | 24 | 34686-61186 |
| Cooperative Ext- 4-H Best Program Coordinator | M | N | N | 20 | 28535-50334 |
| Detention Center- Administrative Secretary | M | N | N | 16 | 23479-41417 |
| Detention Center- Cook | M | N | N | 12 | 19310-34063 |
| Detention Center- Detention Administrator | M | Y | N | 25 | 36430-64263 |
| Detention Center- Detention Officer | M | N | N | 18 | 25890-45668 |
| Detention Center- Law Enforcement Records Clerk | M | N | N | 14 | 21289-37555 |
| Detention Center- Law Enforcement Records Clerk II | M | N | N | 15 | 22356-39437 |
| Detention Center- Lead Cook | M | N | N | 13 | 20279-35771 |
| Detention Center- Maintenance Technician | M | N | N | 19 | 27164-47916 |
| Detention Center- Relief Sergeant | M | Y | N | 19 | 27164-47916 |
| Detention Center- Shift Sergeant | M | Y | N | 20 | 28535-50334 |
| Detention Center- Shift Supervisor (Lead) | M | Y | N | 22 | 31470-55514 |
| Detention Center- Transportation Officer/Corporal | M | Y | N | 21 | 29963-52854 |
| Development Services- Director | M | Y | E | 29 | 44270-78094 |
| Development Services- Inspections Admin. Support Specialist | M | N | N | 18 | 25890-45668 |
| Development Services- Inspections Chief Buildings Inspector | M | Y | N | 27 | 40157-70838 |
| Development Services- Inspections Inspector I | M | Y | N | 21 | 29963-52854 |
| Development Services- Inspections Inspector II | M | Y | N | 24 | 34686-61186 |
| Development Services- Inspections Inspector III | M | Y | N | 27 | 40157-70838 |
| Development Services- Planning Administrative Support Assistant | M | N | N | 15 | 22356-39437 |
| Development Services- Planning Director | M | Y | E | 28 | 42166-74379 |

| | | | | | |
|---|---|---|---|----|-------------|
| Development Services- Planning Planner | M | N | N | 22 | 31470-55514 |
| Development Services- Planning Transportation Planner | M | N | N | 23 | 33036-58274 |
| Development Services- Planning Zoning Technician | M | N | N | 16 | 23479-41417 |

| | | | | | |
|---|---|---|---|----|-------------|
| DSS-Administrative Officer II* | M | Y | E | 24 | 34686-61186 |
| DSS- Accounting Technician II* | M | N | N | 18 | 25890-45668 |
| DSS- Child Support Agent (Lead)* | M | N | N | 20 | 28535-50334 |
| DSS- Child Support Agent I* | M | N | N | 17 | 24644-43473 |
| DSS- Child Support Agent II* | M | N | N | 19 | 27164-47916 |
| DSS- Child Support Supervisor II* | M | N | E | 22 | 31470-55514 |
| DSS- Computing Support Technician II* | M | N | N | 18 | 25890-45668 |
| DSS- County Social Services Director* | M | Y | E | 32 | 51239-90384 |
| DSS- Income Maintenance Caseworker I* | M | N | N | 15 | 22356-39437 |
| DSS- Income Maintenance Caseworker II* | M | N | N | 17 | 24644-43473 |
| DSS- Income Maintenance Caseworker III* | M | N | N | 19 | 27164-47916 |
| DSS- Income Maintenance Investigator I* | M | N | N | 17 | 24644-43473 |
| DSS- Income Maintenance Investigator II* | M | N | N | 19 | 27164-47916 |
| DSS- Income Maintenance Supervisor I* | M | N | N | 19 | 27164-47916 |
| DSS- Income Maintenance Supervisor II* | M | N | E | 21 | 29963-52854 |
| DSS- Processing Assistant III* | M | N | N | 14 | 21289-37555 |
| DSS- Social Work Supervisor III* | M | Y | E | 27 | 40157-70838 |
| DSS- Social Worker I* | M | Y | N | 17 | 24644-43473 |
| DSS- Social Worker II* | M | Y | E | 21 | 29963-52854 |
| DSS- Social Worker III* | M | Y | E | 23 | 33036-58274 |
| DSS- Social Worker Investigator/Assessment & Treatment (CPS)* | M | Y | E | 24 | 34686-61186 |

| | | | | | |
|---|---|---|---|----|-------------|
| Economic Development- Administrative Support Specialist | M | N | N | 18 | 25890-45668 |
| Economic Development- Economic Developer | M | Y | E | 32 | 51239-90384 |

| | | | | | |
|--|---|---|---|----|-------------|
| Emergency Management- Admin Support Asst (Frozen '11-'12) | M | N | N | 15 | 22356-39437 |
| Emergency Management- Emergency Management Coordinator/Fire Marshall | M | Y | E | 24 | 34686-61186 |
| Emergency Management- Building Inspector | M | Y | N | 21 | 29963-52854 |
| Emergency Management- Planning/Exercise Officer | M | Y | N | 19 | 27164-47916 |

| | | | | | |
|--------------------------------|---|---|---|----|-------------|
| Finance- Accounting Specialist | M | N | N | 22 | 31470-55514 |
| Finance- Accounting Technician | M | N | N | 20 | 28535-50334 |
| Finance- Director | M | Y | E | 32 | 51239-90384 |
| Finance- Grant Coordinator | M | Y | N | 22 | 31470-55514 |
| Finance- Payroll Technician | M | N | N | 20 | 28535-50334 |

| | | | | | |
|---|---|---|---|----|-------------|
| General Services- Building and Grounds Worker | M | Y | N | 11 | 18397-32451 |
| General Services- Maintenance Supervisor | M | Y | E | 24 | 34686-61186 |
| General Services- Maintenance Technician | M | Y | N | 19 | 23479-41417 |

| | | | | | |
|---------------------------|---|---|---|----|-------------|
| Human Resources- Director | M | Y | E | 29 | 44270-78094 |
|---------------------------|---|---|---|----|-------------|

| | | | | | |
|--|---|---|---|----|-------------|
| Information Technology- IT Network Administrator | M | Y | E | 24 | 34686-61186 |
| Information Technology- IT Technician I | M | Y | N | 19 | 27164-47916 |
| Information Technology- IT Technician II | M | Y | N | 21 | 29963-52854 |

| | | | | | |
|----------------------------------|---|---|---|----|-------------|
| Internal Audit- Internal Auditor | M | Y | E | 29 | 44270-78094 |
|----------------------------------|---|---|---|----|-------------|

| | | | | | |
|---|---|---|---|----|-------------|
| Jonesland Park- Park and Grounds Maintenance Director | M | Y | N | 24 | 34686-61186 |
| Jonesland Park- Park Operations Assistant | M | Y | N | 16 | 23479-41417 |

| | | | | | |
|---|---|---|---|----|-------------|
| Jonesland Park Landscaping Specialist | M | Y | N | 14 | 21289-37555 |
| Landfill- Clerk | M | N | N | 13 | 20279-35771 |
| Landfill- Clerk/Material Handler | M | N | N | 14 | 21289-37555 |
| Landfill- Landfill Manager | M | N | N | 19 | 27164-47916 |
| Landfill- Solid Waste Director | M | Y | E | 27 | 40157-70838 |
| Library- Acquisitions Clerk | M | N | N | 13 | 20279-35771 |
| Library- Adult Services Librarian | M | N | E | 22 | 31470-55514 |
| Library- Associate | M | N | N | 17 | 24644-43473 |
| Library- Branch Manager I | M | N | E | 23 | 33036-58274 |
| Library- Children's Services Coordinator | M | N | E | 18 | 25890-45668 |
| Library- Circulation Clerk | M | N | N | 13 | 20279-35771 |
| Library- Director | M | Y | E | 27 | 40157-70838 |
| Library- Technical Services Clerk | M | N | N | 13 | 20279-35771 |
| Register of Deeds- Assistant Register of Deeds | M | N | N | 19 | 27164-47916 |
| Register of Deeds- Deputy Register of Deeds I | M | N | N | 13 | 20279-35771 |
| Register of Deeds- Deputy Register of Deeds II | M | N | N | 15 | 22356-39437 |
| Register of Deeds- Register of Deeds | M | Y | E | 27 | 40157-70838 |
| Senior Center- Administrative Support Assistant | M | N | N | 15 | 22356-39437 |
| Senior Center- Assistant Director | M | N | E | 21 | 29963-52854 |
| Senior Center- Building and Grounds Worker | M | N | N | 11 | 18397-32451 |
| Senior Center- Fitness Coordinator | M | N | N | 17 | 24644-43473 |
| Senior Center- HCCBG Human Resources Aide | M | N | N | 9 | 16691-29442 |
| Senior Center- In-Home Aide Supervisor | M | N | N | 17 | 24644-43473 |
| Senior Center- Senior Center Coordinator | M | N | N | 18 | 25890-45668 |
| Senior Center- Senior Services Case Manager | M | N | E | 20 | 28535-50334 |
| Senior Center- Senior Services Director | M | Y | E | 26 | 38246-67466 |
| Sheriff- A.C.E. Interstate Sergeant | M | Y | N | 23 | 33036-58274 |
| Sheriff- A.C.E. Investigator | M | Y | N | 21 | 29963-52854 |
| Sheriff- A.C.E. Sergeant | M | Y | N | 23 | 33036-58274 |
| Sheriff- Administrative Secretary | M | N | N | 16 | 23479-41417 |
| Sheriff- Administrative Support Assistant | M | N | N | 15 | 22356-39437 |
| Sheriff- Chief Deputy | M | Y | E | 28 | 42166-74379 |
| Sheriff- Civil Corporal | M | Y | N | 22 | 31470-55514 |
| Sheriff- Civil Deputy | M | Y | N | 21 | 29963-52854 |
| Sheriff- Civil Sergeant | M | Y | N | 23 | 33036-58274 |
| Sheriff- Courthouse Security Deputy | M | Y | N | 21 | 29963-52854 |
| Sheriff- Courthouse Security Sergeant | M | Y | N | 23 | 33036-58274 |
| Sheriff- Deputy Sheriff (Non-BLET) | M | Y | N | 19 | 27164-47916 |
| Sheriff- Detective | M | Y | N | 23 | 33036-58274 |
| Sheriff- Detective Corporal | M | Y | N | 23 | 33036-58274 |
| Sheriff- Detective Lieutenant | M | Y | N | 26 | 38246-67466 |
| Sheriff- Detective Sergeant | M | Y | N | 23 | 33036-58274 |
| Sheriff- I.C.E. Task Force Investigator | M | Y | N | 21 | 29963-52854 |
| Sheriff- Law Enforcement Records Clerk I | M | N | N | 14 | 21289-37555 |
| Sheriff- Law Enforcement Records Clerk II | M | N | N | 15 | 22356-39437 |
| Sheriff- Patrol Corporal | M | Y | N | 22 | 31470-55514 |
| Sheriff- Patrol Deputy | M | Y | N | 21 | 29963-52854 |
| Sheriff- Patrol Lieutenant | M | Y | N | 26 | 38246-67466 |
| Sheriff- Patrol Sergeant | M | Y | N | 23 | 33036-58274 |
| Sheriff- School Resource Officer | M | Y | N | 21 | 29963-52854 |

| | | | | | |
|---|---|---|---|----|-------------|
| Sheriff- School Resource Officer Corporal | M | Y | N | 22 | 31470-55514 |
| Sheriff- Sheriff | M | Y | E | 34 | 56489-99644 |
| Sheriff- Warrant Squad Deputy | M | Y | N | 21 | 29963-52854 |
| Sheriff- Warrant Squad Corporal | M | Y | N | 22 | 31470-55514 |
| | | | | | |
| Soil Conservation- Natural Resources Conservationist | M | Y | N | 19 | 27164-47916 |
| | | | | | |
| Tax- Mapper /GIS Technician | M | N | N | 21 | 29963-52854 |
| Tax- Tax Administrator | M | Y | E | 29 | 44270-78094 |
| Tax- Tax Assessment Specialist | M | N | N | 19 | 27164-47916 |
| Tax- Tax Assistant I | M | N | N | 13 | 20279-35771 |
| Tax- Tax Assistant II | M | N | N | 15 | 22356-39437 |
| Tax- Tax Collection Specialist | M | N | N | 19 | 27164-47916 |
| | | | | | |
| Tourism Development Authority- Tourism Development Director | M | Y | E | 29 | 44270-78094 |

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.

Fiscal Year 2014-2015 Salary Grade and Range Schedule

| Pay Grade | Trainee (95% of Min.) | Minimum | MidPoint | Maximum** |
|------------------|----------------------------------|----------------|-----------------|------------------|
| 9 | 15,856 | 16,691 | 23,067 | 29,442 |
| 10 | 16,647 | 17,524 | 24,218 | 30,912 |
| 11 | 17,477 | 18,397 | 25,424 | 32,451 |
| 12 | 18,345 | 19,310 | 26,687 | 34,063 |
| 13 | 19,265 | 20,279 | 28,025 | 35,771 |
| 14 | 20,226 | 21,289 | 29,422 | 37,555 |
| 15 | 21,238 | 22,356 | 30,897 | 39,437 |
| 16 | 22,305 | 23,479 | 32,448 | 41,417 |
| 16T | 11.44 | 12.04 | 16.64 | 21.24 |
| 17 | 23,412 | 24,644 | 34,059 | 43,473 |
| 18 | 24,595 | 25,890 | 35,779 | 45,668 |
| 18T | 12.61 | 13.28 | 18.35 | 23.42 |
| 19 | 25,805 | 27,164 | 37,540 | 47,916 |
| 20 | 27,107 | 28,535 | 39,435 | 50,334 |
| 21 | 28,464 | 29,963 | 41,409 | 52,854 |
| 22 | 29,897 | 31,470 | 43,492 | 55,514 |
| 23 | 31,383 | 33,036 | 45,655 | 58,274 |
| 24 | 32,951 | 34,686 | 47,936 | 61,186 |
| 25 | 34,609 | 36,430 | 50,347 | 64,263 |
| 26 | 36,333 | 38,246 | 52,856 | 67,466 |
| 27 | 38,159 | 40,157 | 55,498 | 70,838 |
| 28 | 40,056 | 42,166 | 58,273 | 74,379 |
| 29 | 42,057 | 44,270 | 61,182 | 78,094 |
| 30 | 44,162 | 46,487 | 64,245 | 82,002 |
| 31 | 46,360 | 48,801 | 67,443 | 86,084 |
| 32 | 48,676 | 51,239 | 70,812 | 90,384 |
| 33 | 51,110 | 53,800 | 74,352 | 94,904 |
| 34 | 53,664 | 56,489 | 78,067 | 99,644 |

SECTION IV

Long-Term Planning



GRANVILLE COUNTY GENERAL FUND FIVE-YEAR PLAN

| | | | | | | | | |
|--|------------------------------------|--|---|------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Tax Rate (per \$100 of valuation) | 0.795 | 0.8300 | 0.8300 | 0.8300 | 0.8300 | 0.8300 | 0.8300 | 0.8300 |
| | Actual Fiscal Year 2012-2013 | Original Budget Fiscal Year 2013-2014 | Amended Budget Fiscal Year 2013-2014 | Budget Fiscal Year 2014-2015 | Projected Fiscal Year 2015-2016 | Projected Fiscal Year 2016-2017 | Projected Fiscal Year 2017-2018 | Projected Fiscal Year 2018-2019 |
| General Fund Revenues: | | | | | | | | |
| Property Taxes | 32,738,694 | 34,290,489 | 34,290,489 | 34,831,342 | 35,304,442 | 35,777,542 | 36,250,642 | 36,723,742 |
| Sales & Other Taxes | 7,295,032 | 6,885,958 | 6,885,958 | 7,556,148 | 7,782,832 | 8,016,317 | 8,256,807 | 8,504,511 |
| Article 44 Sales Tax Revenues | 26,808 | - | - | - | - | - | - | - |
| State Hold Harmless Provision | 523,072 | - | - | - | - | - | - | - |
| License, Fees and Other Revenues | 2,115,581 | 2,034,797 | 2,254,688 | 1,981,931 | 2,051,689 | 2,113,240 | 2,176,637 | 2,241,936 |
| Restricted & Intergovernmental Revenues | 9,787,287 | 8,109,255 | 9,059,076 | 7,861,808 | 8,019,044 | 8,179,425 | 8,343,014 | 8,509,874 |
| Investment Earnings & Operating Transfers In | 1,401,427 | 217,000 | 217,000 | 183,000 | 184,830 | 186,678 | 188,545 | 190,431 |
| Debt Proceeds | 29,380,946 | - | - | - | - | - | - | - |
| Appropriated Fund Balance | - | 1,735,002 | 6,188,391 | 1,683,069 | - | - | - | - |
| Total G/F Revenues | 83,268,807 | 53,272,481 | 58,875,582 | 54,107,298 | 55,342,838 | 54,273,202 | 55,215,644 | 56,170,493 |
| | Actual Fiscal Year 2012-2013 | Original Budget Fiscal Year 2013-2014 | Amended Budget Fiscal Year 2013-2014 | Budget Fiscal Year 2014-2015 | Projected Fiscal Year 2015-2016 | Projected Fiscal Year 2016-2017 | Projected Fiscal Year 2017-2018 | Projected Fiscal Year 2018-2019 |
| General Fund Expenditures: | | | | | | | | |
| Board of Commissioners / Governing Body | 208,506 | 221,347 | 221,342 | 234,987 | 240,662 | 246,883 | 253,055 | 258,382 |
| Administration | 274,490 | 290,640 | 291,615 | 297,959 | 305,405 | 313,040 | 320,866 | 328,888 |
| Information Technology | 98,851 | 149,908 | 148,908 | 165,814 | 169,959 | 174,208 | 178,584 | 183,028 |
| Human Resources | 109,897 | 117,975 | 123,985 | 119,641 | 122,632 | 125,698 | 128,840 | 132,061 |
| Construction & Construction Management | 645,767 | 356,000 | 1,504,691 | 388,950 | 398,559 | 410,515 | 422,831 | 435,516 |
| Finance | 430,462 | 463,257 | 463,257 | 449,412 | 460,647 | 472,163 | 483,966 | 496,067 |
| Internal Auditor | 65,218 | 72,013 | 74,113 | 75,382 | 77,287 | 79,189 | 81,178 | 83,208 |
| Board of Elections | 377,632 | 334,886 | 336,110 | 334,074 | 382,426 | 361,086 | 410,786 | 371,056 |
| Register of Deeds | 301,727 | 289,579 | 272,579 | 267,875 | 274,674 | 281,541 | 288,580 | 295,794 |
| Tax Administration | 624,706 | 635,964 | 734,164 | 752,192 | 770,897 | 790,272 | 810,029 | 830,279 |
| General Services / Court Facilities | 513,777 | 568,869 | 572,719 | 601,129 | 619,163 | 637,738 | 656,870 | 676,576 |
| Social Services | 7,544,577 | 8,073,017 | 8,384,868 | 8,243,911 | 8,470,619 | 8,703,581 | 8,942,908 | 9,188,838 |
| Veterans Services | 13,854 | 15,346 | 15,348 | 15,398 | 15,783 | 16,178 | 16,582 | 16,997 |
| Health & Medical Services (adjusted for EMS subsidy) | 2,785,001 | 2,301,729 | 2,627,729 | 1,931,212 | 1,760,180 | 1,586,583 | 1,410,382 | 1,231,537 |
| Senior Services | 1,259,373 | 1,249,949 | 1,240,081 | 1,278,877 | 1,308,789 | 1,341,519 | 1,375,057 | 1,409,433 |
| Library | 895,240 | 1,628,072 | 1,619,212 | 1,587,997 | 1,627,687 | 1,668,379 | 1,710,088 | 1,752,841 |
| Cooperative Extension Service | 320,911 | 336,482 | 356,574 | 370,505 | 379,830 | 389,326 | 399,059 | 409,036 |
| Soil & Water Conservation District | 79,016 | - | - | - | - | - | - | - |
| Recreation | 235,795 | 224,427 | 234,427 | 221,400 | 225,826 | 230,345 | 234,951 | 239,650 |
| GAP/Jonesland Park Operations | 428,956 | 421,789 | 424,186 | 399,842 | 411,837 | 424,192 | 436,916 | 450,026 |
| Development Services - Inspections Division | 425,831 | 448,856 | 451,708 | 458,282 | 468,739 | 481,483 | 493,520 | 505,858 |
| Development Services - Planning Division | 277,484 | 315,102 | 315,452 | 322,027 | 330,078 | 338,330 | 346,788 | 355,458 |
| Economic Development | 1,185,235 | 1,327,781 | 1,328,381 | 1,995,560 | 1,990,921 | 2,016,915 | 2,043,559 | 2,070,870 |
| Tourism | 14,411 | 57,563 | 58,663 | 62,114 | 63,667 | 65,259 | 66,890 | 68,562 |
| Granville County Schools | 19,573,872 | 20,293,754 | 20,283,754 | 20,164,598 | 20,769,536 | 21,392,622 | 22,034,401 | 22,695,433 |
| Vance Granville Community College | 697,374 | 752,937 | 752,937 | 602,837 | 620,922 | 639,550 | 658,736 | 678,498 |
| Sheriff | 4,694,060 | 4,470,898 | 4,618,296 | 4,867,502 | 4,785,583 | 4,917,187 | 5,052,409 | 5,191,351 |
| Detention Center | 2,201,466 | 2,379,597 | 2,506,097 | 2,424,435 | 2,485,046 | 2,547,172 | 2,610,851 | 2,676,123 |
| Emergency Communications | 972,052 | 1,043,134 | 1,074,353 | 1,113,791 | 1,141,636 | 1,170,177 | 1,199,431 | 1,229,417 |
| Animal Control | 328,480 | 373,295 | 374,995 | 376,179 | 385,583 | 395,223 | 405,104 | 415,231 |
| Emergency Management | 282,635 | 224,452 | 426,185 | 268,717 | 275,435 | 282,321 | 289,379 | 296,613 |
| Fire Services | 799,081 | 893,070 | 971,170 | 900,212 | 930,819 | 962,467 | 995,191 | 1,028,027 |
| Forestry Administration | 103,404 | 102,601 | 102,601 | 104,266 | 106,351 | 108,478 | 110,649 | 112,861 |
| Other Emergency Services | 26,900 | 49,700 | 49,700 | 50,000 | 51,000 | 52,020 | 53,060 | 54,122 |
| Special Appropriations | 288,921 | 265,420 | 285,420 | 284,789 | 270,085 | 275,486 | 280,996 | 286,516 |
| Non-Departmental | 15,077,749 | 1,825,947 | 4,968,219 | 1,931,413 | 1,860,384 | 1,989,790 | 2,019,637 | 2,049,931 |
| Pass Through Funds | 625,850 | 330,814 | 479,873 | 365,871 | 365,871 | 365,871 | 365,871 | 365,871 |
| Contribution to Other Funds | 18,748,586 | 180,000 | 180,000 | 162,000 | 162,000 | 162,000 | 162,000 | 162,000 |
| Contingency | - | 180,000 | - | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| Available for Service Expansion | - | - | - | - | - | - | - | - |
| TOTAL G/F Expenditures | 83,618,277 | 53,272,481 | 58,875,582 | 54,107,298 | 55,367,809 | 56,585,675 | 57,928,963 | 59,214,053 |
| Revenues over Expenditures | (349,470) | - | - | - | (2,024,971) | (2,312,473) | (2,714,339) | (3,043,560) |
| Other Financing Sources* | 29,380,946 | - | - | - | - | - | - | - |
| (as of 6/30/13) | | | | | | | | |
| Unassigned Fund Balance | 18,625,992 | 16,890,990 | 12,457,601 | 10,774,532 | 8,749,551 | 6,437,088 | 3,722,749 | 679,190 |
| *During FY 2012-2013 Granville County issued debt to reimburse earlier expenditures on building renovations and land purchase. | | | | | | | | |

FORECAST PLANNING PROCESS

Granville County's Approach to Forecast Planning

The County Commissioners rely on financial plans as the basis for all budget decisions. The General Fund Five-Year Financial Plan shown on the previous page illustrates the Board-approved growth targets for each County functional area. These targets differ by service area based on the Board's desire to focus resources in the public safety and education areas, while limiting administrative overhead. The Board has found that a five-year plan is realistic and manageable.

Components of the Long-Term Financial Planning and Budget Process

Financial Plan Issue Analysis

The Long-Term Financial Planning and Budget Process Flow Chart identifies five key components. The first component, Financial Plan Issue Analysis, begins in August when department heads review their prior year budgets and performance measures. They identify key issues that must be addressed in the upcoming year's budget, some of which may require long-term plans. In September and October, the 4-5 member administrative team, led by the County Manager and the Finance Director, reviews and analyzes these key issues.

The administrative team meets again in January to review the County's financial status and to assess future costs and events. Also, revenue trends are analyzed against current legislation to determine if there will be shortfalls due to State or Federal mandates. This leads to an in-depth financial policy review in February as part of the Strategic Planning Process. The Financial Plan Issue Analysis is concluded at this point, leading to the finalized long-term financial plan.

Financial Forecast and Plan

The second component of long-term financial planning is the Financial Forecast and Plan. This officially begins in October when the long-term expenditure forecasts are prepared. In December, the County updates its debt affordability study as part of the strategic planning process. This update determines how much debt the County can afford to issue within the basic parameters set by the Board of County Commissioners. This may alter the long-term expenditure forecasts prepared during previous months.

A major portion of budget preparation is the evaluation and analysis of revenues. Multiple techniques are used to project revenue as realistically as possible, including:

- Expertise from department heads
- Historical trends
- Predictive statistics based on current legislation
- Information from the State of North Carolina and other local governments

The County's current financial status is also considered during the long-range forecasts. Once the revenue and expenditure forecasts are ready, the strategic planning elements must be considered, including the aforementioned financial policy review and the annual board retreat (part of the County Board and Public component). The convergence of each of these elements leads to the finalization of the long-term financial plan in February and March.

Budget

The third component of long-term financial planning involves the Budget. Although the budget focuses heavily on one fiscal year, long-term planning is invariably linked to the process. For example, if the County anticipates that a new fleet of vehicles is needed in three years, money can be set aside in the upcoming fiscal year in order to meet that future need.

The 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 after completion of the fourth component of long-term planning, the County Board and Public. The budget process is publicized in local newspapers during February, which is the same month as the annual board retreat. Additional community outreach occurs in April. 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.

Performance Review

The final component of long-term financial planning is the Performance Review. This component is crucial to determining the progress of both short-term and long-term plans. The Performance Review consists of quarterly performance reports due in September, December, March, and June. These reports contain information such as goals, targets, and performance measures. This helps decision-makers to determine if short-term and long-term plans are providing anticipated results. Long-term plans may need to be adjusted if goals and targets are not met.

Other Considerations

There are numerous considerations during long-term financial planning within the context of the aforementioned components.

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.

Annual Growth Assumptions

Annual growth assumptions consider various factors such as inflation, economic trends, and changing legislation. Growth percentages also differ by category, such as County Administration is projected at 2.5% growth while Economic Development and Education is projected at 3%.

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.

The type of vehicles to purchase also affects long-term costs. The recent introduction of hybrid vehicles presents an intriguing possibility, but a cost/benefit analysis of such vehicles shows that while they save fuel costs, there are additional costs that are higher than regular vehicles, such as higher-priced batteries that must be replaced more frequently. On the other hand, escalating fuel prices may outweigh the costs of the batteries, which is more challenging to determine on a long-term basis.

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.

Another element of the budget that is affected by the economy is fuel costs. Granville County's rural environment and 532 square miles present unique transportation and public service needs. The increasing cost of fuel has elevated the operational costs for these services to a major role in the County's expenditures.

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

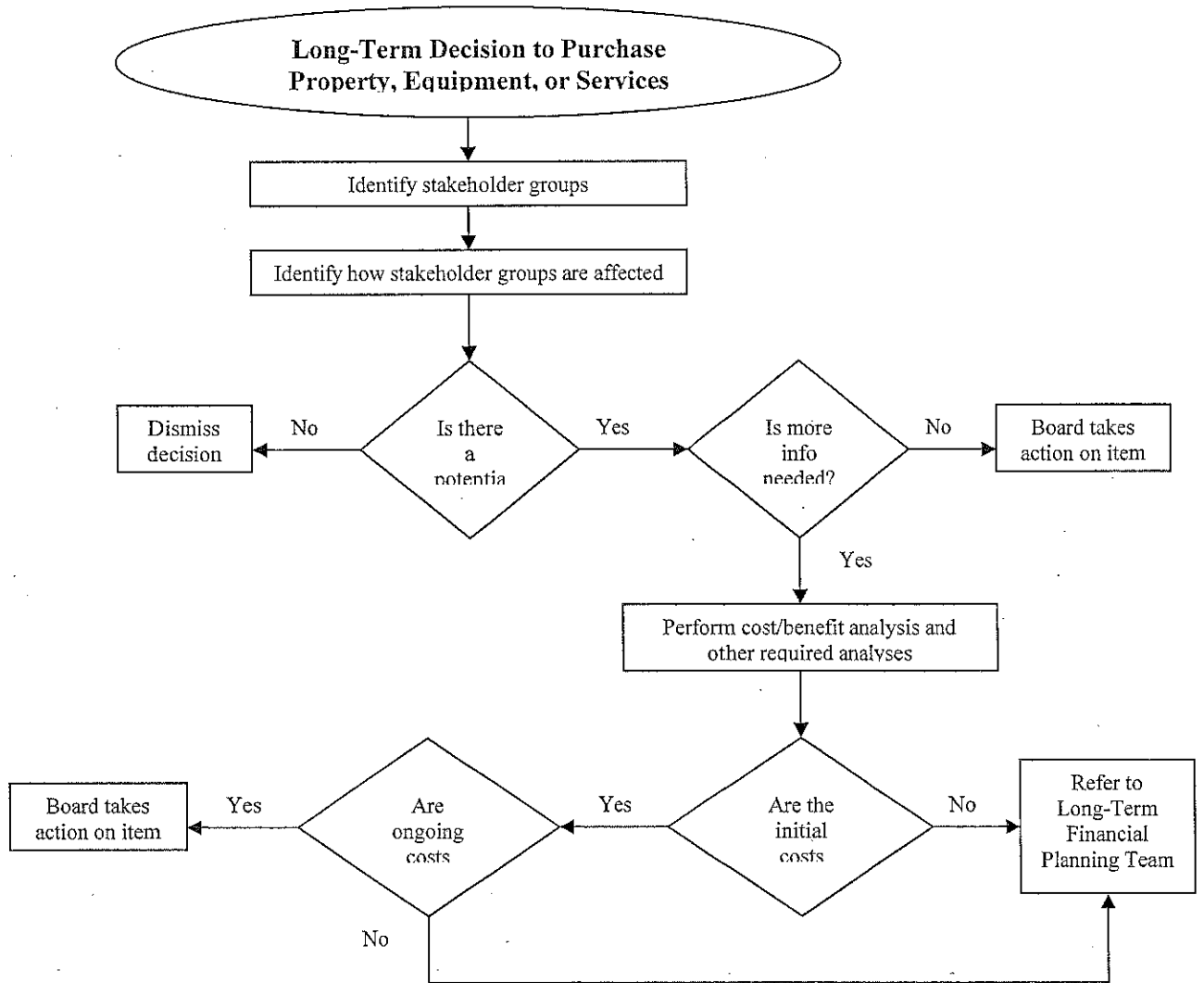
Grants are becoming increasingly competitive as funds are continuously cut. Counties cannot rely as much on large block grants from the Federal government as they have in the past. Also, grant opportunities often have "strings attached" which may deter departments from pursuing grant funding. Once grants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

Changes in Accounting Rules

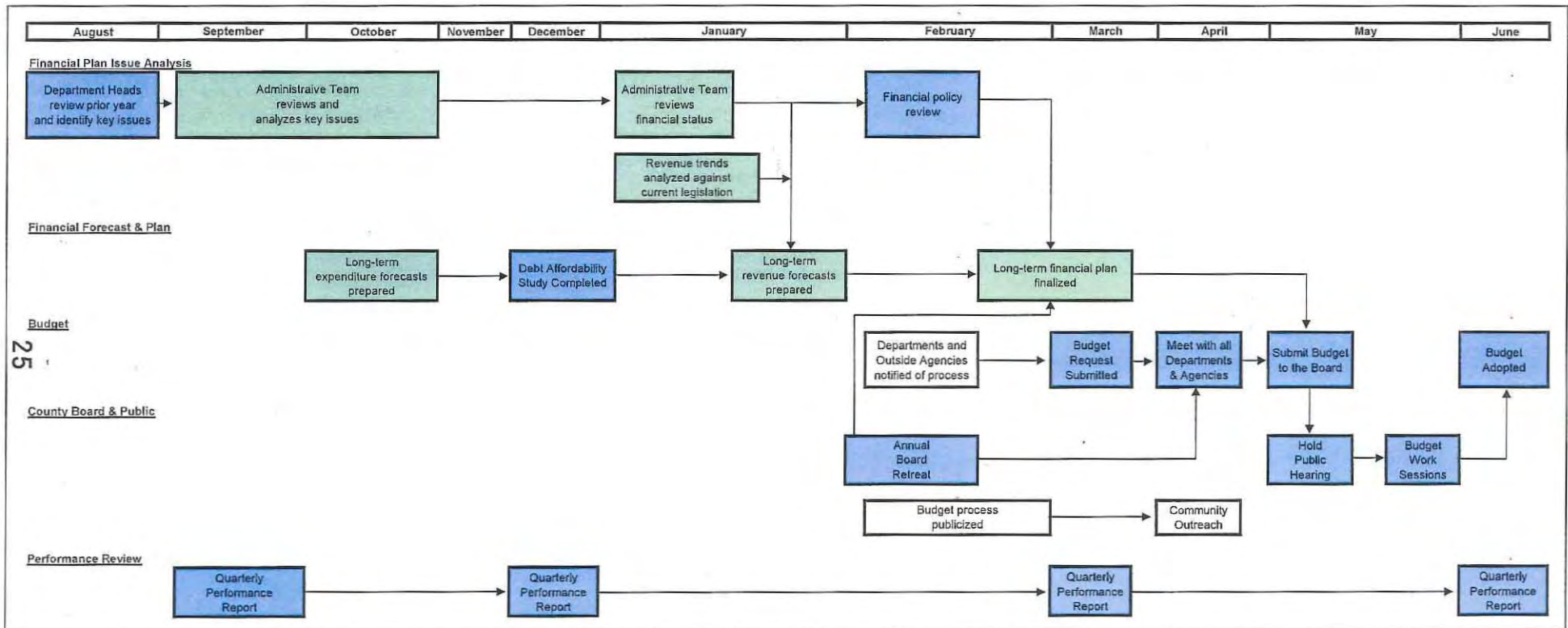
Accounting rules have changed frequently in recent years. These changes must be calculated into long-term planning. For example, GASB Statements 43 and 45 were recently issued to assure that local governments record post-employee benefits as a long-term liability. This means that Granville County must calculate and present the 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.

Comprehensive Approach to Long-Term Financial Planning

Granville County takes a comprehensive approach to long-term financial planning as indicated by the following flow chart:



Granville County **Long-Term Financial Planning and Budget Process Flow Chart**



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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget* |
|---|--------------------|----------------------|---------------------|---------------------|
| Property Taxes | \$ 32,738,694 | \$ 34,290,469 | \$ 34,290,469 | \$ 34,831,342 |
| Sales & Other Taxes | \$ 7,844,912 | \$ 6,885,958 | \$ 6,885,958 | \$ 7,556,148 |
| License, Fees and Other Revenues | \$ 2,115,561 | \$ 2,034,797 | \$ 2,254,688 | \$ 1,991,931 |
| Restricted & Intergovernmental Revenues* | \$ 9,787,267 | \$ 8,109,255 | \$ 9,059,076 | \$ 8,061,808 |
| Investment Earnings & Operating Transfers | \$ 1,401,427 | \$ 217,000 | \$ 217,000 | \$ 183,000 |
| Total Revenues Before AFB and Debt | \$ 53,887,861 | \$ 51,537,479 | \$ 52,707,191 | \$ 52,624,229 |
| Appropriated Fund Balance | \$ - | \$ 1,735,002 | \$ 6,168,391 | \$ 1,874,511 |
| Debt Proceeds | \$ 29,380,946 | \$ - | \$ - | \$ - |
| Total Revenues | \$ 83,268,807 | \$ 53,272,481 | \$ 58,875,582 | \$ 54,498,740 |

*Does not include refinancing of \$14,000,000 Hospital Renovation Debt.

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 64% 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 2014-2015 is based on a total taxable valuation of \$4,192,052,302, a slight increase when compared to \$4,126,269,702 for fiscal year 2013-2014.

Assumptions for the formula:

| Estimated Net Taxable Value For 2014-2015 | Multi- plied by | Tax Rate | Per | \$100/ Valuation | Multi- plied by | Tax Collection Rate | Equals | Projected Current Year Total Property Tax Revenue |
|---|-----------------------|-------------|-----|---------------------|-----------------------|---------------------------|--------|--|
| \$4,192,052,302 | X | \$0.83 | X | 0.01 | X | 97.18% | = | \$33,812,842 |

| PROPERTY TAXES | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget* |
|-----------------------------|--------------------|----------------------|---------------------|---------------------|
| Current Year | \$ 31,556,990 | \$ 33,271,969 | \$ 33,271,969 | \$ 33,812,842 |
| Discount | \$ (251,591) | \$ (250,000) | \$ (250,000) | \$ (270,000) |
| Prior Years | \$ 1,177,229 | \$ 993,500 | \$ 993,500 | \$ 993,500 |
| Penalties & Interest | \$ 330,955 | \$ 275,000 | \$ 275,000 | \$ 295,000 |
| Total Property Tax Revenues | \$ 32,813,583 | \$ 34,290,469 | \$ 34,290,469 | \$ 34,831,342 |

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.

| SALES & OTHER TAXES | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| County 1% (Article 39) Sales Tax | \$ 1,425,933 | \$ 1,306,647 | \$ 1,306,647 | \$ 1,592,629 |
| Article 40 Sales Tax | 2,677,790 | 2,634,249 | 2,634,249 | 2,812,694 |
| Article 42 Sales Tax | 1,323,740 | 1,257,382 | 1,257,382 | 1,437,114 |
| Article 44 Sales Tax | 26,808 | - | - | 4,600 |
| Sales Tax Hold Harmless Revenue* | 523,072 | - | - | - |
| Medicaid Hold Harmless Revenue | 1,386,262 | 1,200,000 | 1,200,000 | 1,200,000 |
| State excise tax – Register of Deeds | 133,252 | 135,000 | 135,000 | 176,111 |
| Beer and Wine Tax | 159,884 | 160,000 | 160,000 | 160,000 |
| Taxes on Federal Land | 21,139 | 12,680 | 12,680 | 11,000 |
| Occupancy Tax | 167,032 | 180,000 | 180,000 | 162,000 |
| Total Sales and Other Taxes | \$ 7,844,912 | \$ 6,885,958 | \$ 6,885,958 | \$ 7,556,148 |

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

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 8¢ 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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-----------------------------------|------------------------|--------------------------|-------------------------|------------------------|
| Court facility fees | \$70,030 | \$83,260 | \$83,260 | \$68,260 |
| CSC officer's fees | 13,080 | 20,000 | 20,000 | 13,000 |
| Register of Deeds | 39,224 | 42,350 | 42,350 | 35,720 |
| Federal, State and Local Grants | 6,685,519 | 6,030,538 | 6,978,359 | 6,117,238 |
| Treasury Forfeiture Funds | 1,026,668 | 0 | 0 | 200,000 |
| Contribution from GHS | 695,098 | 767,707 | 767,707 | 620,190 |
| Lottery Proceeds | 1,060,202 | 1,000,000 | 1,000,000 | 800,000 |
| Excise Recreation -- Heritage | 123,051 | 125,000 | 125,000 | 165,000 |
| Jail Fees | 19,019 | 18,260 | 18,260 | 18,260 |
| Concealed weapons fee | 57,263 | 40,000 | 40,000 | 40,000 |
| Donations to County Departments | 17,132 | 400 | 2,400 | 2,400 |
| Total | \$ 9,787,267 | \$ 8,109,255 | \$ 9,059,076 | \$ 8,061,308 |

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.

Licenses, fees and other revenues are projected to decrease slightly (2%) from the fiscal year 2013-2014 original budget due primarily to decreases in one-time fees. In accordance with the Board's directives, staff continues to look for opportunities to generate fees and other offsetting revenue to fund programs that benefit certain segments of the population or where demand exists to support fees.

Licenses, Fees, and Other General Fund Revenues (cont'd):

Sales, services and other revenues were forecast with input from department managers, grant sources and historical data. Each revenue category was considered separately and forecast from a zero base.

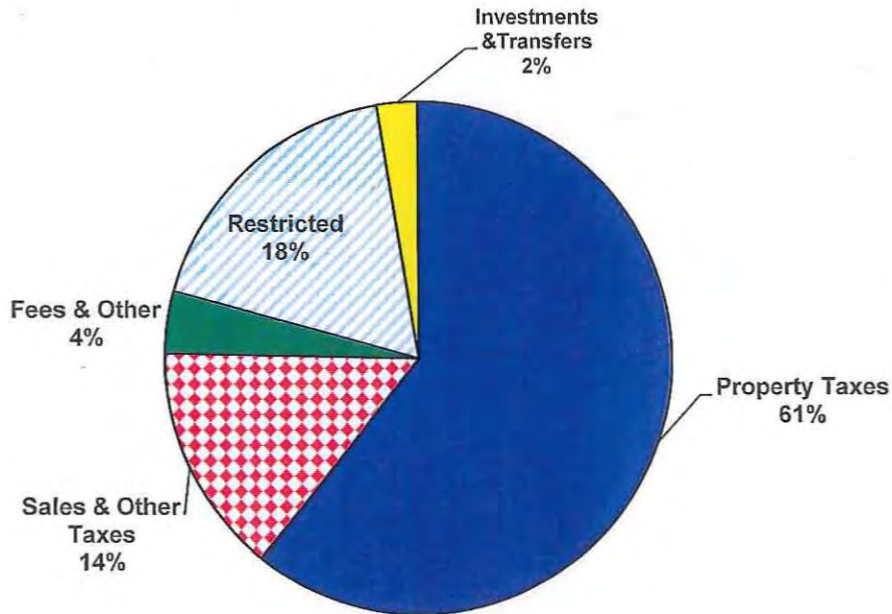
| LICENSES, FEES, AND OTHER REVENUES | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------------------------|--------------------|----------------------|---------------------|--------------------|
| Administration Fees | 25,000 | 15,000 | 15,000 | 25,000 |
| Ambulance Fees | 69,485 | 25,000 | 25,000 | 35,000 |
| Animal Control Fees | 34,994 | 28,000 | 28,000 | 31,000 |
| Boarding State and Federal Prisoners | 8,020 | 10,000 | 10,000 | 6,000 |
| Butner Public Safety Authority | - | 24,000 | 24,000 | 24,000 |
| Tax Collection Fees | 117,532 | 117,727 | 117,727 | 117,530 |
| Storm Water Collection Fees | 13,289 | 13,100 | 13,100 | 13,900 |
| Cooperative Ext Functions | 8,100 | 4,500 | 4,500 | 5,000 |
| Copies | 1,078 | 1,500 | 1,500 | 500 |
| Election Fees | 89 | 200 | 200 | 200 |
| Federal Interest Subsidy | 471,456 | 407,266 | 407,266 | 425,320 |
| Fire Marshal User Fees | 24,820 | 25,000 | 25,000 | 20,000 |
| Franchise Fees | 113,420 | 102,000 | 102,000 | 120,000 |
| GAP & Recreation Facility Fees | 36,412 | 33,000 | 33,000 | 36,300 |
| SOUTH GRANVILL MEMORIAL GARDENS | 6,960 | 12,816 | 12,816 | 12,816 |
| Inspection Fees | 400,690 | 400,000 | 400,000 | 400,000 |
| Jail Fees | 808 | 800 | 800 | 1,000 |
| Jail Vending/Canteen | 41,542 | 37,500 | 37,500 | 32,699 |
| Library Fees | 43,280 | 40,000 | 40,000 | 40,000 |
| Liquid Nutrition Sales | 19,401 | 20,000 | 20,000 | 20,000 |
| Miscellaneous | 44,733 | 15,000 | 17,000 | 20,000 |
| Municipal Election Reimbursement | - | 34,000 | 34,000 | 23,526 |
| Other Fees and Revenues | 63,763 | 70,000 | 109,000 | 2,601 |
| Privilege licenses | 6,340 | 2,500 | 2,500 | 6,250 |
| Planning Fees | 63,084 | 51,000 | 51,000 | 60,000 |
| Register of Deeds Fees | 224,353 | 244,000 | 244,000 | 215,000 |
| Rents | 24,775 | 20,100 | 20,100 | 20,100 |
| Safe Road Civil License Act | 4,031 | 4,000 | 4,000 | 4,000 |
| Sale of fixed assets & library books | 14,758 | 15,000 | 15,000 | 10,000 |
| School Resource Officer | 49,333 | 40,000 | 40,000 | 40,000 |
| Senior Center Fitness fees | 8,258 | 7,000 | 7,000 | 5,000 |
| Senior Services Crafts/Ad Revenue | 840 | 1,000 | 1,000 | 1,000 |
| Sheriff's Fees | 127,744 | 115,000 | 115,000 | 115,000 |
| SIBDA Fee | - | 1,000 | 1,000 | 1,000 |
| Taxes on Oxford Housing Authority | 6,647 | 6,650 | 6,650 | 6,500 |
| Triangle North - Escrow | | | 178,891 | |
| TDA CONTRIBUTION | 14,412 | 57,563 | 57,563 | 62,114 |
| Wireless/Tower Rental Fees | 26,114 | 33,575 | 33,575 | 33,575 |
| Total License, Fees & Other | \$ 2,115,561 | \$ 2,034,797 | \$ 2,254,688 | \$ 1,991,931 |

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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--|--------------------|----------------------|---------------------|--------------------|
| Investment Earnings | \$ 47,326 | \$ 75,000 | \$ 75,000 | \$ 41,000 |
| Transfer from other Funds | 1,183,262 | 0 | 0 | 0 |
| Transfer from ABC Board | 170,839 | 142,000 | 142,000 | 142,000 |
| Total Investment Earnings and Transfers In | \$ 1401,427 | \$ 217,000 | \$ 217,000 | \$ 183,000 |

FY 12-13 Actual Revenues by Category
Net of Debt Proceeds



GENERAL FUND APPROPRIATED FUND BALANCE

In fiscal year 2014-2015, 3.4% of the general fund expenditures or \$1,874,511 of the 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 over the last six (6) years, the unassigned fund balance for four (4) fiscal years and the projected fund balance for the fiscal year ending June 30, 2015.

| Fiscal Year Ending | Unassigned Fund Balance | Percentage of Expenditures |
|---------------------------|--------------------------------|-----------------------------------|
| Projected June 30, 2015 | \$13,969,341 | 25.73% |
| Est. June 30, 2014 | \$15,843,852 | 27.79% |
| 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% |
| June 30, 2007 | \$11,966,953 | 26.94% |
| June 30, 2006 | \$14,332,810 | 34.99% |
| June 30, 2005 | \$11,871,907 | 36.50% |

* 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, 2013 and estimated the operating results of fiscal year 2014. Based on the estimate, the County will exceed the minimum 8% requirement and will have resources to meet obligations prior to receiving the property tax revenues in December 2015.

| Actual FY 12-13 | Original FY 13-14 | Amended FY 13-14 | Budget FY 14-15 |
|----------------------------|------------------------------|-----------------------------|----------------------------|
| \$ 0 | \$ 1,735,002 | \$ 4,304,081 | \$ 1,874,511 |

Summary of Contingency and Use of Fund Balance

Use of Contingency Summary - General Fund

Environmental Disaster Contingency:

| Date | Description/Action | Amount | Balance |
|-----------|---|-----------|-----------|
| 7/1/2013 | Budget Ordinance | | \$ 10,000 |
| 1/20/2014 | Fund purchas of software upgrades for fire departments two-way radios | \$ 10,000 | \$ - |

General Contingency:

| Date | Description/Action | Adjustment Amount | Balance |
|-----------|--|-------------------|------------|
| 7/1/2013 | Budget Ordinance | | \$ 170,000 |
| 1/20/2014 | Fund purchase of software upgrades for fire departments two-way radios | \$ 68,100 | \$ 101,900 |
| 4/7/2014 | To fund new property surveys and the purchase of a computer for Tax . | \$ 15,700 | \$ 86,200 |
| 4/7/2014 | To fund overages in prisoner safekeeping and juvenile detention. | \$ 86,200 | \$ - |

Use of Fund Balance Summary - General Fund*

| Date | Description/Action | Adjustment Amount | Balance |
|------------|---|-------------------|--------------|
| 7/1/2013 | Budget Ordinance | | \$ 1,735,002 |
| 8/5/2013 | Carries forward grant, capital, & operating projects began in prior fiscal years | \$ 2,292,916 | \$ 4,027,918 |
| 10/7/2013 | Grant Match -Tar River Land Conservancy | \$ 20,000 | \$ 4,047,918 |
| 10/21/2013 | To re-appropriate unexpended grant funds and funds for spay/neuter coupons | \$ 6,643 | \$ 4,054,561 |
| 11/18/2013 | Reappropriate funds from FY2013 budget amendment #4 CMAQ grant funding. To fund the purchase and associated closing fees for the Persaline Satterwhite | \$ 10,000 | \$ 4,064,561 |
| 1/6/2014 | property adjacent to the GAP. | \$ 45,000 | \$ 4,109,561 |
| 3/17/2014 | Adjustments in the Division of Juvenile Justice County Funding | \$ (23,284) | \$ 4,086,277 |
| 3/17/2014 | Appropriate funds for unexpected election equipment costs | \$ 415 | \$ 4,086,692 |
| 3/17/2014 | To Re-appropriate unexpended funds for fiscal year 2012-2013 DSS auto purchase | \$ 23,777 | \$ 4,110,469 |
| 3/17/2014 | To adjust for anticipated VTS collection fees and projected increases in postage and professional fees for the Tax Collection department | \$ 77,000 | \$ 4,187,469 |
| 4/7/2014 | To fund the purchase of VPN software for the Orange Street facility. | \$ 97,310 | \$ 4,284,779 |
| 4/7/2014 | To fund one third of the cost of the resource officer at Mary Potter Elem. | \$ 11,502 | \$ 4,296,281 |
| 4/7/2014 | To fund overages in prisoner safekeeping and juvenile detention. | \$ 7,800 | \$ 4,304,081 |

*Does not include re-appropriation of Hospital ER & Lab Renovation Financing.

SUMMARY OF GENERAL FUND EXPENDITURES

| SUMMARY OF GENERAL FUND EXPENDITURES | | | % Change calculated using | | % Change | |
|---|--------|------------|---------------------------|------------|------------|--------|
| | | BUDGET | BUDGET | BUDGET | FY 2013-14 | |
| | Page | FY 2012-13 | FY 2013-14 | FY 2013-14 | vs. | |
| GENERAL FUND | Number | ACTUAL | APPROVED | AMENDED | FY 2014-15 | |
| Board of Commissioners / Governing Body | 35 | 208,506 | 221,347 | 221,342 | 234,987 | 6.2% |
| Administration | 38 | 274,490 | 290,640 | 291,615 | 297,956 | 2.2% |
| Information Technology | 40 | 98,851 | 148,908 | 148,908 | 165,814 | 11.4% |
| Human Resources | 41 | 109,897 | 117,675 | 123,985 | 119,641 | -3.5% |
| Finance | 43 | 430,462 | 463,257 | 463,257 | 449,412 | -3.0% |
| Internal Auditor | 45 | 65,218 | 72,013 | 74,113 | 75,382 | 1.7% |
| Board of Elections | 47 | 377,832 | 334,895 | 336,110 | 334,074 | -0.6% |
| Register of Deeds | 49 | 301,727 | 269,579 | 272,579 | 267,975 | -1.7% |
| Tax Administration | 51 | 624,706 | 635,964 | 734,164 | 752,192 | 2.5% |
| General Services / Court Facilities | 53 | 513,777 | 568,869 | 572,719 | 601,129 | 5.0% |
| Social Services | 55 | 7,544,577 | 8,073,017 | 8,384,868 | 8,243,911 | -1.7% |
| Veterans Services | 66 | 13,854 | 15,348 | 15,348 | 15,398 | 0.3% |
| Health & Medical Services* | 67 | 2,785,001 | 2,301,729 | 2,627,729 | 1,931,212 | -26.5% |
| Senior Services | 69 | 1,259,373 | 1,249,949 | 1,240,081 | 1,276,877 | 3.0% |
| Library | 73 | 895,240 | 1,626,072 | 1,619,212 | 1,587,987 | -1.9% |
| Cooperative Extension Service | 75 | 320,811 | 336,482 | 358,574 | 370,566 | 3.3% |
| Soil & Water Conservation District | 125 | 79,016 | - | 0 | - | 0.0% |
| Recreation | 77 | 235,795 | 224,427 | 234,427 | 221,400 | -5.6% |
| GAP/Jonesland Environmental Preserve | 79 | 428,956 | 421,786 | 424,186 | 399,842 | -5.7% |
| Economic Development | 81 | 1,241,235 | 1,383,781 | 1,384,381 | 2,021,560 | 46.0% |
| Tourism | 83 | 14,411 | 57,563 | 58,663 | 62,114 | 5.9% |
| Development Services - Inspections Division | 84 | 425,831 | 448,656 | 451,706 | 458,282 | 1.5% |
| Development Services - Planning Division | 87 | 277,484 | 315,102 | 315,452 | 322,027 | 2.1% |
| Construction Administration | 89 | 645,767 | 386,000 | 1,504,691 | 386,950 | -74.3% |
| Vance Granville Community College | 91 | 687,374 | 752,837 | 752,837 | 602,837 | -19.9% |
| Granville County Schools | 92 | 19,573,872 | 20,293,754 | 20,293,754 | 20,164,598 | -0.6% |
| Sheriff | 95 | 4,694,060 | 4,471,001 | 4,607,298 | 5,013,410 | 8.8% |
| Detention Center | 98 | 2,291,466 | 2,379,597 | 2,506,097 | 2,424,435 | -3.3% |
| Emergency Communications | 100 | 972,052 | 1,043,134 | 1,074,353 | 1,113,791 | 3.7% |
| Animal Management | 102 | 329,490 | 373,295 | 374,965 | 376,179 | 0.3% |
| Emergency Management | 104 | 282,635 | 224,452 | 426,185 | 268,717 | -36.9% |
| Fire Services | 106 | 799,091 | 893,070 | 971,170 | 907,363 | -6.6% |
| Forestry Administration | 109 | 103,404 | 102,601 | 102,601 | 104,266 | 1.6% |
| Other Emergency Services | 110 | 26,900 | 49,700 | 49,700 | 50,000 | 0.6% |
| Special Appropriations | 111 | 232,921 | 209,420 | 229,420 | 244,323 | 6.5% |
| Non-Departmental * | 114 | 3,134,421 | 1,825,947 | 3,103,909 | 1,924,262 | -38.0% |
| Pass Through Funds | 116 | 625,850 | 330,614 | 479,873 | 365,871 | -23.8% |
| Contribution to Other Funds* | 118 | 397,879 | 180,000 | 180,000 | 162,000 | -10.0% |
| Contingency | 119 | 0 | 180,000 | 0 | 180,000 | 100.0% |
| | | | | | | |
| TOTAL GENERAL FUND | | 53,324,232 | 53,272,481 | 57,010,272 | 54,498,740 | -4.4% |

*Shown net of Granville Health System's ER & Lab Renovation & 2005 Bond Refinancing

OTHER FUNDS

| | | | | | | | % Change |
|---|---------|------------|------------|------------|------------|--|------------|
| | | | BUDGET | BUDGET | BUDGET | | FY 2013-14 |
| | FUND | FY 2012-13 | FY 2013-14 | FY 2013-14 | FY 2014-15 | | vs. |
| | BALANCE | ACTUAL | APPROVED | AMENDED | APPROVED | | FY 2014-15 |
| EMERGENCY TELEPHONE SYSTEM FUND | | | | | | | |
| Revenues (Shown net of Use of Fund Balance) | | 379,070 | 360,610 | 360,250 | 360,434 | | 0.1% |
| Expenditures | | 380,760 | 401,740 | 417,240 | 388,455 | | -6.9% |
| Fund Balance 6/30/13 | \$ | 220,581 | | | | | |
| Est. Fund Balance 6/30/14 | \$ | 163,591 | | | | | |
| Proj. Fund Balance 6/30/15 | \$ | 135,570 | | | | | |

R.H. THORNTON LIBRARY MEMORIAL

| | | | | | | | |
|---|----|---------|--------|--------|--------|--|-------|
| Revenues (Shown net of Use of Fund Balance) | | 7,132 | 10,300 | 10,300 | 20,000 | | 0.0% |
| Expenditures | | 34,818 | 10,300 | 10,300 | 20,000 | | 94.2% |
| Fund Balance 6/30/13 | \$ | 283,119 | | | | | |
| Est. Fund Balance 6/30/14 | \$ | 310,805 | | | | | |
| Proj. Fund Balance 6/30/15 | \$ | 310,805 | | | | | |

**SOLID WASTE MANAGEMENT-
CONVENIENCE CENTERS**

| | | | | | | | |
|---|----|-----------|-----------|-----------|-----------|--|------|
| Revenues/Other Sources (Shown net of Use of Fund Balance) | | 1,072,919 | 1,051,300 | 1,051,300 | 1,058,064 | | 0.6% |
| Expenditures/ other uses | | 1,079,902 | 1,051,300 | 1,051,300 | 1,058,064 | | 0.6% |
| Fund Balance 6/30/13 | \$ | 802,223 | | | | | |
| Est. Fund Balance 6/30/14 | \$ | 802,223 | | | | | |
| Proj. Fund Balance 6/30/15 | \$ | 802,223 | | | | | |

SOLID WASTE MANAGEMENT-**LANDFILL OPERATIONS (C&D and MSW)**

| | | | | | | | |
|---|----|-----------|-----------|-----------|-----------|--|-------|
| Revenues/Other Sources (Shown net of Use of Fund Balance) | | 619,459 | 1,416,659 | 1,416,659 | 1,601,738 | | 13.1% |
| Expenditures/ other uses | | 725,829 | 1,416,659 | 1,465,299 | 1,601,738 | | 9.3% |
| Fund Balance 6/30/13 | \$ | 4,684,267 | | | | | |
| Est. Fund Balance 6/30/14 | \$ | 4,635,627 | | | | | |
| Proj. Fund Balance 6/30/15 | \$ | 4,635,627 | | | | | |

Note: Fund Balance shown net of Restricted Funds for Closure/Post-Closure

**STORM WATER MANAGEMENT
OPERATIONS**

| | | | | | | | |
|---|----|---------|---------|---------|---------|--|------|
| Revenues/Other Sources (Shown net of Use of Fund Balance) | | 344,367 | 332,094 | 332,094 | 363,291 | | 9.4% |
| Expenditures/ other uses | | 209,073 | 332,094 | 332,094 | 363,291 | | 9.4% |
| Fund Balance 6/30/13 | \$ | 135,294 | | | | | |
| Est. Fund Balance 6/30/14 | \$ | 135,294 | | | | | |
| Proj. Fund Balance 6/30/15 | \$ | 135,294 | | | | | |

Note: Storm water management fund began in FY 2012-2013

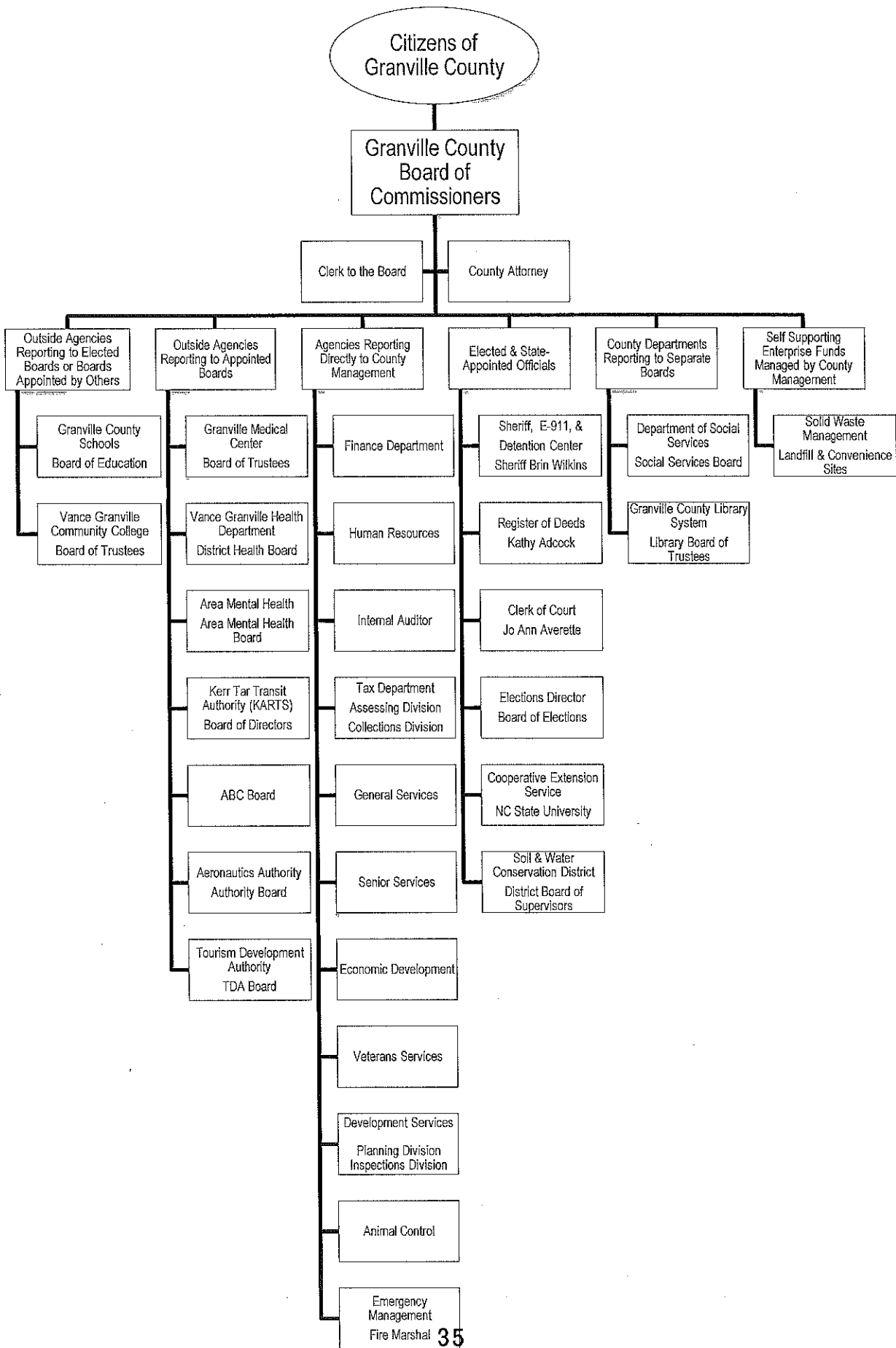
Note: Each Fund is discussed in detail in Section XIV

SECTION VI

General County Government



Granville County Government Organizational Chart



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, David T. Smith were selected by other Board Members in December 2012 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.

David T. Smith, 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>David T. Smith, Chair</i> | 2 |
| <i>Zelodis Jay, Vice-Chair</i> | 1 |
| <i>R. David Currin, Jr.</i> | 3 |
| <i>Tony W. Cozart</i> | 4 |
| <i>Ed Mims</i> | 5 |
| <i>Timothy Karan</i> | 6 |
| <i>Edgar Smoak</i> | 7 |

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

GOVERNING BOARD

| | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 109,400 | \$ 108,120 | \$ 108,120 | \$ 109,420 |
| Benefits | \$ 39,506 | \$ 44,632 | \$ 44,632 | \$ 52,099 |
| Operating | \$ 59,600 | \$ 67,595 | \$ 68,190 | \$ 72,468 |
| Capital Outlay | \$ 0 | \$ 1,000 | \$ 400 | \$ 1,000 |
| Total | \$ 208,506 | \$ 221,347 | \$ 221,342 | \$ 234,987 |

GOVERNING BODY – BOARD OF COUNTY COMMISSIONERS

ACCOMPLISHMENTS

- Continued DSS and Senior Center renovation projects.
- Completed Library Bond Projects within expected budget levels.
- Began operations of the new MSW Landfill.
- Successfully completed the first year of the self-funded Health Insurance Plan.
- Successfully negotiated an agreement with the City of Oxford & the City of Henderson to supply water and wastewater services for Triangle North - Granville.
- Continued implementation of State-mandated Falls Lake Rules.

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 constant.
- 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.

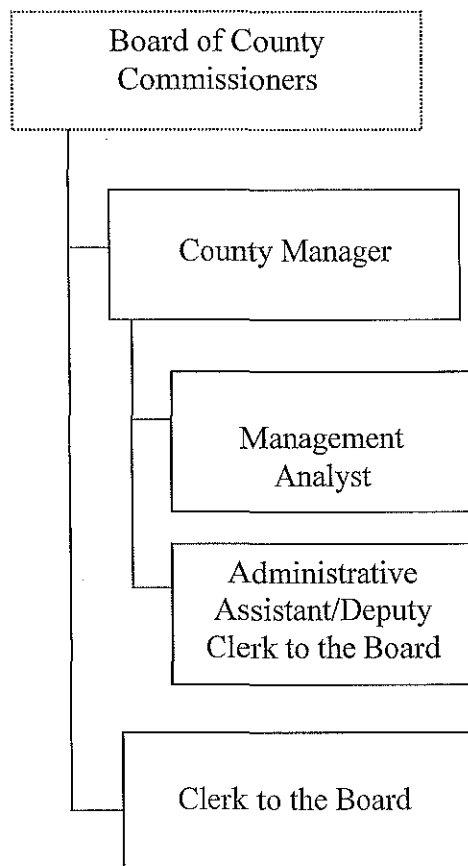
COUNTY ADMINISTRATION

County Administration includes the County Manager, Clerk to the Board, and an Administrative Assistant/Deputy Clerk to the Board. 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



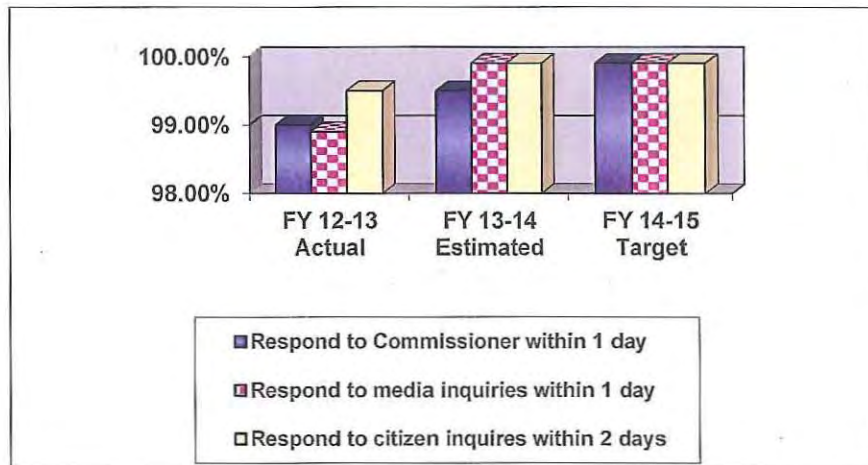
ACCOMPLISHMENTS

- Assisted the Board in working on major projects such as Triangle North-Granville and other economic development projects.
- Worked with the Board and the Animal Control Advisory Committee to reorganize the Animal Management department.
- Worked with departments and outside agencies to hold down costs and competitively bid contracts.
- 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.
- Incorporate technology improvements into County operations in a strategic and efficient manner.
- Help develop succession planning strategies within County departments.
- Develop additional safety training programs in an effort to lower workers' compensation claims.
- Develop additional health and wellness programs in an effort to lower health insurance claims.
- 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 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 4* | 4* | 4* | 4* | 4 |

*Management Analyst position frozen.

| ADMINISTRATION | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 219,876 | \$ 225,520 | \$ 225,520 | \$ 225,520 |
| Benefits | \$ 46,338 | \$ 50,165 | \$ 51,140 | \$ 58,491 |
| Operating | \$ 8,026 | \$ 12,955 | \$ 12,955 | \$ 12,445 |
| Capital Outlay | \$ 250 | \$ 2,000 | \$ 2,000 | \$ 1,500 |
| Total | \$ 274,490 | \$ 290,640 | \$ 291,615 | \$ 297,956 |

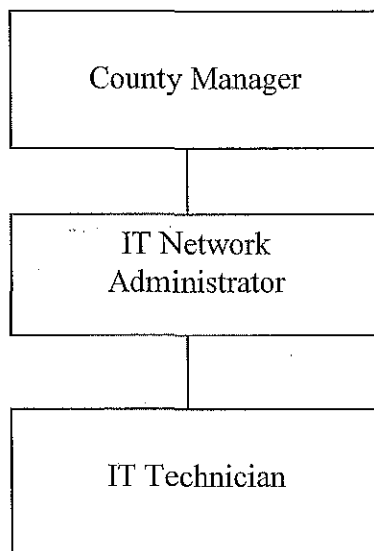
INFORMATION TECHNOLOGY

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 liaison between the County and vendors hired to install or implement new hardware or software within the County.

Chris Brame,
IT Network Administrator

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

Phone: (919) 603-1308
Fax: (919) 690-1766
Email: Chris.Brame@granvillecounty.org



Accomplishments

- Migrate from Exchange 2003 to Exchange 2010
- Tax Bills website to view Tax Bills online
- Migrate all Sheriff Dept. MDTs to iPads

Goals

- Design and Program an application similar to ePanic.
- Setup and change server room to fit more equipment.
- Migrate DSS Current network to Orange Street.

FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 1 | 1 | 2 | 3 | 3 |

| Information Systems | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 72,408 | \$ 103,062 | \$ 103,062 | \$ 116,798 |
| Benefits | \$ 21,522 | \$ 33,176 | \$ 33,176 | \$ 39,196 |
| Operating | \$ 3,791 | \$ 9,170 | \$ 8,170 | \$ 6,820 |
| Capital Outlay | \$ 1,130 | \$ 3,500 | \$ 4,500 | \$ 3,000 |
| Total | \$ 98,851 | \$ 148,908 | \$ 148,908 | \$ 165,814 |

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 the following: 1) ensuring the County is in compliance with all applicable Federal and State labor laws, 2) administering all County sponsored benefits, 3) administering Worker's Compensation, 4) ensuring consistency and fairness in the hiring of County personnel by centralizing the process, and 5) 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.

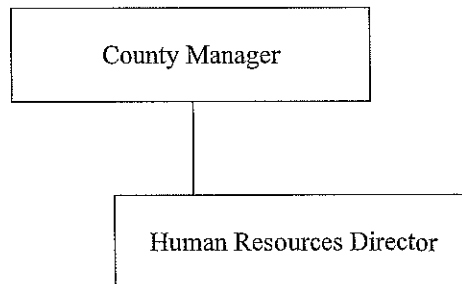
Justin Ayscue,
Human Resources Director

Granville County Administration
141 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 603-1639

Fax: (919) 690-1766

Email: Justin.Ayscue@granvillecounty.org



FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 1 | 1 | 1 | 1 | 1 |

| HUMAN RESOURCES | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-----------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 65,770 | \$ 66,493 | \$ 69,493 | \$ 69,761 |
| Benefits | \$ 14,679 | \$ 15,746 | \$ 16,556 | \$ 17,644 |
| Operating | \$ 28,649 | \$ 34,436 | \$ 36,936 | \$ 31,236 |
| Capital Outlay | \$ 799 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Total | \$ 109,897 | \$ 117,675 | \$ 123,985 | \$ 119,641 |

HUMAN RESOURCES

ACCOMPLISHMENTS

- Facilitated multiple training sessions including: 4 wellness presentations by various presenters on nutrition, healthy eating and ergonomics in the workplace. Also, held an “Excellent Customer Service” training session in which the County partnered with VGCC and invited all the municipal staff to attend at the Expo Center.
- Facilitated “Hostile Work Environment and Sexual Harassment” training and “Diversity in the Workplace” training in April 2013 at the Expo Center and included the Municipalities.
- Facilitated Granville County “Leadership Training” Series for department heads and supervisors in May covering four topics in 3-hour sessions each at the Expo Center.
- As part of a 3-person team, successfully transitioned our outsourced payroll vendor from ADP to Paycom and locked in a 5-year pricing guarantee.
- Worked as part of a team to transition our health insurance plan from a fully-funded to a self-funded plan.

Goals, Targets, and Performance Measures

- HR department will conduct four (4) manager / supervisor training sessions.
- Update and rewrite the County personnel policy.
- Improve office efficiency and organization in HR department.
- Continue to grow, adapt and tailor our wellness program to better fit the County’s health plan population.
- Implement the “Transit Driver Program” with the NCDOT for immediate notifications of infractions on employees driving records.

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

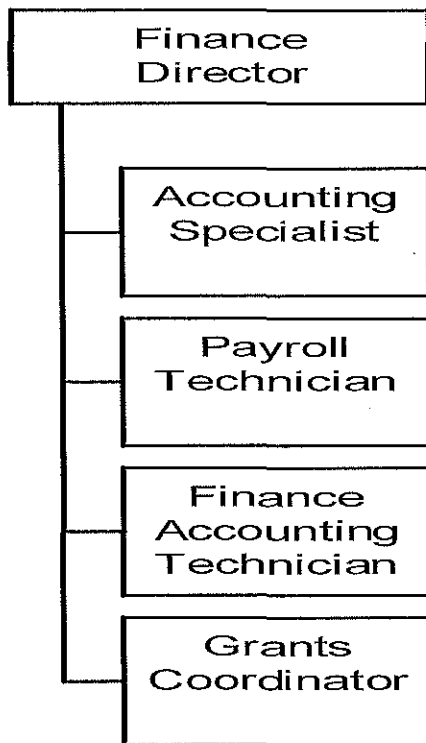
Granville County Finance Department
141 Williamsboro Street
PO Box 1286
Oxford, North Carolina 27565

Phone: (919) 693-4182

Fax: (919) 690-1766

Email: steve.mcnally@granvillecounty.org

HIGHLIGHTS



- Provided training to Finance Department staff and other departments to enhance job duties.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for fifteen consecutive years.
- Successfully inventoried all rolling stock.
- Implemented Govdeals.com to handle on-line sales of County surplus assets.
- Successfully secured grant funding, including reimbursements from Golden LEAF and the NC Rural Center for the waterline extension at the Expo Center.

FULL-TIME POSITIONS AUTHORIZED

| FY 10-11* | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|-----------|----------|----------|----------|----------|
| 5 | 5 | 5 | 5 | 5 |

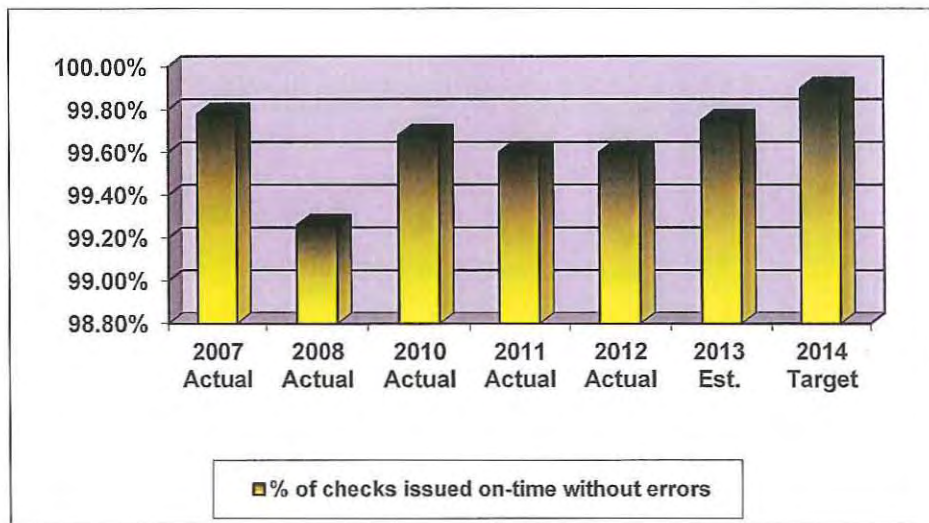
- The Finance Director also serves as the Finance Officer of the Tourism Development Authority and South Granville Memorial Gardens.

* One position frozen and unfunded for fiscal year 2009-2010 and first 6-months of fiscal year 2010-2011.

FINANCE DEPARTMENT

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Provide 140 hours of combined staff development opportunities for the Finance Department Staff in order to improve knowledge in employment law, benefit services, and auditing standards.
- Implement a fixed asset database that is integrated with the County's current general ledger software.
- Issue 99.9% of checks on-time without errors.



| Finance Department | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 262,148 | \$ 271,796 | \$ 271,796 | \$ 259,127 |
| Benefits | \$ 65,881 | \$ 69,856 | \$ 69,856 | \$ 74,900 |
| Operating | \$ 100,550 | \$ 119,705 | \$ 119,705 | \$ 117,615 |
| Capital Outlay | \$ 1,883 | \$ 2,000 | \$ 2,000 | \$ 4,500 |
| Total | \$ 430,462 | \$ 463,357 | \$ 463,357 | \$ 456,142 |

INTERNAL AUDIT

The Internal Auditor provides monitoring services that are designed to add value and improve operations. Internal Auditor does this through monitoring and reviewing activities.

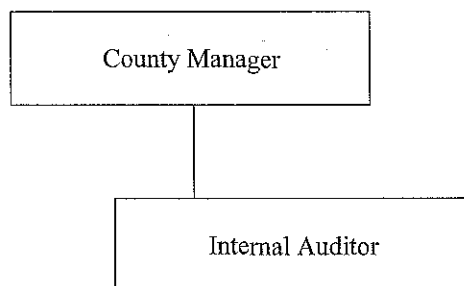
Monique Heggie,
Internal Auditor

Granville County Administration
310 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-9539

Fax: (919) 690-693-1952

Email: Monique.Heggie@granvillecounty.org



ACCOMPLISHMENTS

- Completed a successful compliance review of the Health Department Smoking Ordinance
- Recommend a third party vendor to review the County's Telecommunication lines for cost savings
- Document Cash Management Procedures for departments.
- Had a successful 2013 Exit Conference with External Auditors.

FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 1 | 1 | 1 | 1 | 1 |

INTERNAL AUDIT

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Plan strategies to implement auditor recommendations from prior year's audit.
- Get an update and document internal controls for each department.
- Continue to promote the fraud hotline
- Attend and participate in internal auditing courses, seminars, and webinars.

| Internal Audit | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 49,604 | \$ 51,591 | \$ 52,591 | \$ 53,531 |
| Benefits | \$ 12,344 | \$ 13,567 | \$ 14,667 | \$ 15,233 |
| Operating | \$ 3,270 | \$ 6,855 | \$ 6,855 | \$ 6,618 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total | \$ 65,218 | \$ 72,013 | \$ 74,113 | \$ 75,382 |

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

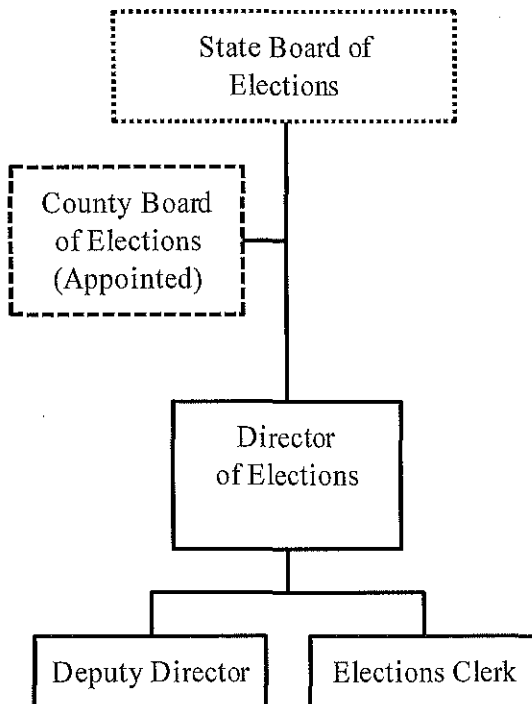
Oxford, North Carolina 27565

Phone: (919) 693-2515

Fax: (919) 690-0245

E-mail:

tonya.burnette@granvillecounty.org



Accomplishments

- We held successful elections for the Town of Stem, Town of Stovall, Town of Butner, City of Oxford, and City of Butner.
- We worked on completing the Census Error Correction project, moving voters to new County Commissioner and School Board districts.

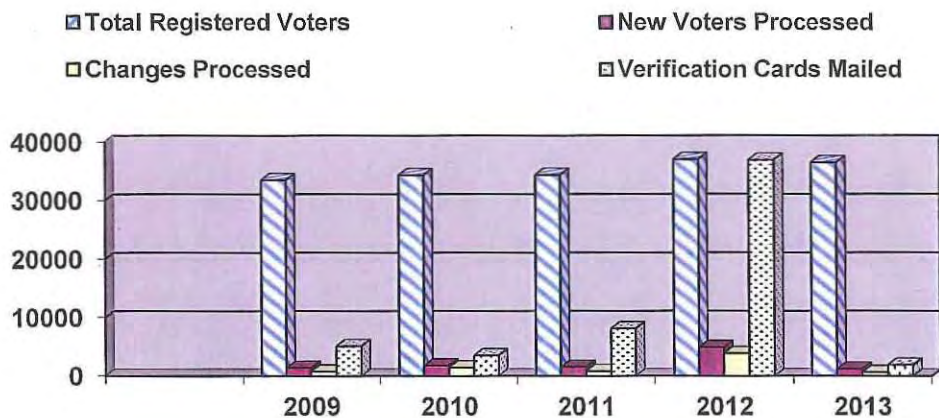
FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 3 | 3 | 3 | 3 | 3 |

BOARD OF ELECTIONS

Goals, Targets, and Performance Measures

- We will hold a General Election in November of 2014.
- We will be moving the Creedmoor One-Stop site from Creedmoor City Hall to the South Branch Library conference room.
- We will be adding a third One-Stop site at the Oxford Public Works Building in Oxford.
- We will hold a Soil and Water Filing Period from June 9, 2014 to July 7, 2014.
- New space is needed for the Board of Elections office to accommodate the equipment and additional staff.



| Board of Elections | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 183,808 | \$ 178,565 | \$ 172,165 | \$ 181,742 |
| Benefits | \$ 29,698 | \$ 42,555 | \$ 42,555 | \$ 45,141 |
| Operating | \$ 162,994 | \$ 100,925 | \$ 105,400 | \$ 106,191 |
| Capital Outlay | \$ 1,332 | \$ 12,850 | \$ 15,990 | \$ 1,000 |
| Total | \$ 377,832 | \$ 334,895 | \$ 336,110 | \$ 334,074 |

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.

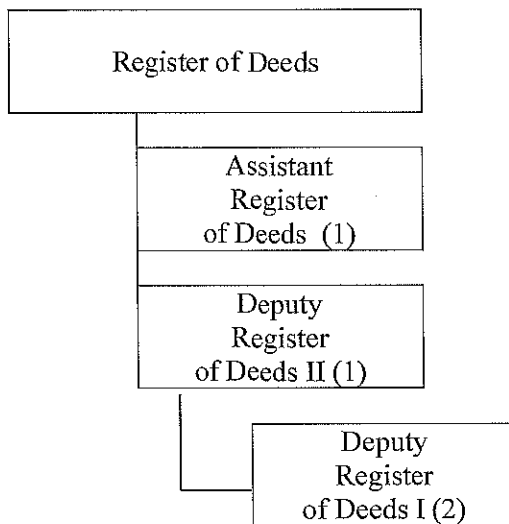
Kathy M. Adcock, Register of Deeds

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

- Register of Deeds attended Legislative/Educational Conference.
- Register of Deeds and Deputy attended continuing education workshops.
- Implemented Resolution3 software upgrade and completed training.

FULL-TIME POSITIONS AUTHORIZED

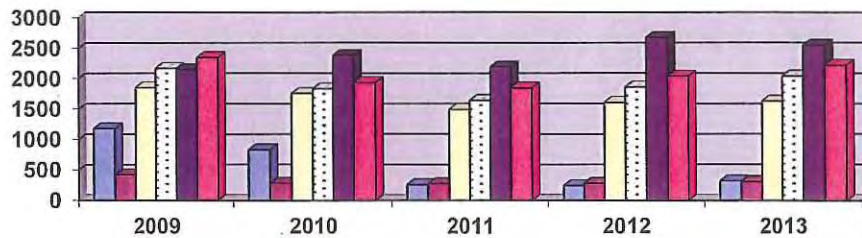
| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 5 | 5 | 5 | 5 | 5 |

REGISTER OF DEEDS

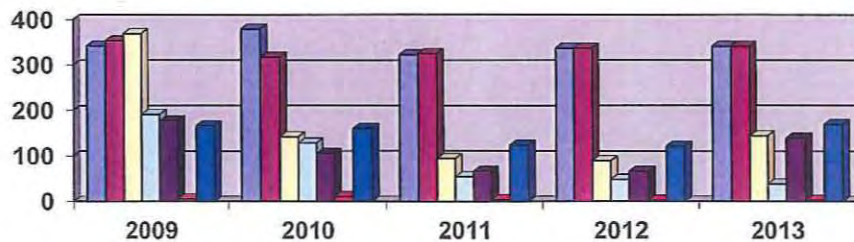
Goals, Targets, and Performance Measures

- Begin scanning of all Vital Records.
- Attend continuing education workshops for vital records and indexing/recording.
- Maintain 98% of all documents are permanently indexed within 24 hours.

■ Birth Certified ■ Deaths Certified □ Deeds recorded
 □ Deeds of Trust recorded ■ Misc. recordings ■ Satisfactions recorded



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



Register of Deeds

| | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 144,198 | \$ 169,246 | \$ 169,246 | \$ 162,721 |
| Benefits | \$ 52,090 | \$ 59,863 | \$ 62,863 | \$ 65,584 |
| Operating | \$ 37,186 | \$ 39,470 | \$ 39,470 | \$ 38,670 |
| Capital Outlay | \$ 68,253 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Total | \$ 301,727 | \$ 269,579 | \$ 272,579 | \$ 267,975 |

TAX ADMINISTRATION

The Tax Department exists for the listing, appraisal, assessment and collection of taxes on real and personal property as required by North Carolina General Statutes. This generates one of the primary sources of revenue to fund all county agencies. The department also determines in which municipal district property is found, assesses and collects the revenue. It is responsible for placing a valuation on all property and keeping a list of current owners. Digital property maps are maintained in the department.

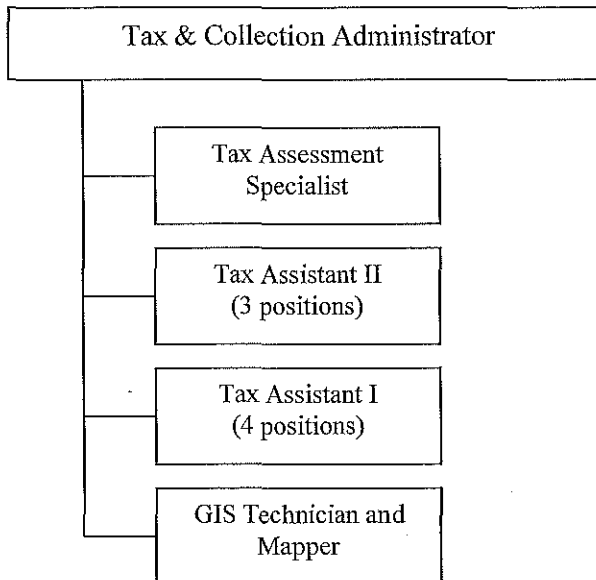
Judy Stovall, Tax Administrator

Granville County Tax Department
141 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-4181

Fax: (919) 603-1398

E-mail: judy.stovall@granvillecounty.org



Accomplishments

- Maintained public use workstations to display tax bills, property records and maps.
- Worked with inspections and register of deeds to get property transfer and construction information.
- Maintained digital updates of tax maps.
- Continued audit work to assure listing of all business personal property.

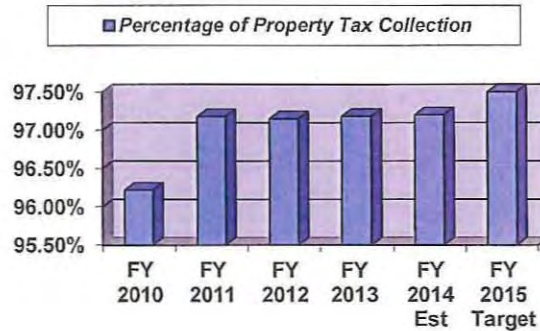
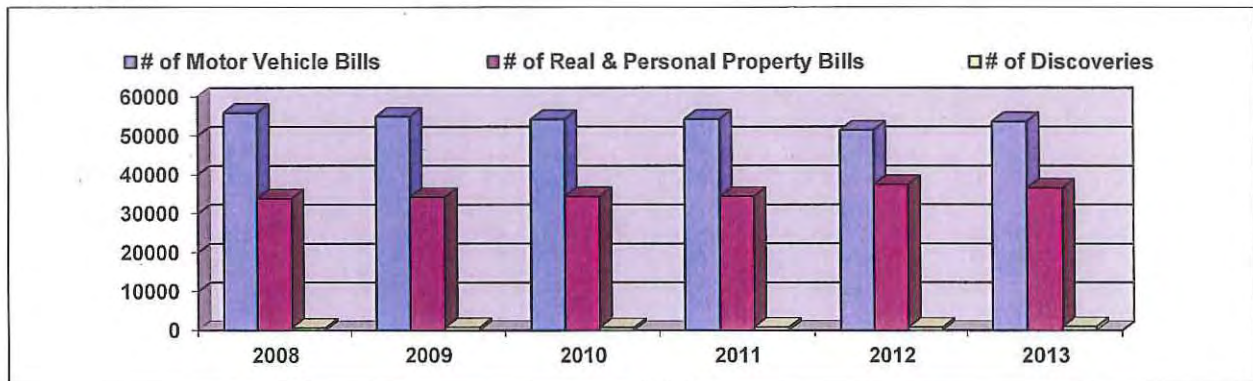
FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 10 | 10 | 10 | 10 | 10 |

TAX ADMINISTRATION

Goals, Targets, and Performance Measures

- Keep all records up to date.
- Use all available means to collect delinquent taxes.
- Provide courteous impartial services to the public.
- Work with all County agencies and outside authorities to assure timely listing and appraisal of all property.



| Tax Administration | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 351,209 | \$ 369,017 | \$ 369,017 | \$ 371,994 |
| Benefits | \$ 105,700 | \$ 113,647 | \$ 119,147 | \$ 126,923 |
| Operating | \$ 167,101 | \$ 152,300 | \$ 244,300 | \$ 250,675 |
| Capital Outlay | \$ 696 | \$ 1,000 | \$ 1,700 | \$ 2,600 |
| Total | \$ 624,706 | \$ 635,964 | \$ 734,164 | \$ 752,192 |

GENERAL SERVICES/COURT FACILITIES

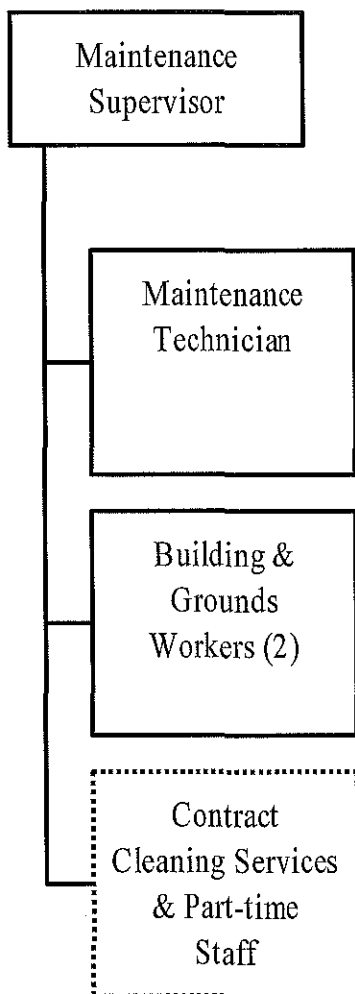
The General Services Department maintains more than 176,000 square feet of office and institutional space in more than 21 buildings. Work includes cleaning and general maintenance and repair. The custodial services are performed by both County employees and by a private cleaning company. This cost center 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
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Email – Gary.Bowen@granvillecounty.org



HIGHLIGHTS

- Replaced and added fire extinguishers and scheduled annual inspection on all buildings
- Assisted with new lighting retrofits in several county buildings.
- Chemical mixing stations installed to reduce cleaning chemical costs.
- Implemented a maintenance plan for County owned parking lots.

AUTHORIZED FULL-TIME POSTIONS

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 4 | 4 | 4 | 4 | 4 |

GENERAL SERVICES/COURT FACILITIES

GOALS

- Monitor the condition of the janitorial services and resolve service problems immediately.
- Review and analyze energy usage at each facility for possible fixture up fits.
- Continue to look for ways to save energy.

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 |
| Elections/Inspections | 1900 | 11,500 |
| Davis Building | 1900 | 3,600 |
| R.H. Thorton 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 | 1850 | 21,000 |
| Social Services | 1969 | 11,875 |
| Habitat Building | 1900 | 2,700 |
| Orange St Comm Ctr | 1930 | 1,750 |
| Multi-Specialty Complex | 2005 | 7,800 |
| Landfill Building | 1975 | 1,200 |
| South Granville Admin | 2001 | 4,800 |
| Expo & Convention | 2011 | 7,800 |

| General Services & Court Facilities | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$144,884 | \$201,253 | \$202,553 | \$206,155 |
| Benefits | 43,356 | 49,801 | 52,351 | 55,909 |
| Operating | 125,586 | 82,325 | 82,325 | 103,275 |
| Utilities | 152,497 | 170,000 | 170,000 | 170,000 |
| Capital Outlays | 556 | 1,500 | 1,500 | 1,500 |
| Court Facilities | 46,898 | 63,990 | 63,990 | 64,290 |
| Total | \$513,777 | \$568,869 | \$572,719 | \$601,129 |

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. Public Assistance programs include Food & Nutrition Services, Medicaid, Work First (Employment), and General Assistance (Emergency Assistance-EA). Adult and Child Welfare Services include protective services, foster care, adoptions, 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 2013-2014 WORK PLAN HIGHLIGHTS:

Goal: The Work First program will divert 490 families from Welfare enrollment by providing Benefit Diversion assistance.

Result: The Work First program diverted 438 families from welfare by the end of FY 2013. Currently the number of families to receive Benefit Diversion (BD) services by the end of FY 2014 is estimated at 358. Although this number is less than what was reported in previous years, it still surpasses the numbers reported for surrounding comparable counties.

Goal: Record case processing times (in days) below the state's tolerance level for the following Medicaid programs: MAD with a goal @ 90 Days; NCHC with a goal @ 45 Days; and MA Other with a goal @ 45 Days.

Result: The Medicaid program's processing times have remained below the State's tolerance point in all reportable areas: MAD goal @ 90 Days = 47.8x.x Days; NCHC goal @ 45 Days = 37.0 Days; and MA Other goal @ 45 Days = 36.4 Days.

However, the time needed to process an average application will increase next year due entirely to the increase in applications in both Family & Children Medicaid and Adult Medicaid Programs and NCFAS.

Goal: Increase the average number of households that receive monthly food assistance by 5% to 4,519 over the previous year's annual average of 4,409 households served.

Result: The Food and Nutrition Services (FNS) program reported serving 4,187 Households (HH) by the end of the fiscal year. Unfortunately the number of households served is not accurate due entirely to the reliance on the NCFAS system for reporting purposes.

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 the percent of children placed with relatives was 33.4%, and met the goal.

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

Result: The average Length of Stay (LOS) of children in DSS's Foster Care custody is 1.21 years. The department met the goal, and continues to work on reducing a child's time in DSS custody.

Goal: Establish 'paternity' for at least 93.33% (State Goal) for Child support Enforcement cases for children born of out wedlock.

Result: Paternity was established in 2070 of 2084 cases for a 99.3% success rate. Child Support is to be congratulated for their fine efforts.

FY 2014-2015 GOALS

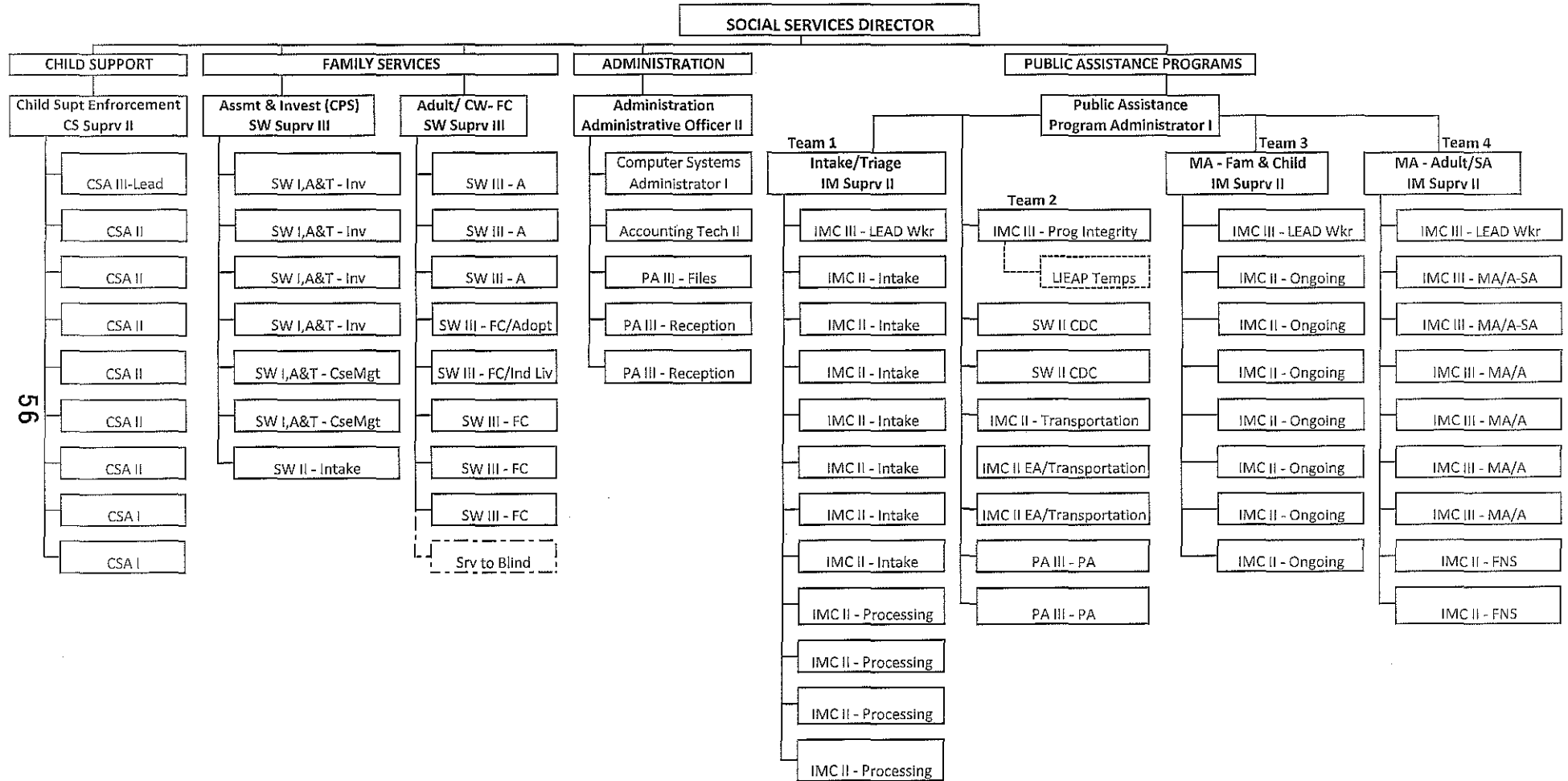
The Granville County Department of Social Services will continue to utilize the above six goals for fiscal year 2014-2015 with the noted changes.

1. Divert 376 families from Welfare by providing Benefit Diversion assistance.
2. Increase the average number of households that receive monthly food assistance by 2.5% to 4,300 over the previous year's average of 4,187 households served.

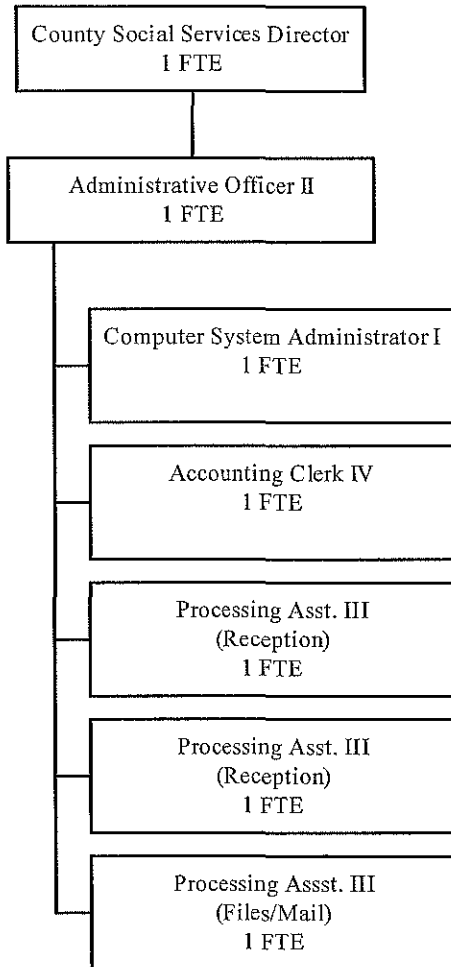
However, it should be noted that the time needed to process an average application will increase next year due to the increase in applications in both Family & Children Medicaid and Adult Medicaid Programs and NCFAS.

GRANVILLE COUNTY DEPARTMENT OF SOCIAL SERVICES

TABLE OF ORGANIZATION



| | | |
|-----------------------|--------------------------------------|--------------------------------|
| Administration | Department of Social Services | Program/Unit Highlights |
|-----------------------|--------------------------------------|--------------------------------|



- Reorganized the four Public Assistance program units to conform to NCFAST universal caseworker requirements. The reorganization was performed with no loss or gain of staff.
- Replaced 11 outdated PC's eligible for 50% state reimbursement.
- Opened 3 additional off-site storage areas for records and continued to purge those records that were allowable for destruction by DHHS.
- Purchased 4 scanners and established imaging protocols to initiate the transfer of client records & other documents to digital images rather than paper.
- Assisted in the design of the new DSS building and developed a move-in plan to relocate to new building.

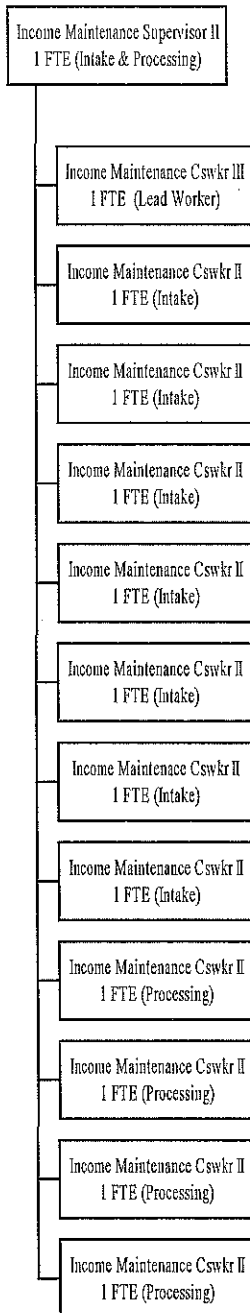
Available Positions:

| FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|---------|---------|---------|---------|---------|
| 7 | 7 | 7 | 7 | 7 |

Department of Social Services

Team 1 (Intake/Triage/FNS&MA Processing)

Program/Unit Highlights



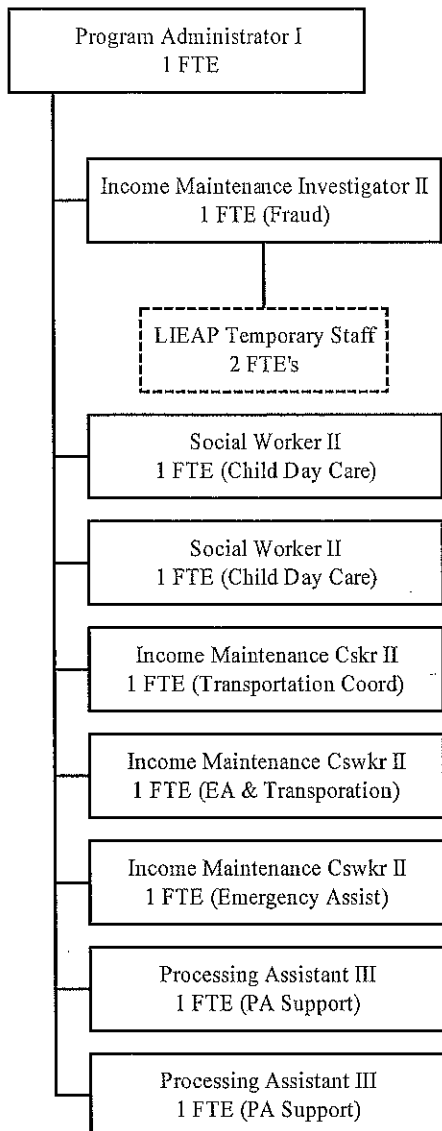
- The Intake caseworkers have been trained to begin Food & Nutrition Services and Medicaid applications applying both the standard and MAGI income rules.
- The processing of NCFAST applications is now being handled by four caseworkers. Caseworkers in Team 3 and Team 4 will focus on recertifications/reviews/and on-going case issues.
- The FNS, Medicaid and Work First employees underwent significant training and preparation for the implementation of NCFAST. The complete case conversion from FSIS & EIS to NCFAST is still underway.

Available Positions:¹

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| N/A | N/A | N/A | 13 | 13 |

¹ A reorganization of Public Assistance staff occurred in FY 2014 to address NCFAST Universal Caseworker staffing issues therefore no data available for FY 2011, FY 2012, and FY2013.

| Department of Social Services | |
|------------------------------------|-------------------------|
| Team 2 Fraud/CDC/MA Transportation | Program/Unit Highlights |



- The WF participation rate climbed to 83% and bested the State's 53% participation rate average by 30%.
- Assisted 438 families remain off welfare in FY '13 by utilizing the 'Benefit Diversion' program.
- DSS was able to support an average of 354 children per month in the Child Day Care program but the department also maintained an average monthly "Waiting List" of 140 children.
- Emergency Assistance served 2,034 families at a cost of \$522,790 for a variety of items e.g., rent, electric, wood, water, kerosene, medicine, etc...
- Medicaid Transportation reduced federal costs by \$88,294 over the previous year by redesigning the intake process and vendor payment rates.

Available Positions:¹

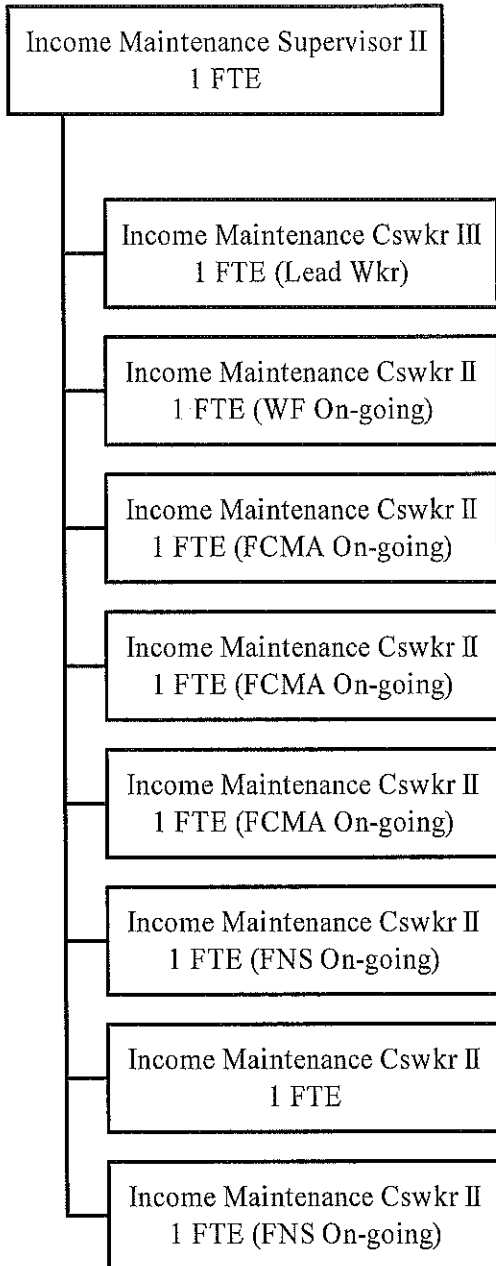
| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| N/A | N/A | N/A | 9 | 9 |

¹ Reorganization in FY 2014

Department of Social Services

Team 3 Family & Child/FNS (On-going)

Program/Unit Highlights



- The Adult and Family/Child Medicaid units have maintained and average “Application Processing Time” score of:

| | <u>Goal</u> | <u>Achieved</u> |
|-------|-------------|-----------------|
| MAD | 90 Days | 47.8 Days |
| NCHC | 45 Days | 37.0 Days |
| OTHER | 45 Days | 36.4 Days |

- Both Medicaid programs are gearing up for the anticipated increase in caseloads due to the implementation of the Affordable Care Act.
- Recertifications are being conducted on Medicaid cases that also have Food & Nutrition benefits – as part of the new ‘universal’ casework concept brought about by NCFAS.

Available Positions:¹

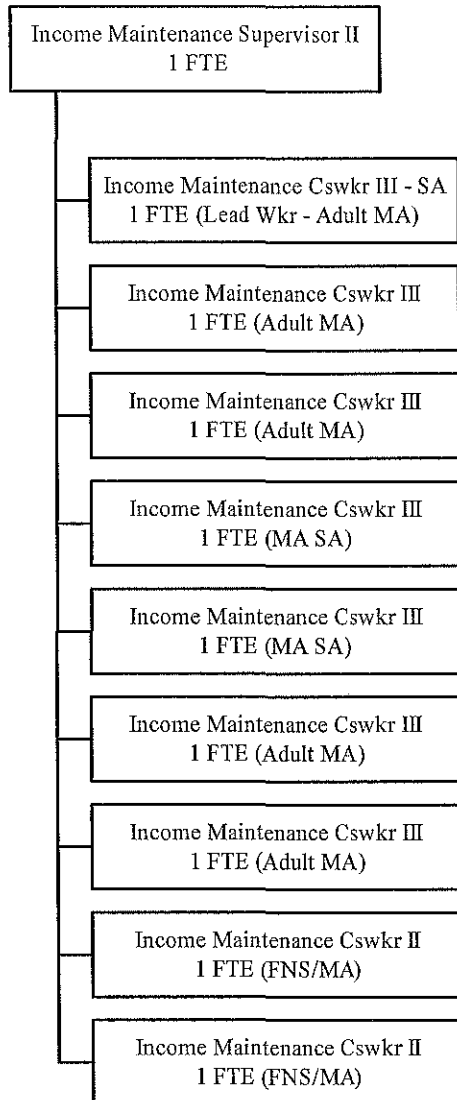
| FY 10-11 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 |
|----------|----------|----------|----------|----------|
| N/A | N/A | N/A | 9 | 9 |

¹ Reorganization in FY 2014

Department of Social Services

TEAM-4 Adult Medicaid & FNS

Program/Unit Highlights



- The average monthly enrollment at year end of FY 2012 for Adult MA increased by 5.3% (124 more cases per month).
- Both Medicaid programs are gearing up for the anticipated increase in caseloads due to the implementation of the Affordable Care Act.
- Team 4 is still responsible for performing Intake and on-going case management on all Adult Medicaid Cases.

Available Positions:¹

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| N/A | N/A | N/A | 10 | 10 |

¹ Reorganization in FY 2014

| | | |
|----------------------------------|--------------------------------------|--------------------------------|
| Child Support Enforcement | Department of Social Services | Program/Unit Highlights |
|----------------------------------|--------------------------------------|--------------------------------|

Child Support Supervisor II
1 FTE

Lead Child Support Agent II
1 FTE

Child Support Agent II
1 FTE

Child Support Agent II
1 FTE

Child Support Agent II
1 FTE

Child Support Agent II
1 FTE

Child Support Agent II
1 FTE

Child Support Agent II
1 FTE

Child Support Agent I
1 FTE

Child Support Agent I
1 FTE

- Collected \$4,780,671 in child support and attained 99.26% OF State goal.
- Established paternity in 2,070 of 2,084 cases for an achievement rating of 99.3%.
- Placed an average of 568 cases a month before the court (a 10% increase over previous year).

Available Positions:

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| 10 | 10 | 10 | 10 | 10 |

| Department of Social Services | |
|-------------------------------|-------------------------|
| Assessment & Investigations | Program/Unit Highlights |

Social Work Supervisor III
1 FTE

Social Worker IV - Invest
1 FTE

Social Worker IV - Invest
1 FTE

Social Worker IV - Invest
1 FTE

Social Worker IV - Invest
1 FTE

Social Worker IV - Invest
1 FTE

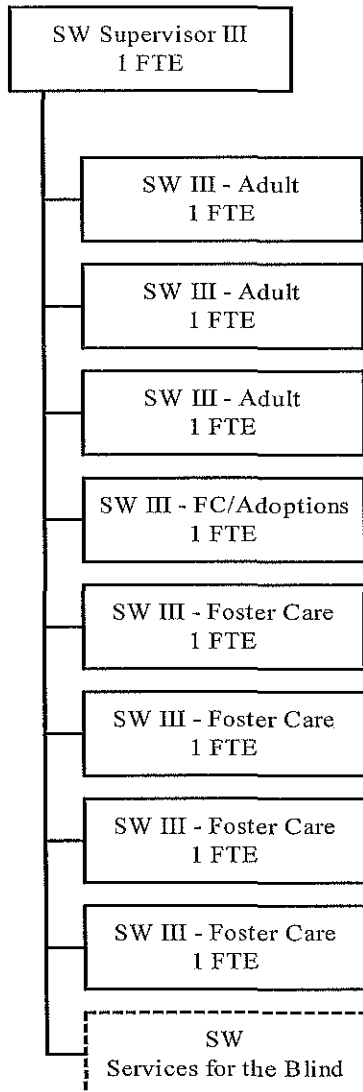
Social Worker IV - Invest
1 FTE

Social Worker II - Intake
1 FTE

- The unit investigated 261 Child Protective Service reports by year end and 25 less than the previous year.
- Courtesy Interviews (99) also decreased by 9% (8.3) over the number of courtesy interviews requested the previous year.
- 'Neglect' remained the most frequently reported situation (225) while reports of alleged 'Abuse' (19) *decreased* by 10% over the previous year.
- No turnover in CPS during the last 18 months.

Available Positions:

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 8 | 8 | 8 | 8 | 8 |



- The guardianship rolls increased to 22 incompetent adults, 16% increase over the previous fiscal year average. DSS has become the sole source provider for guardianship of those individuals without relatives who would be willing to assume this responsibility. MH and PH are no longer available as guardians.

- APS reports (60) increased by 7% (4) over the previous year's total of 56.

- The CW FC unit managed an average of 52 Children in custody per month with 33.7% placed with relatives at little or no cost to the county, and the average length of stay (LOS) in custody dropped from 1.59 years to 1.21 years.

Available Positions:

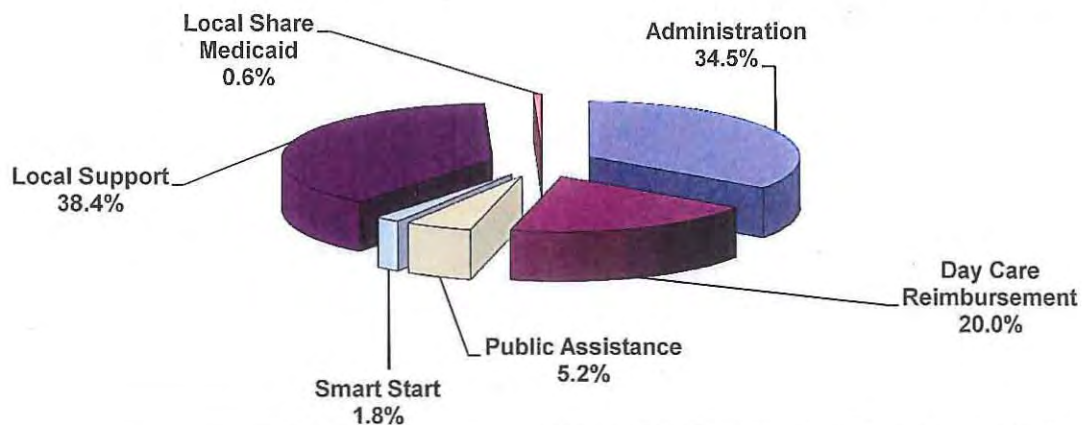
| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 13-15 |
|----------|----------|----------|----------|----------|
| 9 | 9 | 9 | 9 | 9 |

DSS REVENUE/EXPENSES WORKSHEET

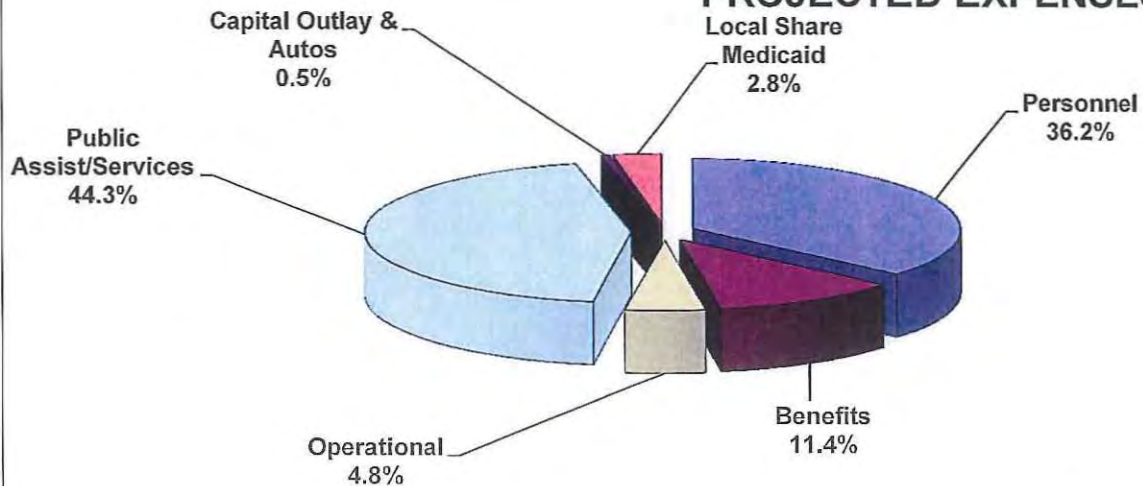
| Revenue 5300 | FY 2013 Actual | FY 2014 Original | FY 2014 Amended | FY 2015 Budget |
|-------------------------|-------------------|---------------------|--------------------|-------------------|
| Administration | 2,842,083 | 2,787,178 | 2,787,178 | 2,845,000 |
| Day Care Reimbursements | 1,447,629 | 1,550,000 | 1,550,000 | 1,598,832 |
| Public Assistance | 439,750 | 596,477 | 808,431 | 429,067 |
| Smart Start | 153,407 | 151,786 | 151,786 | 151,786 |
| Local Support | 2,602,663 | 2,958,676 | 3,058,573 | 3,169,226 |
| Local Share Medicaid | 59,045 | 28,900 | 28,900 | 50,000 |
| Total | 7,544,577 | 8,073,017 | 8,384,868 | 8,243,911 |

| Expenses 5300 | FY 2013 Actual | FY 2014 Original | FY 2014 Amended | FY 2015 Budget |
|------------------------|-------------------|---------------------|--------------------|-------------------|
| Personnel | 2,959,710 | 3,077,454 | 3,077,454 | 2,981,716 |
| Benefits | 841,743 | 901,584 | 901,584 | 938,394 |
| Operational | 318,639 | 356,677 | 356,677 | 393,586 |
| Public Assist/Services | 3,180,862 | 3,670,392 | 3,762,366 | 3,651,805 |
| Capital Outlay & Autos | 18,201 | 38,010 | 61,787 | 44,510 |
| Local Share Medicaid | 225,422 | 28,900 | 225,000 | 233,900 |
| Total | 7,544,577 | 8,073,017 | 8,384,868 | 8,243,911 |

PROJECTED REVENUE



PROJECTED EXPENSES



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 1999, the position was shifted from a full-time position to a part-time position working approximately ten to fifteen hours per week. In 2013 the Board of Commissioners formed a Veterans' Affairs Advisory Committee to assist the Veteran Services Officer.

Pello Duncan, Veteran Services Officer

Veterans Services Office
119 Hilltop Village Shopping Center
Oxford, North Carolina 27565

Phone: (919) 693-1484

Services Provided

Eligibility Determination for:

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

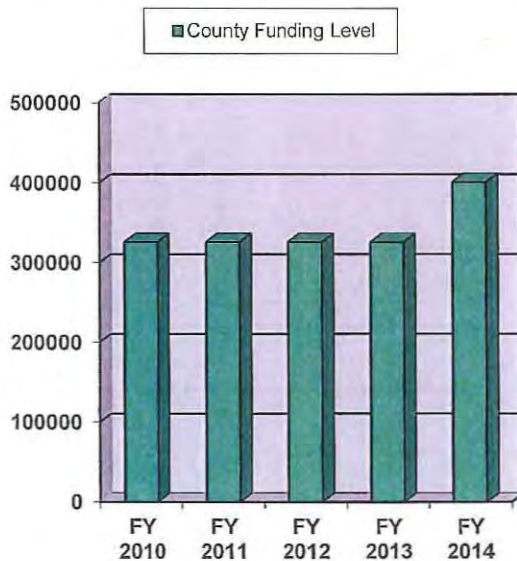
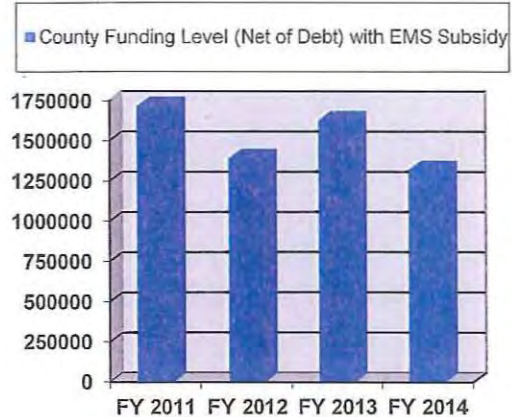


| Veterans Services | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 11,325 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Benefits | 866 | 918 | 918 | 918 |
| Operating | 1,663 | 2,430 | 2,430 | 2,480 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total | \$ 13,854 | \$ 15,348 | \$ 15,348 | \$ 15,398 |

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 2014-2015 is \$214,495 to offset the indigent care cost, \$450,000 for EMS Services, \$50,000 in property insurance, and \$132,873 for capital expenditures. Debt service includes principal of \$14,363,425 and interest of \$256,765. 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.

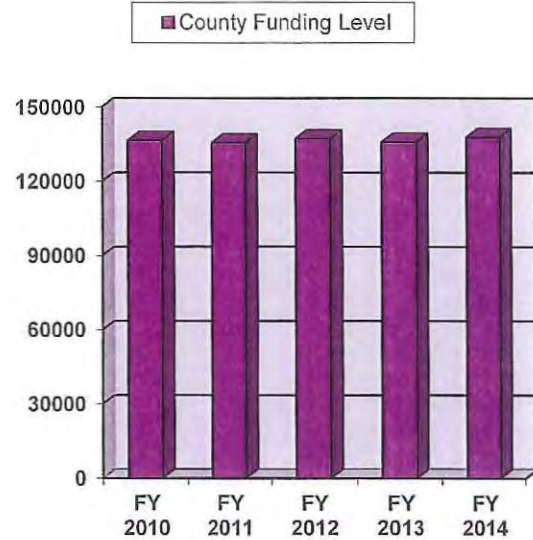
Local funding comprises approximately

11%-15% of the Health Departments budget, while most of the funding is from state and federal sources. The approved funding for fiscal year 2014-2015 is \$325,808.

HEALTH & MEDICAL SERVICES

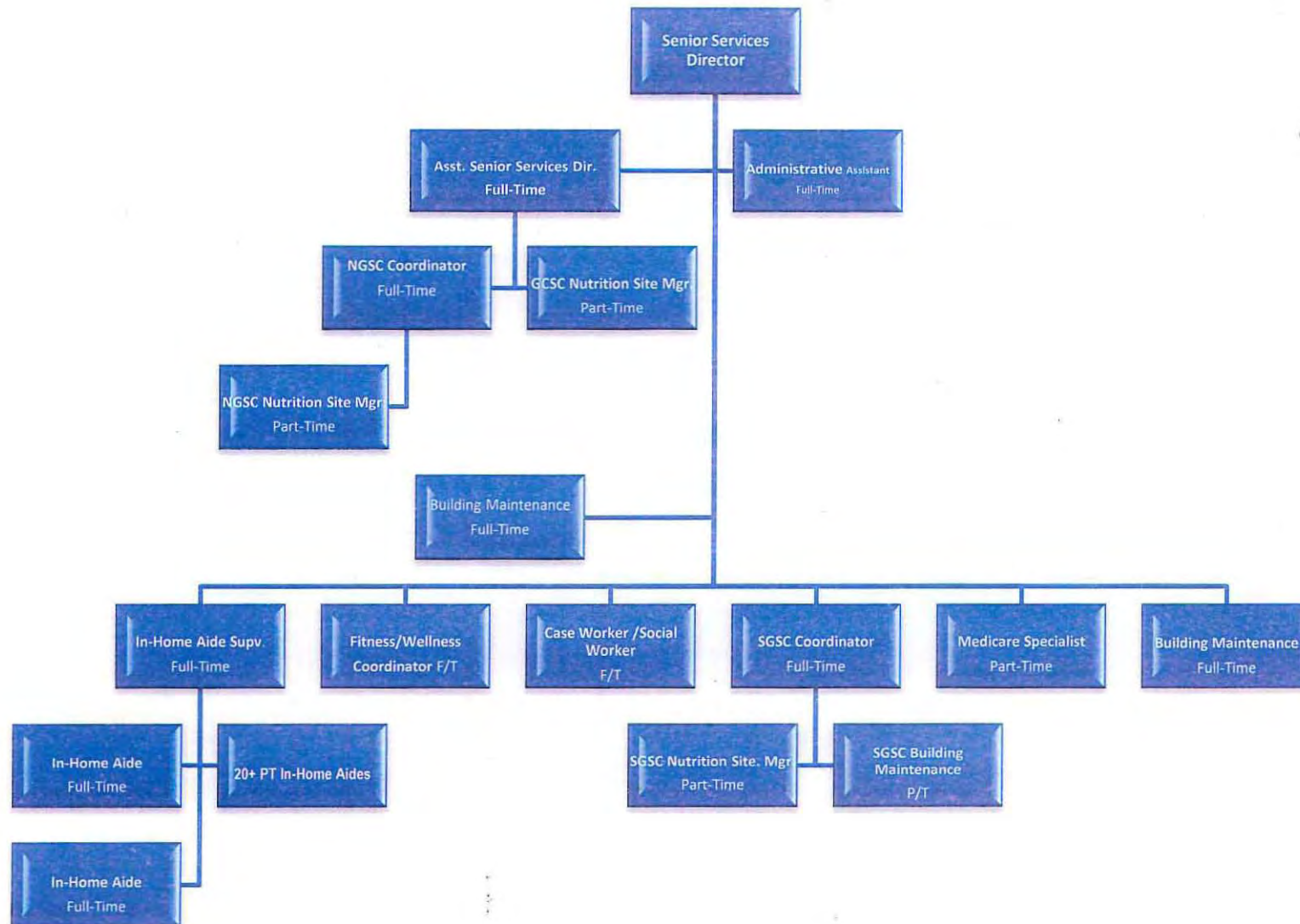
Five County Community Operations Center (Part of Cardinal Innovations Healthcare Solutions)

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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-------------------------------------|-----------------|-------------------|------------------|-----------------|
| GHS – EMS Service | \$ 800,000 | \$ 600,000 | \$ 600,000 | \$ 450,000 |
| GHS – Indigent Care | 214,495 | 214,495 | 214,495 | 214,495 |
| GHS – Property Ins. | 45,632 | 50,000 | 50,000 | 50,000 |
| GHS - Capital | 568,126 | 132,873 | 456,873 | 132,873 |
| GHS – Debt Service | 695,098 | 767,707 | 767,707 | 14,620,190 |
| Granville-Vance Health District | 325,631 | 400,808 | 400,808 | 325,808 |
| Five County Mental Health Authority | 136,019 | 135,846 | 137,846 | 137,846 |
| Total | \$ 2,785,001 | \$ 2,301,729 | \$ 2,627,729 | \$ 15,931,212 |

GRANVILLE COUNTY DEPARTMENT OF SENIOR SERVICES



SENIOR SERVICES

The Department of Senior Services exists to provide services and programming to the 60+ 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."

Kathy May, Director of Senior Services

Granville County Senior Services
119 Hilltop Village Shopping Center
Oxford, North Carolina 27565

Phone: (919) 693-1930

Fax: (919) 693-5358

Email: kathy.may@granvillecounty.org

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, home delivered meals, and a liquid nutrition program for those who need extra nutrition and calories.

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 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. Second, we provide nutritious meals in a supportive, friendly environment within each senior center. Third, we provide educational programs to keep the mind stimulated and active, such as Driver Safety, Art, Computer Classes, bridge lessons, etc. Fourth, we try to keep our older adults involved in the community. This is done through intergenerational programs in the schools, 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 is the Senior Health Insurance Information Program (SHIIP) counseling regarding Medicare issues. Our staff is trained through the Insurance Commissioner's office, and we offer assistance with issues regarding Medicare Parts A & B as well as Part D (the prescription drug portion). Four years ago, we were nominated by the Insurance Commissioner's office for the statewide Outstanding County of the Year award along with four other counties in North Carolina.

FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 10 | 10 | 11 | 11 | 11 |

SENIOR SERVICES

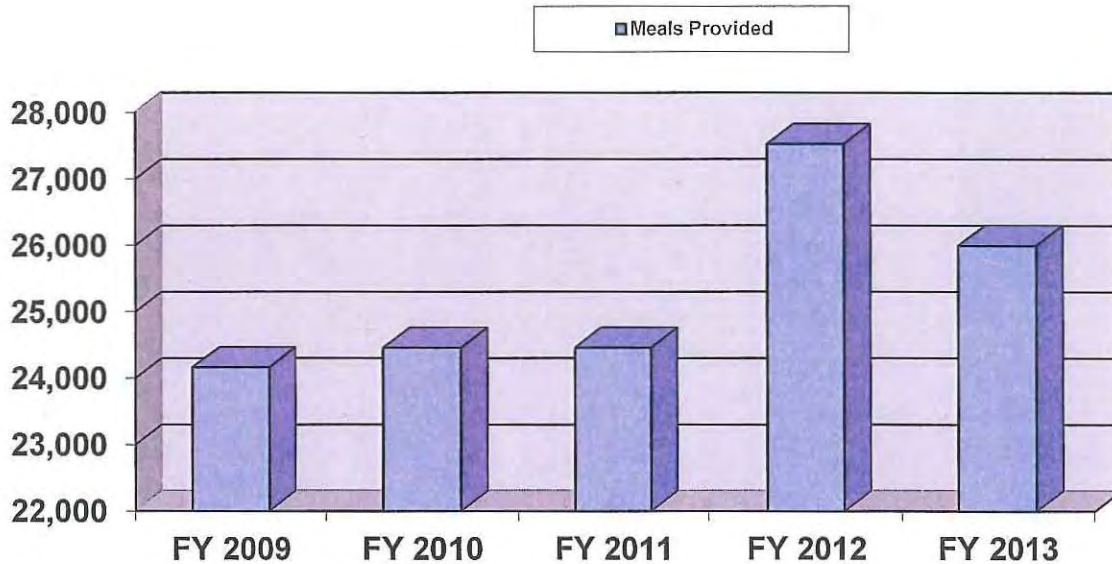
ACCOMPLISHMENTS

- We have provided 3,595 hours of in-home aide services for 47 seniors during the first 8 months of fiscal year 2013-2014.
- We have served 13,327 home delivered meals to 130 homebound older adults during the first 8 months of fiscal year 2013-2014. These meals were delivered in Oxford, Berea, Cornwall, Stovall, Creedmoor, and Butner.
- We have served 11,362 congregate meals in our senior centers to 209 seniors during the first 8 months of fiscal year 2013-2014.
- 216 seniors participated in different aspects of the fitness programs including low impact aerobics, water aerobics, Zumba, and Yoga.

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Continue on-going training of staff through the Insurance Commissioner's Office to ensure up-to-date knowledge of issues regarding Medicare, Supplements to Medicare, Medicare Part D plans, etc.
- Continue to develop new and innovative programs that will be attractive to our baby boom seniors.
- We were recertified as a Senior Center of Excellence on March 15, 2012. We will be up for recertification again in the spring of 2017. This process takes consistent, on-going organization and a total staff effort daily in order for our end result to be what we need. Consistently keeping this in our thoughts, staying up on the documentation and holding regular meetings about it will be consistent during 2014-2015.
- Continue to develop new partnerships with others in the community to maximize resources.
- Develop and implement a Fall Prevention Program, given that falls are the number one cause of severe injury and death amount the older population.
- Develop and implement a Diabetes Education Program for those who are diabetic or pre-diabetic.

SENIOR SERVICES



| Senior Services | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 326,211 | \$ 340,863 | \$ 340,863 | \$ 345,674 |
| Benefits | \$ 89,102 | \$ 96,262 | \$ 96,862 | \$ 107,179 |
| Oxford Center Operations | \$ 130,150 | \$ 139,591 | \$ 145,625 | \$ 139,541 |
| Stovall Center Operations | \$ 12,774 | \$ 15,686 | \$ 15,686 | \$ 15,389 |
| Creedmoor Ct. Operations | \$ 13,003 | \$ 14,356 | \$ 14,356 | \$ 13,399 |
| Grant Programs* | \$ 684,331 | \$ 643,191 | \$ 626,689 | \$ 655,695 |
| Capital Outlay | \$ 3,802 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 1,259,373 | \$ 1,249,949 | \$ 1,240,081 | \$ 1,276,877 |

*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 and opportunities for residents to inform themselves in order to effectively participate and live in a democratic system. The Library augments the educational process, provides recreational activities, 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, family genealogical research, personal finance information, child care information, business plans and advertising information for the small business owner, encyclopedias, legal information, magazines, informational and popular films on DVD, music CDs, books on CD, and most importantly, a place where any topic can be discussed in an open and democratic manner.

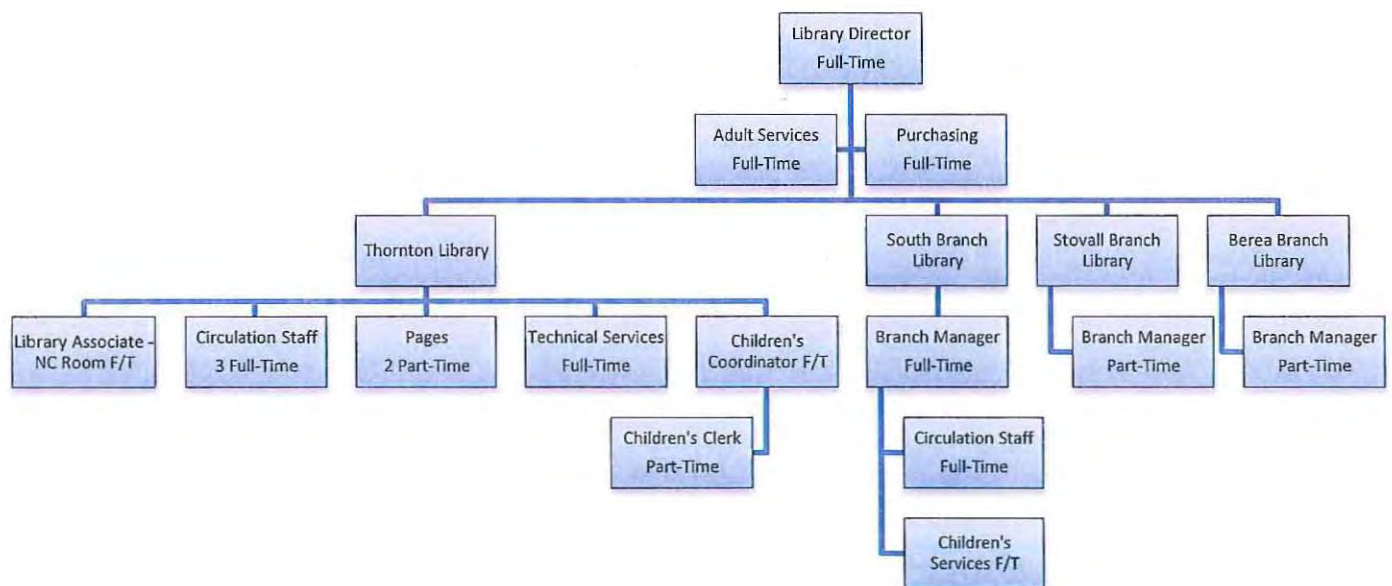
Library Director

Richard Thornton Library
210 Main Street
Oxford, North Carolina 27565

Phone: (919) 693-1121

Fax: (919) 693-2244

Email: deana.cunningham@granvillecounty.org



FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 13 | 13 | 12 | 12 | 12 |

GRANVILLE COUNTY LIBRARY SYSTEM

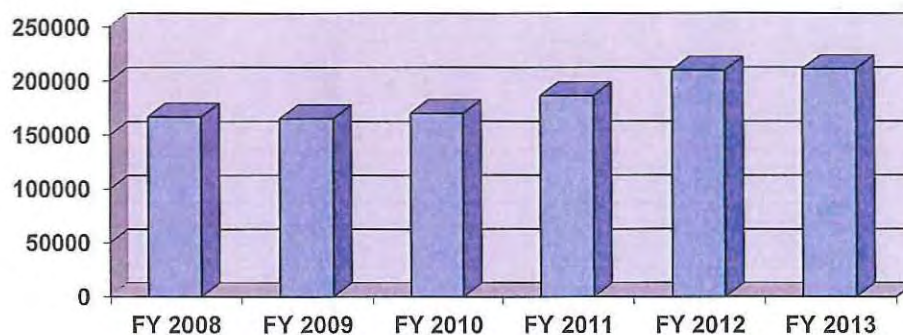
Accomplishments

- Completed renovations of Berea Branch Library
- Completed migration to new integrated library software system
- Completed outreach services to the Oak Hill and Wilton areas using express library system
- Installed an express library system at the Stovall branch for use by patrons when the library is closed.
- Hosted an exhibit about President Lincoln and the Constitution.

Goals

- Complete an inventory of library system's holdings.
- Continue to refine processes in the library's software system, Evergreen.
- Increase number of programs offered in all age categories.

Annual Circulation



| Library System | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 477,588 | \$ 546,475 | \$ 546,475 | \$ 519,546 |
| Benefits | \$ 130,385 | \$ 152,142 | \$ 152,142 | \$ 151,641 |
| Operating | \$ 287,267 | \$ 293,455 | \$ 286,595 | \$ 294,800 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Library Debt | \$ 646,000 | \$ 634,000 | \$ 634,000 | \$ 622,000 |
| Total | \$ 1,541,240 | \$ 1,626,072 | \$ 1,619,212 | \$ 1,587,987 |

COOPERATIVE EXTENSION SERVICE

The Cooperative Extension Service is a partnership between the County and the University System that exists to bring university research and knowledge to help improve the quality of life in Granville County. This assistance is provided in the areas of agriculture, 4-H and youth development, community development, family nutrition, and personal resource management. More than ever, this agency is addressing broad based issues in reference to sustainability and profitability of agriculture, and the marketability of agricultural products. Cooperative Extension works with families to improve their nutritional health, trains families and food service workers in food safety, and teaches limited resource families how to manage their finances. 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.

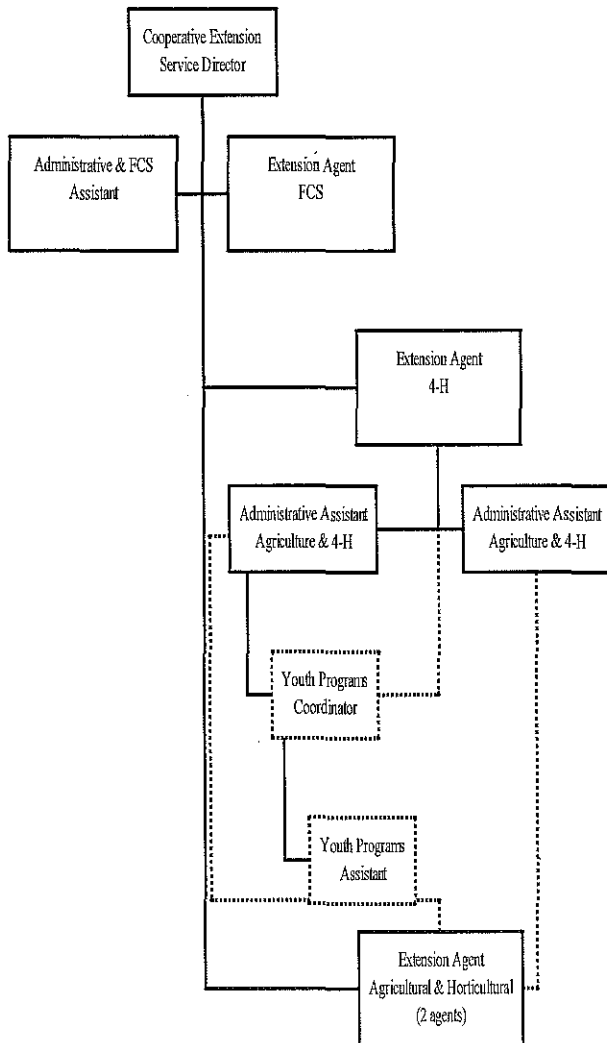
Mr. Paul W. Westfall, Extension Director

Granville County Cooperative Extension Service
208 Wall Street, PO Box 926
Oxford, NC 27565

Phone: (919) 603-1350

Fax: (919) 603-0268

paul_westfall@ncsu.edu



(Youth Programs Coordinator & Assistant
are grant funded positions)

Accomplishments

- 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/industry. Re-certification classes are offered to pesticide applicators in the County during the spring & fall of each year. Emphasis is placed on diversifying the agricultural profile of the County, including "alternative/specialty crops" opportunities and marketing options.
- Family and consumer education programs focus on the needs in the areas of family resource management, health, diet, foods & nutrition, and consumer education.
- 4-H in the County is active and involved with school enrichment programs, activities, clubs, summer camps, and programs for limited resource families and communities. 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 interested teens.
- The Extension Volunteer Association continues to address strengthening the family and building strong communities through leadership development, continuing education, and community service projects; while serving as a "bridge from the university to the people."

COOPERATIVE EXTENSION SERVICE

Goals, Targets, and Performance Objectives

- 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, helping 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 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.
- Develop and implement ongoing and new programs in the areas of family development, human environment, food, nutrition, diet, food safety, and family resource management for the enhancement of the economic and personal wellbeing of individuals and families through research-based education. Expand the family and consumer science audience through targeted out-reach efforts (i.e. Faith-based initiative, agency collaborations, older adult population).
- Empower youth and families to lead healthier lives and become community leaders.

| Cooperative Extension | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|------------------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel (Send-In Salaries) | \$ 178,486 | \$ 210,000 | \$ 210,000 | \$ 225,000 |
| Operating | \$ 40,707 | \$ 34,885 | \$ 35,947 | \$ 37,085 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4-H Best | \$ 102,716 | \$ 91,597 | \$ 103,851 | \$ 108,481 |
| Total | \$ 321,909 | \$ 336,482 | \$ 349,798 | \$ 370,566 |

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. Some of the successes have included the following: (1) Inclusion of systematic funding plans; (2) Activation of the occupancy tax to be earmarked for recreational facilities; (3) Creation of the Recreation Advisory Committee. (4) Development of regional park facilities; (5) Creation of a grant program to encourage the construction of new facilities; (6) Development of a systematic funding approach that provides equitable funding for programs in all parts of the County; and (7) continued funding of the following programs:



City of Oxford Recreation: The County provides funding for the City to conduct a variety of programming options for children, youth and adults. These programs are open to all residents, although a higher fee is charged to non-city residents for most programs.

South Granville Athletic Association, Inc.: This is a non-profit, all volunteer agency that conducts sports leagues for youth and adults. Association activities were first developed in 1959, when Mr. Sid Oakley identified a need to provide youth amateur athletics to a group in the Butner area. In the same period, Mr. B. C. Roberts formed a Boy's Club and had the same goals for the Creedmoor community. Two ball teams were formed and continued to play in competitive sports in surrounding communities. The Association has grown rapidly in recent years and now serves more than 600 youth and adults in the County.

City of Creedmoor: The City maintains several facilities available to County residents. These include a gymnasium, sports fields, and the Lake Rogers recreation area.

Town of Butner: The Town maintains facilities available to County residents. These include a gymnasium and a newly constructed ball field.

Parity in Funding Effort: The Recreation Master Plan identified a disparity in the funding levels in the areas served by the Oxford program and the South Granville programs. This cost center sets aside funds for expanded or new programs for the townships in southern Granville County.

Initial Recreation Funding: For the past fifteen (15) years, Granville County has appropriated specific funding amounts to the City of Oxford Recreation and placed an equal funding allocation in the Parity in Funding Effort category. Amounts in the Parity in Funding category would be allocated based on recommendations from the Recreation Advisory Committee. This model worked well in past years, however due to changing recreation opportunities throughout the County and changing needs, this model of funding is being revisited in FY 2014-2015. The FY 2014-2015 recommended budget includes funding equal to the prior year and is pending allocation based on a revised funding formula recommendation from the Recreation Advisory Committee.

RECREATION

Sample of Prior Funded Mini – Grant Projects

Playground Equipment – Creedmoor Elementary
 Paved pathway to connect Butner-Stem Elementary & Middle Schools
 Multi-purpose game area – Stovall-Shaw Elementary
 Portable benches – Butner-Stem Middle School
 Covered patio area at Rucker Park Family Pool, picnic shelter at Granville Street Park, dugout covers at Hix Field and Rucker Park – City of Oxford
 Dugouts – Northern Granville Middle School
 Additional play equipment at Lake Rogers Park – City of Creedmoor

Matching Grant Program: The grant program is designed to provide matching funds as seed money for the development or continuation of public leisure services. In fiscal year 2005 funding was set at \$35,000 annually. The budget for 2014-2015 continues to defer this program. Traditionally the maximum amount of each grant is limited to \$10,000 and requires a dollar for dollar match. The facilities constructed must be available to the public when not used by the owner. The grants when funded are typically advertised each year in August and are awarded in January or early February.

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 2014-2015 includes debt service principal of \$73,832 and interest of \$10,842.

| Recreation | Actual 2012-2013 | Original Budget 2013-2014 | Amended Budget 2013-2014 | Budget 2014-2015 |
|---|---------------------|------------------------------|-----------------------------|---------------------|
| City of Oxford | \$ 67,613 | \$ 67,613 | \$ 67,613 | \$ 0 |
| South Granville Athletic Assoc. | 45,076 | 0 | 45,301 | 0 |
| Butner/Creedmoor Independence Day Program | 1,500 | 1,500 | 1,500 | 1,500 |
| City of Creedmoor | 22,537 | 0 | 11,156 | 0 |
| Butner Recreation | 0 | 0 | 11,156 | |
| Parity in Funding | 0 | 67,613 | 0 | 0 |
| Stovall Area Park | 0 | 0 | 10,000 | 0 |
| Matching Grant Program Projects | 0 | 0 | 0 | 0 |
| Initial Recreation Funding | 0 | 0 | 0 | 135,226 |
| Debt Service | 99,069 | 87,701 | 87,701 | 84,674 |
| Total | \$ 235,795 | \$ 224,427 | \$ 234,427 | \$ 221,400 |

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

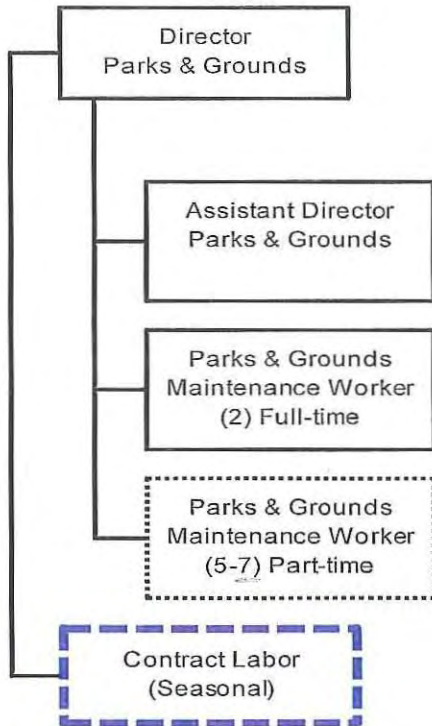
Phone: (919) 693-3716
Fax: (919) 693-6281
Email: Raymond.Allen@granvillecounty.org

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 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 3 | 4 | 4 | 4 | 4 |

GRANVILLE ATHLETIC PARK/JONESLAND ENVIRONMENTAL PRESERVE



ACCOMPLISHMENTS

- Improved athletic fields turf & infields through top dressing, fertilizations, aerating, and infield conditioners.
- Resurfaced walking trails installed with the initial phase of the park.
- Improved turf and landscaping at county facilities.
- Improved field drainage on soccer field 2.

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Improve athletic field quality through turf renovations, fertilization and organic programs, and top dressing and deep time aerating.
- Develop or require a work order database to track work performed and inventory items of use.
- Maintain asphalt walking trails.
- Develop a more practical use of the "Practice" field into a more permanent facility use.

| GAP/JONESLAND | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-----------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 160,379 | \$ 200,115 | \$ 200,115 | \$ 176,340 |
| Benefits | \$ 42,309 | \$ 49,171 | \$ 51,571 | \$ 51,002 |
| Operating | \$ 120,615 | \$ 132,500 | \$ 132,500 | \$ 132,500 |
| Capital Outlay | \$ 58,886 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Capital Outlay – Cars | \$ 46,767 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 428,956 | \$ 421,786 | \$ 424,186 | \$ 399,842 |

ECONOMIC DEVELOPMENT

Description: The Economic Development Office exists for the purpose of improving the economic well-being and quality of life for our county by recruiting/retaining jobs, supporting or growing incomes, and increasing our tax base. We are involved in improving health care, child care, education, housing, poverty rates, sales tax and any other identifier that moves Granville County forward.

We maintain a strong working relationship with global industrial/commercial brokers and developers. We also work day to day with our NC Commerce Department as well as the Research Triangle Regional Partnership, Kerr-Tar Council of Governments and the Triangle North Board.

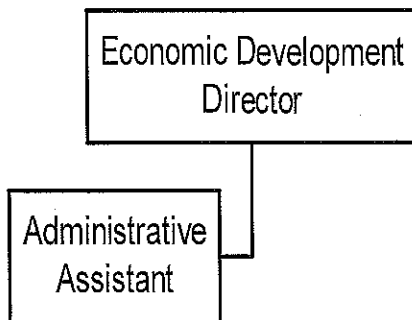
Granville County created the Economic Development Department in fiscal year 2010-2011 and assumed the service effective July 1, 2010 after the dissolution of the Granville Economic Development Commission.

Bill Edwards
Economic Development Director

Economic Development
PO Box 26
Oxford, North Carolina 27565

Phone: (919) 693-5911
Fax: (919) 693-1952
Email: Bill.Edwards@granvillecounty.org

Accomplishments



- We have recruited three new industries to our county and are working with at least four other projects that are adding additional capital investment and jobs.
- We have been active in identifying grants and other incentives to assist future and existing companies with projects in Granville County.
- We 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.
- We have been involved with the city/county/town managers in all of our communities that will continue to move Granville County forward.

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 on a routine or called basis to make sure that we are meeting the needs of our customers which are existing business/industry.
- 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 all other sources that provide services to our employers and towns/cities such as Downtown Development Agencies, the Tourism Development Authority, the Granville County Chamber of Commerce, the Granville-Vance Health Department, Vance-Granville Community College, Granville Health System, etc.

Full-Time Positions Authorized

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 2 | 2 | 2 | 2 | 2 |

| Economic Development | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 109,855 | \$ 116,912 | \$ 116,912 | \$ 119,074 |
| Benefits | \$ 26,400 | \$ 29,141 | \$ 29,141 | \$ 32,250 |
| Operating | \$ 28,300 | \$ 30,900 | \$ 31,500 | \$ 31,500 |
| Capital Outlay | \$ 0 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Capital Outlay Cars | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Debt Service | \$ 1,020,680 | \$ 1,149,828 | \$ 1,149,828 | \$ 1,781,736 |
| Kerr-Tar REDC | \$ 36,000 | \$ 36,000 | \$ 36,000 | \$ 36,000 |
| Downtown Oxford EDC | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Total | \$ 1,241,235 | \$ 1,383,781 | \$ 1,384,381 | \$ 2,021,560 |

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.

Susan Ball, Tourism Development Director

Tourism Development Authority
PO Box 820
Oxford, North Carolina 27565

Phone: (919) 693-6125

Fax: (919) 693-6126

Email: Susan.Ball@granvillecounty.org

Department Goals

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

FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 0 | 0 | 1 | 1 | 1 |

| Soil Conservation | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 11,430 | \$ 45,000 | \$ 45,500 | \$ 47,741 |
| Benefits | \$ 2,981 | \$ 12,563 | \$ 13,163 | \$ 14,373 |
| Operating | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 14,411 | \$ 57,563 | \$ 58,663 | \$ 62,114 |

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.

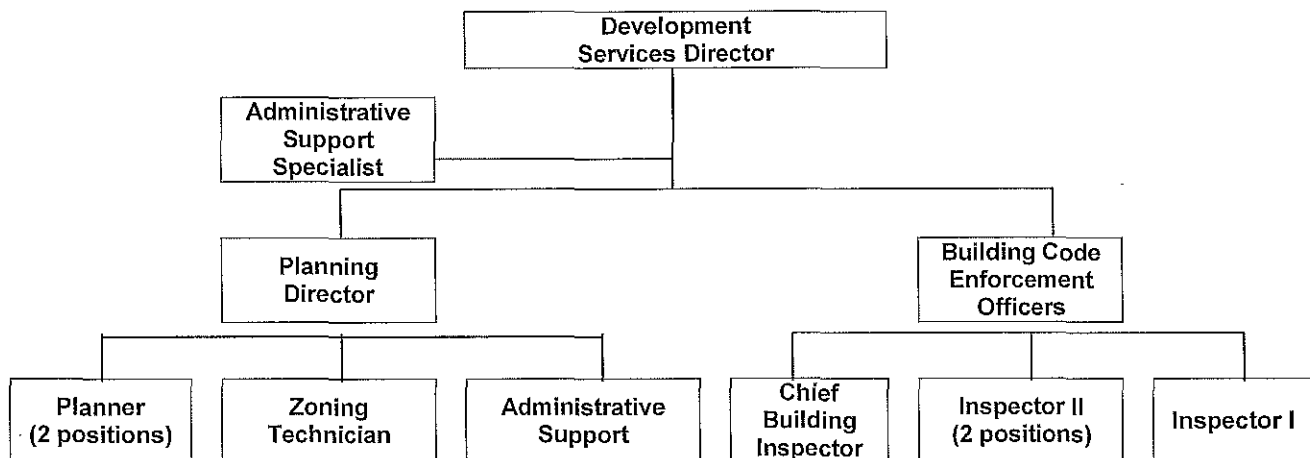
Scott Phillips, Director

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 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------------------|----------|----------|----------|----------|----------|
| Inspections Division | 6 | 6 | 6* | 6* | 6* |
| Planning Division | 5 | 5 | 5 | 5 | 5 |

* One (1) position while still authorized is frozen and unfunded for fiscal years 2013, 2014, & 2015.

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

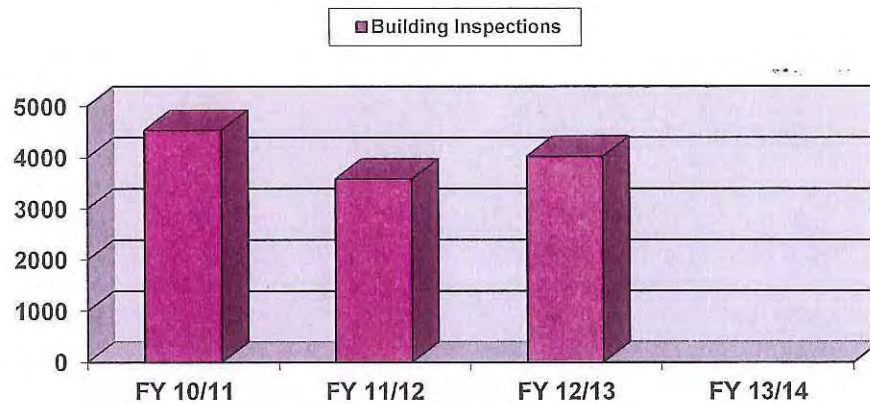
Accomplishments

- Continued to inform and transition Building Code changes to the public.
- Maintained a 24-hour service for scheduled inspections with current manpower.
- Issued 540 Building related permits without error.
- Performed 4,284 Building related inspections.

Goals, Targets, and Performance Measures

- Serve the public with competent, courteous and efficient personnel.
- Provide one-on-one consultation to individuals or firms requesting need.
- Manage work flow in order to maintain 24-hour service during increased demands with existing level of staffing.

**DEPARTMENT OF DEVELOPMENT SERVICES
DIVISION OF INSPECTIONS**



Developmental Services
Inspections

| | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 312,048 | \$ 319,295 | \$ 319,295 | \$ 323,123 |
| Benefits | \$ 72,042 | \$ 76,801 | \$ 79,851 | \$ 84,404 |
| Operating | \$ 25,990 | \$ 27,330 | \$ 31,530 | \$ 26,755 |
| Capital Outlay | \$ 0 | \$ 3,230 | \$ 3,230 | \$ 0 |
| Inspections Vehicles | \$ 15,751 | \$ 22,000 | \$ 17,800 | \$ 24,000 |
| Total | \$ 425,831 | \$ 448,656 | \$ 451,706 | \$ 458,282 |

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, Stormwater, 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

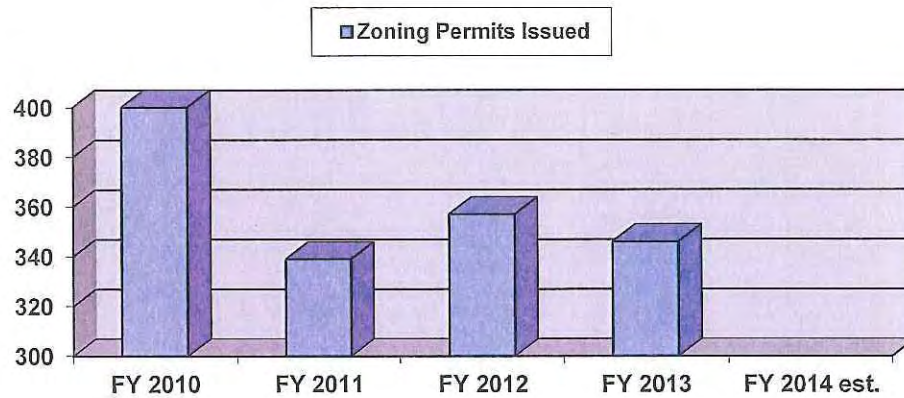
Accomplishments

- Continued implementation of Falls Lake Watershed New Development rules as mandated by the State of North Carolina.
- Permitted five new telecommunication towers in the County via special use permit.
- Permitted Granville County's 2nd and 3rd solar farm via special use permit.
- 409 zoning permits issued in fiscal year 2013-2014, a 19% increase over fiscal year 2012-2013.
- Issued 100% of Zoning Permits without error.

Goals, Targets, and Performance Measures

- Primary mission is to serve the public with competent, courteous and efficient personnel.
- Update the Greenway Master Plan with the additions of municipal bike and pedestrian plans.
- Assist CAMPO with NC 56 Corridor Study
- Update Land Development Ordinance to continue complying with State law changes.
- Issue 100% of Zoning Permits without errors.

DEPARTMENT OF DEVELOPMENT SERVICES **DIVISION OF PLANNING**



Development Services Planning Division

| | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Actual | FY 14-15 Budget |
|----------------|--------------------|----------------------|--------------------|--------------------|
| Personnel | \$ 199,872 | \$ 224,237 | \$ 224,237 | \$ 223,324 |
| Benefits | \$ 55,955 | \$ 62,625 | \$ 62,625 | \$ 69,295 |
| Operating | \$ 21,657 | \$ 23,620 | \$ 22,770 | \$ 24,608 |
| Capital Outlay | \$ 0 | \$ 4,620 | \$ 5,820 | \$ 4,800 |
| Total | \$ 277,484 | \$ 315,102 | \$ 315,452 | \$ 322,027 |

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

- Provided administrative direction for bidding and construction administration for approved CIP projects that include:
 - District Courtroom renovations.
 - Triangle North – Granville road design & engineering.
 - Walking trail paving improvements at the Granville Athletic Park.
 - Triangle North – Granville entrance landscaping.
 - Bid and began construction work on the Orange Street facility.
 - Began Sheriff/Jail Planning to evaluate long-term needs for law enforcement and detention center.

Goals, Targets, and Performance Measures

- Provide construction budgeting and contract management necessary for the desired improvements/renovations to various roofs.
- Provide construction budgeting and contract management necessary for the Information Technology department projects.
- Provide construction budgeting and contract management necessary for improvements and renovations to Wall Street facility.
- Continue to provide administrative assistance and coordination for Granville County General Services.

Capital Projects Proposed for 2014-2015

- Admin Annex Renovations: General exterior improvements \$35,000
- Renovations to the IT server room \$85,000
- Granville Athletic Park (GAP): Repairs to Phase I Walking Trails; estimated costs \$10,000
- Expo Center: general projects to enhance operation of facility; estimated costs \$45,000
- Wilton Slopes: Improvements to entry way road; estimated costs \$10,000
- Animal Shelter Renovations \$10,000
- Miscellaneous: HVAC repairs & maintenance, Landscaping projects, water & sewer projects, and other improvements; estimated costs \$111,000

| | | | | |
|-------------------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Development Services | | | | |
| Construction Administration | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operating | \$ 342 | \$ 500 | \$ 500 | \$ 500 |
| Capital Outlay – Operating | \$ 918 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Capital Projects: (General) | | | | |
| Facility Projects | \$ 26,485 | \$ 20,000 | \$ 70,000 | \$ 20,000 |
| Roofing Projects | \$ 1,338 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| HVAC Projects | \$ 45,652 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Parking Lot Projects | \$ 11,639 | \$ 15,000 | \$ 30,000 | \$ 15,000 |
| Landscaping Projects | \$ 250 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Water & Sewer Projects | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Other Improvements | \$ 4,995 | \$ 1,000 | \$ 117,000 | \$ 1,000 |
| Capital Projects: (Specific) | | | | |
| Courthouse Projects | \$ 66,903 | \$ 600 | \$ 436,600 | \$ 600 |
| Administration Annex | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 35,000 |
| IT, Audio, & Visual | \$ 0 | \$ 40,250 | \$ 85,250 | \$ 86,000 |
| Parking Lots | \$ 0 | \$ 200 | \$ 200 | \$ 200 |
| Expo Center | \$ 18,134 | \$ 25,000 | \$ 25,000 | \$ 45,000 |
| Energy Savings Projects | \$ 2,782 | \$ 5,000 | \$ 4,500 | \$ 5,000 |
| Habitat Building | \$ 0 | \$ 100 | \$ 100 | \$ 100 |
| CES – Wall Street Project | \$ 0 | \$ 0 | \$ 0 | \$ 50,000 |
| GAP Projects | \$ 44,232 | \$ 55,000 | \$ 85,000 | \$ 20,000 |
| Wilton Slope Projects | \$ 2,360 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Sheriff & Jail Projects | \$ 111,276 | \$ 100,350 | \$ 104,850 | \$ 10,350 |
| Animal Control Projects | \$ 8,276 | \$ 30,000 | \$ 30,000 | \$ 10,000 |
| Other Projects | \$ 300,185 | \$ 0 | \$ 422,691 | \$ 200 |
| Total | \$ 645,767 | \$ 386,000 | \$ 1,504,691 | \$ 386,950 |

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). The South Granville campus housed the southern branch library until the new branch library was opened in 2011.

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

The table below shows the approved funding for the operating and capital needs for both the Main Campus and the South Campus. The funding request by VGCC totaled \$714,543. Total funding included in the County Manager's recommended budget for VGCC is \$602,837 and the remaining \$111,706 is included in the service expansion section of the budget document. The final approved funding level is expected to maintain agreed funding levels between Vance County and Granville County.

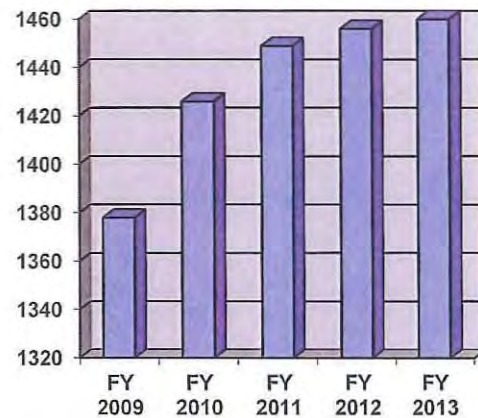
| Vance-Granville Community College | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------------------------|--------------------|----------------------|---------------------|--------------------|
| Main Campus- Capital Outlay | \$ 6,240 | \$ 6,240 | \$ 6,240 | \$ 6,240 |
| South Campus- Capital Outlay | \$ 10,400 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Main Campus One-Time Funding | \$ 72,849 | \$ 0 | \$ 0 | \$ 0 |
| South Campus One-Time Funding | \$ 3,000 | \$ 150,000 | \$ 150,000 | \$ 0 |
| Main Campus -- Current Expenditures | \$ 308,754 | \$ 308,754 | \$ 308,754 | \$ 308,754 |
| South Campus -- Current Expenditures | \$ 265,331 | \$ 252,043 | \$ 252,043 | \$ 252,043 |
| Culinary Arts Program | \$ 20,800 | \$ 20,800 | \$ 20,800 | \$ 20,800 |
| Total | \$ 687,374 | \$ 752,837 | \$ 752,837 | \$ 602,837 |

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)]

■ Total Local Current Expense per pupil



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 \$14,643,937 of which \$12,385,287 was for current expense, \$301,707 was for non-building related capital needs, and \$1,956,943 for building related capital needs such as building maintenance and renovation.

The County Manager's Recommended Budget recommends education funding of \$12,385,287 for current expense, \$301,707 for category 2 & 3 capital outlay, and \$957,671 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 2 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 continues in the fiscal year 2014-2015 budget.

GRANVILLE COUNTY SCHOOLS

FY 2014-2015 Budget Drivers:

3.0% Increase in Salaries
 2.8% Increase in Health Insurance rate.
 10.0% Increase in Charter School Payments
 Held Utilities, Fuel, Debt Pymts, & Worker's Comp Insurance Level
 10.0% Decrease in Other Expenses

The following table shows the school's local funding for the last 10 years and the requested funding for fiscal year 2014-2015.

Originally approved budgets:

| Fiscal Year | Average Daily Membership | County Current Expense | Category II & III Capital | Debt Service | Category I Capital | Grand Total |
|-------------|--------------------------|------------------------|---------------------------|--------------|--------------------|---------------|
| 04-05 | 8677 | \$ 8,747,275 | \$ 251,698 | \$ 1,657,600 | \$ 601,059 | \$ 11,257,632 |
| 05-06 | 8704 | \$ 9,371,165 | \$ 257,900 | \$ 2,615,900 | \$ 613,138 | \$ 12,858,103 |
| 06-07 ^ | 8756 | \$ 10,119,028 | \$ 268,216 | \$ 3,714,810 | \$ 624,525 | \$ 14,726,579 |
| 07-08 * | 8831 | \$ 11,968,276 | \$ 464,059 | \$ 4,442,563 | \$ 649,506 | \$ 17,524,404 |
| 08-09 ♦ | 8786 | \$ 12,313,287 | \$ 368,103 | \$ 4,488,753 | \$ 675,486 | \$ 17,845,629 |
| 09-10 + | 8637 | \$ 12,385,287 | \$ 301,707 | \$ 4,453,857 | \$ 926,086 | \$ 18,066,937 |
| 10-11 | 8545 | \$ 12,385,287 | \$ 301,707 | \$ 4,948,576 | \$ 675,486 | \$ 18,311,056 |
| 11-12 | 8505 | \$ 12,385,287 | \$ 301,707 | \$ 6,046,395 | \$ 540,586 | \$ 19,273,975 |
| 12-13 ** | 8479 | \$ 12,385,287 | \$ 301,707 | \$ 5,909,425 | \$ 1,450,788 | \$ 20,047,207 |
| 13-14 | 8163 (est) | \$ 12,385,287 | \$ 301,707 | \$ 6,649,089 | \$ 957,671 | \$ 20,293,754 |

^ an additional request for one time funding of \$200,000 was authorized during the year. See actual expenditures below.

*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 I Capital Outlay- ball field improvements.

FY 14-15 School's Requested:

Average Daily Membership planning estimate = 8,163

| | | | | | |
|--|---------------|------------|--------------|--------------|---------------|
| | \$ 12,385,287 | \$ 301,707 | \$ 6,519,933 | \$ 1,956,943 | \$ 21,163,870 |
|--|---------------|------------|--------------|--------------|---------------|

School related debt service - is required, not GCS requested

FY 14-15 Budget:

| | | | | | |
|--|---------------|------------|--------------|------------|---------------|
| | \$ 12,385,287 | \$ 301,707 | \$ 6,519,933 | \$ 957,671 | \$ 20,164,598 |
|--|---------------|------------|--------------|------------|---------------|

(Adjusted for Early College Lease)

Additional Budget Document Information:

| | | | | | |
|--------------------|---------------|------------|--------------|--------------|---------------|
| FY 13-14 Amended | \$ 12,385,287 | \$ 301,707 | \$ 6,649,089 | \$ 957,671 | \$ 20,293,754 |
| FY 12-13 Actual ** | \$ 12,385,287 | \$ 301,707 | \$ 5,436,090 | \$ 1,450,788 | \$ 19,573,872 |

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

School Funding History
FY 2014-2015

Summary of Funding Levels - Granville County Schools

| | FY 06-07 | FY 07-08 | FY 07-08 Revised (6) | FY 08-09 | FY 09-10 Note (7) | FY 10-11 Note (8) | FY 11-12 Note (9) | FY 12-13 Notes | FY 13-14 Note (10) | School's Request FY 14-15 | Budget FY 14-15 Notes |
|------------------------------------|--------------|--------------|-------------------------|--------------|----------------------|----------------------|----------------------|-------------------|-----------------------|---------------------------------|-----------------------------|
| Average Daily Membership | 8756 | 8831 | 8831 | 8786 | 8637 | 8545 | 8505 | 8479 | 8163 est. | | |
| County Current Expense - Base | \$10,119,028 | \$10,925,516 | \$11,637,776 | \$12,103,287 | \$12,313,287 | \$12,385,287 | \$12,385,287 | \$12,385,287 | \$12,385,287 | \$12,385,287 | \$12,385,287 |
| Current Expenses - One Time | \$200,000 | \$1,042,760 | \$330,500 | \$210,000 | \$72,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital - Category II & III - Base | \$268,216 | \$278,945 | \$278,945 | \$290,103 | \$301,707 | \$301,707 | \$301,707 | \$301,707 | \$301,707 | \$301,707 | \$301,707 |
| Category II & III - One Time | | \$185,114 | \$185,114 | \$78,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total General Fund | \$10,587,244 | \$12,432,335 | \$12,432,335 | \$12,681,390 | \$12,686,994 | \$12,686,994 | \$12,686,994 | \$12,686,994 | \$12,686,994 | \$12,686,994 | \$12,686,994 |
| Capital - Category I - Base (3) | \$624,525 | \$649,506 | \$649,506 | \$675,486 | \$675,486 | \$675,486 | \$540,586 | \$540,586 | \$957,671 | \$1,956,943 | \$957,671 |
| Category I - One Time | | \$0 | \$0 | \$850,000 | \$250,600 | \$1,018,000 | \$0 | \$910,202 | \$0 | \$0 | \$0 |
| Debt Service | \$3,714,810 | \$4,442,563 | \$4,442,563 | \$4,488,753 | \$4,453,857 | \$4,948,575 | \$6,046,395 | \$5,909,425 | \$6,649,089 | | \$6,519,933 |
| Grand Total - All Funds | \$14,926,579 | \$17,524,404 | \$17,524,404 | \$18,695,629 | \$18,066,937 | \$19,329,055 | \$19,273,975 | \$20,047,207 | \$20,293,754 | \$14,643,937 | \$20,164,598 |

- Notes
- 6) Base and One Time funding were realigned to reconcile with the School System's actual use of FY 07-08 funding. This allows both the County and the School Systems base budgets to be reconciled to the same starting point. This realignment results in \$712,260 to be considered reoccurring from year to year.
- 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.

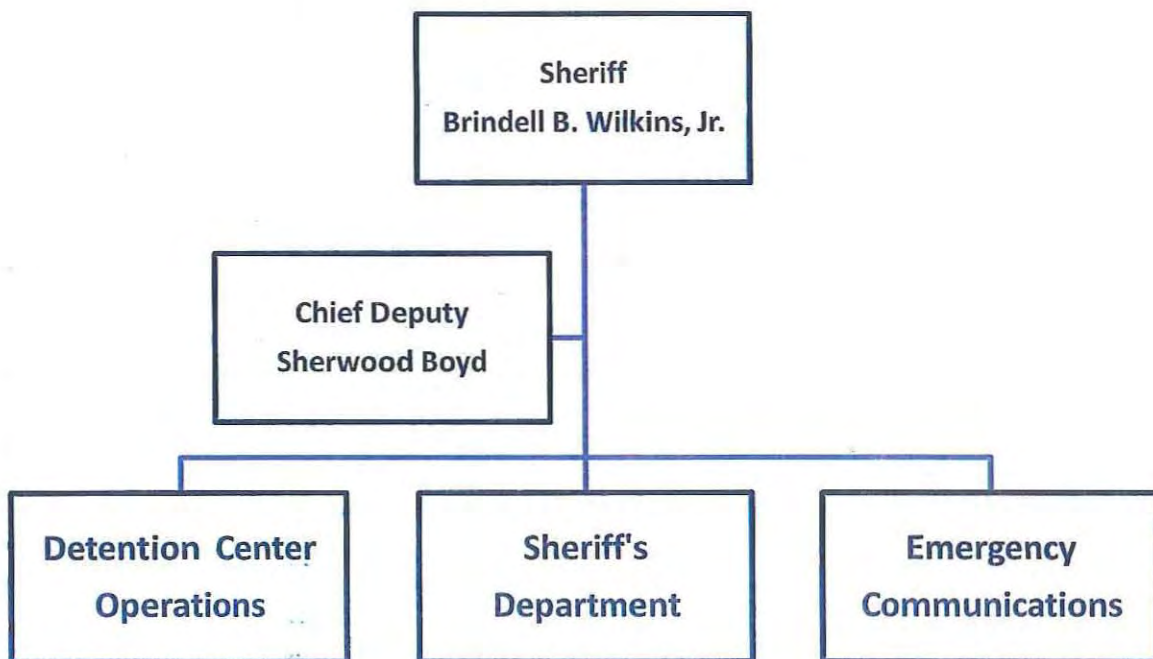
SECTION X

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.

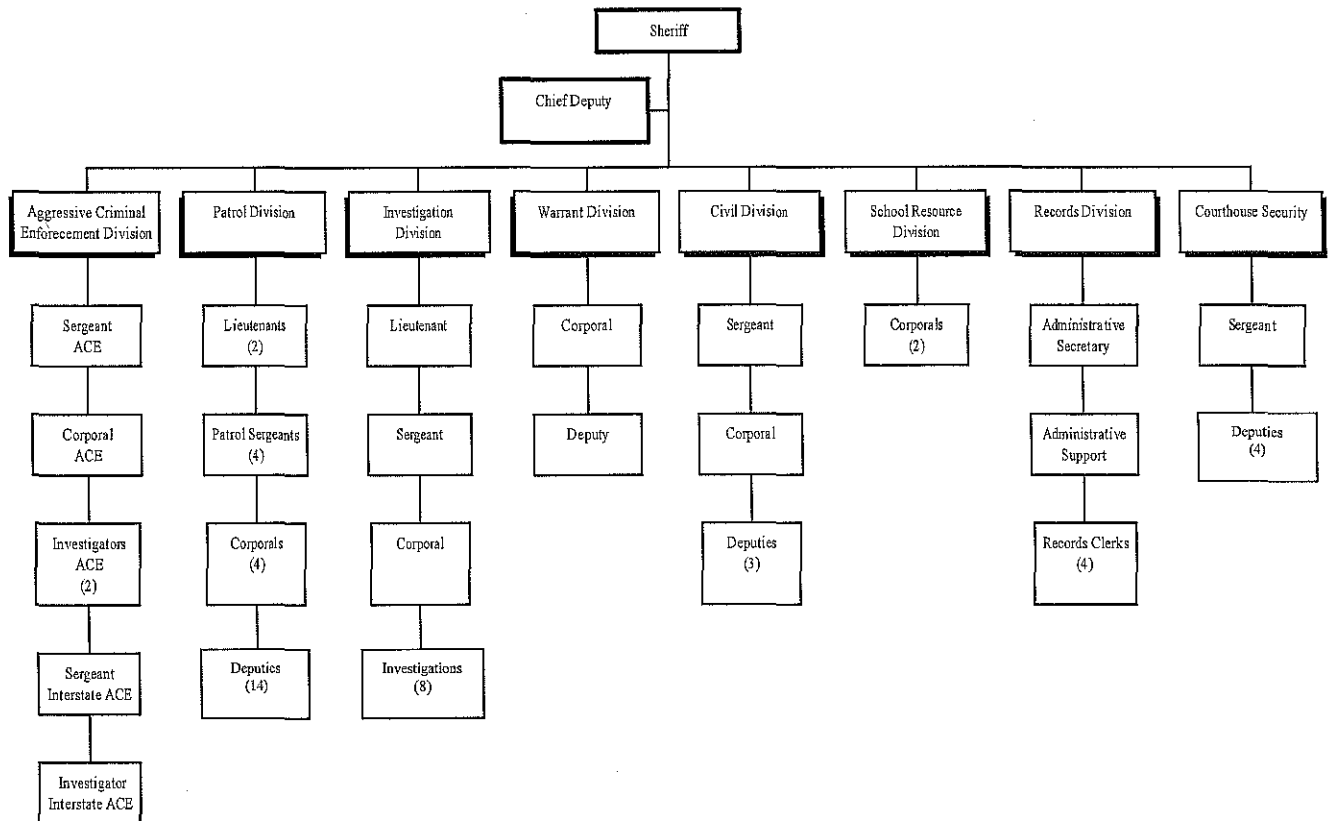
Brindell B. Wilkins, Jr., Sheriff

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 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 56 | 61 | 61 | 61 | 63 |

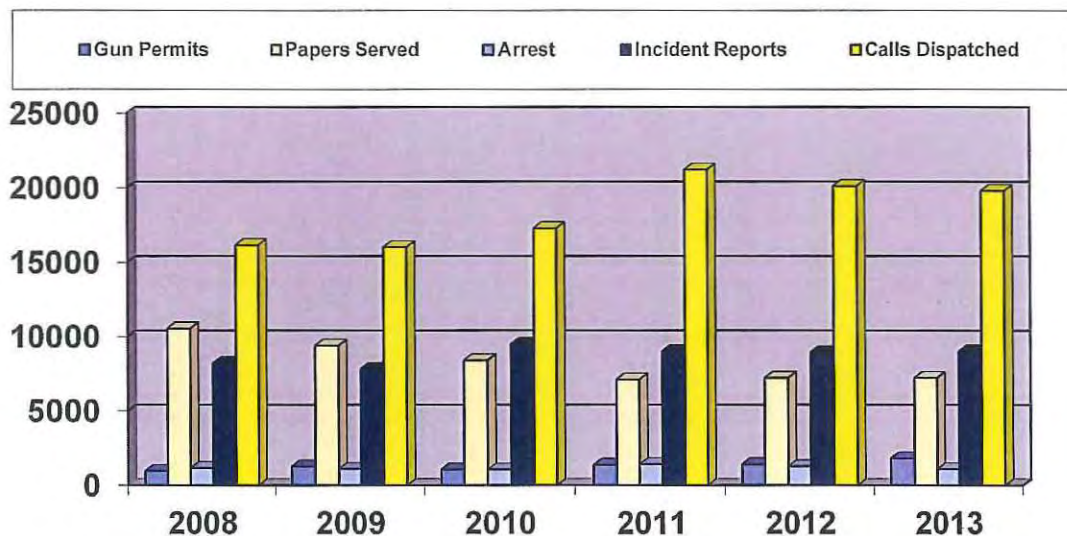
SHERIFF'S DEPARTMENT

Highlights

- Purchased and Installed an Investigations Interview Camera System.
- Improved data collection system.
- Put into service a portable Automated Fingerprint Identifying System (AFIS)

Goals

- Increase manpower for the Patrol Division
- Put into service a Mobile Support Vehicle
- Begin a three-year radio rollout project.



| Sheriff | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-----------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 2,713,938 | \$ 2,755,736 | \$ 2,811,736 | \$ 2,910,117 |
| Benefits | \$ 851,281 | \$ 891,805 | \$ 902,702 | \$ 988,068 |
| Operating | \$ 504,545 | \$ 504,460 | \$ 553,962 | \$ 537,245 |
| Capital Outlay | \$ 107,638 | \$ 2,000 | \$ 2,000 | \$ 185,480 |
| Capital Outlay – Cars | \$ 506,117 | \$ 315,000 | \$ 315,000 | \$ 390,500 |
| Grant Expenditures | \$ 10,541 | \$ 2,000 | \$ 21,898 | \$ 2,000 |
| Total | \$ 4,694,060 | \$ 4,471,001 | \$ 4,607,298 | \$ 5,013,410 |

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.

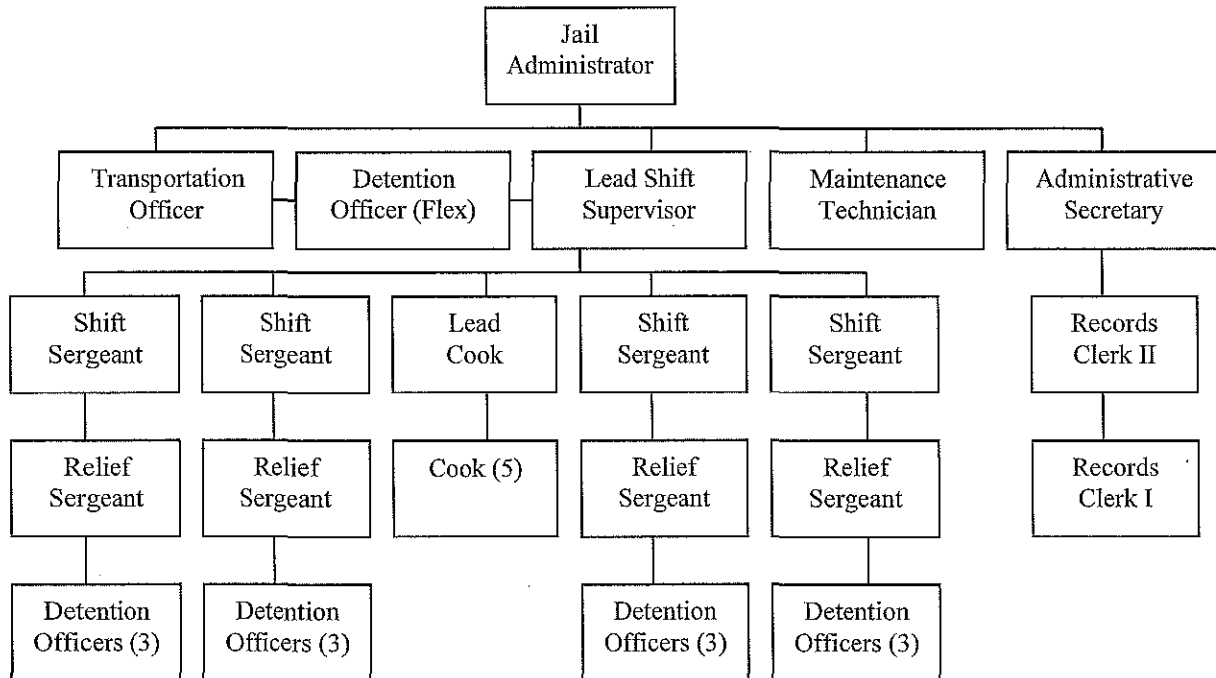
Jimmy Hayes, Detention Administrator

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 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 34 | 34 | 34 | 34 | 34 |

DETENTION CENTER

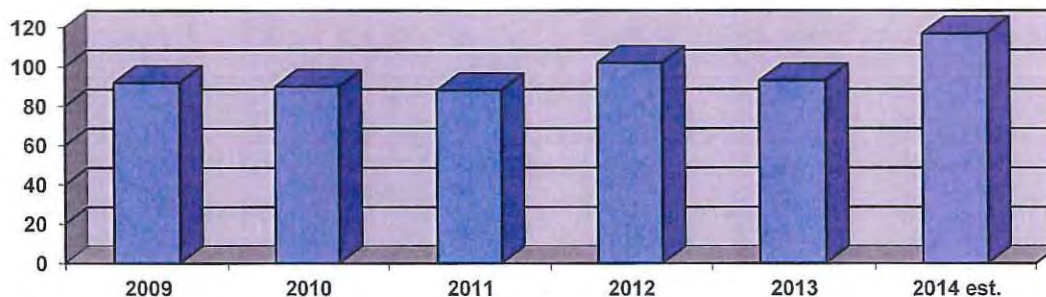
Accomplishments

- Upgraded camera system in control room and administration areas.
- Successfully managed large detention center population throughout the year.
- Only minor corrective action was required from the N.C. Department of Health and Human Services during their inspection.

Goals, Targets, and Performance Objectives

- Upgrade equipment in the Control Room.
- Complete a Feasibility Study for the Detention Center.

■ Average Daily Detention Center Population



| Detention Center | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 1,170,606 | \$ 1,244,891 | \$ 1,253,091 | \$ 1,213,648 |
| Benefits | \$ 357,887 | \$ 381,243 | \$ 405,543 | \$ 427,883 |
| Operating | \$ 754,014 | \$ 747,954 | \$ 841,954 | \$ 777,904 |
| Capital Outlay | \$ 8,959 | \$ 5,509 | \$ 5,509 | \$ 5,000 |
| Total | \$ 2,291,466 | \$ 2,379,597 | \$ 2,506,097 | \$ 2,424,435 |

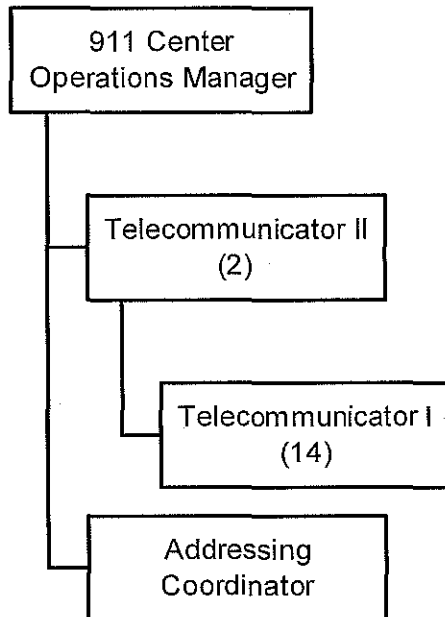
EMERGENCY COMMUNICATIONS DEPARTMENT

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 County and Oxford Fire Departments, except for the Butner district, and the Sheriff's Department for all law enforcement events in the County except for the Oxford, 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.

Alicia Sparks
911 Center Operations Manager

Granville County 911 Center
Oxford, NC 27565

Phone: (919) 690-0445
Email: Alicia.Sparks@granvillecounty.org



HIGHLIGHTS

- Emergency Medical Dispatch (EMD) implemented November 20th, 2013.
- Four 911 personnel received National Certifications for EMD Quality Assurance.
- All EMD certified personnel are Nationally EMD certified and registered with the North Carolina Office of Emergency Medical Service (EMS).

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

Full Time Positions Authorized

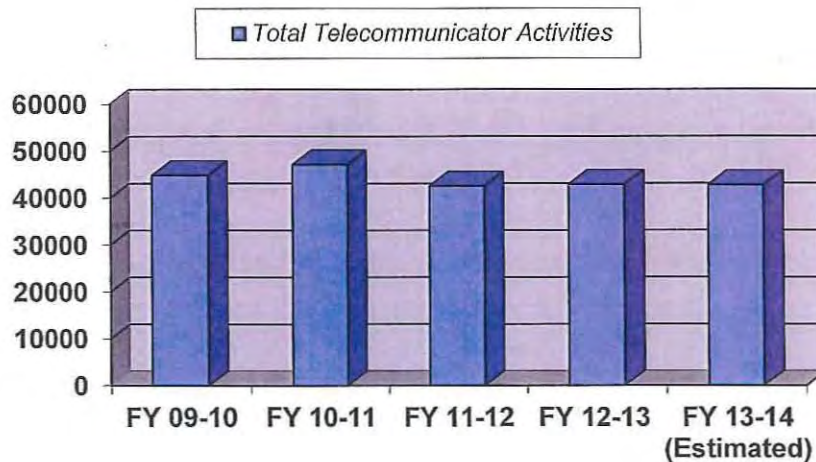
| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14* | FY 14-15 |
|----------|----------|----------|-----------|----------|
| 19 | 19 | 19 | 18 | 18 |

* In fiscal year 2013-2014, Emergency Communication was transferred under the supervision of the Sheriff, and the Center Operations Manager & EMD Coordinator/Trainer positions were combined under the 911 Center Operations Manager position.

EMERGENCY COMMUNICATIONS DEPARTMENT

GOALS, TARGETS AND PERFORMANCE MEASURES

- Have Butner Public Safety (BPS) officially recognized as a back-up 911 center.
- Have employees report to work at BPS Back-up center and work full shifts.
- Continue to implement new protocols and training for EMD utilizing Priority Dispatch.
- Work with Granville Health System to implement changes to dispatch protocol for the First Responder Program.
- Work to ensure all training standards are met with the Office of EMS as well as Training and Standards with the North Carolina Sheriff's Association.



| Emergency Communications | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------------|-----------------|-------------------|------------------|-----------------|
| Personnel | \$ 610,610 | \$ 647,838 | \$ 676,838 | \$ 693,374 |
| Benefits | \$ 185,743 | \$ 208,682 | \$ 210,901 | \$ 240,858 |
| Operating | \$ 151,835 | \$ 163,493 | \$ 163,493 | \$ 157,181 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Debt Service | \$ 23,864 | \$ 23,121 | \$ 23,121 | \$ 22,378 |
| Total | \$ 972,052 | \$ 1,043,134 | \$ 1,074,353 | \$ 1,113,791 |

ANIMAL CONTROL 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.

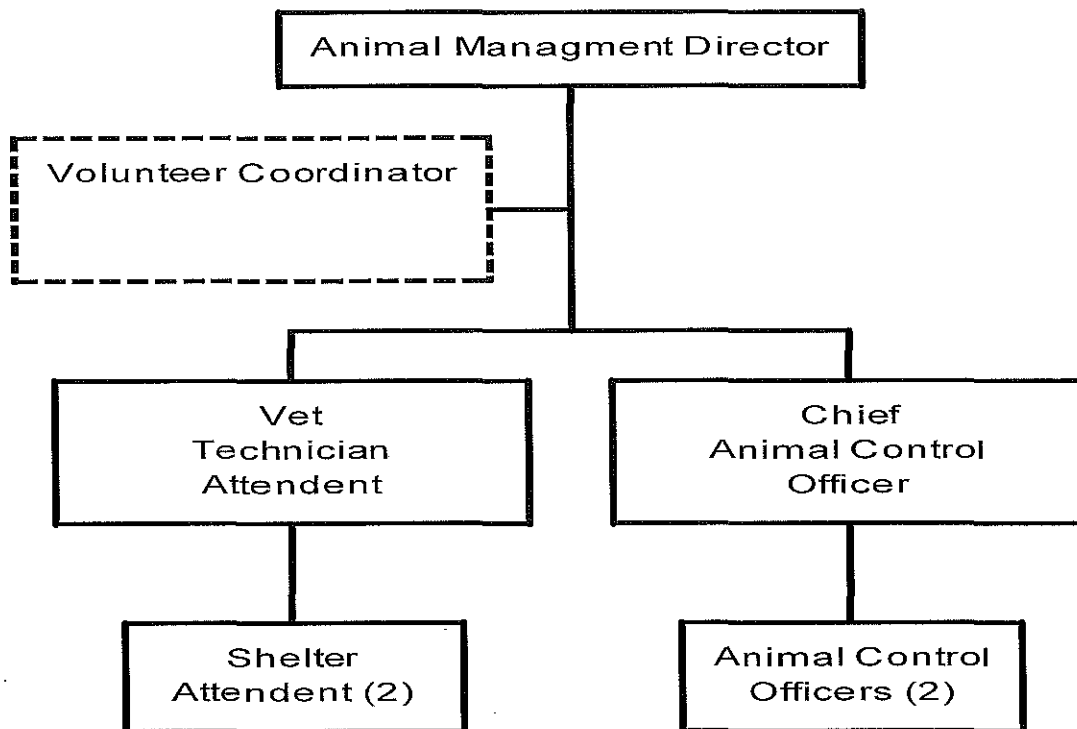
Lynn Pendleton
Chief Animal Control Officer

Granville County Animal Control
5650 Cornwall Road
Oxford, NC 27565

Phone: (919) 693-6749

Email:

Lynn.Pendleton@granvillecounty.org



Full Time Positions Authorized

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 5 | 5 | 7 | 7 | 7 |

ANIMAL CONTROL DEPARTMENT

HIGHLIGHTS AND ACCOMPLISHMENTS

- Assisted with the Rescue of 639 animals during 2013
- Processed 285 Adoptions during 2013
- Worked with the Animal Control Advisory Committee and County Administration to re-organize the Animal Management Department

GOALS, TARGETS AND PERFORMANCE MEASURES

- Increase the total number of adoptions and rescues to 1,000 or more by providing better communication and education to Granville County citizens.
- Work with County Administration and the Animal Control Advisory Committee to reduce the number animals euthanized during the fiscal year.
- Work to improve customer service and response time.
- Continue community outreach efforts.

| | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-----------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Personnel | \$ 194,487 | \$ 216,691 | \$ 216,691 | \$ 212,391 |
| Benefits | 66,381 | 72,454 | 72,454 | 81,088 |
| Operating | 66,611 | 60,150 | 61,820 | 68,700 |
| Capital Outlay | 2,011 | 2,000 | 2,000 | 14,000 |
| Capital Outlay – Cars | 0 | 22,000 | 22,000 | 0 |
| Total | \$ 329,490 | \$ 373,295 | \$ 374,965 | \$ 376,179 |

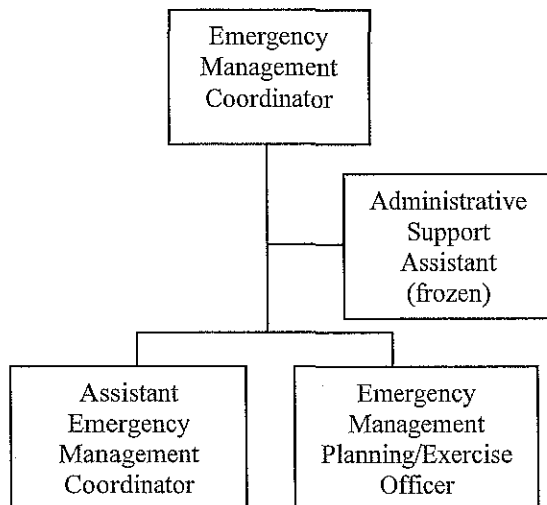
EMERGENCY MANAGEMENT

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

- Conducted Government Security Assessment.
- Held three (3) disaster exercises (HSEEP).
- Updated Regional I/O Plan
- Coordinated Radio P25 and Rebanding Project.

FULL-TIME POSITIONS AUTHORIZED

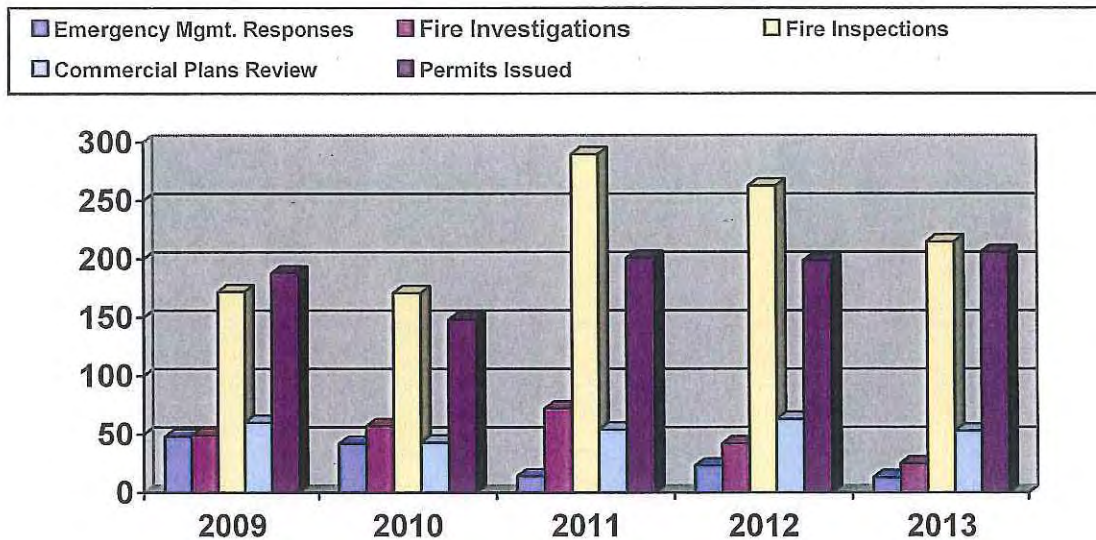
| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 3 | 4* | 4* | 4* | 4* |

*Administrative Assistant position is frozen

EMERGENCY MANAGEMENT

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Hold or participate in three (3) disaster exercises (HSEEP)
- Update County to County Mutual Aid Agreements
- Complete NIMSCAST Assessment Tool
- Update EMS System Plan



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

| Emergency Management | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 150,898 | \$ 156,495 | \$ 157,995 | \$ 158,106 |
| Benefits | 38,185 | 40,952 | 43,122 | 45,331 |
| Operating | 19,607 | 27,005 | 27,510 | 32,280 |
| Grant Expenditures | 66,963 | 0 | 36,901 | 0 |
| Capital Outlay | 6,982 | 0 | 0 | 33,000 |
| Total | \$ 282,635 | \$ 224,452 | \$ 265,528 | \$ 268,717 |

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.

Doug Logan, Granville County Fire Marshal

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

Phone: (919) 603-1310

E-mail: doug.logan@granvillecounty.org

Accomplishments

- Reviewed Mutual Aid and County Contracts.
- Participated in Public Education.
- Reviewed and adjusted response practices in accordance with EMD Program.

Mission and Goals

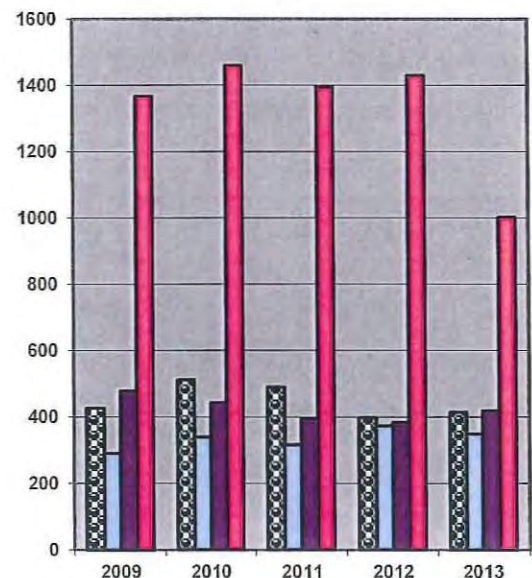
- Participate in interdepartmental drills and training.
- Reviewed and update Insurance Districts.
- Participate in Public Education efforts.

■ Fires (Structure, auto, or wooded areas)

■ Alarms

■ Auto Accidents

■ Other (Hazmat, Medical, SAR, Good Intent)



| | 2012-2013 Actual | 2013-2014 Original | 2013-2014 Amended | 2014-2015 Budget |
|---|---------------------|-----------------------|----------------------|---------------------|
| Antioch Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| Berea Fire Dept - First Responder | \$ 61,149 | \$ 67,984 | \$ 67,984 | \$ 69,072 |
| Bullock Fire Dept - First Responder | \$ 61,149 | \$ 67,984 | \$ 67,984 | \$ 69,072 |
| Corinth Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| Creedmoor Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| City of Oxford Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| Granville Rural Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| Providence Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| Stem Fire Dept - First Responder | \$ 61,149 | \$ 67,984 | \$ 67,984 | \$ 69,072 |
| Stovall Fire Dept | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| South Virgilina Fire Dept - First Responder | \$ 36,690 | \$ 42,790 | \$ 42,790 | \$ 43,475 |
| Brassfield Fire Dept - First Responder | \$ 61,149 | \$ 67,984 | \$ 67,984 | \$ 69,072 |
| Cornwall Fire Dept - First Responder | \$ 61,149 | \$ 67,984 | \$ 67,984 | \$ 69,072 |
| Town of Butner - Fire Services | \$ 57,082 | \$ 63,795 | \$ 63,795 | \$ 64,816 |
| One-Time Fire System Radio Upgrade | \$ - | \$ - | \$ 78,100 | \$ - |
| Total | \$ 799,091 | \$ 893,070 | \$ 971,170 | \$ 907,363 |





| Call Type | 2010 | 2011 | 2012 | 2013 |
|---|------|------|------|------|
| Structure Fires | 266 | 246 | 212 | 232 |
| Vehicle Fires | 77 | 54 | 54 | 55 |
| Grass/Woods Fires | 169 | 190 | 132 | 127 |
| Alarms | 339 | 316 | 373 | 348 |
| Auto Accidents | 443 | 393 | 384 | 418 |
| Other (Hazmat, Medical, SAR, Good Intent) | 1460 | 1395 | 1430 | 1001 |

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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 22,702 | \$ 24,852 | \$ 24,852 | \$ 25,000 |
| Benefits | \$ 3,267 | \$ 3,665 | \$ 3,665 | \$ 3,713 |
| Operating & Capital | \$ 2,185 | \$ 2,300 | \$ 2,300 | \$ 2,300 |
| Forestry Activities | \$ 75,250 | \$ 71,784 | \$ 71,784 | \$ 73,253 |
| Total | \$ 103,404 | \$ 102,601 | \$ 102,601 | \$ 104,266 |

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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-----------------------------|-----------------|-------------------|------------------|-----------------|
| Medical Examiner | \$ 21,900 | \$ 24,700 | \$ 24,700 | \$ 25,000 |
| Sheriff's Auxiliary | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Granville Lifesaving/Rescue | \$ 5,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Total | \$ 26,900 | \$ 49,700 | \$ 49,700 | \$ 50,000 |

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 PROJECTS/ SPECIAL APPROPRIATIONS

| Agency | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|------------------------------------|--------------------|----------------------|---------------------|--------------------|
| HomeCare & Hospice | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| Boys & Girls Club | 25,000 | 10,000 | 10,000 | 10,000 |
| 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 | 69,348 | 18,652 | 18,652 | 20,789 |
| KARTS | 34,299 | 34,299 | 34,299 | 34,561 |
| KARTS Facility Grant Match | 0 | 0 | 0 | 35,534 |
| 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 | 1,800 | 1,800 | 1,800 | 1,800 |
| Granville Arts Council | 2,640 | 2,640 | 2,640 | 2,640 |
| Chamber of Commerce | 1,074 | 1,085 | 1,085 | 1,160 |
| City of Oxford – CMAQ Grant Match | 0 | 23,400 | 23,400 | 23,400 |
| Oxford Bus. & Prof. Chain – Trans. | 5,279 | 5,279 | 5,279 | 5,279 |
| Families Living Violence Free | 1,500 | 1,500 | 1,500 | 1,500 |
| Upper Neuse River Basin | 0 | 17,105 | 3,105 | 0 |
| Human Relations Council | 1,331 | 3,010 | 3,010 | 3,010 |
| Tar River Land Conservancy | 1,000 | 1,000 | 21,000 | 1,000 |
| Live Well Granville | 4,500 | 4,500 | 4,500 | 4,500 |
| Granville Little Theater | 2,000 | 2,000 | 2,000 | 2,000 |
| Available for Service Options | 0 | 0 | 14,000 | 14,000 |
| Jobs for Life | 2,000 | 2,000 | 2,000 | 2,000 |
| Total | \$ 232,921 | \$ 209,420 | \$ 229,420 | \$ 244,323 |

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. The premium for fiscal year 2014-2015 is estimated at \$215,000.
- **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". Based on retirement activity, the County expects the premiums for this benefit to increase slightly for fiscal year 2014-2015.
- **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 James of the Carolinas 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.
- **Allocation for Health Insurance Increases** – Beginning in fiscal year 2012-2013 Granville County moved to a Self-Funded health plan. Negotiations are currently underway, and anticipated health premium increase funding is held in the Non-Departmental area of the budget and later allocated to individual departments.

- **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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--|--------------------|----------------------|---------------------|--------------------|
| Worker's Compensation | \$ 213,974 | \$ 215,000 | \$ 215,000 | \$ 215,000 |
| Retirees' Health Insurance | 183,544 | 220,000 | 220,000 | 230,000 |
| Liability & Property Insurance | 201,492 | 215,000 | 205,000 | 215,000 |
| Unemployment Compensation | 31,757 | 128,000 | 128,000 | 45,000 |
| Redistricting and Legislative Services | 2,988 | 5,000 | 5,000 | 5,000 |
| Legal Fees | 58,008 | 142,000 | 142,000 | 150,000 |
| Legal Fees – Falls Lake | 1,588 | 0 | 0 | 0 |
| Position Reclassifications | 0 | 45,000 | 45,000 | 45,000 |
| Performance Based Pay Adj. | 0 | 400,000 | 237,504 | 379,599 |
| Health Insurance Premium Increase | 0 | 184,547 | 184,547 | 150,000 |
| Health & Wellness Challenge | 328 | 25,000 | 25,000 | 15,000 |
| Available for Grant Match | 0 | 20,000 | 75,944 | 70,000 |
| Revaluation Reserve | 0 | 98,000 | 98,000 | 98,000 |
| IT and Connectivity Services | 131,389 | 80,000 | 186,710 | 225,000 |
| Utility and Tax Audit Services | 623 | 2,000 | 2,000 | 2,000 |
| GIS, Web, & Other Services | 9,969 | 1,400 | 1,400 | 24,663 |
| Fleet, Car, and Truck Repairs | 85,141 | 30,000 | 30,000 | 35,000 |
| Land/Real Property | 1,259,898 | 0 | 45,000 | 0 |
| Financing Issuance Costs | 345,343 | 0 | 0 | 0 |
| Economic Incentive Expense | 588,779 | 0 | 1,242,804 | 0 |
| Hospital ER & Lab Renovations | 11,943,328 | 0 | 1,864,310 | 0 |
| Time and Attendance Program | 19,600 | 15,000 | 15,000 | 20,000 |
| Total | \$ 15,077,749 | \$ 1,825,947 | \$ 4,968,219 | \$ 1,924,262 |

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 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--|----------------------------|------------------------------|-----------------------------|----------------------------|
| Register of Deeds State General Fund | \$ 34,571 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Register of Deeds Domestic Violence | 1,320 | 2,000 | 2,000 | 2,000 |
| Register of Deeds Children's Trust | 220 | 350 | 350 | 350 |
| Register of Deeds Recreation and Natural Heritage | 125,593 | 113,000 | 113,000 | 135,000 |
| JCPC Programs* & County Match | 223,713 | 92,296 | 227,099 | 96,221 |
| Veterans Memorial Donations | 992 | 0 | 0 | 0 |
| KARTS/ROAP Allocation | 77,168 | 77,168 | 87,151 | 87,000 |
| Harold Sherman Adult Daycare – Transportation | 8,000 | 8,000 | 9,000 | 9,000 |
| Area Mental Health Transportation Grant | 1,500 | 1,500 | 1,300 | 1,300 |
| Granville Health Systems – Transportation Grant | 1,300 | 1,300 | 0 | 0 |
| Homeland Security Grant | 151,473 | 0 | 4,973 | 0 |
| Total | \$ 625,850 | \$ 330,614 | \$ 479,873 | \$ 365,871 |

*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 2014-2015 does not appropriate any funds for transfer to capital project, grant project funds, or funds to the County Health Plan.

| | 2012-2013 Actual | 2013-2014 Original | 2013-2014 Amended | 2014-2015 Budget |
|--|---------------------|-----------------------|----------------------|---------------------|
| Transfer to Tourism Development Authority | \$ 174,189 | \$ 180,000 | \$ 180,000 | \$ 162,000 |
| Transfer to County Health Plan Fund | \$ 220,000 | \$ - | \$ - | \$ - |
| Transfer to other funds and multi-year projects | \$ 18,354,407 | \$ - | \$ - | \$ - |
| Total | \$ 18,748,596 | \$ 180,000 | \$ 180,000 | \$ 162,000 |

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, or approximately \$ 2,705,365 based on the recommended budget. The amount approved for contingency in fiscal year 2014-2015 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. An amount equal to the contingency appropriation in FY 2013-2014 is recommended for FY 2014-2015. The Granville County Board of Commissioners weighs very carefully, as with all other funds, each and every appropriation from contingency.

During Fiscal-Year 2013-2014, the Board amended the contingency appropriations as shown in the table below:

Shown as of April 19, 2014

Use of Contingency Summary - General Fund

Environmental Disaster Contingency:

| Date | Description/Action | Amount | Balance |
|-----------|--|-----------|-----------|
| 7/1/2013 | Budget Ordinance | | \$ 10,000 |
| 1/20/2014 | Fund purchase of software upgrades for fire departments two-way radios | \$ 10,000 | \$ - |

General Contingency:

| Date | Description/Action | Amount | Balance |
|-----------|---|-----------|------------|
| 7/1/2013 | Budget Ordinance | | \$ 170,000 |
| 1/20/2014 | Fund purchase of software upgrades for fire departments two-way radios | \$ 68,100 | \$ 101,900 |
| 4/7/2014 | To fund new property surveys and the purchase of a computer for Tax Department. | \$ 15,700 | \$ 86,200 |
| 4/7/2014 | To fund overages in prisoner safekeeping and juvenile detention. | \$ 86,200 | \$ - |

Contingency Summary

| Actual Contingency Utilized during FY 2012-2013 | Original Budget 2013-2014 | Total 2013-2014 Contingency Amendments | Remaining 2013-2014 Contingency Budget | Budget 2014-2015 |
|---|---------------------------|--|--|------------------|
| \$ 134,784 | \$ 180,000 | \$ 180,000 | \$ 0 | \$ 180,000 |

SECTION XIV

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



| |
|--|
| <p style="text-align: center;">Department of Emergency Services Emergency Telephone System Fund (ETSF)</p> |
|--|

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.

**Granville County Emergency Telephone System Fund (ETSF)
Five-Year Fiscal Plan**

| | Actual 2011-12 | Actual 2012-13 | ORIGINAL APPROVED 2013-14 | AMENDED 2013-14 | Budget 2014-15 | Projected 2015-16 | Projected 2016-17 | Projected 2017-18 | Projected 2018-19 | Projected 2019-20 |
|---|-------------------|-------------------|---------------------------------|--------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | (2) | (3) | (2) | (2) | | | | | | |
| Revenues | | | | | | | | | | |
| 911 Board PSAP Funding(e) | \$ 333,406 | \$ 374,097 | \$ 380,410 | \$ 360,050 | \$ 360,409 | \$ 380,500 | \$ 383,000 | \$ 366,000 | \$ 370,000 | \$ 375,000 |
| Interest on Investments | \$ 519 | \$ 120 | \$ 200 | \$ 200 | \$ 25 | \$ 677 | \$ 739 | \$ 531 | \$ 280 | \$ 254 |
| Grant Funding (911 Board) (5) | \$ - | \$ - | \$ - | \$ - | \$ - | \$65,000 | \$16,000 | \$12,000 | \$12,250 | \$0 |
| ECAT Funding - 911 Board | \$ - | \$ 4,653 | \$ - | \$ - | \$ - | \$0 | \$0 | \$0 | \$0 | \$0 |
| One-time Use of FB for PS | \$ - | \$ - | \$ - | \$ - | \$ - | \$0 | \$0 | \$0 | \$0 | \$0 |
| Appropriated Fund Balance | \$ - | \$ - | \$ 41,130 | \$ 56,990 | \$ 28,021 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$ 333,925 | \$ 379,070 | \$ 401,740 | \$ 417,240 | \$ 388,455 | \$ 426,177 | \$ 379,739 | \$ 378,531 | \$ 382,530 | \$ 375,254 |
| Expenditures | | | | | | | | | | |
| Phone & Furniture | | | | | | | | | | |
| Phone System | \$ 134,137 | \$ 138,678 | \$ 150,000 | \$ 150,000 | \$ 140,000 | \$ 155,000 | \$ 160,425 | \$ 166,040 | \$ 171,851 | \$ 177,866 |
| Other Items | \$ 261,221 | \$ 4,774 | \$ 3,500 | \$ 3,500 | \$ 3,000 | \$ 5,500 | \$ 5,775 | \$ 6,064 | \$ 6,367 | \$ 6,685 |
| Debt Service - Principal | \$ 31,227 | \$ 31,227 | \$ 31,227 | \$ 31,227 | \$ 31,227 | \$ 31,227 | \$ 31,227 | \$ 31,227 | \$ 15,614 | \$ - |
| Debt Service - Interest | \$ 7,260 | \$ 6,087 | \$ 4,937 | \$ 4,937 | \$ 3,776 | \$ 4,938 | \$ 3,776 | \$ 2,614 | \$ 290 | \$ - |
| Sub-Total - Phone & Furniture | \$ 433,845 | \$ 180,774 | \$ 189,664 | \$ 189,664 | \$ 178,003 | \$ 196,665 | \$ 201,203 | \$ 205,945 | \$ 194,122 | \$ 184,551 |
| Software | | | | | | | | | | |
| CAD & GIS | \$ 35,245 | \$ 10,000 | \$ 19,000 | \$ 15,900 | \$ 7,000 | \$ 9,500 | \$ 9,975 | \$ 10,474 | \$ 10,997 | \$ 11,547 |
| ECAT Software/Maint | \$ - | \$ 4,853 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Items | \$ 54,238 | \$ 13,267 | \$ 10,230 | \$ 13,330 | \$ 13,430 | \$ 13,500 | \$ 14,175 | \$ 14,884 | \$ 15,628 | \$ 16,409 |
| Debt Service - Principal | \$ 34,002 | \$ 34,002 | \$ 34,002 | \$ 34,002 | \$ 34,002 | \$ 34,002 | \$ 34,002 | \$ 34,002 | \$ 17,001 | \$ - |
| Debt Service - Interest | \$ 7,905 | \$ 6,842 | \$ 5,376 | \$ 5,376 | \$ 4,111 | \$ 5,375 | \$ 4,110 | \$ 2,846 | \$ 316 | \$ - |
| Sub-Total - Software | \$ 131,390 | \$ 68,784 | \$ 68,608 | \$ 68,608 | \$ 58,543 | \$ 62,377 | \$ 62,262 | \$ 62,206 | \$ 43,942 | \$ 27,957 |
| Hardware | | | | | | | | | | |
| Telephone | \$ 83,293 | \$ 18,435 | \$ 20,000 | \$ 38,500 | \$ 38,000 | \$ 39,000 | \$ 40,365 | \$ 41,778 | \$ 43,240 | \$ 44,753 |
| Radio | \$ 34,029 | \$ 40,434 | \$ 45,000 | \$ 42,000 | \$ 42,000 | \$ 43,000 | \$ 44,290 | \$ 45,619 | \$ 46,987 | \$ 48,397 |
| Other Items | \$ 56,394 | \$ 20,525 | \$ 20,670 | \$ 20,670 | \$ 20,920 | \$ 21,000 | \$ 22,050 | \$ 23,153 | \$ 24,310 | \$ 25,626 |
| Debt Service - Principal | \$ 26,308 | \$ 26,308 | \$ 26,308 | \$ 26,308 | \$ 26,308 | \$ 26,308 | \$ 26,308 | \$ 26,308 | \$ 13,154 | \$ - |
| Debt Service - Interest | \$ 6,117 | \$ 5,137 | \$ 4,159 | \$ 4,159 | \$ 3,181 | \$ 4,158 | \$ 3,180 | \$ 2,201 | \$ 245 | \$ - |
| Sub-Total - Hardware | \$ 206,141 | \$ 110,839 | \$ 116,137 | \$ 131,637 | \$ 130,409 | \$ 133,466 | \$ 136,193 | \$ 139,058 | \$ 127,936 | \$ 118,676 |
| Training | | | | | | | | | | |
| Travel | \$ 457 | \$ 30 | \$ 1,000 | \$ 1,000 | \$ 500 | \$ 500 | \$ 525 | \$ 551 | \$ 579 | \$ 608 |
| Registration & Materials | \$ 12,249 | \$ - | \$ 6,000 | \$ 6,000 | \$ 1,000 | \$ 1,000 | \$ 1,030 | \$ 1,061 | \$ 1,093 | \$ 1,126 |
| Other Items | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sub-Total - Training | \$ 12,706 | \$ 30 | \$ 7,000 | \$ 7,000 | \$ 1,500 | \$ 1,500 | \$ 1,555 | \$ 1,612 | \$ 1,672 | \$ 1,733 |
| Implemental Functions | | | | | | | | | | |
| Addressing Services | \$ 10,000 | \$ 20,331 | \$ 20,331 | \$ 20,331 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Other Items | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sub-Total - Implemental | \$ 10,000 | \$ 20,331 | \$ 20,331 | \$ 20,331 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Grand Total Expenditures | \$ 794,082 | \$ 380,758 | \$ 401,740 | \$ 417,240 | \$ 388,455 | \$ 414,008 | \$ 421,213 | \$ 428,820 | \$ 387,673 | \$ 352,917 |
| 50% Fund Balance Public Safety Projects (Authorized for fiscal years 2010-2011 & 2011-2012 Only) | | | | | | | | | | |
| Viper Radio Upgrades | \$ 228,884 | | | | | | | | | |
| County-wide P25 Radio | \$ 193,928 | | | | | | | | | |
| 911 GIS Project | \$ 170,000 | | | | | | | | | |
| Security Enhancements | \$ 20,150 | | | | | | | | | |
| Total | \$ 610,962 | | | | | | | | | |
| Estimated & Projected Fund Balance | \$ 222,269 | \$ 220,581 | \$ 179,451 | \$ 163,591 | \$ 135,570 | \$ 147,739 | \$ 106,265 | \$ 55,976 | \$ 50,833 | \$ 73,170 |

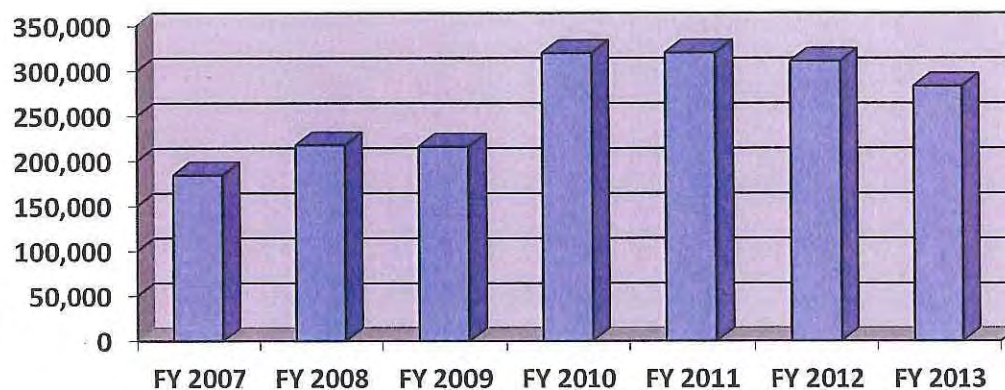
Notes

- 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 - Butler.
- 3) ETSF - System upgrades; FY11/12 - EMD, FY11/12 - Phone - IP (Oxford and Butler).
- 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 twelve 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.



■ Fund Balance as of end of the fiscal year

| Library Memorial | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------|--------------------|----------------------|---------------------|--------------------|
| Revenues: | | | | |
| Donations | \$ 6,565 | \$ 10,000 | \$ 10,000 | \$ 19,800 |
| Investment Earnings | \$ 567 | \$ 300 | \$ 300 | \$ 200 |
| Other | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Revenues | \$ 7,132 | \$ 10,300 | \$ 10,300 | \$ 20,000 |
| Expenditures | | | | |
| Projects | \$ 34,818 | \$ 10,300 | \$ 10,300 | \$ 20,000 |
| Other | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Expenditures | \$ 34,818 | \$ 10,300 | \$ 10,300 | \$ 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 Henrietta Locklear of 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: Henrietta Locklear, Manager
1001 Winstead Drive, Suite 355
Cary, North Carolina 27513

Phone: (919) 260-5714
Fax: (919) 690-1766
Email: hlocklear@raftelis.com

| Revenue | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------------------|--------------------|----------------------|---------------------|--------------------|
| County Storm Water Fees | \$ 248,572 | \$ 220,000 | \$ 220,000 | \$ 235,000 |
| Contributions from Other Units | 95,795 | 86,594 | 86,594 | 103,291 |
| Grant Revenues | 0 | 25,500 | 25,500 | 25,000 |
| Total | \$ 344,367 | \$ 332,094 | \$ 332,094 | \$ 363,291 |

| Expenditures | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|-------------------------|--------------------|----------------------|---------------------|--------------------|
| Personnel | \$ 0 | \$ 65,486 | \$ 65,486 | \$ 65,486 |
| Benefits | 0 | 14,601 | 14,601 | 15,886 |
| Contract Administration | 184,345 | 148,432 | 148,432 | 180,783 |
| Operating | 24,728 | 103,575 | 103,575 | 101,136 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total | \$ 209,073 | \$ 332,094 | \$ 332,094 | \$ 363,291 |

| <u>Year</u> | <u>Fund Balance</u> |
|-------------------|---------------------|
| FY 2011-2012 | \$ 0 |
| FY 2012-2013 | \$ 135,294 |
| FY 2013-2014 Est. | \$ 210,588 |

Granville County, FY 2014

Stormwater Services provided by the County

| Program | Sub-Program | Cost Description | Original FY 2014 | Revised 3/28/14 FY 2014 |
|--------------------------------|--|---|---------------------|----------------------------|
| Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Annual Billing Data Update, Billing Preparations | \$ 6,844.79 | \$ 5,160.04 |
| Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Billing & Collections Service Cost | \$ 5,321.96 | \$ 5,321.96 |
| Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Customer Service Support | \$ 3,650.56 | \$ 3,650.56 |
| Administration | Dues, Memberships, etc | Toolbox - in year 2 and 3 | \$ 7,500.00 | \$ 7,500.00 |
| Administration | Dues, Memberships, etc | UNRBA Dues | \$ 63,216.01 | \$ 53,359.04 |
| Administration | Shared Staffing | Shared Staffing | \$ 29,664.00 | \$ 5,202.00 |
| Construction General Permit | Construction Site Runoff Control | Complaint Response, State Contact, Follow-up on EPSC | \$ 306.51 | \$ 306.51 |
| Regulatory | Floodplain Program | Floodplain Development Review | \$ 2,976.69 | \$ 2,976.69 |
| Upper/Lower Falls | Existing Development Retrofits, Stage I Load Reductions | Existing Development Retrofits, Stage I Load Reductions | \$ 13,846.64 | \$ 13,846.64 |
| Upper/Lower Falls | Legal Fees | Legal Fees | \$ 10,200.33 | \$ 10,200.33 |
| Upper/Lower Falls | New Development Program Administration, Reporting | General Falls-Related Staff Time | \$ 4,032.59 | \$ 4,032.59 |
| Upper/Lower Falls | New Development Program Administration, Reporting | Reporting | \$ 3,714.23 | \$ 3,714.23 |
| Water Quality Protection Other | Cooperative Extension | Cooperative Extension Staff | \$ 5,922.60 | \$ 5,922.60 |
| Water Quality Protection Other | On-site Wastewater Remediation Assistance | Remediation Assistance - On-site system | \$ 26,530.20 | \$ 26,530.20 |
| Water Quality Protection Other | Soil and Water Conservation District | Soil and Water Conservation District Staff | \$ 34,489.26 | \$ 34,489.26 |
| Sub-Total | | | \$ 218,216.36 | \$ 182,212.64 |

Shared Services provided by the County (other Jurisdictions' Share)

| Contributing Jurisdiction | Program | Sub-Program | Cost Description | FY 2014 | FY 2014 |
|------------------------------|-------------------|--|---|---------------|---------------|
| Butner | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Annual Billing Data Update, Billing Preparations | \$ 5,412.16 | \$ 4,080.03 |
| Creedmoor | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Annual Billing Data Update, Billing Preparations | \$ 3,183.62 | \$ 2,400.02 |
| Stem | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Annual Billing Data Update, Billing Preparations | \$ 477.54 | \$ 360.00 |
| Butner | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Billing & Collections Service Cost | \$ 6,155.01 | \$ 6,155.01 |
| Creedmoor | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Billing & Collections Service Cost | \$ 5,581.95 | \$ 5,581.95 |
| Stem | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Billing & Collections Service Cost | \$ 488.16 | \$ 488.16 |
| Butner | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Customer Service Support | \$ 2,886.49 | \$ 2,886.49 |
| Creedmoor | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Customer Service Support | \$ 1,697.93 | \$ 1,697.93 |
| Stem | Administration | Billing, Collections, Customer Service, Data Maintenance, GIS, Mapping | Customer Service Support | \$ 254.69 | \$ 254.69 |
| Stem | Upper/Lower Falls | Existing Development Retrofits, Stage I Load Reductions | Existing Development Retrofits, Stage I Load Reductions | \$ 5,594.69 | \$ 5,594.69 |
| Stem | Regulatory | Floodplain Program | Floodplain Development Review | \$ 530.60 | \$ 530.60 |
| Stem | Upper/Lower Falls | New Development Program Administration, Reporting | Reporting | \$ 1,061.21 | \$ 1,061.21 |
| Person | Upper/Lower Falls | New Development Program | Plans review fees for residential development | \$ 5,000.00 | \$ 5,000.00 |
| Butner | Administration | Shared Staffing | Shared Staffing | \$ 23,731.58 | \$ 23,040.00 |
| Creedmoor | Administration | Shared Staffing | Shared Staffing | \$ 13,843.20 | \$ 13,440.00 |
| Person | Administration | Shared Staffing | Shared Staffing | \$ 29,664.00 | \$ 28,800.00 |
| Stem | Administration | Shared Staffing | Shared Staffing | \$ 1,977.60 | \$ 1,920.00 |
| Sub-Total | | | | \$ 107,540.43 | \$ 103,290.77 |

STORM WATER SERVICES:**SOIL & WATER CONSERVATION**

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 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. In fiscal year 2013-2014, the County determined the budget for this department was most appropriately included in the Storm Water Enterprise Fund.

Warren Daniel, District Administrator

Granville County Soil & Water
Conservation District
146 South Main Street
Oxford, North Carolina 27565

Phone: (919) 693-4603 ext. 3

Fax: (919) 693-2137

Email: warren.daniel@granvillecounty.org

Department Highlights

- Cost-shared NCACSP with 18 landowners totaling \$56,625.
- USDA Conservation Programs cost-shared contracts totaled \$83,304.
- No-till planter used by 19 renters for a total of 230 acres.
- District Participated in Leadership Granville Ag Day and VGCC Earth Day.
- Removed sediment on 9 farm ponds.

STORM WATER SERVICES:**SOIL & WATER CONSERVATION****Department Goals**

- Cost-share 100% of 2014-2015 NCACSP allocation.
- Cost-share with 5 new landowners.
- Use 319 grant to build the first equine compost in Granville County.
- Sponsor at least one Middle or High School Envirothon Team.
- Close one hog lagoon in Falls Lake Watershed.

FULL-TIME POSITIONS AUTHORIZED

| FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14* | FY 14-15 |
|----------|----------|----------|-----------|----------|
| 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

ENTERPRISE FUNDS

LANDFILL OPERATIONS AND CONVENIENCE CENTERS

The County operates a Municipal Solid Waste (MSW) landfill and a construction and a demolition (C&D) landfill north of Oxford, off Sterl Carrington Road. The North Carolina Division of Solid Waste authorizes operation of the facility through permit number 39-01. 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 been asked to accept wastes generated by a roofing shingle manufacturer, waste materials from a mobile home manufacturer, 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

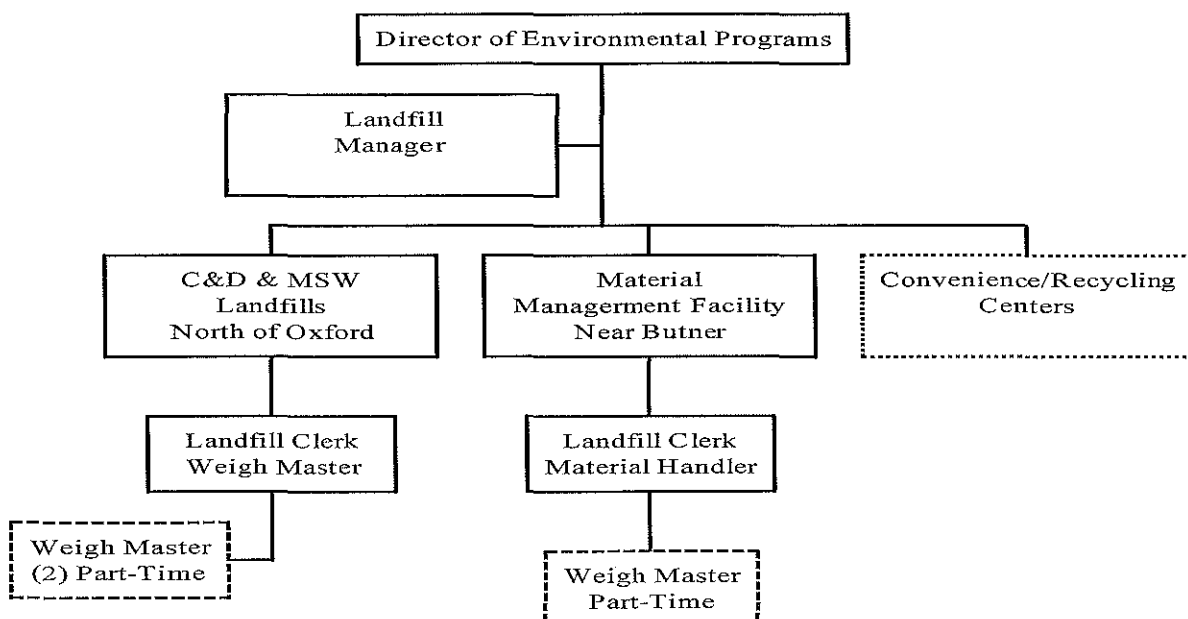
Oxford, North Carolina 27565

Phone (919) 603-1354

Email: Jason.Falls@granvillecounty.org

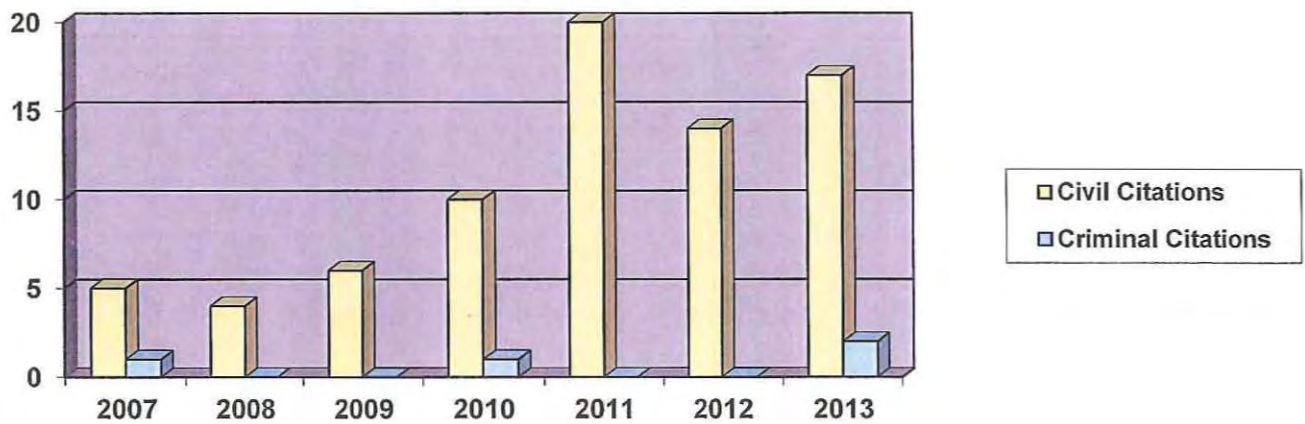
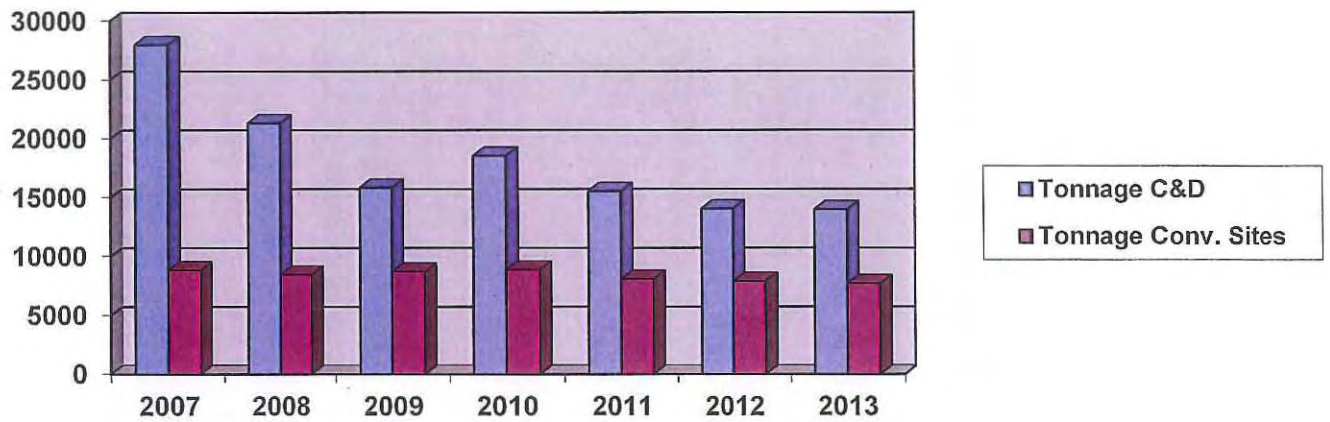
Chapter 130A of the North Carolina General Statutes requires counties to provide adequate disposal for municipal solid waste and to recycle in accordance with the goals established in the County's Solid Waste Management plan. Granville County achieves this through three methods: (1) operation of six fully staffed convenience/recycling centers, (2) negotiation and maintenance of a collection franchise that ensures the availability of residential, commercial and industrial collection services at a uniform rate throughout the County, and (3) the operation of a C&D and MSW landfill near Oxford. The Director of Environmental Programs investigates illegal dumping, coordinates recycling efforts, and works with schools and businesses to promote recycling.

In fiscal year 2004-2005, 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 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
|----------|----------|----------|----------|----------|
| 3 | 3 | 3 | 4 | 4 |



LANDFILL OPERATIONS

Description: County staff operates the scale house while landfill operations are outsourced. 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 supervises the day-to-day activities at the facility, enforces local and state illegal dumping and littering laws, coordinates recycling efforts, and works with businesses and industries to promote recycling.

Accomplishments

- Issued fines for illegal dumping/littering.
- Opened MSW Landfill.
- Waste tonnage continues to drop; recycling rates increase.
- Marketed MSW Landfill to surrounding businesses and industry.
- Advertised, bid and awarded new solid waste collection franchise.

Goals, Targets, and Performance Measures

- Continue to advertise and operate C&D Landfill/MSW Landfill.
- Reduce landfill operating costs.
- Increase litter awareness through the public and various groups.
- Continue to work with the County Recycling Coordinator.
- Increase enforcement efforts of littering.

| Landfill Revenues | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------------------|--------------------|----------------------|---------------------|--------------------|
| C&D Landfill Tip Fees | \$ 482,336 | \$ 355,000 | \$ 355,000 | \$ 455,000 |
| MSW Landfill Tip Fees* | 0 | 977,309 | 977,309 | 1,044,188 |
| Electronic Management Fund | 3,493 | 1,000 | 1,000 | 1,000 |
| Grant Revenues | 127,040 | 81,100 | 81,100 | 100,200 |
| Investment Earnings | 1,711 | 750 | 750 | 100 |
| Other Revenues | 4,879 | 1,500 | 1,500 | 1,250 |
| Use of Retained Earnings | 0 | 0 | 68,590 | 0 |
| Total | \$ 619,459 | \$ 1,416,659 | \$ 1,485,249 | \$ 1,601,738 |

*MSW landfill is scheduled to open May 2013.

LANDFILL OPERATIONS

| C&D Landfill Expenditures | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Personnel | \$ 112,544 | \$ 114,970 | \$ 114,970 | \$ 121,169 |
| Benefits | 27,279 | 27,080 | 27,080 | 31,121 |
| Operating | 412,336 | 430,200 | 430,200 | 457,750 |
| Grant Programs | 1,331 | 2,250 | 2,250 | 750 |
| Capital Outlay - Equipment | 554 | 1,000 | 1,000 | 1,000 |
| Capital Outlay - Trucks | 0 | 0 | 0 | 0 |
| Total | \$ 554,044 | \$ 575,500 | \$ 575,500 | \$ 611,790 |

| MSW Landfill Expenditures | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|----------------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Personnel | \$ 0 | \$ 32,000 | \$ 32,000 | \$ 42,000 |
| Benefits | 0 | 10,744 | 10,744 | 12,801 |
| Operating | 108,770 | 702,920 | 702,920 | 762,650 |
| Grant Programs | 0 | 0 | 0 | 0 |
| Capital Outlay - Equipment | 0 | 0 | 48,640 | 55,000 |
| Capital Outlay - Trucks | 0 | 0 | 0 | 0 |
| Total | \$ 108,770 | \$ 745,664 | \$ 794,304 | \$ 872,451 |

| Material Management Expenditures | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---|----------------------------|------------------------------|-----------------------------|----------------------------|
| Personnel | \$ 40,559 | \$ 31,688 | \$ 31,688 | \$ 43,820 |
| Benefits | 11,314 | 10,657 | 10,657 | 12,927 |
| Operating | 11,142 | 53,150 | 53,150 | 60,750 |
| Total | \$ 63,015 | \$ 95,495 | \$ 95,495 | \$ 117,497 |

| | | | | |
|--|-------------------|---------------------|---------------------|---------------------|
| TOTAL LANDFILL EXPENDITURES | \$ 725,829 | \$ 1,416,659 | \$ 1,465,299 | \$ 1,601,738 |
|--|-------------------|---------------------|---------------------|---------------------|

CONVENIENCE CENTERS

Description: Granville County operates six sites within the Oxford, Butner, Wilton, Berea, Grassy Creek and Oak Hill 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.

Highlights

- Reduced MSW/C&D hauls and costs by increasing recycling.
- Installed compactors for recycling at Convenience Centers.
- Advertised, bid, and awarded new management contract resulting in considerable savings.
- Conducted a county-wide paint collection day, pesticide, and (2) Electronic Waste Collection Day & Prescription Pill Take Back Day.

Goals

- Continue to work towards securing two convenience sites in northern and southern areas – (Goal 8-mile driving radius for all Granville County residents).
- Work with state and Federal prisons on a co-op for litter pickup program.
- Increase material diversion through reduction, reuse, and recycling programs and/or practices.
- Continue to install compactors for recycling to ease the process for customers.

| Revenues | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|--------------------------|--------------------|----------------------|---------------------|--------------------|
| Solid Waste Fees | \$ 1,007,876 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,010,000 |
| Previous Year Fees | 44,209 | 50,000 | 50,000 | 43,000 |
| Other Revenues* | 19,767 | 500 | 500 | 4,500 |
| Investment Earnings | 1,067 | 800 | 800 | 564 |
| Use of Retained Earnings | 0 | 0 | 0 | 0 |
| Total | \$ 1,072,919 | \$ 1,051,300 | \$ 1,051,300 | \$ 1,058,064 |

| Expenditures | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------------|--------------------|----------------------|---------------------|--------------------|
| Operating* | \$ 21,250 | \$ 21,250 | \$ 24,450 | \$ 24,750 |
| Site Management | 437,000 | 437,000 | 437,000 | 383,314 |
| Waste Disposal | 295,000 | 295,000 | 295,000 | 320,000 |
| Container Transportation | 274,500 | 274,500 | 272,300 | 300,000 |
| Site Construction & Other | 23,550 | 23,550 | 22,550 | 30,000 |
| Total | \$ 1,051,300 | \$ 1,051,300 | \$ 1,051,300 | \$ 1,058,064 |

*Accounting for recycling program revenues and expenditures will be recorded in the Landfill operations beginning in fiscal year 2013-2014 in order to more effectively account for, manage, and coordinate the various programs.

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: diane.cash@granvillecounty.org

| REVENUES | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------------|--------------------|----------------------|---------------------|--------------------|
| Health Plan Contributions | \$ 2,347,281 | \$ 2,164,011 | \$ 2,164,011 | \$ 2,316,000 |
| Insurance Settlements | 555,222 | 0 | 0 | 200,000 |
| Other Revenues | 8,377 | 0 | 0 | 10,000 |
| Total | \$ 2,910,880 | \$ 2,164,011 | \$ 2,164,011 | \$ 2,526,000 |

| EXPENSES | FY 12-13 Actual | FY 13-14 Original | FY 13-14 Amended | FY 14-15 Budget |
|---------------------|--------------------|----------------------|---------------------|--------------------|
| Plan Administration | \$ 479,103 | \$ 503,670 | \$ 503,670 | \$ 550,000 |
| Claim Payments | 2,500,566 | 1,660,341 | 1,660,341 | 1,976,000 |
| Total | \$ 2,979,669 | \$ 2,164,011 | \$ 2,164,011 | \$ 2,526,000 |

| <u>Year</u> | <u>Fund Balance</u> |
|-------------------|---------------------|
| FY 2011-2012 | \$106,396 |
| FY 2012-2013 | 37,608 |
| FY 2013-2014 Est. | 197,108 |

SECTION XV

Budget Ordinance and Related Information



GRANVILLE COUNTY 2014-2015 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, 2014 and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County.

General Government:

| | |
|-------------------------------------|------------------|
| Board of Commissioners | 234,987 |
| Administration | 297,956 |
| Information Technology | 165,814 |
| Human Resources | 119,641 |
| Finance Department | 449,412 |
| Internal Auditing | 75,382 |
| Board of Elections | 334,074 |
| Register of Deeds | 267,975 |
| Tax Administration | 752,192 |
| General Services & Court Facilities | 601,129 |
| Total General Government | 3,298,562 |

Human Services:

| | |
|---|-------------------|
| Social Services | 8,243,911 |
| Veterans Services | 15,398 |
| Health and Medical Services | 1,311,022 |
| Senior Services - Nutrition/In-Home Aid | 1,276,877 |
| Total Human Services | 10,847,208 |

Community Services:

| | |
|---|------------------|
| Library System | 965,987 |
| Cooperative Extension/4-H Best | 370,566 |
| Recreation | 136,726 |
| Jonesland Park Operations/GAP | 399,842 |
| Tourism | 62,114 |
| Development Services (Planning/Inspections) | 780,309 |
| Construction/Construction Administration | 386,950 |
| Economic Development | 239,824 |
| Total Community Services | 3,342,318 |

Education:

| | |
|---|-------------------|
| Granville County Schools (Current Expense) | 12,385,287 |
| Granville County Schools (Capital – Category 1) | 957,671 |
| Granville County Schools (Capital - Cat. 2 & 3) | 301,707 |
| Vance-Granville Community College | 602,837 |
| Total Education | 14,247,502 |

Public Safety:

| | |
|---------------------------------------|-----------|
| Sheriff's Department/Detention Center | 7,437,845 |
| Emergency Communications | 1,091,413 |
| Animal Control | 376,179 |
| Emergency Management | 268,717 |

| | |
|---|-------------------|
| Fire Services | 907,363 |
| Forestry Administration | 104,266 |
| Other Emergency Services | 50,000 |
| Total Public Safety | 10,235,783 |
| <u>Area Projects & Other Appropriations:</u> | |
| Special Projects | 244,323 |
| Non-Departmental | 1,924,262 |
| Pass Thru Funds | 365,871 |
| Total Area Projects & Other Appropriations | 2,534,456 |
| <u>Contributions to Other Funds:</u> | |
| Transfer to Tourism Development Authority | 162,000 |
| Total Contributions to Other Funds | 162,000 |
| <u>Debt Service:</u> | |
| Hospital Related Debt Service – Principal & Interest | 620,190 |
| Recreation Related Debt - Principal & Interest | 84,674 |
| Library System Related Debt – Principal & Interest | 622,000 |
| Economic Development – Principal & Interest | 1,781,736 |
| School Related Debt Service – Principal & Interest | 6,519,933 |
| Emergency Communications – Principal & Interest | 22,378 |
| Total Contingency | 9,650,911 |
| <u>Contingency:</u> | |
| General Contingency | 170,000 |
| Contingency for Natural Disasters | 10,000 |
| Total Contingency | 180,000 |
| TOTAL GENERAL FUND BUDGET 2014-2015 | 54,498,740 |

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|--|-------------------|
| Ad Valorem Taxes | 33,812,842 |
| Prior Years Taxes | 993,500 |
| Penalties & Interest | 295,000 |
| Less Tax Discount | (270,000) |
| Sales & Other Taxes | 7,556,148 |
| Licenses, Fees & Other Revenue | 1,991,931 |
| Investment Earnings & Operating Transfers In | 183,000 |
| Restricted & Intergovernmental | 8,061,808 |
| Appropriated Fund Balance | 1,874,511 |
| TOTAL REVENUES - GENERAL FUND 2014-2015 | 54,498,740 |

Section 3. The following amount is appropriated in the Emergency Telephone System Fund (ETSF), a Special Revenue Fund, for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|--|----------------|
| Phone System & Furniture | 143,000 |
| Phone System & Furniture Debt – Principal & Interest | 35,003 |
| Software Operations | 20,430 |
| Software Operations Debt – Principal & Interest | 38,113 |
| Hardware Operations | 100,920 |
| Hardware Operations Debt – Principal & Interest | 29,489 |
| Training | 1,500 |
| Implemental Functions | 20,000 |
| Total Expenditures | 388,455 |

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, 2014 and ending June 30, 2015:

| | |
|---------------------------|----------------|
| 911 Board – State Funding | 360,409 |
| Investment Earnings | 25 |
| Appropriated Fund Balance | 28,021 |
| Total Revenues | 388,455 |

Section 5. The following amount is appropriated in the R. H. Thornton Library Memorial Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|-------------------|---------------|
| Memorial Projects | 20,000 |
| Total | 20,000 |

Section 6. The following revenues are available for the R. H. Thornton Library Memorial Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|-----------------------|---------------|
| Memorial Donations | 19,800 |
| Investment Earnings | 200 |
| Total Revenues | 20,000 |

Section 7. The following is appropriated in the Solid Waste Convenience Sites Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|----------------------------------|------------------|
| Operations | 1,033,064 |
| Site Construction and Remodeling | 25,000 |
| Total Expenditure | 1,058,064 |

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, 2014 and ending June 30, 2015:

| | |
|-----------------------|------------------|
| Collection Fees | 1,053,000 |
| Other Revenues | 4,500 |
| Investment Earnings | 564 |
| Total Revenues | 1,058,064 |

Section 9. The following amount is appropriated in the Construction & Demolition Landfill Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|---------------------|------------------|
| Landfill Operations | 1,601,738 |
| Total | 1,601,738 |

Section 10. The following revenues are available for the Construction & Demolition Landfill Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|-----------------------|------------------|
| User Fees | 1,499,188 |
| Other Revenues | 102,550 |
| Total Revenues | 1,601,738 |

Section 11. The following amount is appropriated in the Storm Water Management Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|-----------------------------------|----------------|
| Storm Water Management Operations | 363,291 |
| Total | 363,291 |

Section 12. The following revenues are available for the Storm Water Management Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015:

| | |
|--|----------------|
| Storm Water Fees | 235,000 |
| Contributions from other units of Government | 103,291 |
| Other Revenues | 25,000 |
| Total Revenues | 363,291 |

Section 13. There is hereby levied a tax at a rate of \$.83 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014 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 \$.83 is based on an estimated total valuation of \$4,192,052,302 and an estimated collection rate of 97.18%.

Section 14. 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 up to \$1,000 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 15. 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

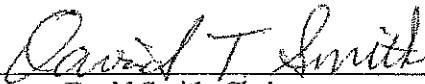
approved by the Board. The Budget Officer should comply with the Fiscal Policy adopted by the Board annually as a part of the budget process.

Section 16. 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 17. 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 18. This Ordinance was adopted by the Granville County Board of Commissioners on June 2, 2014 and will become effective July 1, 2014.

Granville County Board of Commissioners


David Smith, Chairman

***Summary of Items funded through the Budget Work Session Process
As approved by the Granville County Board of Commissioners***

For Fiscal Year 2014-2015

During the budget work sessions held on May 12th and May 15th, 2014, the Granville County Board of Commissioners reviewed the fiscal year 2014-2015 recommended budget and thirty-two (32) proposed service expansions. The Board approved funding for three (3) of the proposed service expansions; Sheriff's department radio replacement program, two full-time deputies for the Sheriff's department, and matching funds for KARTS Transit Facility grant.

The Board of Commissioners also requested several items to be reviewed by County Administration for consideration and/or discussion at a future date. Service expansion items identified for review include, Board of Elections Compensation Adjustment; Election Poll worker 4% pay rate increase; School System capital outlay request; Vance-Granville Community College funding requests; Planning Department's comprehensive land use plan review; Inspections Department position request; and recreation funding method & distribution plan.

A summary of the funded service expansions for fiscal year 2014-2015 is included in the following table.

| Department/Agency | Title | Approved Funding "Net Cost or Savings" |
|--------------------------|--|---|
| Human Resources | Adjustment to Section 140 of Personnel Ordinance | \$0 |
| Sheriff's Department* | Portable & Mobile Radio Replacement | \$164,680 |
| Sheriff's Department* | Two (2) Full-Time Deputies | \$191,228 |
| KARTS | KARTS Transit Facility Grant Match | \$35,534 |
| Fire Departments^ | Adjustment for Growth Index | \$7,151 |

*These programs are offset by \$200,000 in revenue from Sheriff Forfeiture funds. The remaining \$155,908 in anticipated expenditures is offset by an appropriation of fund balance.

^An adjustment to the Fire departments allocation was made based on the growth index following review by County Administration. The growth index of estimated appraised value from fiscal year 2013-2014 to fiscal year 2014-2015 totals 1.6%. The County Manager's initial recommended budget showed this growth index at .8%.

Total General Fund expenditures for fiscal year 2014-2015 after the above adjustments to the County Manager's recommended budget total \$54,498,740.

SECTION XVI

Appendixes



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.

TABLE 1

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

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Governmental activities | | | | | | | | | | |
| Net investment in capital assets | \$ 11,793,410 | \$ 10,597,557 | \$ 10,561,872 | \$ 11,865,211 | \$ 13,396,938 | \$ 14,464,315 | \$ 7,040,787 | \$ 13,168,461 | \$ 5,749,001 | \$ 13,801,596 |
| Restricted | 134,488 | 107,052 | - | - | 30,967 | - | - | 13,824,466 | 22,894,879 | 11,770,892 |
| Unrestricted | 4,453,718 | 7,951,477 | 1,896,288 | (20,032,740) | (19,228,369) | (16,983,575) | (8,000,642) | (35,778,192) | (46,031,350) | (52,503,720) |
| Total governmental activities net position | <u>16,381,616</u> | <u>18,656,086</u> | <u>12,458,160</u> | <u>(8,167,529)</u> | <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> |
| Business-type activities | | | | | | | | | | |
| Net investment in capital assets | 3,777,588 | 2,904,420 | 2,882,938 | 3,592,659 | 1,332,910 | 1,311,992 | 1,300,529 | 1,289,341 | 1,930,932 | 5,506,197 |
| Restricted | - | - | - | - | - | - | - | - | - | - |
| Unrestricted | 1,913,101 | 2,884,623 | 3,396,631 | 3,988,295 | (2,694,898) | (3,148,445) | (3,692,801) | (740,690) | (1,654,823) | (7,718,231) |
| Total business-type activities net position | <u>5,690,689</u> | <u>5,789,043</u> | <u>6,279,569</u> | <u>7,580,954</u> | <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> |
| Primary government | | | | | | | | | | |
| Net investment in capital assets | 15,570,998 | 13,501,977 | 13,444,810 | 15,457,870 | 14,729,848 | 15,776,307 | 8,341,316 | 14,457,802 | 7,679,933 | 19,307,793 |
| Restricted | 134,488 | 107,052 | - | - | 30,967 | - | - | 13,824,466 | 22,894,879 | 11,770,892 |
| Unrestricted | 6,366,819 | 10,836,100 | 5,292,919 | (16,044,445) | (21,923,267) | (20,132,020) | (11,693,443) | (36,518,882) | (47,686,173) | (60,221,951) |
| Total primary government net position | <u>\$ 22,072,305</u> | <u>\$ 24,445,129</u> | <u>\$ 18,737,729</u> | <u>\$ (586,575)</u> | <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> |

TABLE 2

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

| | Fiscal Year | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | \$ 2,302,821 | \$ 2,457,507 | \$ 2,844,996 | \$ 2,496,066 | \$ 2,764,176 | \$ 4,253,006 | \$ 4,318,453 | \$ 3,557,567 | \$ 4,259,610 | \$ 4,555,774 |
| Public safety | 7,612,578 | 7,886,433 | 9,096,766 | 9,465,578 | 10,376,749 | 11,756,164 | 11,838,566 | 8,745,611 | 9,823,561 | 10,620,057 |
| Transportation | - | 87,213 | 133,184 | 161,752 | 228,242 | 142,623 | 161,465 | 161,525 | 135,410 | 148,296 |
| Environmental Protection | - | - | 282,791 | - | - | - | - | - | - | - |
| Economic and physical development | 3,039 | 328,880 | 282,791 | 28,224 | 333,567 | 357,293 | 1,142,750 | 560,181 | 9,772,776 | 797,499 |
| Human Services | 9,244,877 | 10,045,609 | 10,796,551 | 12,612,304 | 11,196,564 | 10,841,983 | 9,883,423 | 11,189,177 | 11,590,347 | 23,560,271 |
| Community Services | 1,905,788 | 2,022,929 | 2,005,795 | 2,610,956 | 2,542,373 | 2,952,212 | 2,889,358 | 3,219,464 | 3,246,796 | 3,853,986 |
| Education | 9,862,114 | 12,140,438 | 23,610,030 | 35,180,474 | 16,596,758 | 14,935,997 | 15,247,427 | 24,697,465 | 17,583,181 | 14,864,489 |
| Non-departmental and special areas | 2,981,758 | 1,512,564 | 1,879,547 | 2,407,906 | 2,211,016 | - | - | - | - | - |
| Interest on long-term debt | 815,974 | 849,244 | 1,760,155 | 1,938,828 | 2,115,040 | 2,053,147 | 1,985,372 | 2,423,796 | 2,425,015 | 2,507,886 |
| Total governmental activities expenses | 34,728,949 | 37,330,817 | 52,692,606 | 66,902,088 | 48,364,483 | 47,292,425 | 47,466,814 | 54,554,786 | 58,836,496 | 60,908,258 |
| Business-type activities | | | | | | | | | | |
| Water and Sewer | 1,176,201 | 1,322,082 | 1,249,509 | 1,340,252 | 1,085,232 | - | - | - | - | - |
| Solid Waste | 1,419,918 | 1,352,833 | 1,396,116 | 1,642,393 | 6,520,539 | 2,197,983 | 2,088,641 | 1,721,247 | 1,822,661 | 4,318,099 |
| Stormwater | - | - | - | - | - | - | - | - | - | 209,073 |
| Total business-type activities | 2,596,119 | 2,674,915 | 2,645,625 | 2,982,645 | 7,605,771 | 2,197,983 | 2,088,641 | 1,721,247 | 1,822,661 | 4,527,172 |
| Total primary government expenses | 37,325,068 | 40,005,732 | 55,338,231 | 69,884,733 | 55,970,256 | 49,490,408 | 49,555,455 | 56,276,033 | 60,659,157 | 65,435,430 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | 601,936 | 553,307 | 643,915 | 610,973 | 677,758 | 487,200 | 484,736 | 394,790 | 625,684 | 507,272 |
| Public Safety | 790,460 | 791,072 | 1,088,446 | 802,327 | 924,126 | 795,836 | 687,119 | 621,263 | 643,455 | 703,591 |
| Environmental Protection | - | - | 370 | - | - | - | - | - | - | - |
| Economic and physical development | - | - | - | - | - | - | - | 17,800 | 3,560 | - |
| Human Services | 1,096,834 | 1,129,081 | 1,285,775 | 1,137,207 | 1,499,949 | 1,763,894 | 1,987,299 | 299,919 | 89,602 | 97,873 |
| Community Services | 196,402 | 245,038 | 321,200 | 354,237 | 286,584 | 212,183 | 203,054 | 192,996 | 185,681 | 200,492 |
| Education | - | - | - | - | - | - | - | 1,488,000 | - | - |
| Operating grants and contributions | | | | | | | | | | |
| General government | 33,409 | 42,165 | 261,063 | 14,732 | 11,808 | 14,568 | 37,694 | 149,436 | 53,955 | 69,878 |
| Public Safety | 298,679 | 312,346 | 345,704 | 357,011 | 526,608 | 676,647 | 645,268 | 678,364 | 1,057,350 | 1,711,479 |
| Transportation | - | - | - | - | - | 177,704 | 192,410 | 261,137 | 259,741 | 291,028 |
| Economic and physical development | 20,000 | - | 75,000 | - | - | 3,009 | - | 738,449 | 27,500 | 326,361 |
| Human Services | 4,943,789 | 5,248,188 | 5,479,592 | 5,756,078 | 5,967,518 | 6,055,551 | 6,247,734 | 5,868,017 | 6,421,666 | 6,237,855 |
| Community Services | 263,599 | 288,268 | 193,210 | 193,001 | 180,085 | 195,205 | 265,444 | 168,581 | 151,288 | 150,245 |
| Education | - | - | 5,000 | - | - | - | - | - | 800,000 | 1,060,202 |
| Capital grants and contributions | | | | | | | | | | |
| General government | 17,247 | - | 6,323 | - | - | - | 28,758 | - | - | - |
| Public Safety | 4,500 | 11,404 | 300,368 | - | - | - | - | - | - | - |
| Transportation | 90,182 | 87,213 | 105,253 | 149,097 | 171,471 | 382,062 | - | - | - | - |
| Economic and physical development | 1,685,124 | 768,129 | 333,941 | (14,349) | 275,635 | 120,224 | 848,919 | 108,038 | 147,875 | 41,415 |
| Community Services | 75,000 | 75,000 | 89,631 | 108,513 | 370,000 | 417,650 | 80,000 | 90,000 | - | - |
| Education | 100,000 | 200,000 | 400,000 | 758,693 | 1,103,970 | 1,920,000 | 600,000 | - | - | - |
| Total governmental activities program revenues | 10,217,161 | 9,746,411 | 10,934,791 | 10,227,520 | 11,995,572 | 13,221,733 | 12,308,435 | 11,076,810 | 10,469,357 | 11,405,691 |
| Business-type activities | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Water and Sewer | 1,255,046 | 1,259,392 | 1,533,407 | 1,555,540 | 1,201,171 | - | - | - | - | - |
| Solid Waste | 1,342,863 | 1,438,167 | 1,434,609 | 1,592,925 | 1,595,705 | 1,525,736 | 1,527,300 | 1,680,396 | 1,540,903 | 1,686,107 |
| Stormwater | - | - | - | - | - | - | - | - | - | 248,572 |
| Capital grants and contributions | - | - | - | - | - | - | - | 4,137 | 4,692 | 3,493 |
| Total business-type activities program revenues | 2,597,909 | 2,697,559 | 2,968,016 | 3,148,465 | 2,796,876 | 1,525,736 | 1,527,300 | 1,684,533 | 1,545,595 | 1,938,172 |
| Total primary government program revenues | 12,815,070 | 12,443,970 | 13,922,807 | 13,375,985 | 14,792,448 | 14,747,469 | 13,835,735 | 12,761,343 | 12,014,952 | 13,343,863 |

TABLE 2

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

| | Fiscal Year | | | | | | | | | |
|---|---------------------|---------------------|-----------------------|------------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|------------------------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Net (expenses)/revenue | | | | | | | | | | |
| Governmental activities | | | | | | | | | | |
| General Government | (1,650,229) | (1,862,035) | (1,933,695) | (1,870,361) | (2,074,610) | (3,751,238) | (3,767,265) | (3,013,341) | (3,577,971) | (3,978,624) |
| Public Safety | (6,518,939) | (6,771,411) | (7,362,248) | (8,306,240) | (8,925,955) | (10,283,681) | (10,306,179) | (7,445,984) | (8,122,556) | (8,204,987) |
| Transportation | 90,182 | - | (27,931) | (12,655) | (56,771) | 417,143 | 30,945 | 99,612 | 124,331 | 142,732 |
| Environmental Protection | - | - | (282,421) | - | - | - | - | - | - | - |
| Economic and physical development | 1,702,085 | 434,249 | 126,150 | (42,573) | (57,932) | (234,660) | (293,831) | 304,126 | (9,593,841) | (429,723) |
| Human Services | (3,264,254) | (3,668,340) | (4,031,184) | (5,719,019) | (3,729,097) | (3,022,538) | (1,648,390) | (5,021,241) | (5,079,079) | (17,224,543) |
| Community Services | (1,370,787) | (1,414,623) | (1,401,754) | (1,955,205) | (1,705,704) | (2,127,174) | (2,340,860) | (2,767,887) | (2,909,827) | (2,997,249) |
| Education | (9,762,114) | (11,940,438) | (23,205,030) | (34,421,781) | (15,492,788) | (13,015,997) | (14,647,427) | (23,209,465) | (16,783,181) | (13,804,287) |
| Non-departmental and special areas | (2,981,758) | (1,512,564) | (1,879,547) | (2,407,906) | (2,211,016) | - | - | - | - | - |
| Interest on long term debt | (815,974) | (849,244) | (1,760,155) | (1,938,828) | (2,115,040) | (2,053,147) | (1,985,372) | (2,423,796) | (2,425,015) | (2,507,886) |
| Business-type activities | | | | | | | | | | |
| Water and sewer | 78,345 | (62,690) | 303,898 | 215,288 | 115,939 | - | - | - | - | - |
| Solid waste | (77,055) | 85,334 | 38,493 | (49,468) | (4,924,834) | (672,247) | (561,341) | (36,714) | (277,066) | (2,628,499) |
| Stormwater | - | - | - | - | - | - | - | - | - | 39,499 |
| Total primary government net expenses | (24,509,998) | (27,561,762) | (41,415,424) | (56,508,748) | (41,177,808) | (34,742,939) | (35,719,720) | (43,514,690) | (48,644,205) | (52,133,066) |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Property taxes | 18,366,958 | 19,218,210 | 22,243,741 | 23,410,571 | 26,593,546 | 27,423,928 | 30,260,553 | 31,614,844 | 31,803,407 | 31,967,760 |
| Local option sales tax | 8,463,302 | 9,150,914 | 9,636,678 | 10,697,330 | 9,630,075 | 7,712,604 | 5,915,129 | 4,929,327 | 5,512,386 | 5,977,343 |
| Other taxes and licenses | 721,619 | 785,834 | 865,181 | 295,200 | 1,019,520 | 666,540 | 523,113 | 1,376,079 | 1,777,995 | 1,993,976 |
| Investment earnings | 211,017 | 574,177 | 1,994,656 | 1,878,138 | 1,317,899 | 536,617 | 182,190 | 127,862 | 61,598 | 49,130 |
| Miscellaneous | 189,931 | 129,741 | 309,682 | 578,191 | 180,056 | 265,978 | (163,201) | 378,224 | 609,548 | 297,442 |
| Transfers | (176,600) | - | 227,150 | (810,551) | 594,882 | - | - | (2,973,770) | - | - |
| Total general revenues, special items and transfers | 27,776,227 | 29,858,876 | 35,277,098 | 36,048,879 | 38,735,978 | 36,605,667 | 36,717,784 | 35,652,566 | 39,764,934 | 40,285,651 |
| Total governmental activities | 27,776,227 | 29,858,876 | 35,277,098 | 36,048,879 | 38,735,978 | 36,605,667 | 36,717,784 | 35,652,566 | 39,764,934 | 40,285,651 |
| Business-type activities: | | | | | | | | | | |
| Investment earnings | 33,463 | 60,065 | 129,052 | 162,654 | 144,531 | 60,025 | 5,522 | 3,864 | 4,524 | 5,062 |
| Miscellaneous | - | 15,645 | 246,233 | 162,360 | - | - | - | - | - | 95,795 |
| Transfers | 176,600 | - | (227,150) | 810,551 | (4,278,578) | - | - | 2,973,770 | - | - |
| Total general revenues, special items and transfers | 210,063 | 75,710 | 148,135 | 1,135,565 | (4,134,047) | 60,025 | 5,522 | 2,977,634 | 4,524 | 100,857 |
| Total business-type activities | 210,063 | 75,710 | 148,135 | 1,135,565 | (4,134,047) | 60,025 | 5,522 | 2,977,634 | 4,524 | 100,857 |
| Total primary government | 27,986,290 | 29,934,586 | 35,425,233 | 37,184,444 | 34,601,931 | 36,665,692 | 36,723,306 | 38,630,200 | 39,769,458 | 40,386,508 |
| Changes in Net Position | | | | | | | | | | |
| Governmental activities | 3,264,439 | 2,274,470 | (6,480,717) | (20,625,689) | 2,367,065 | 2,534,975 | 1,559,405 | (7,825,410) | (8,602,205) | (9,218,916) |
| Business-type activities | 211,853 | 98,354 | 490,526 | 1,301,385 | (8,942,912) | (612,222) | (555,819) | 2,940,920 | (272,542) | (2,488,145) |
| Total primary government | \$ 3,476,292 | \$ 2,372,824 | \$ (5,990,191) | \$ (19,324,304) | \$ (6,575,847) | \$ 1,922,753 | \$ 1,003,586 | \$ (4,884,490) | \$ (8,874,747) | \$ (11,707,059) |

TABLE 3

**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 |
|------------------------|-------------------------|----------------------------|---------------------------------------|---------------------------|----------------------|---------------|
| 2004 | \$ 18,366,958 | \$ 8,463,302 | \$ 21,162 | \$ 85,508 | \$ 614,949 | \$ 27,551,879 |
| 2005 | 19,218,210 | 9,150,914 | 21,752 | 96,797 | 667,285 | 29,154,958 |
| 2006 | 22,243,741 | 9,636,678 | 23,074 | 99,249 | 742,858 | 32,745,600 |
| 2007 | 23,410,571 | 10,697,330 | 22,856 | 112,187 | 160,157 | 34,403,101 |
| 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 |

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

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

TABLE 4

| | Fiscal Year | | | |
|-------------------------------------|-------------------|---------------|---------------|---------------|
| | Restated* 2010 | 2011 | 2012 | 2013 |
| General Fund | | | | |
| Nonspendable | | | | |
| Prepaid items | \$ - | \$ 4,000 | \$ 368 | \$ 900 |
| Restricted | | | | |
| Stabilization by State Statute | 3,334,751 | 2,831,605 | 2,694,795 | 2,092,758 |
| Register of Deeds | - | 12,748 | 33,561 | - |
| Human Services | - | - | 13,591,044 | 5,416,399 |
| Education | 739,572 | - | - | 695,447 |
| Committed | | | | |
| Tax Revaluation | 110 | 98,122 | 196,283 | 294,687 |
| Public Safety | - | - | 591,606 | 945,368 |
| Assigned | | | | |
| Subsequent year's expenditures | 990,730 | 768,172 | 1,418,657 | 1,735,002 |
| Economic & Physical Development | 1,003,828 | 960,000 | 1,232,800 | 956,521 |
| Unassigned | 18,741,118 | 19,324,317 | 11,353,100 | 18,625,992 |
| Total general fund | \$ 24,810,109 | \$ 23,998,964 | \$ 31,112,214 | \$ 30,763,074 |
| All other governmental funds | | | | |
| Restricted | | | | |
| Stabilization by State Statute | 39,779 | 39,779 | 135,549 | 83,357 |
| Education | (62,241) | 5,993,606 | 1,251,264 | 29,021 |
| Recreation | (11,928) | 67,752 | 63,319 | 59,061 |
| Library | 8,217,974 | 3,620,138 | 1,938,922 | 927,776 |
| Public Safety | 1,204,897 | 1,258,838 | 194,485 | 158,231 |
| Economic & Physical Development | - | - | 2,644,258 | 2,308,842 |
| Committed | | | | |
| Economic & Physical Development | 1,622,072 | 210,014 | 33,564 | 642 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| Total other governmental funds | \$ 11,010,553 | \$ 11,190,127 | \$ 6,261,361 | \$ 3,566,930 |

| | Fiscal Year | | | | | | |
|---|--------------|---------------|---------------|--------------|--------------|--------------|---------------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| General fund | | | | | | | |
| Reserved by state statute | \$ 2,888,196 | \$ 2,369,164 | \$ 2,862,589 | \$ 4,026,907 | \$ 3,109,806 | \$ 3,215,946 | \$ 3,007,806 |
| Reserved For Register of Deeds | 76,488 | 107,052 | - | - | 30,967 | - | - |
| Unreserved (available for appropriation) | | | | | | | |
| Designated for subsequent year's expenditures | 1,423,101 | 1,525,000 | 612,000 | 2,259,481 | 724,520 | 492,435 | 870,530 |
| Designated for redundant water line - Oxford | - | - | - | - | - | - | - |
| Designated for repayment of economic incentives | - | - | - | - | - | - | 1,003,828 |
| Undesignated | 9,709,748 | 11,871,907 | 14,332,810 | 11,966,953 | 16,290,833 | 18,146,260 | 18,349,340 |
| Town of Duxter Advisory Board | | | | | | | |
| Recreation | 58,000 | - | - | - | - | - | - |
| Total general fund | 14,155,533 | 15,873,123 | 17,807,399 | 18,233,341 | 20,156,126 | 21,854,641 | 23,231,504 |
| All other governmental funds | | | | | | | |
| Reserved by state statute | 213,190 | 320,894 | 418,445 | 1,074,342 | 471,549 | 504,490 | 423,684 |
| Reserved for Register of Deeds | - | - | - | - | - | - | - |
| Reserved for school construction | - | 23,857,405 | 11,783,531 | - | - | - | - |
| Reserved for public improvement construction | - | 771,360 | 735,887 | 632,366 | - | - | - |
| Unreserved (available for appropriation) | | | | | | | |
| Designated for subsequent year's expenditures | | | | | | | |
| Special revenue funds | 58,157 | 911,450 | 896,468 | 132,227 | 229,895 | 1,230,872 | 995,489 |
| Capital Projects | 208,900 | 190,700 | 299,700 | (496,033) | 231,450 | 324,125 | 120,200 |
| Undesignated, reported in nonmajor | | | | | | | |
| Special revenue funds | 4,259,833 | 4,313,666 | 4,230,627 | 3,262,041 | 4,781,019 | 3,455,655 | 2,771,931 |
| Capital Projects | 1,910,685 | 1,799,973 | 3,046,881 | 2,823,396 | 1,668,041 | 935,099 | 8,277,854 |
| Total all other governmental funds | \$ 6,630,785 | \$ 32,165,448 | \$ 21,411,539 | \$ 7,428,319 | \$ 7,381,954 | \$ 6,450,241 | \$ 12,589,158 |

* Fiscal years 2004 through 2010 are presented in the Pre-GASB 54 format on the bottom table with Fiscal years 2010, 2011, 2012, and 2013 presented showing the GASB 54 format. Fiscal year 2010 was restated by County Finance Staff and represents and was not subject to audit procedures.

TABLE 5

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

| | Fiscal Year | | | | | | | | | |
|---|---------------|---------------|----------------|-----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Revenues | | | | | | | | | | |
| Ad Valorem taxes | \$ 18,279,180 | \$ 19,165,754 | \$ 21,843,847 | \$ 23,180,548 | \$ 26,674,614 | \$ 27,364,379 | \$ 30,144,926 | \$ 31,596,349 | \$ 31,873,214 | \$ 32,738,695 |
| Sales and other taxes | 9,109,739 | 9,868,620 | 10,419,305 | 10,921,364 | 9,711,264 | 8,256,308 | 6,327,694 | 5,432,983 | 7,271,408 | 7,844,912 |
| Licenses, fees and other revenue | 2,574,991 | 2,577,563 | 3,243,739 | 3,064,839 | 3,220,267 | 3,305,715 | 3,384,135 | 1,824,726 | 2,074,806 | 2,093,304 |
| Unrestricted Intergovernmental Revenues | 4,376 | - | 59 | - | 500 | - | - | - | - | - |
| Restricted Intergovernmental Revenues | 7,652,510 | 7,157,237 | 7,801,743 | 7,570,086 | 9,043,073 | 10,009,759 | 8,697,671 | 11,251,616 | 9,382,743 | 10,229,890 |
| Investment earnings | 211,017 | 530,267 | 2,001,898 | 1,870,843 | 1,361,872 | 536,617 | 182,190 | 127,862 | 61,598 | 49,130 |
| Miscellaneous | 253,393 | 209,480 | 281,486 | 241,952 | 250,119 | 324,509 | 341,778 | 371,189 | 293,653 | 177,404 |
| Total Revenues | 38,085,206 | 39,508,921 | 45,592,077 | 46,849,632 | 50,261,709 | 49,797,287 | 49,278,394 | 50,604,725 | 50,937,422 | 53,133,335 |
| Expenditures | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | 2,137,375 | 2,503,869 | 2,460,838 | 2,248,000 | 2,504,483 | 2,949,824 | 2,939,723 | 2,670,103 | 2,912,726 | 3,005,461 |
| Public safety | 7,098,716 | 7,402,563 | 8,060,394 | 10,259,786 | 9,739,259 | 10,627,195 | 10,873,165 | 8,414,677 | 10,087,628 | 9,770,114 |
| Community services | 1,851,253 | 1,920,934 | 2,009,635 | 2,256,353 | 2,362,405 | 2,466,093 | 2,267,231 | 3,540,856 | 3,116,885 | 3,443,616 |
| Economic and physical development | 3,039 | - | 249,843 | 400 | 317,475 | 78,384 | 74,319 | 108,058 | 406,286 | 467,279 |
| Human Services | 9,221,792 | 9,971,117 | 10,673,809 | 12,648,743 | 11,223,967 | 10,178,787 | 9,204,421 | 10,683,498 | 10,683,159 | 10,907,712 |
| Non-departmental & special areas | 2,981,758 | 1,599,777 | 1,786,621 | 2,486,971 | 2,349,153 | 1,891,782 | 1,879,904 | 2,456,295 | 7,761,846 | 15,801,366 |
| Capital Outlay | 2,546,476 | 1,295,200 | 1,952,219 | 1,534,687 | 2,878,658 | 1,654,172 | 3,431,384 | 4,637,671 | 2,091,297 | 1,021,405 |
| Intergovernmental: | | | | | | | | | | |
| Education | 9,862,114 | 12,140,438 | 23,610,030 | 35,180,474 | 16,606,743 | 14,935,997 | 15,247,427 | 24,698,148 | 17,583,181 | 14,864,489 |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | | | |
| Bond issuance cost | - | 54,831 | 7,655 | 32,302 | - | - | 42,653 | 235,107 | - | 345,343 |
| Principal | 1,227,325 | 1,225,284 | 2,048,355 | 2,079,937 | 2,762,535 | 2,916,266 | 3,558,017 | 4,325,081 | 5,317,182 | 4,649,290 |
| Interest | 826,281 | 770,772 | 1,779,461 | 1,896,828 | 2,115,253 | 2,078,214 | 2,021,963 | 2,493,032 | 2,812,748 | 2,711,060 |
| Total expenditures | 37,756,129 | 38,684,785 | 54,638,860 | 70,624,481 | 52,859,931 | 49,776,714 | 51,540,207 | 64,262,526 | 62,772,938 | 66,987,135 |
| Excess of revenues over (under) expenditures | 329,077 | 824,136 | (9,046,783) | (23,774,849) | (2,598,222) | 20,573 | (2,261,813) | (13,657,801) | (11,815,516) | (13,853,800) |
| Other financing sources (uses) | | | | | | | | | | |
| Debt proceeds | - | 26,265,000 | - | 11,000,000 | 3,859,760 | - | 19,815,000 | 16,000,000 | 14,000,000 | 26,855,000 |
| Premium on debt | - | 143,117 | - | 48,122 | - | - | 463,302 | - | - | 2,525,946 |
| Payments to refunded bond escrow agent | - | - | - | - | - | - | (10,500,708) | - | - | (18,350,717) |
| Transfers in from other funds | 3,677,591 | 3,825,456 | 5,248,744 | 6,215,220 | 8,816,162 | 4,607,877 | 5,747,250 | 2,939,116 | 4,207,569 | 1,186,952 |
| Transfers out to other funds | (3,854,191) | (3,825,456) | (5,021,594) | (7,025,771) | (8,221,280) | (4,607,877) | (5,747,250) | (5,912,886) | (4,207,569) | (1,406,952) |
| Total other financing sources (uses) | (176,600) | 26,408,117 | 227,150 | 10,237,571 | 4,454,642 | - | 9,777,594 | 13,026,230 | 14,000,000 | 10,810,229 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 152,477 | 27,232,253 | (8,819,633) | (13,537,278) | 1,856,420 | 20,573 | 7,515,781 | (631,571) | 2,184,484 | (3,043,571) |
| Net change in fund balances | \$ 152,477 | \$ 27,232,253 | \$ (8,819,633) | \$ (13,537,278) | \$ 1,856,420 | \$ 20,573 | \$ 7,515,781 | \$ (631,571) | \$ 2,184,484 | \$ (3,043,571) |
| Debt service as a percentage of noncapital expenditures | 3.44% | 5.16% | 7.01% | 5.84% | 9.74% | 10.39% | 11.40% | 11.79% | 15.05% | 11.45% |

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 |
|------------------------|-------------------------|----------------------|---------------------------------------|--------------------|---------------|
| 2004 | \$ 18,279,180 | \$ 8,463,302 | \$ 10,581 | \$ 428,199 | \$ 27,181,262 |
| 2005 | 19,165,754 | 9,150,913 | 10,876 | 481,258 | 28,808,801 |
| 2006 | 21,843,847 | 9,636,678 | 11,537 | 549,156 | 32,041,218 |
| 2007 | 23,180,548 | 10,068,167 | 11,428 | 617,735 | 33,877,878 |
| 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 |

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 |
|------------------------------------|---|-------------------|------------------|--------------------|------------------------------------|--------------------------------|---|--|---|
| 2004 | \$2,450,044,327 | \$ 332,944,092 | \$ 95,959,685 | \$ (6,659,843) | \$ 2,872,288,261 | 0.635 | \$ 18,239,030 | \$ 18,563,899 | 98.25% |
| 2005 | 2,567,539,769 | 336,260,935 | 100,945,512 | (6,795,906) | 2,997,950,310 | 0.635 | 19,036,984 | 20,017,860 | 95.10% |
| 2006 | 3,022,046,199 | 146,147,086 | 105,541,000 | (112,754,714) | 3,160,979,571 | 0.700 | 22,126,857 | 22,378,731 | 98.87% |
| 2007 | 2,834,801,060 | 433,685,429 | 126,242,857 | (72,754,857) | 3,321,974,489 | 0.700 | 23,253,821 | 24,615,032 | 94.47% |
| 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% |

Source: Granville County Tax Department

TABLE 8

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

| | Fiscal Year | | | | | | | | | |
|--------------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| County Direct Rates* | | | | | | | | | | |
| County-wide Rate | 0.795 | 0.795 | 0.795 | 0.825 | 0.755 | 0.755 | 0.700 | 0.700 | 0.635 | 0.635 |
| Municipality Rates | | | | | | | | | | |
| City of Oxford | 0.620 | 0.600 | 0.600 | 0.600 | 0.550 | 0.550 | 0.550 | 0.550 | 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 | 0.440 | 0.440 |
| City of Creedmoor | 0.700 | 0.700 | 0.700 | 0.700 | 0.725 | 0.725 | 0.700 | 0.690 | 0.650 | 0.650 |
| Town of Butner^ | 0.350 | 0.350 | 0.350 | 0.250 | 0.250 | 0.250 | 0.250 | 0.200 | 0.200 | 0.200 |
| Lyon Station** | N/A | N/A | N/A | N/A | N/A | 0.095 | 0.095 | 0.095 | 0.095 | 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, 2013
CURRENT YEAR AND SEVEN YEARS AGO*

| Taxpayer | 2013 | | | 2007 | | |
|-----------------------------------|------------------------|------|--|------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Revlon | \$ 63,099,836 | 1 | 1.55% | \$ 67,127,366 | 1 | 2.02% |
| Certainfeed Corporation | 61,249,242 | 2 | 1.50% | 31,946,482 | 2 | 0.96% |
| Progress Energy Carolinas | 33,676,048 | 3 | 0.83% | 29,940,047 | 3 | 0.90% |
| SantaFe Natural Tobacco Company | 26,591,461 | 4 | 0.65% | - | - | 0.00% |
| Bridgestone Commercial Solutions^ | 26,130,425 | 5 | 0.64% | 21,524,964 | 5 | 0.65% |
| WAKE EMC | 23,531,053 | 6 | 0.58% | 18,808,827 | 8 | 0.57% |
| Public Service Co. of NC | 22,612,111 | 7 | 0.55% | - | - | 0.00% |
| Butner Acquisition Company | 19,598,899 | 8 | 0.48% | 18,550,812 | 9 | 0.56% |
| Carefusion EIT LLC** | 15,785,590 | 9 | 0.39% | 20,841,179 | 6 | 0.63% |
| Newton Instrument Company | 15,360,106 | 10 | 0.38% | 15,742,802 | 10 | 0.47% |
| Athol Manufacturing Corp | - | - | 0.00% | 27,535,605 | 4 | 0.83% |
| Central Leasing USA | - | - | 0.00% | 20,394,561 | 7 | 0.61% |
| Totals | <u>\$ 307,634,771</u> | | <u>7.55%</u> | <u>\$ 272,412,645</u> | | <u>8.20%</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 |
| 2004 | \$ 18,238,111 | \$ 17,328,380 | 95.01% | \$ 859,403 | \$ 18,187,783 | 99.72% |
| 2005 | 19,036,984 | 18,176,364 | 95.48% | 809,764 | 18,986,128 | 99.73% |
| 2006 | 22,031,861 | 20,892,320 | 94.83% | 1,086,380 | 21,978,700 | 99.76% |
| 2007 | 23,253,821 | 21,965,301 | 94.46% | 1,084,002 | 23,049,303 | 99.12% |
| 2008 | 26,387,480 | 25,234,247 | 95.63% | 1,001,659 | 26,235,906 | 99.43% |
| 2009 | 27,319,983 | 26,261,609 | 96.13% | 1,004,070 | 27,265,679 | 99.80% |
| 2010 | 30,180,232 | 29,039,361 | 96.22% | 909,968 | 29,949,329 | 99.23% |
| 2011 | 31,512,371 | 30,623,639 | 97.18% | 803,508 | 31,427,147 | 99.73% |
| 2012 | 31,762,444 | 30,856,878 | 97.15% | 761,463 | 31,618,341 | 99.55% |
| 2013 | \$ 32,427,425 | \$ 31,513,749 | 97.18% | \$ - | \$ 31,513,749 | 97.18% |

Source: Granville County Tax Department

TABLE 11

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

| Fiscal Year | Governmental Activities | | | | | Business-type Activities | Total Primary Government | Per Capita * | Percentage of Personal Income* |
|-------------|--------------------------|-------------------------|----------------------|-------------------------------|----------------|--------------------------|--------------------------|--------------|--------------------------------|
| | General Obligation Bonds | Installment Obligations | Financing Agreements | Certificates of Participation | Capital Leases | Capital Leases | | | |
| 2004 | \$ 16,735,000 | \$ - | \$ - | \$ - | \$ 630,765 | \$ 893,584 | \$ 18,259,349 | 346 | 1.53% |
| 2005 | 41,855,000 | - | - | - | 550,481 | 779,848 | 43,185,329 | 809 | 3.46% |
| 2006 | 39,890,000 | - | - | - | 467,126 | 661,761 | 41,018,887 | 762 | 3.00% |
| 2007 | 47,415,000 | 1,481,608 | - | - | 380,581 | 539,157 | 49,816,346 | 885 | 3.34% |
| 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% |

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 (total personal income for Granville County estimated at \$1,740,073,170 for fiscal year 2012).

TABLE 12

**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 |
|------------------------|---|---|---------------|---|---|-----------------------|
| 2004 | \$ 16,735,000 | \$ - | \$ 16,735,000 | 1.40% | 0.58% | 317 |
| 2005 | 41,855,000 | - | 41,855,000 | 3.36% | 1.40% | 784 |
| 2006 | 39,890,000 | - | 39,890,000 | 2.91% | 1.26% | 741 |
| 2007 | 47,415,000 | - | 47,415,000 | 3.28% | 1.43% | 868 |
| 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 |

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
(total personal income for Granville County estimated at \$1,740,073,170 for fiscal year 2012).

TABLE 13

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

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Debt limit | \$ 229,783,061 | \$ 239,836,025 | \$ 252,878,366 | \$ 265,757,959 | \$ 280,423,659 | \$ 289,483,264 | \$ 293,549,061 | \$ 316,454,846 | \$ 319,622,078 | 326,313,710 |
| Total net debt applicable to limit | 23,810,935 | 48,228,645 | 45,525,754 | 53,785,453 | 55,254,560 | 51,695,353 | 57,390,915 | 53,041,051 | 84,529,293 | 91,803,576 |
| Legal debt margin | \$ 205,972,126 | \$ 191,607,380 | \$ 207,352,612 | \$ 211,972,506 | \$ 225,169,099 | \$ 237,787,911 | \$ 236,158,146 | \$ 263,413,795 | \$ 235,092,785 | \$ 234,510,134 |
| Total net debt applicable to the limit as a percentage of debt limit | 10.36% | 20.11% | 18.00% | 20.24% | 19.70% | 17.86% | 19.55% | 16.76% | 26.45% | 28.13% |

Legal Debt Margin Calculation for Fiscal Year 2013

| | |
|--|------------------|
| Assessed value | \$ 4,078,921,371 |
| Add back: exempt real property | - |
| Total assessed value | 4,078,921,371 |
| Debt limit (8% of total assessed value) | 326,313,710 |
| Debt applicable to limit: | |
| General obligation bonds | 41,650,118 |
| Installment Obligations | 27,935,125 |
| Certificates of Participation | 15,020,000 |
| Lease Financing Agreements - Governmental Activities | 7,198,333 |
| Total net debt applicable to limit | 91,803,576 |
| Legal debt margin | \$ 234,510,134 |

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 |
|------------------------|---------------------------|--|---|--|--------------------------------------|--------------------------------------|
| 2004 | 52,824 | 22,589 | 67 | 13 | 8,649 | 7.4% |
| 2005 | 53,356 | 23,361 | 73 | 13 | 8,677 | 6.5% |
| 2006 | 53,840 | 25,430 | 72.4 | 13 | 8,704 | 5.1% |
| 2007 | 54,606 | 26,492 | 66.9 | 13 | 8,756 | 5.2% |
| 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% |

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

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)

Source 3: Percent high school graduates and percent bachelor's degree or higher are from the
North Carolina Department of Commerce files

Source 4: School Enrollment numbers are from the Department of Public Instruction

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

TABLE 15

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

| 2013 | | | | 2010 | | | |
|-----------------------------------|-----------|------|---|------------------------------------|-----------|------|---|
| Employer | Employees | Rank | Percentage of Total County Employment | Employer | Employees | Rank | Percentage of Total County Employment |
| Revlon | 1,700 | 1 | 6.26% | Revlon | 2,000 | 1 | 7.71% |
| Altec Industries | 450 | 2 | 1.66% | Altec Industries | 300 | 2 | 1.16% |
| Certainteed Corporation | 310 | 3 | 1.14% | Flextronics | 325 | 3 | 1.25% |
| Food Lion Distribution | 270 | 4 | 0.99% | Food Lion Distribution | 300 | 4 | 1.16% |
| Bridgestone Bandag | 172 | 5 | 0.63% | Ideal Fastener | 300 | 5 | 1.16% |
| Clayton Homes | 152 | 6 | 0.56% | Certainteed Corporation | 300 | 6 | 1.16% |
| Gate Precast | 150 | 7 | 0.55% | Clayton Homes | 250 | 7 | 0.96% |
| Ideal Fastner | 150 | 8 | 0.55% | Newton Instrument Co. | 175 | 8 | 0.67% |
| Newton Instruments | 145 | 9 | 0.53% | Pallet One of North Carolina, Inc. | 175 | 9 | 0.67% |
| Santa Fe Natural Tobacco | 140 | 10 | 0.52% | Bandag, Inc. | 168 | 10 | 0.65% |
| PalletOne of North Carolina, Inc. | 133 | 11 | 0.49% | Carolina Sunrock | 151 | 11 | 0.58% |
| Dill Air Controls Products, LLC | 108 | 12 | 0.40% | Gate Precast | 150 | 12 | 0.58% |
| Total | 3,880 | | 14.28% | Total | 4,594 | | 17.71% |

Source: Information from Granville County Economic Development Commisison

* Management decided to present this table over a three 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 | | | | | | | | | |
|----------------------------------|-------------|------|------|------|------|------|------|-------|------|------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| General Government | 31 | 31 | 39 | 39 | 38 | 40 | 35 | 35 | 35.5 | 35 |
| Human Services | 87 | 90 | 95 | 95 | 98 | 98 | 98.5 | 98.5 | 100 | 98 |
| Community Services | 26.5 | 28.5 | 34.5 | 35.5 | 37 | 37 | 40.5 | 42.5 | 44.5 | 49.5 |
| Public Safety | | | | | | | | | | |
| Sheriff's Dept./Detention Center | 74 | 77 | 79.5 | 79.5 | 85 | 85 | 90.5 | 94.5 | 99.5 | 99 |
| Emergency Services* | 71 | 77 | 77.5 | 78.5 | 78.5 | 78.5 | 72.5 | 25 | 26 | 25 |
| Emergency Management | 1.5 | 1.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3 | 3 | 4 | 3 |
| Solid Waste | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4.5 | 4.5 |
| Water & Sewer | 3 | 3 | 3 | 3 | - | - | - | - | - | - |
| Total | 297 | 311 | 337 | 339 | 345 | 347 | 344 | 302.5 | 314 | 314 |

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 | | | | | | | | |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
| Public Safety/Sheriff | | | | | | | | | |
| Incident Reports** | 1,561 | 1,611 | 2,069 | 1,780 | 2,072 | 7,641 | 8,773 | 10,220 | 8,920 |
| Miscellaneous Incident Reports | 5,640 | 5,267 | 5,611 | 6,566 | 6,051 | - | - | - | - |
| Arrests | 1,420 | 1,327 | 1,795 | 1,238 | 1,251 | 1,117 | 1,023 | 1,353 | 1,409 |
| Court Papers | 8,599 | 9,138 | 9,195 | 9,194 | 8,824 | 9,096 | 8,221 | 8,026 | 7,427 |
| Public Safety/Emerg Mgmt/Fire | | | | | | | | | |
| Number of calls answered (includes fire & medical first response calls) | 2,414 | 2,915 | 2,963 | 2,403 | 2,749 | 2,755 | 2,475 | 2,754 | 2,594 |
| Inspections | 132 | 163 | 167 | 170 | 206 | 141 | 172 | 205 | 233 |
| Solid Waste | | | | | | | | | |
| MSW Landfill Tonnage (May 1, 2013 - present) | | | | | | | | | |
| C & D Landfill Tonnage | 42,850 | 28,184 | 28,184 | 29,920 | 32,833 | 19,810 | 16,493 | 17,171 | 14,237 |
| Convenience Sites Tonnage | 7,387 | 7,548 | 7,548 | 8,563 | 8,808 | 8,572 | 8,635 | 8,248 | 8,069 |
| Civil Citations | 12 | 5 | 5 | 6 | 3 | 5 | 4 | 10 | 5 |
| Criminal Citations | 2 | 1 | 1 | - | - | - | 1 | 1 | 2 |
| Community Services/Library | | | | | | | | | |
| Items Added to Physical Collection | 6,467 | 9,886 | 7,931 | 9,060 | 9,465 | 8,231 | 2,429 | 8,903 | 7,297 |
| Items Added to Virtual Collection^ | - | - | - | - | - | - | - | - | 4,067 |
| Circulation | 144,726 | 156,423 | 155,110 | 154,080 | 159,820 | 165,076 | 178,460 | 186,335 | 209,706 |
| Internet Use | 14,731 | 19,013 | 28,995 | 31,647 | 42,658 | 68,323 | 36,648 | 42,276 | 45,828 |
| Program Attendance | 6,121 | 9,951 | 7,762 | 11,803 | 10,564 | 6,347 | 4,378 | 4,261 | 6,594 |
| Community Services/Planning & Inspections | | | | | | | | | |
| Number of Building Permits Issued | 445 | 467 | 613 | 736 | 672 | 612 | 573 | 443 | 393 |
| Number of Mobile Home Permits Issued | 144 | 118 | 105 | 80 | 121 | 69 | 60 | 61 | 57 |
| Number of Other Permits Issued (Includes Electrical, Plumbing & Mechanical) | 837 | 675 | 848 | 507 | 431 | 466 | 548 | 574 | 588 |
| Human Services/Social Services | | | | | | | | | |
| Average # Adult Medicaid Eligible Cases | 2,127 | 2,167 | 2,253 | 2,300 | 2,327 | 2,317 | 2,293 | 2,340 | 2,464 |
| Average # Family & Child Medicaid Cases | 2,456 | 2,577 | 2,839 | 3,116 | 3,281 | 3,562 | 4,031 | 4,168 | 4,335 |
| Average # Households Receiving Food Stamps | 1,518 | 1,701 | 1,953 | 2,077 | 2,173 | 2,365 | 3,041 | 3,738 | 4,156 |
| Average \$ Fraud Collections per Month | 3,159 | 2,501 | 2,432 | 3,802 | 4,147 | 4,242 | 3,853 | 3,313 | 3,158 |
| Education | | | | | | | | | |
| School enrollment | 8,649 | 8,677 | 8,704 | 8,756 | 8,831 | 8,786 | 8,637 | 8,545 | 8,505 |

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.

TABLE 18

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

| Function | Fiscal Year | | | | | | | | | |
|------------------------|-------------|------|------|------|------|------|------|------|------|------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| 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) | 918 | 918 | 918 | 924 | 1508 | 1508 | 1510 | 1528 | 1534 | 1595 |
| Culture and recreation | | | | | | | | | | |
| Parks | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| Libraries | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Education | | | | | | | | | | |
| Schools | 14 | 14 | 16 | 18 | 18 | 18 | 19 | 19 | 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 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.

Outlook: According to the Tax Administrator and Finance Director the 2010 reappraisal cost a total of \$568,319. In planning for the 2018 Revaluation, it is assumed that the expected reserve fund balance of \$110 plus future deposits and investment earnings will be more than sufficient to meet the projected cost.

Assumptions used to project cost for the 2018 Revaluation:

- Annual Contributions of \$98,000 will be made at the end of each remaining fiscal year.
- Projection assumes an average investment earnings rate range of .5% - 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 (projected) | 36,770 | \$21.50 | \$ 790,555 |

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

| | Actual Budgeted Fiscal Year 2011 | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Estimated Fiscal Year 2014 | Projected Fiscal Year 2015 | Projected Fiscal Year 2016 | Projected Fiscal Year 2017 | Projected Fiscal Year 2018 |
|-------------------------|---|----------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Annual Appropriation | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 |
| Investment Earnings | 12 | 161 | 404 | 315 | 504 | 1,470 | 1,972 | 2,162 |
| Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 323,000 | 467,555 |
| Ending Fund Balance* | 98,122 | 196,283 | 294,687 | 393,002 | 491,506 | 590,976 | 367,948 | 555 |

*Reserve amount as of June 30, 2010 was \$110.

School Restricted Capital
Fund Balance Calculation for GASB 54
(Note: Fund Balance shows as a Commitment of Fund Balance in the General Fund)

| Fiscal Year | Revenues | | | | | Expenditures | | | | | Balance Committed in General Fund |
|-----------------|--------------------------|------------------------------------|------------------------------------|-------------------------------|-------------------------------|--|-----------------------------------|-------------------------------------|--------------------------------------|--|-----------------------------------|
| | Restricted Sales Tax (1) | ADM or Lottery Funds Requested (2) | Investment Earnings Allocation (3) | General Fund Contribution (4) | Total Restricted Revenues (5) | Category 1 Programmed Capital Outlay (6) | Other Capital Outlay Projects (7) | 160A(20) Financing Debt Service (8) | GO Bond & Refunding Debt Service (9) | Total Expenditures for School Capital (10) | |
| 07/08 | 2,310,254 | 1,103,970 | 128,278 | 2,224,453 | 5,766,955 | 649,506 | 1,009,985 | 142,545 | 4,300,019 | 6,102,055 | 2,750,327 |
| 08/09 | 2,143,015 | 1,920,000 | 38,813 | 1,468,500 | 5,570,328 | 675,486 | 890,743 | 279,984 | 4,208,769 | 6,054,982 | 2,265,673 |
| 09/10 | 1,832,920 | 600,000 | 4,168 | 1,719,100 | 4,156,188 | 926,086 | 0 | 273,177 | 4,180,681 | 5,379,944 | 1,041,917 |
| 10/11 | 1,827,708 | 1,488,000 | 1,529 | 2,591,529 | 5,908,765 | 675,486 | 1,018,000 | 266,370 | 4,544,906 | 6,504,762 | 445,921 |
| 11/12 | 2,048,677 | 800,000 | 1,531 | 3,765,855 | 6,616,063 | 540,586 | 0 | 259,563 | 5,651,932 | 6,452,081 | 609,902 |
| 12/13 | 2,099,894 | 1,060,202 | 1,600 | 3,630,059 | 6,791,755 | 540,586 | 910,202 | 252,756 | 4,947,268 | 6,650,812 | 750,845 |
| 13/14 Projected | 2,072,943 | 1,000,000 | 1,600 | 4,082,965 | 7,157,508 | 957,671 | 0 | 245,949 | 5,400,973 | 6,604,592 | 1,303,761 |
| 14/15 | 2,124,767 | 750,000 | 1,634 | 4,379,934 | 7,256,335 | 957,671 | 0 | 1,241,309 | 5,278,624 | 7,477,604 | 1,082,491 |
| 15/16 | 2,177,886 | 1,000,000 | 1,797 | 4,263,503 | 7,443,186 | 986,401 | 0 | 1,234,502 | 5,194,285 | 7,415,188 | 1,110,489 |
| 16/17 | 2,232,333 | 1,000,000 | 1,973 | 4,094,299 | 7,328,605 | 1,015,993 | 0 | 1,227,695 | 5,052,843 | 7,296,532 | 1,142,562 |
| 17/18 | 2,288,141 | 1,000,000 | 2,252 | 3,925,095 | 7,215,488 | 1,046,473 | 0 | 1,220,888 | 4,932,105 | 7,199,466 | 1,158,584 |
| 18/19 | 2,345,345 | 1,000,000 | 2,252 | 3,755,095 | 7,102,692 | 1,077,867 | 0 | 1,214,081 | 4,802,604 | 7,094,552 | 1,166,724 |

* GASB 54 Implementation Year - Expenditure priority = Most Restrictive revenues first, Least Restrictive revenues last

(1) Sales tax revenue estimated to increase 2.5% annually

(2) ADM & Lottery Funds are expected to be limited by State Budget actions in future years

(3) Interest earning rates of 1% used to budget for future years

(4) Includes General Fund contribution for debt service and Other non-restricted revenues (if any)

(5) Category 1 funding is approved each year within the funding strategy adopted in 1997 (growth held to no more than 3% unless specific increase identified and agreed upon by both Boards)

(6) Other Capital Projects as approved by both boards not otherwise identified in this report

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, 2013 the County had a legal debt margin of \$234,510,134.**

Tax-Supported 10-Year Debt Payout Ratio is **71.60%**

Percentage of tax supported debt to Appraised Value of Property is **2.25%**

Total Debt per Capita as of June 30, 2013 **\$1,582**

GO Debt per Capita as of June 30, 2013 **\$ 717**

- **Granville County has taken the approach to finance projects with a “pay-as-you-go” basis whenever possible, however in 2005, 2009, and 2013 the county approved debt for school projects which required a 5¢, 2.5¢, and 2.5¢ tax increases respectively for anticipated debt service.**
- **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%; and Net Tax-Supported Debt as a percentage of Personal Income should be targeted at no more than 3% and not exceed 4%. 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 reduction for fiscal year 2014-2015. In addition to the information in the table below, \$1,002,167 of estimated school debt service will be budgeted as interest (& principle) until financing is approved in fiscal year 2014-2015.

| Category of Debt | Principle | Interest |
|--------------------------------------|---------------------|--------------------|
| Schools | \$ 3,736,819 | \$ 1,780,947 |
| Hospital | 14,363,425 | 256,765 |
| Library System | 400,000 | 222,000 |
| 911 Emergency Telephone System Fund | 91,537 | 11,068 |
| County Parks | 73,832 | 10,842 |
| Economic Development | 1,510,924 | 270,812 |
| Public Safety - Communications | 19,964 | 2,414 |
| Total Debt Service 2014-2015* | \$20,196,501 | \$2,554,848 |

*See note above table

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.

**Table does not show the refinancing of the Hospital \$14MM under the USDA program in FY 2015*

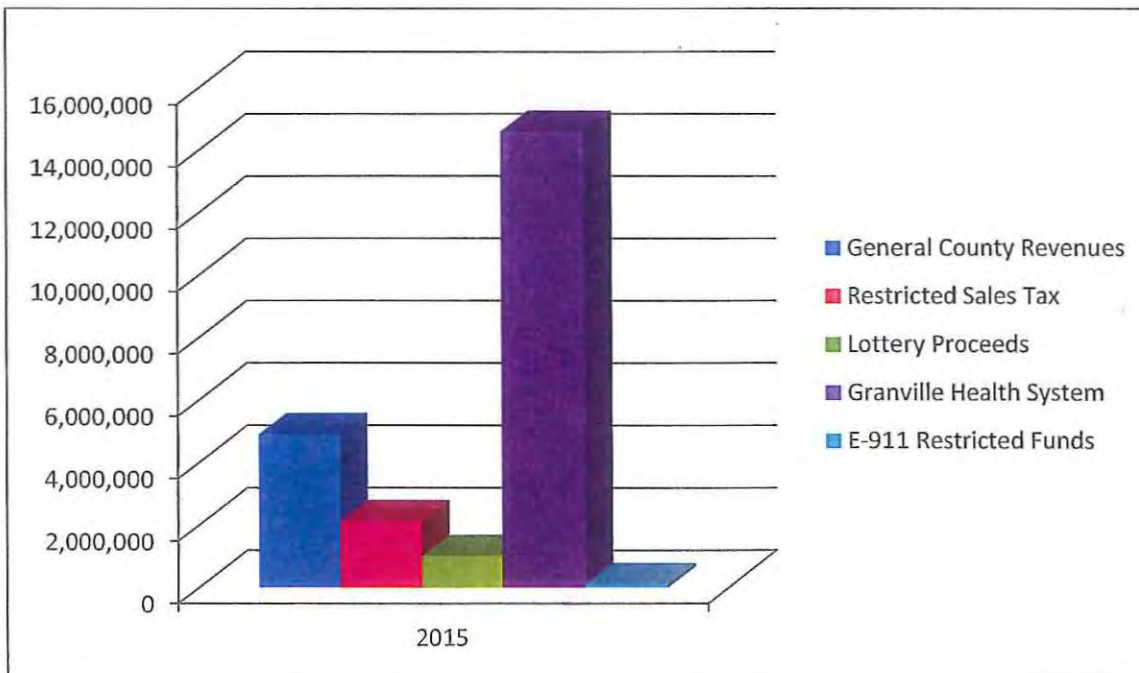
| Analysis of Debt for Granville County | | Balances At Fiscal Year End | | | | |
|---|--------------------------------|-----------------------------|---------------------|--------------------|---------------------|---------------------|
| | Funding Source | As of 6/30/2014 | 6/30/2015 | 6/30/2016 | 6/30/2017 | 6/30/2018 |
| Outstanding Debt as of June 30 | | 83,547,916 | 63,351,416 | 57,151,333 | 50,977,231 | 44,948,851 |
| GO School Bonds – Series 2005 | Restricted Sales Tax | 1,000,000 | 0 | 0 | 0 | 0 |
| Refunding, Series 2013 – GO Bonds | Restricted Sales Tax & GF | 16,085,000 | 16,075,000 | 15,015,000 | 13,980,000 | 12,475,000 |
| GO School Bonds – Series 2006 | Restricted Sales Tax | 6,175,000 | 5,700,000 | 5,225,000 | 4,750,000 | 4,275,000 |
| Public Improvement Bonds (2/3 Bonds) | General Fund | 50,000 | 0 | 0 | 0 | 0 |
| Installment Purchase – Hospital Construction (January 2003) | GHS | 597,222 | 430,555 | 263,888 | 97,222 | 0 |
| Installment Purchase – Hospital Window Renovations | GHS | 885,173 | 785,643 | 682,089 | 574,347 | 462,250 |
| Construction Loan – Hospital ER Renovation* | GHS | 14,000,000 | 0 | 0 | 0 | 0 |
| Medical Office Building - Hospital | GHS | 1,670,733 | 1,573,505 | 1,472,617 | 1,367,930 | 1,259,302 |
| Installment Purchase – Schools & E-911 Communications | Schools Capital & General Fund | 1,945,614 | 1,651,130 | 1,356,646 | 1,062,162 | 823,428 |
| Library, Series 2009-B | General Fund | 6,000,000 | 5,600,000 | 5,200,000 | 4,800,000 | 4,400,000 |
| Early College School, Series 2009-A | School Capital | 1,200,000 | 1,120,000 | 1,040,000 | 960,000 | 880,000 |
| Refunding Series 2009-C | Schools Capital | 5,165,000 | 3,990,000 | 2,830,000 | 1,690,000 | 1,065,000 |
| Economic Development Water & Waste Water | General Fund | 6,337,175 | 5,465,251 | 4,582,427 | 3,688,570 | 2,783,538 |
| Economic Development Land & Buildings | General Fund | 8,950,000 | 8,311,000 | 7,672,000 | 7,033,000 | 6,394,000 |
| COPS, Series 2010A – RZEDB | Schools | 9,315,000 | 8,825,000 | 8,335,000 | 7,845,000 | 7,350,000 |
| COPS, Series 2010B – QSCB | Schools | 4,171,999 | 3,824,332 | 3,476,666 | 3,129,000 | 2,781,333 |
| Granville County Population | | 58,500 (est) | 58,906 (est) | 59,310(est) | 59,716 (est) | 60,121 (est) |

DEBT SERVICE

Debt Service Requirements

| Issue Date | Final Pay Date | Debt Description | Actual Fiscal Year 2012-2013 | Budget Fiscal Year 2032-2014 | Budget Fiscal Year 2014-2015 | Interest Rate | Type |
|------------|----------------|---|------------------------------|------------------------------|------------------------------|---------------|-------------------|
| 9/12 | 8/27 | Economic Development – Land & Building | 69,542 | 198,690 | 830,597 | 2.35 | 160A-20 |
| 3/12 | 3/21 | Economic Development – Water & Waste Water Development | 951,139 | 951,138 | 951,138 | 1.25 | Inter-local Gov't |
| 6/05 | 5/23 | GO Bonds – Series 2005 Public Improvement Bonds - Parks | 64,825 | 54,500 | 52,500 | 4.074 | GO Bond |
| 8/09 | 6/20 | Refunding, Series 2009-C 97.98% School – 2.02% Parks | 1,436,300 | 1,385,150 | 1,334,450 | 3.08 | GO Bond |
| 10/01 | 4/20 | Refunding, Series 2013 99.0492% Schools – 0.9508% Parks | 163,152 | 548,850 | 548,600 | 1.755 | GO Bond |
| 6/05 | 5/23 | GO School Bonds – Series 2005 | 1,474,250 | 1,090,000 | 1,050,000 | 4.074 | GO Bond |
| 11/06 | 5/26 | GO School Bonds – Series 2006 | 744,919 | 725,919 | 706,919 | 3.732 | GO Bond |
| 8/09 | 6/29 | Early College School – Series 2009-A | 132,500 | 130,100 | 127,700 | 3.73 | GO Bond |
| 8/10 | 9/30 | Ltd Obligation Series 2010A - RZEDB | 952,440 | 943,130 | 932,105 | 2.914* | COPS |
| 8/10 | 9/25 | Ltd Obligation Series 2010B – QSCB^ | 611,025 | 611,025 | 611,024 | .056* | COPS |
| 11/07 | 11/22 | Schools & Equipment | 386,033 | 375,077 | 364,122 | 3.20 | 160A-20 |
| 8/09 | 6/29 | County Library System – Series 2009-B | 646,000 | 634,000 | 622,000 | 3.53 | GO Bond |
| 7/12 | 7/27 | Hospital – Medical Building | 79,324 | 158,648 | 158,648 | 3.73 | 160A-20 |
| 1/03 | 1/18 | Hospital – Renovation | 201,602 | 194,786 | 187,969 | 4.090 | 160A-20 |
| 3/07 | 3/22 | Hospital – Window Renovation | 132,873 | 132,873 | 132,873 | 3.970 | 160A-20 |
| 8/11 | 8/14 | Hospital – ER Renovation | 281,400 | 281,400 | 14,140,700 | 2.01 | 160A-20 |
| | | Totals* | 8,327,324 | 8,415,286* | 22,751,346 | | |

* Note: Includes effect of interest rate subsidy from U.S. Treasury Department. ^Includes sinking fund payment of \$347,667. Does not include pending debt service estimated at \$1,002,167 for GCHS Phase II construction.



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.

FY 2013-2014 Vehicle Replacement Schedule

Summary Revenues and Expenditures

| | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|---|---------------------|---------------------|------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| REVENUES: | | | | | | | | |
| General Fund Contributions Required | \$332,382 | \$506,723 | \$154,905 | \$420,500 | \$482,900 | \$445,000 | \$548,000 | \$538,000 |
| Contributions from Solid Waste Fund Required | \$0 | \$56,456 | \$255,283 | \$0 | \$0 | \$0 | \$30,000 | \$0 |
| Contributions from Sheriff's Forfeitures | | | | | | | | |
| Sale of fixed assets & Insurance Reimbursements | \$1,228 | \$35,443 | \$15,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Total Revenues | \$333,610 | \$598,622 | \$425,188 | \$430,500 | \$492,900 | \$455,000 | \$588,000 | \$548,000 |
| EXPENDITURES: | | | | | | | | |
| Economic Development & IT | \$0 | \$0 | \$0 | \$0 | \$35,000 | \$0 | \$0 | \$0 |
| Animal Control Services | \$19,339 | \$0 | \$22,000 | \$0 | \$0 | \$24,000 | \$28,000 | \$30,000 |
| Emergency Management Department | \$0 | \$0 | \$0 | \$33,000 | \$0 | \$0 | \$0 | \$0 |
| Inspections Department | \$0 | \$15,751 | \$16,541 | \$24,000 | \$26,000 | \$0 | \$0 | \$0 |
| Parks and Recreation Department | \$0 | \$46,767 | \$0 | \$0 | \$0 | \$0 | \$30,000 | \$35,000 |
| Sheriff's Department | \$311,739 | \$506,117 | \$315,870 | \$315,000 | \$337,500 | \$360,000 | \$387,000 | \$405,000 |
| Detention Center | \$0 | \$0 | \$0 | \$0 | \$29,900 | \$0 | \$35,000 | \$0 |
| Cooperative Extension | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Social Services Department | \$0 | \$0 | \$40,777 | \$23,500 | \$24,500 | \$26,000 | \$28,000 | \$28,000 |
| Senior Services Department | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Services & Fleet Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solid Waste Operations | \$0 | \$23,000 | \$0 | \$0 | \$0 | \$0 | \$30,000 | \$0 |
| Fleet Management | \$2,532 | \$6,987 | \$30,000 | \$35,000 | \$40,000 | \$45,000 | \$50,000 | \$50,000 |
| Total Expenditures | \$333,610 | \$598,622 | \$425,188 | \$430,500 | \$492,900 | \$455,000 | \$588,000 | \$548,000 |

FY 2013-2014 Vehicle Replacement Schedule

Economic Development currently maintains one (1) front-line car. Front-line cars for this department are scheduled to be replaced in the sixth year of operation. The actual replacement year may fluctuate with mileage and condition of the vehicle. Once the vehicle is eligible for replacement, the department manager and County Manager consider whether to defer the replacement for each vehicle on a case-by-case basis. Once a car is replaced the outgoing car may be transferred to the general fleet or sold as surplus.

| Economic Development & IT | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$0 | \$35,000 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| Dept ID# | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| IT Staff | 3668 | 63857-T | 2011 | Jeep | MP | Liberty | Social Services | IT | 7911 | NSFR | \$ - |
| IT Staff | 7430 | 63425-T | 1999 | Ford | Explorer | SUV | n/a | Fleet | 7912 | NSFR | \$ - |
| | 5888 | 63855-T | 2010 | Chevrolet | Impala | Car | N/A | Econ. Dev. | 7911 | FY 2015-2016 | \$35,000 |

FY 2013-2014 Vehicle Replacement Schedule

Animal Control currently maintains four (4) front-line trucks and one (1) secondary truck. Front-line trucks for this department are scheduled to be replaced in the sixth year of operation. The actual replacement year may fluctuate with mileage and condition of the vehicle. Once the vehicle is eligible for replacement, the department manager and County Manager consider whether to defer the replacement for each vehicle on a case-by-case basis. Once a truck is replaced the outgoing truck can replace the truck NSFR within the department.

| Animal Control | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$19,339 | \$0 | \$22,000 | \$0 | \$0 | \$24,000 | \$28,000 | \$30,000 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 1 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| Hearse | 1789 | 63455-T | 2000 | Ford | Truck | Light Truck | General Services | Animal Control | 01499 | NSFR | \$ - |
| Move to Detention Center | 8776 | 77894-T | 2007 | Chevrolet | Truck | Light Truck | n/a | Animal Control | 01499 | Replaced 13-14 | \$ 22,000 |
| Spare | 288 | 77895-T | 2008 | Chevrolet | Truck | Light Truck | n/a | Animal Control | 01499 | FY 2016-2017 | \$ 24,000 |
| E. Englebright | 2431 | 77896-T | 2011 | Ford | Truck | Light Truck | n/a | Animal Control | 01499 | FY 2017-2018 | \$ 28,000 |
| T. Pack | 3028 | 77899-T | 2012 | Ford | F-150 Truck | Light Truck | n/a | Animal Control | 01499 | FY 2018-2019 | \$ 30,000 |
| L. Pendleton | TBD | TBD | 2014 | Ford | F-150 Truck | Light Truck | n/a | Animal Control | 01499 | FY 2020-2021 | \$ 34,000 |

Emergency Management currently maintains two (2) front-line auto and four (4) secondary units, one of which is a camper trailer used as a mobile command unit and one is a Forestry truck to pull the camper trailer, however title for this truck remains with the Forestry Service. The County insures and maintains the truck under a 2008 agreement. Front-line vehicles are typically replaced in the fifth or sixth year of operation. The actual replacement year may fluctuate with mileage and condition of the vehicle. Once the vehicle is eligible for replacement, the department manager and County Manager consider whether to defer the replacement for each vehicle on a case-by-case basis.

| Emergency Management | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$33,000 | \$0 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| n/a | 0633 | 63403-T | 1985 | Chevy | Truck | Forestry Loaner | n/a | Emergency | Unknown | NSFR | \$ - |
| | 0694 | 77900-T | 2006 | Layton | Nomad | Camper Trailer | n/a | Emergency | Unknown | NSFR | \$ - |
| D. Boyd | 7977 | 63401-T | 2006 | Chevrolet | Truck | Light Truck | n/a | Emergency | 01499 | FY 2014-2015 | \$ 33,000 |
| Robin | 8654 | 63402-T | 2008 | Ford | Expedition | Light Truck | n/a | Emergency | 01499 | NSFR | \$ - |
| D. Logan | 5410 | 77819-T | 2013 | Chevy | Suburban | Suburban | n/a | Emergency | 01499 | FY 2019-2020 | \$ 45,000 |
| | 1722 | 37183-V | 2013 | Chevy | Truck | 3500 Truck | n/a | Emergency | 01499 | NSFR | \$ - |

FY 2013-2014 Vehicle Replacement Schedule

The Inspections Department maintains four (4) front-line trucks. Front-line trucks are typically replaced in the seventh year of operation. The actual replacement year may fluctuate with mileage and condition of the vehicle. Once the vehicle is eligible for replacement, the department manager and County Manager consider whether to defer the replacement for each vehicle on a case-by-case basis. Replaced trucks, if in good condition are typically re-tasked to the Parks or General Services departments. Replaced vehicles are passed along to the General Services or Parks Department for use within the County as "NSFR" trucks.

| Inspections | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$15,751 | \$16,541 | \$24,000 | \$26,000 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| S. Phillips | 4620 | 63405-T | 2005 | Chevrolet | Truck | Light Truck | Inspection | Inspection | 01499 | Replaced 13-14 | \$ 16,541 |
| A. Harris | 8160 | 63406-T | 2007 | Chevrolet | Truck | Light Truck | Inspection | Inspection | 01499 | FY 2014-2015 | \$ 24,000 |
| H. Faucette | 4833 | 63407-T | 2008 | Ford | Truck | Light Truck | Inspection | Inspection | 01499 | FY 2015-2016 | \$ 26,000 |
| D. Evans | 4666 | 37169-V | 2013 | Ford | Truck | F-150 XL | Inspection | Inspection | 01499 | FY 2019-2020 | \$ 28,000 |

The Parks and Recreation Department maintains five (5) trucks for the daily operations of the park and grounds maintenance. In addition to this truck, the Parks department also maintains several pieces of large equipment including a large and small commercial mower, compact utility tractor, and a reel mower. Since these items are not rolling stock used on the road they are not on this schedule, however this fund is used to plan and monitor the purchase of these items. The truck used by this department is not scheduled for replacement. Typically, when trucks are replaced in the Inspections department, the replaced truck is usually re-tasked to the Parks or General Services department.

| Parks and Recreation Dept. | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$46,767 | \$0 | \$0 | \$0 | \$0 | \$30,000 | \$35,000 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 1 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| Staff Use | 0972 | 63409-T | 1997 | Falcon | Trailer | Trailer - Over 2000 | General | GAP - Park | 68499 | NSFR | \$ - |
| To Surplus | 6899 | 63410-T | 1999 | Ford | Truck | Light Truck | Landfill | GAP - Park | 01499 | NSFR | \$ - |
| Staff Use | 5891 | 63411-T | 2002 | Ford | Truck | Light Truck | Inspection | GAP - Park | 01499 | NSFR | \$ - |
| Staff Use | 6833 | 63412-T | 2004 | Chevrolet | Truck | Light Truck | Animal Control | GAP - Park | 01499 | NSFR | \$ - |
| Staff Use | 8553 | 77818-T | 2012 | Ford | Truck | 3/4 Ton 4WD | GAP - Park | GAP - Park | 01499 | FY 2017-2018 | \$ 30,000 |
| Staff Use | 1327 | 77827-T | 2013 | BBT | Trailer | Trailer - Over 2000 | GAP - Park | GAP - Park | 68499 | NSFR | \$ - |
| Staff Use | 4330 | 55082-V | 2013 | Ford | Truck | F-150 | GAP - Park | GAP - Park | 01499 | FY 2018-2019 | \$ 35,000 |

FY 2013-2014 Vehicle Replacement Schedule

The Sheriff's Department currently maintains fifty-one (51) front-line vehicles, ten (10) secondary vehicles, and one (1) trailer. Typically, the Sheriff's patrol cars are replaced in the sixth or seventh year of operations. The actual replacement year may fluctuate with mileage and condition of the vehicle. Once the vehicle is eligible for replacement, the Sheriff and County Manager consider whether to defer the replacement for each vehicle on a case-by-case basis. When older autos are replaced, the Sheriff and the County Manager review the vehicles coming off line for possible Sheriff's back-up cars, for county fleet autos, or for use as spare parts. Due to funding constraints identified in previous fiscal years usage lives were extended from five or six years to six or seven years. Nineteen vehicles are under "Status to Be Verified" (STBV). These will either be released for sale or held as replacements.

| Sheriff | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 | | | |
|--|----------------|---------|----------|------------------------------|---------------------|------------------------|-----------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$311,739 | \$506,117 | \$315,870 | \$315,000 | \$337,500 | \$360,000 | \$387,000 | \$405,000 | | | |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 9 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | | | |
| | | | | Department Vehicle Inventory | | | | | | | | | | |
| | | | | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| Surplus ? | J. Hughes | 6185 | 63467-T | 1985 | Cox | Boat Trailer | Trailer - Over 2,000 | Butner Rescue | Sheriff's | 68499 | NSFR | \$ | - | |
| | All Jail Staff | 8778 | LZF-1508 | 2002 | GMC | Yukon | Police Commercial | n/a | Sheriff's | 7912 | NSFR | \$ | - | |
| | R. Corley | 4573 | SWE-4457 | 2002 | Ford | Crown Victoria | Car | Detention Center | Sheriff's | 01499 | STBV | \$ | - | |
| | D. McFee | 0199 | 63468-T | 2003 | Ford | Expedition | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| | no assigned | 9550 | RSM-9300 | 2003 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| | S. Hayes | 5364 | XYA3079 | 2005 | Ford | Mustang GT | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| | SPARE | 8873 | 63469-T | 2004 | Dodge | Durango | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| | R. Holding | 6934 | 63470-T | 2004 | Ford | Patrol Car | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| | n/a | 6940 | 63471-T | 2004 | Ford | Patrol Car | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| | Surplus ? | 4317 | 88462S | 2005 | International | Travel Trailer | Trailer - Over 10,000 | n/a | Sheriff's | 7911 | NSFR | \$ | - | |
| Surplus ? | 4567 | 62395-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ | - | | |
| Surplus ? | C. Williams | 4577 | TVJ-3726 | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | Music | 2515 | 63472-T | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | T. Neal | 2516 | 63473-T | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | E. Newman | 2517 | VSD-7280 | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | S. Boyd | 3739 | VSD-7279 | 2006 | Ford | MP | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | B. Champion | 4638 | 63474-T | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | J. Coppock | 4639 | 63475-T | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | A. Carson | 4640 | 63476-T | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | D. Emory | 4641 | 63477-T | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | T. Wilkins | 4642 | WSD-7468 | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | T. Averette | 7849 | 63478-T | 2007 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | D. Morton | 6069 | 63479-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | G. Williamson | 6070 | 63480-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | S. Spence | 6071 | 63481-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | D. Adcock | 6072 | 63482-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | J. Hunsucker | 6073 | 63483-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| | G. Bowen | 6074 | 63484-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | |
| S. Baird | 6075 | 63485-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | STBV | \$ | - | | |

FY 2013-2014 Vehicle Replacement Schedule

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| Sheriff (Continued) | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
|---------------------|------|----------------|------|-----------|-------------|----------------|-------------------|--------------------|-------|--------------------------------|----------------------------|
| B. Critcher | 9846 | XSD-5191 | 2008 | Chevrolet | Impala | n/a | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| T. Guthrie | 9605 | 63486-T | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| E. Winesett | 9324 | 63487-T | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| K. Mangum | 6535 | 63488-T | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| C. Noblin | 6536 | 63489-T | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| J. Baird | 6537 | 63490-T | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| B. Bass | 6538 | 63491-T | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| B. Devore | 7842 | 63492-T | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| H. Wilkins | 4507 | 63493-T | 2009 | Ford | Crown Vic | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 35,000 |
| F. Jay | 5784 | 63494-T | 2009 | Ford | Crown Vic | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| B. Laws | 5602 | 63495-T | 2010 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| B. O'Brian | 5603 | 63496-T | 2010 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| J. Freeman | 5604 | 63497-T | 2010 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| Sheriff | 0252 | YYT9685 | 2011 | Ford | Expedition | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| T. McCall | 3519 | 63498-T | 2011 | Ford | Explorer | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| C. Smoot | 3520 | 63499-T | 2011 | Ford | Explorer | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| L. Wilkins | 0095 | 63500-T | 2011 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| B. Minchew | 0096 | 63801-T | 2011 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2015-2016 | \$ 37,500 |
| D. Tillotson | 0097 | 63802-T | 2011 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| C. Higgs | 0098 | 63803-T | 2011 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| L. Minks | 0099 | AAF9438 | 2011 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| C. Coffey | 0100 | AAF9405 | 2011 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| | 1488 | 63804-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| | 1489 | 63805-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| | 1490 | 63806-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| | 1491 | 63807-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| P. Smith | 1492 | 63808-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2016-2017 | \$ 40,000 |
| K. Chappell | 1493 | 63809-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | 1494 | 63810-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| B. Ellington | 1495 | 63811-T | 2012 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | 9385 | 63812-T | 2012 | Ford | F-150 | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | 3828 | BCW6654 | 2013 | Ford | Expedition | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | | | 2013 | Chevrolet | Tahoe | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | | | 2013 | Chevrolet | Tahoe | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | 9539 | 69732-V | 2013 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | 9540 | 69734-V | 2013 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2017-2018 | \$ 43,000 |
| | 9541 | 69735-V | 2013 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | 9542 | 69736-V | 2013 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | 9543 | 69737-V | 2013 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | 9544 | 69733-V | 2013 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2018-2019 | \$ 45,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2019-2020 | \$ 47,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2019-2020 | \$ 47,000 |
| | TBD | TBD | 2014 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2019-2020 | \$ 47,000 |
| | TBD | TBD | 2014 | Ford | Expedition | Police Private | n/a | Sheriff's | 7911 | FY 2019-2020 | \$ 47,000 |
| | TBD | TBD | 2015 | Ford | Explorer | Police Private | n/a | Sheriff's | 7911 | FY 2019-2020 | \$ 47,000 |

FY 2013-2014 Vehicle Replacement Schedule

The Detention Center (Jail) currently maintains five (5) vehicles. The 2010 & 2012 passenger van is used for inmate transports and is scheduled for replacement in the sixth year. The 2004 van is maintained as a back-up security van, while the 2005 Ford Crown Victoria is used for administrative travel. They also maintain a 1994 truck used for maintenance of the facility. These three vehicles are not scheduled for replacement (NSFR).

| Detention Center | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$0 | \$29,900 | \$0 | \$35,000 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| R. Blackwell | 2918 | 63463-T | 1994 | Chevrolet | Truck | Light Truck | Solid Waste | Detention Center | 01499 | NSFR | \$ - |
| All Jail Staff | 9524 | 63464-T | 2004 | Ford | Van | Light Truck | n/a | Detention Center | 01499 | NSFR | \$ - |
| B. Strother | 4576 | TVB-7510 | 2005 | Ford | 4S | Police Private | Sheriff | Detention Center | 1499 | NSFR | \$ - |
| All Jail Staff | 6839 | 63465-T | 2010 | Ford | Van | Light Truck | n/a | Detention Center | 01499 | FY 2015-2016 | \$ 29,900 |
| All Jail Staff | 3885 | 63466-T | 2012 | Ford | Van | Light Truck | n/a | Detention Center | 01499 | FY 2017-2018 | \$ 35,000 |

Cooperative Extension Service maintains a grant funded van (1997) and a locally funded van (2005) for use by the Department and is made available to other departments on a scheduled basis. These vans are not scheduled for replacement (NSFR). Specific funding is allocated as the need for additional vehicles or replacement vehicles are identified.

| Co-Op Extension | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| All CES staff | 0032 | 63415-T | 1997 | Ford | Van | Light Truck | n/a | Co-Op Extension | 01499 | NSFR | \$ - |
| | 2387 | 63416-T | 2005 | Ford | E-350 Van | Light Truck | n/a | Co-Op Extension | 01499 | NSFR | \$ - |
| | 6443 | 63414-T | 2011 | VMAU | Trailer | Trailer - Over 2000 | n/a | Co-Op Extension | 68499 | NSFR | \$ - |
| All CES staff | 8511 | 63413-T | 2012 | Dodge | Caravan | Van | n/a | Co-Op Extension | 01499 | NSFR | \$ - |

FY 2013-2014 Vehicle Replacement Schedule

The Social Services Department currently maintains five (5) vehicles for the daily operations of their department. These cars are scheduled for replacement on a rotating cycle, with the Social Services Department maintaining them until they are replaced. Replaced cars are transferred to Senior Services or the Fleet.

| Social Services | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|-------------------|------|-------|---------------------|---------------------|------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$40,777 | \$23,500 | \$24,500 | \$26,000 | \$28,000 | \$28,000 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 2 | 1 | 1 | 1 | 1 | 1 |
| Department Vehicle Inventory | | | | | | | | | | | |
| VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost | |
| 8576 | 63859-T | 2011 | Ford | 4S | Fusion (Red) | N/A | Social Services | 7911 | 2014-2015 | \$ 23,500 | |
| 8577 | 63860-T | 2011 | Ford | 4S | Fusion (Gray) | N/A | Social Services | 7911 | 2015-2016 | \$ 24,500 | |
| 8578 | 63861-T | 2011 | Ford | 4S | Fusion (Grey) | N/A | Social Services | 7911 | 2016-2017 | \$ 26,000 | |
| TBD | TBD | 2014 | Honda | MP | CRV | N/A | Social Services | 7911 | 2017-2018 | \$ 28,000 | |
| TBD | TBD | 2014 | Ford | 4S | Fusion | N/A | Social Services | 7911 | 2018-2019 | \$ 28,000 | |

The Senior Services Department maintains two (2) vehicles for daily operations and county facility maintenance. Typically, when front-line cars are replaced in the Social Services' department, the replaced car is usually re-tasked to the Senior Services Department or the General Services Department. From time to time older vehicles are declared surplus and auctioned through GovDeals.com.

| Senior Services | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|-------------------|------|------|---------------------|---------------------|------------------------|-----------------------|---------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost | |
| 4571 | 63422-T | 2005 | Ford | 4S | Crown Victoria | Social Services | Senior Services | 7911 | NSFR | \$ - | |
| 8575 | 63858-T | 2011 | Ford | 4S | Fusion (Red) | Social Services | senior Services | 7911 | NSFR | \$ - | |

FY 2013-2014 Vehicle Replacement Schedule

The General Services Department maintains four (4) trucks for daily operations and county facility maintenance. In addition to these trucks, the General Services Department also maintains several fleet vehicles for use by county staff for county business. Typically, when front-line trucks are replaced in other departments, the replaced truck is usually re-tasked to the Parks or General Services Department. From time to time older vehicles are declared surplus and auctioned through GovDeals.com.

| General Services & Fleet Autos | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| Jessie | 4556 | 63423-T | 1997 | Ford | Van | Van | Jail | Fleet | | NSFR | \$ - |
| F. Hart | 2894 | 63424-T | 1997 | Chevrolet | Truck | Light Truck | Inspection | General Services | 01499 | NSFR | \$ - |
| Fleet | 5135 | 63426-T | 2000 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| Fleet | 5136 | 63427-T | 2000 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| Fleet | 6850 | 63428-T | 2001 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| Fleet | 4213 | 63432-T | 2002 | Dodge | Durango | SUV | Emer. Mgmt. | Fleet | 7911 | NSFR | \$ - |
| Ronnie | 9928 | 63456-T | 2003 | Ford | Truck | F-150 Light Truck | Inspection | General Services | 7398 | NSFR | \$ - |
| D. Evans | 3462 | 63404-T | 2005 | Chevrolet | Truck | Light Truck | Inspection | General Services | 01499 | NSFR | \$ - |
| G. Bowen | 2078 | 63433-T | 2005 | Chevrolet | Truck | Truck | | General Services | 7911 | NSFR | \$ - |

The Solid Waste Management Operations maintains one (1) truck for daily operations. In addition to this truck, the department also maintains two (2) trucks, two (2) trailers, and one (1) dump truck which are not scheduled for replacement. Since this department operates as an enterprise fund, when the truck is scheduled for replacement it is funded by the Solid Waste Operations. Once the vehicle is eligible for replacement, the department manager and County Manager consider whether to defer the replacement for each vehicle on a case-by-case basis.

| Solid Waste | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|--|------|-------------------|------|---------------------|---------------------|------------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$23,000 | \$0 | \$0 | \$0 | \$0 | \$30,000 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 |
| Department Vehicle Inventory | | | | | | | | | | | |
| | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| Staff - Butner | 6304 | 63457-T | 1988 | International | Dump Truck | Medium Dump Truck | Sheriff's | Landfill | 23479 | NSFR | \$ - |
| Staff - Butner | 4182 | 63458-T | 1996 | Ford | Truck | Light Truck | Water & Sewer | Landfill | 01499 | NSFR | \$ - |
| Staff - Toney | 7795 | 63459-T | 1997 | Ford | Explorer | Truck | EMS - Admin | Landfill | 7919 | NSFR | \$ - |
| n/a | 2236 | 63461-T | 1999 | Carson | Trailer | Trailer - Over 2000 | Solid Waste Mgt. | Solid Waste Mgt. | 68499 | NSFR | \$ - |
| n/a | 2237 | 63856-T | 1999 | Carson | Trailer | Trailer - Over 2000 | Solid Waste Mgt. | Solid Waste Mgt. | 68499 | NSFR | \$ - |
| Jason | 4667 | 37170-V | 2013 | Ford | Truck | F-150 | Solid Waste Mgt. | Solid Waste Mgt. | 01499 | FY 2017-2018 | \$ 30,000 |

FY 2013-2014 Vehicle Replacement Schedule

The Soil & Water Department maintains one vehicle for daily operations. Typically, when front-line trucks are replaced in the Inspections department, the replaced truck is usually re-tasked to the Soil & Water Department or the General Services Department. From time to time older vehicles are declared surplus and auctioned through GovDeals.com.

| Soil & Water | | | | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|-----------------------------|------|---------|------|---------------------|---------------------|------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Warren D. | 3675 | 63460-T | 2004 | Chevrolet | Truck | Medium Truck | Landfill | Soil & Water | 21499 | NSFR | \$ - |

The County also includes cost associated with the routine maintenance of the fleet vehicle in the Vehicle Replacement Program Fund (VeRP) since these autos are used by multiple departments. The table below shows the actual expenditures, current budget, and planned expenditures for the next several years.

| Fleet Management | Actual 2011-2012 | Actual 2012-2013 | Estimated 2013-2014 | Budget 2014-2015 | Planning Budget 2015-2016 | Planning Budget 2016-2017 | Planning Budget 2017-2018 | Planning Budget 2018-2019 |
|-----------------------------|---------------------|---------------------|------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Amount Expended or Budgeted | \$2,532 | \$6,987 | \$30,000 | \$35,000 | \$40,000 | \$45,000 | \$50,000 | \$50,000 |

**GRANVILLE COUNTY
CONTACT LIST**

| | | |
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