

GRANVILLE COUNTY
FISCAL YEAR 2010-2011
APPROVED BUDGET



As Prepared By:

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

Approved on May 17, 2010

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Granville County Approved Budget Fiscal Year 2010-2011

To: The Granville County Board of Commissioners

Date: June, 2010

I am pleased to present the FY 2010-2011 Approved Annual Budget for Granville County. The Manager's Recommended Budget was presented on May 3rd, a budget workshop was held on May 13th and a public hearing was held on May 17th. The Budget Ordinance was adopted on May 17, 2010.

This document reflects the adjustments made to the Manager's Recommended Budget during the Board of Commissioners' budget workshop and subsequently adopted in the formal Budget Ordinance. A summary of these adjustments is attached.

The continuation budget is 5.87% less than the FY 2009-2010 amended budget and reflects the requirements to continue operations at current levels with several notable exceptions. The biggest change from the prior year is the move of the Emergency Medical Services (EMS) department from a "county-based" system to a "hospital-based" system under Granville Health System (GHS). This change will transfer all EMS personnel and equipment to GHS and result in an immediate cost savings of \$150,000 to the County as well as additional savings based on a reduction in insurance premiums. The first year subsidy to GHS will be \$1.25M and will be reduced on a straight-line basis over the next 5 years. The transfer of the EMS department to GHS will result in a strengthened EMS system for Granville County citizens through expansion of services and cost savings. The approved budget provides funding for four new sheriff deputy positions to complete the implementation of security measures at the Courthouse. It also provides funding for debt service and operations of the new library facilities approved under the 2008 library bond issue which required a 2.5 cent tax increase last fiscal year and funding for debt service for the construction of a new elementary school which required a 4.5 cent tax increase last fiscal year. In order to avoid a 12% increase in health insurance renewal costs and an 8% increase in dental insurance renewal costs, the approved budget changes the current health insurance provider, BCBS, and the current dental insurance provider, Guardian, to insurance pools provided by the NC Association of County Commissioners (NCACC). These changes will keep insurance rates at prior year levels and provide additional savings to the County through a multi-pool discount provided by the NCACC.

The approved budget decreases the tax rate by 3 cents. A "neutral property tax calculation" rate, as defined by the NC General Statutes, is required to be published in a revaluation year. This rate is 79.67 cents. The FY 2010-2011 approved tax rate of \$79.5 cents for each \$100 of assessed valuation is less than the neutral property tax rate.

Total approved revenues, including appropriated fund balance, are \$46,897,521. This is \$2,922,657 less than the FY 2009-2010 amended budget and equates to approximately 7.63 cents on the tax rate.

The budget appropriates \$870,530 in available fund balance, which is 1.85% of the general fund expenditures, although it is management's expectation and intention to revert at least \$350,000 of this amount at year's end. \$506,500 of this appropriation is designated as "one-time" expenditures for capital improvement projects and vehicle purchases. Fund Balance is expected to remain strong at 35.49% of expenditures as of June 30, 2010.

Putting together a budget is a tremendous effort. The entire Finance Department 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. A special thanks to Mike Felts, Monique Heggie and Lisa Boyd for all their hard work in putting this budget together. Thanks also to Bobbie Wilson and Debra Weary for making sure that the business of the County continued as we all 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 special people who truly care about their community and making life better for others. I am grateful to have the privilege to work with them.

Respectfully submitted,

Brian M. Alligood

Brian M. Alligood, County Manager

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

For Fiscal Year 2010-2011

| Department/Agency | Title | Approved Funding |
|--------------------------|--|-------------------------|
| Fire Services | 4.08% increase based on average growth to the tax base. This increases total costs for fire services from \$758,661 to \$789,615 for fiscal year 2010-2011. | \$30,954 |
| Granville County Museum | Funding of requested increase over fiscal year 2009-2010 funding levels. This increases funding from \$23,000 to \$25,000 for fiscal year 2010-2011. | \$2,000 |
| KARTS | Funding for the Granville County portion of new van purchases in excess of the continuation budget funding levels. This increases fiscal year 2010-2011 funding level to \$34,859. | \$11,328 |
| Social Services | Net local funding level increase for the requested Social Worker III – Child Welfare Foster Care position. Total cost of this position is \$47,262 and is offset by \$24,215 of additional State and Federal Restricted revenues, netting \$23,047 of local costs associated with this position. | \$23,047 |
| Fund Balance | Reduction in the use of appropriated fund balance bringing the amount appropriated for fiscal year 2010-2011 to \$870,530. | \$82,671 |

Total General Fund expenditures for fiscal year 2010-2011 after the above adjustments to the County Manager's recommended budget total \$46,897,521.

READER'S GUIDE

Thank you for your interest in the fiscal year 2010-2011 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 budget. 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 2010-2011 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 last two sections (fifteen and sixteen) contain the approved budget ordinance and other 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
CIP: Capital Improvement Program
G.S.: General Statutes
GAP: Granville Athletic Park
GAAP: Generally Accepted Accounting Practices
GFOA: Government Finance Officers Association
GIS: Geographical Information System
GMC: Granville Medical Center

GO Bond: General Obligation Bond
HVAC: Heating, Ventilating, and Air Conditioning
JCPC: Juvenile Crime Prevention Council
LGBFCA: Local Government Budget and Fiscal Control Act
LLEBG: Local Law Enforcement Block Grant
NSFR: Not Scheduled for Replacement (used with VeRP)
ROAP: Rural Operating Assistance Program
SGWASA: South Granville Water and Sewer Authority
VeRP: Vehicle Replacement Program
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 not included as part of the approved budget document.

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

Granville County Government Budget Calendar Fiscal Year 2010-2011

| Task | Date |
|---|---------------------|
| Service Expansion Instructions Sent to Departments & Outside Agencies | February 11, 2010 |
| Budget Request Instruction Book Provided to Departments | February 11, 2010 |
| Outside Agencies Advised by Letter & Form of Budgetary Time Frame | February 11, 2010 |
| Service Expansion Requests Returned to the County Manager | March 11, 2010 |
| Outside Agencies' Budget Requests Returned to the County Manager | March 18, 2010 |
| Departmental Budget Requests Returned to the County Manager | March 18, 2010 |
| Meet with all Departments & Outside Agencies | Mar 22-Apr 14, 2010 |
| Tax Revenues & Other Revenue Estimates Finalized | April 19, 2010 |
| Submitted Budget Finalized | April 19-23, 2010 |
| Distribute FY 10-11 Submitted Budget to the Board of Commissioners | May 3, 2010 |
| Advertise Public Hearing on FY 2010-2011 Budget | May 3, 2010 |
| Hold Work Session(s) on FY 2010-2011 Submitted Budget | May 10-14, 2010 |
| Hold Public Hearing | May 17, 2010 |
| Final Budget Considered for Adoption | June 7, 2010 |

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 a combination of rural farming and timberland areas and rapidly growing residential bedroom communities of Raleigh and Durham.

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.

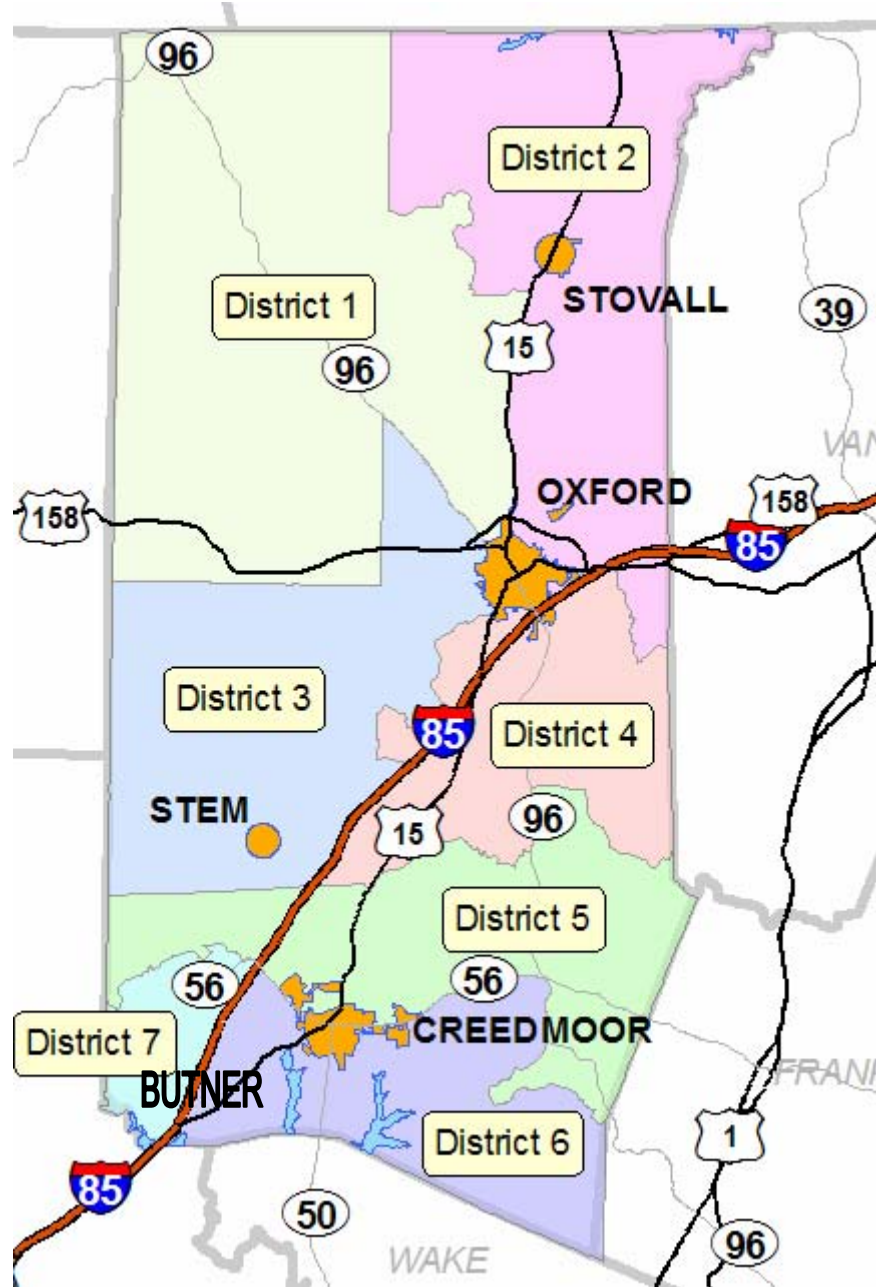


There are five municipalities within the County: Oxford, Butner, Creedmoor, Stovall, and Stem. The City of Oxford serves as the County Seat. The County's newest municipality, situated in the southwestern portion of the County is the Town of Butner, which was formerly governed by the State until its incorporation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

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

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

GRANVILLE COUNTY COMMISSIONER DISTRICT MAP



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.

Debt Service Fund- The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt, principal, interest and related costs. The County has only one Debt Service Fund.

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 eight Special Revenue Funds: Landfill Capital Reserve Fund, School Capital Reserve Fund, Revaluation Fund, Emergency Telephone System Fund, CDBG Grant Fund, R.H. Thornton Library Fund, 35 Million School Bond Fund, and the Series 2005 Public Improvement Bond 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).

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 one Enterprise Fund: Solid Waste Operations.

| |
|---|
| <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 judgement 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 Suntrust Bank of Durham, North Carolina as the central depository. The County will maintain a minimum of two accounts in this bank. One checking account shall be a non-interest bearing payroll account and another will be an interest bearing checking account. In addition to Suntrust Bank, 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.)

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.

This year the County Manager received several requests to restudy positions and consider them for reclassification. During the month of May, the County Manager will contract with an outside firm to review these requests and interview the staff to make a determination. 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 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|--|-----------|-----------|-----------|-----------|-----------|
| Administration | 4 | 4 | 4 | 4 | 4 |
| Human Resources | 0 | 0 | 0 | 1 | 1 |
| Information Technology | 0 | 0 | 0 | 1 | 1 |
| Finance | 6 | 7 | 7 | 5 | 5 |
| Internal Auditor | 0 | 0 | 0 | 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 | 50 | 51 | 51 | 51 | 55 |
| Jail | 33 | 34 | 34 | 34 | 34 |
| Emergency Management | 3 | 3 | 3 | 3 | 3 |
| EMS | 41 | 48 | 48 | 50 | 0 |
| Inspections | 6 | 6 | 6 | 6 | 6 |
| Animal Control | 5 | 5 | 5 | 5 | 5 |
| Emergency Communications | 13 | 14 | 14 | 14 | 14 |
| Soil Conservation | 1 | 1 | 1 | 1 | 1 |
| Granville Athletic Park & Jonesland Environmental Preserve | 1 | 1 | 1 | 2 | 2 |
| Planning | 5 | 5 | 5 | 6 | 6 |
| Building & Grounds | 5 | 5 | 4 | 4 | 4 |
| Veteran Services | Part-time | Part-time | Part-time | Part-time | Part-time |
| Social Services | 71 | 73 | 73 | 73 | 74 |
| Senior Center | 9 | 9 | 10 | 10 | 10 |
| Library | 9 | 10 | 10 | 9 | 13 |
| Landfill/Convenience Sites | 4 | 4 | 4 | 4 | 4 |
| Lyon Station & Cozart Water & Sewer Districts | 4 | 4 | n/a | n/a | n/a |
| Emergency Telephone System Fund E-911 | 1 | 0 | 0 | 0 | 0 |
| 4 H Best | 1 | 1 | 1 | 1 | 1 |
| Grand Total-All Funds | 290 | 303 | 299 | 303 | 262 |

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2010-2011**

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

| Class Title | Pay Cycle | FLSA Status | Salary Grade | Salary Range |
|--|----------------------|------------------------|-------------------------|---------------------|
| 911- Addressing Coordinator/Database Administrator | M | N | 18 | 25,890-43,493 |
| 911- Emergency Communications Center Manager | M | E | 21 | 29,963-50,337 |
| 911- Telecommunicator I | B | N | 16 | 23,479-39,445 |
| 911- Telecommunicator II | B | N | 18 | 25,890-43,493 |
| | | | | |
| Administration- Administrative Support Assistant/Deputy Clerk to the Board | M | N | 21 | 29,963-50,337 |
| Administration- Clerk to the Board | M | N | 24 | 34,686-58,272 |
| Administration- IT Network Administrator | M | N | 19 | 27,164-45,634 |
| Administration- Management Analyst | M | N | 22 | 31,470-52,870 |
| | | | | |
| Animal Control- Animal Control Officer | B | N | 16 | 23,479-39,445 |
| Animal Control- Animal Control Officer II | B | N | 17 | 24,644-41,403 |
| Animal Control- Chief Animal Control Officer | B | N | 19 | 27,164-45,634 |
| Animal Control- Shelter Attendant | B | N | 12 | 19,310-32,441 |
| | | | | |
| Board of Elections- Deputy Director of Elections | M | N | 21 | 29,963-50,337 |
| Board of Elections- Elections Clerk | M | N | 14 | 21,289-35,767 |
| Board of Elections- Elections Director | M | E | 24 | 34,686-58,272 |
| | | | | |
| Cooperative Ext- 4-H Best Program Coordinator | M | N | 16 | 23,479-39,445 |
| | | | | |
| Detention Center- Administrative Secretary | M | N | 16 | 23,479-39,445 |
| Detention Center- Cook | M | N | 12 | 19,310-32,441 |
| Detention Center- Detention Administrator | M | N | 25 | 36,430-61,203 |
| Detention Center- Detention Officer | M | N | 18 | 25,890-43,493 |
| Detention Center- Law Enforcement Records Clerk | M | N | 14 | 21,289-35,767 |
| Detention Center- Law Enforcement Records Clerk II | M | N | 15 | 22,356-37,559 |
| Detention Center- Lead Cook | M | N | 13 | 20,279-34,068 |
| Detention Center- Maintenance Technician | M | N | 19 | 27,164-45,634 |
| Detention Center- Relief Sergeant | M | N | 19 | 27,164-45,634 |
| Detention Center- Shift Sergeant | M | N | 20 | 28,535-47,937 |
| Detention Center- Shift Supervisor (Lead) | M | N | 22 | 31,470-52,870 |
| Detention Center- Transportation Officer/Corporal | M | N | 21 | 29,963-50,337 |

| Class Title | Pay Cycle | FLSA Status | Salary Grade | Salary Range |
|---|-----------|-------------|--------------|---------------|
| Development Services- Director | M | E | 29 | 44,270-74,375 |
| Development Services- Inspections Admin. Support Specialist | M | N | 18 | 25,890-43,493 |
| Development Services- Inspections Chief Buildings Inspector | M | N | 27 | 40,157-67,465 |
| Development Services- Inspections Inspector I | M | N | 21 | 29,963-50,337 |
| Development Services- Inspections Inspector II | M | N | 24 | 34,686-58,272 |
| Development Services- Inspections Inspector III | M | N | 27 | 40,157-67,465 |
| Development Services- Planning Administrative Support Assistant | M | N | 15 | 22,356-37,559 |
| Development Services- Planning Director | M | N | 28 | 42,166-70,837 |
| Development Services- Planning Planner | M | N | 22 | 31,470-52,870 |
| Development Services- Planning Transportation Planner | M | N | 23 | 33,036-55,499 |
| Development Services- Planning Zoning Technician | M | N | 16 | 23,479-39,445 |
| DSS-Administrative Officer II | M | E | 24 | 34,686-58,272 |
| DSS- Accounting Technician II* | M | N | 18 | 25,890-43,493 |
| DSS- Child Support Agent (Lead)* | M | N | 20 | 28,535-47,937 |
| DSS- Child Support Agent I* | M | N | 17 | 24,644-41,403 |
| DSS- Child Support Agent II* | M | N | 19 | 27,164-45,634 |
| DSS- Child Support Supervisor II* | M | E | 22 | 31,470-52,870 |
| DSS- Community Social Services Assistant* | M | N | 11 | 18,397-30,906 |
| DSS- Computing Support Technician II* | M | N | 18 | 25,890-43,493 |
| DSS- County Social Services Director* | M | E | 32 | 51,239-86,080 |
| DSS- Income Maintenance Caseworker I* | M | N | 15 | 22,356-37,559 |
| DSS- Income Maintenance Caseworker II* | M | N | 17 | 24,644-41,403 |
| DSS- Income Maintenance Caseworker III* | M | N | 19 | 27,164-45,634 |
| DSS- Income Maintenance Investigator I* | M | N | 17 | 24,644-41,403 |
| DSS- Income Maintenance Investigator II* | M | N | 19 | 27,164-45,634 |
| DSS- Income Maintenance Supervisor I* | M | N | 19 | 27,164-45,634 |
| DSS- Income Maintenance Supervisor II* | M | E | 21 | 29,963-50,337 |
| DSS- Processing Assistant III* | M | N | 14 | 21,289-35,767 |
| DSS- Social Work Supervisor II* | M | E | 24 | 34,686-58,272 |
| DSS- Social Work Supervisor III* | M | E | 27 | 40,157-67,465 |
| DSS- Social Worker I* | M | N | 17 | 24,644-41,403 |
| DSS- Social Worker II* | M | E | 21 | 29,963-50,337 |
| DSS- Social Worker III* | M | E | 23 | 33,036-55,499 |
| DSS- Social Worker Investigator/Assessment & Treatment (CPS)* | M | E | 24 | 34,686-58,272 |
| Emergency Management- Administrative Support Assistant | M | N | 15 | 22,356-37,559 |
| Emergency Management- Fire Marshall | M | E | 24 | 34,686-58,272 |
| Emergency Management- Building Inspector | M | N | 21 | 29,963-50,337 |
| Environmental Programs- Director | M | E | 25 | 36,430-61,203 |
| Finance- Accounting Specialist | M | N | 22 | 31,470-52,870 |
| Finance- Accounting Technician | M | N | 18 | 25,890-43,493 |
| Finance- Director | M | E | 32 | 51,239-86,080 |
| Finance- Grant Coordinator | M | N | 22 | 31,470-52,870 |
| Finance- Payroll Technician | M | N | 20 | 28,535-47,937 |
| General Services- Building and Grounds Worker | M | N | 11 | 18,397-30,906 |
| General Services- Maintenance Supervisor | M | N | 21 | 29,963-50,337 |
| General Services- Maintenance Technician | M | N | 16 | 23,479-39,445 |

| Class Title | Pay Cycle | FLSA Status | Salary Grade | Salary Range |
|---|-----------|-------------|--------------|---------------|
| Human Resources- Director | M | E | 27 | 40,157-67,465 |
| Internal Audit- Internal Auditor | M | E | 29 | 44,270-74,375 |
| Jonesland Park- Park Superintendent | M | N | 18 | 25,890-43,493 |
| Jonesland Park- Assistant Park Superintendent | M | N | 16 | 23,479-39,445 |
| Landfill- Clerk | M | N | 14 | 21,289-35,767 |
| Landfill- Landscaping Specialist | M | N | 14 | 21,289-35,767 |
| Landfill- Technician | M | N | 14 | 21,289-35,767 |
| Library- Acquisitions Clerk | M | N | 13 | 20,279-34,068 |
| Library- Adult Services Librarian | M | E | 22 | 31,470-52,870 |
| Library- Associate | M | N | 17 | 24,644-41,403 |
| Library- Children's Services Coordinator | M | E | 18 | 25,890-43,493 |
| Library- Circulation Clerk | M | N | 13 | 20,279-34,068 |
| Library- Director | M | E | 27 | 40,157-67,465 |
| Library- Library Systems Administrator | M | N | 20 | 28,535-47,938 |
| Library- Technical Services Clerk | M | N | 13 | 20,279-34,068 |
| Register of Deeds- Assistant Register of Deeds | M | N | 19 | 27,164-45,634 |
| Register of Deeds- Deputy Register of Deeds I | M | N | 13 | 20,279-34,068 |
| Register of Deeds- Deputy Register of Deeds II | M | N | 15 | 22,356-37,559 |
| Register of Deeds- Register of Deeds | M | E | 27 | 40,157-67,465 |
| Senior Center- Administrative Support Assistant | M | N | 15 | 22,356-37,559 |
| Senior Center- Assistant Director | M | E | 21 | 29,963-50,337 |
| Senior Center- Building and Grounds Worker | M | N | 11 | 18,397-30,906 |
| Senior Center- Fitness Coordinator | M | N | 17 | 24,644-41,403 |
| Senior Center- HCCBG Human Resources Aide | M | N | 9 | 16,691-28,040 |
| Senior Center- In-Home Aide Supervisor | M | N | 17 | 20,279-34,068 |
| Senior Center- Senior Center Coordinator | M | N | 18 | 25,890-43,493 |
| Senior Center- Senior Services Case Manager | M | E | 20 | 28,535-47,937 |
| Senior Center- Senior Services Director | M | E | 26 | 38,246-64,253 |
| Sheriff- Administrative Deputy | M | N | 19 | 27,164-45,634 |
| Sheriff- Administrative Secretary | M | N | 16 | 23,479-39,445 |
| Sheriff- Administrative Support Assistant | M | N | 15 | 22,356-37,559 |
| Sheriff- Chief Deputy | M | E | 28 | 42,166-70,837 |
| Sheriff- Corporal | M | N | 22 | 31,470-52,870 |
| Sheriff- Deputy Sheriff BLET Certified | M | N | 21 | 29,963-50,337 |
| Sheriff- Deputy Sheriff Non-BLET | M | N | 19 | 27,962-45,634 |
| Sheriff- Detective | M | N | 23 | 33,036-55,499 |
| Sheriff- Law Enforcement Records Clerk I | M | N | 14 | 21,289-35,767 |
| Sheriff- Law Enforcement Records Clerk II | M | N | 15 | 22,356-37,559 |
| Sheriff- Lieutenant | M | N | 26 | 38,246-64,253 |
| Sheriff- Sergeant | M | N | 23 | 33,036-55,499 |
| Sheriff- Sheriff | M | E | 34 | 56,489-94,899 |

| Class Title | Pay Cycle | FLSA Status | Salary Grade | Salary Range |
|--|------------------|--------------------|---------------------|---------------------|
| Soil Conservation- Natural Resources Conservationist | M | N | 19 | 27,164-45,634 |
| | | | | |
| Tax- Mapper /GIS Technician | M | N | 21 | 29,963-50,337 |
| Tax- Tax Administrator | M | E | 29 | 44,270-74,375 |
| Tax- Tax Assessment Specialist | M | N | 19 | 27,164-45,634 |
| Tax- Tax Assistant I | M | N | 13 | 20,279-34,068 |
| Tax- Tax Assistant II | M | N | 15 | 22,356-37,559 |
| Tax- Tax Collection Specialist | M | N | 19 | 27,164-45,634 |
| Tax- Tax Mapper | M | N | 18 | 25,890-43,493 |
| | | | | |
| Veterans Services- Veterans Services Officer | B | N | 18 | 25,890-43,493 |

N-Nonexempt from FLSA wage and hour guidelines.

E-Exempt from FLSA wage and hour guidelines.

B-Bi-Weekly paid positions.

*These classes are subject to the State Personnel Act (SPA). OSSOG≈ stands for Office Support Services Occupational Group.

**Fiscal Year 2010-2011 Approved
Salary Grade and Range Schedule**

| Pay Grade | <i>Trainee (95%of Min.)</i> | <i>Minimum</i> | <i>MidPoint</i> | <i>Maximum</i> |
|----------------------|--|-----------------------|------------------------|-----------------------|
| 9 | 15,856 | 16,691 | 21,697 | 28,040 |
| 10 | 16,647 | 17,524 | 22,781 | 29,440 |
| 11 | 17,477 | 18,397 | 23,915 | 30,906 |
| 12 | 18,345 | 19,310 | 25,103 | 32,441 |
| 13 | 19,265 | 20,279 | 26,363 | 34,068 |
| 14 | 20,226 | 21,289 | 27,677 | 35,767 |
| 15 | 21,238 | 22,356 | 29,064 | 37,559 |
| 16 | 22,305 | 23,479 | 30,524 | 39,445 |
| 17 | 23,412 | 24,644 | 32,038 | 41,403 |
| 18 | 24,595 | 25,890 | 33,656 | 43,493 |
| 19 | 25,805 | 27,164 | 35,313 | 45,634 |
| 20 | 27,107 | 28,535 | 37,093 | 47,937 |
| 21 | 28,464 | 29,963 | 38,951 | 50,337 |
| 22 | 29,897 | 31,470 | 40,911 | 52,870 |
| 23 | 31,383 | 33,036 | 42,946 | 55,499 |
| 24 | 32,951 | 34,686 | 45,091 | 58,272 |
| 25 | 34,609 | 36,430 | 47,359 | 61,203 |
| 26 | 36,333 | 38,246 | 49,720 | 64,253 |
| 27 | 38,159 | 40,157 | 52,205 | 67,465 |
| 28 | 40,056 | 42,166 | 54,815 | 70,837 |
| 29 | 42,057 | 44,270 | 57,551 | 74,375 |
| 30 | 44,162 | 46,487 | 60,432 | 78,097 |
| 31 | 46,360 | 48,801 | 63,441 | 81,985 |
| 32 | 48,676 | 51,239 | 66,609 | 86,080 |
| 33 | 51,110 | 53,800 | 69,940 | 90,385 |
| 34 | 53,664 | 56,489 | 73,435 | 94,899 |
| | | | | |

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, then 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 26-30%, which is consistent 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 3% growth while Economic Development and Education is projected at 4%. The fiscal year 2010-2011 budget is presented at "No growth" from fiscal year 2009-2010, however, historic trends are considered for years beyond 2011.

Capital Improvement Plan

The five year Capital Improvement Plan (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. An example is the EMS study that examined EMS response times and coverage areas. The coverage areas identified the volume and concentration of emergency calls within geographic areas. This information was compared to the targeted response times established by the Emergency Medical Services Department. The information produced by this study was used to evaluate the location of potential future EMS stations, and whether or not resources needed to be reallocated to other areas of the County in order to meet performance measure targets such as response time.

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, but based on explosive growth in the southern portion of the County, future policy discussions may focus on adjusting that cycle.

Debt Service

The debt service fund exists to pay for principal and interest on general obligation bonds and other notes. The County must make sure that there is a dedicated revenue source in future years to pay each fund. While it is necessary to incur debt for large purchases, the County must also be careful about maintaining its high credit rating.

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 is likely to continue growing, as well. This affects the Board's high-priority funding areas of education and public safety, which will 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 State of North Carolina's Medicaid Relief Act and changes to the E-911 wireline and wireless service are two examples of significant legislation that affect county budgets in future years. Under the Medicaid Relief Act, the County's share of Medicaid expenditures are assumed by the State over a three-year period but in turn removes current local revenue sources. Unfortunately, the State's hold harmless provision in effect causes the County's already limited revenue sources to remain flat by not adjusting for even basic inflation.

In 1999, the General Assembly appointed an E-911 Wireless Board in 1999 to oversee the distribution of the E-911 fees charged to wireless telephone subscribers. Granville County used these fees to improve its capability of handling wireless 911 calls. As of January 2008, the E-911 Wireless Board was converted into the E-911 Board, which oversees both wireline and wireless subscriber fees. The new E-911 Board has deemed various E-911 Center expenses as ineligible, which means that the County must find funding for expenses that were previously paid by subscriber fees.

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.

Recent legislation has also posed an interesting opportunity. The State of North Carolina passed legislation that allows counties to conduct a referendum to levy either an additional ¼

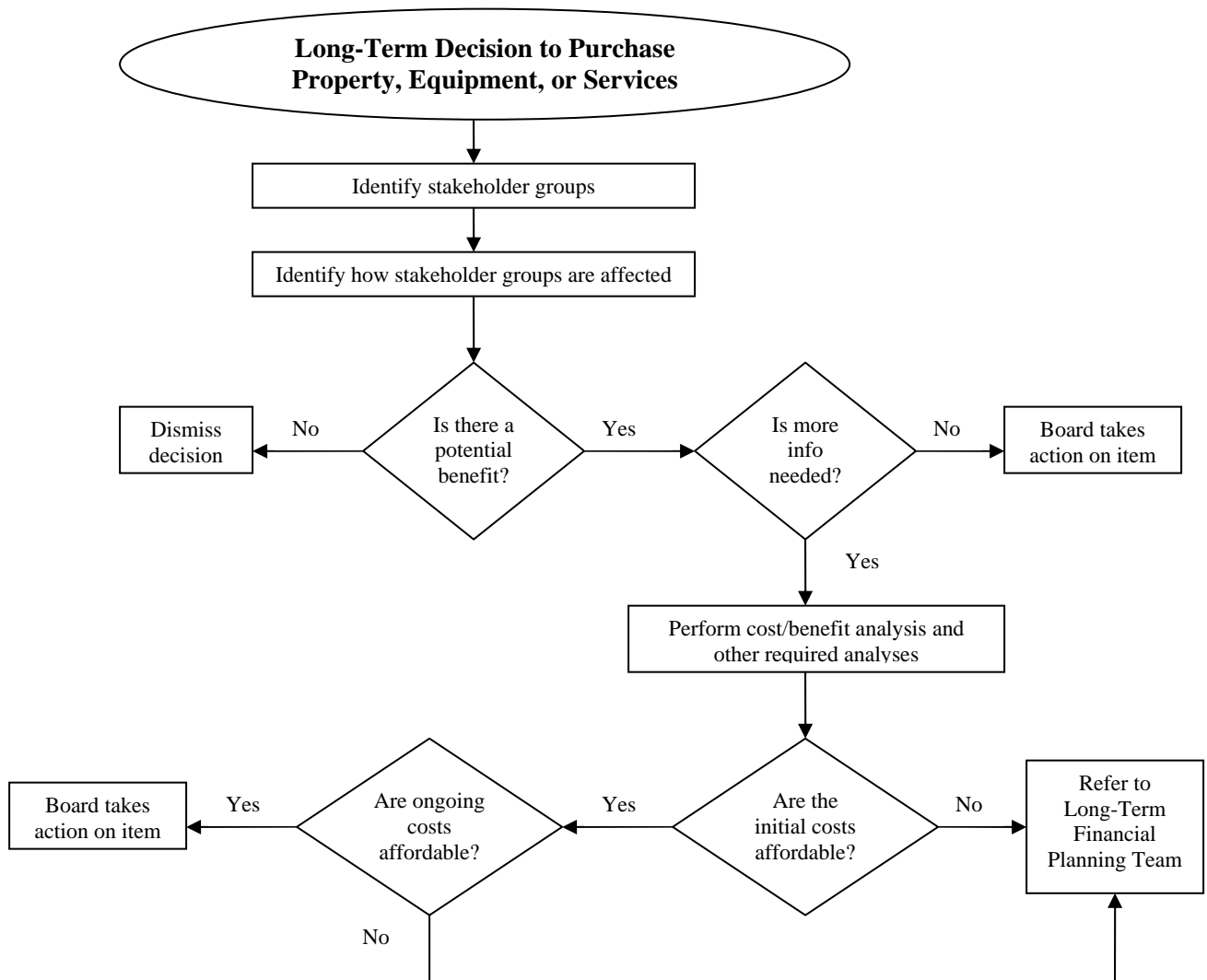
cent sales tax or a land transfer tax up to .4 percent. The County must decide if it will pursue either opportunity based upon an analysis of the potential revenue either option offers for at least the next five years. Like the issue of property revaluation, an analysis of public input must be weighed against the revenue forecast because the public may not vote for either option.

Changes in Accounting Rules

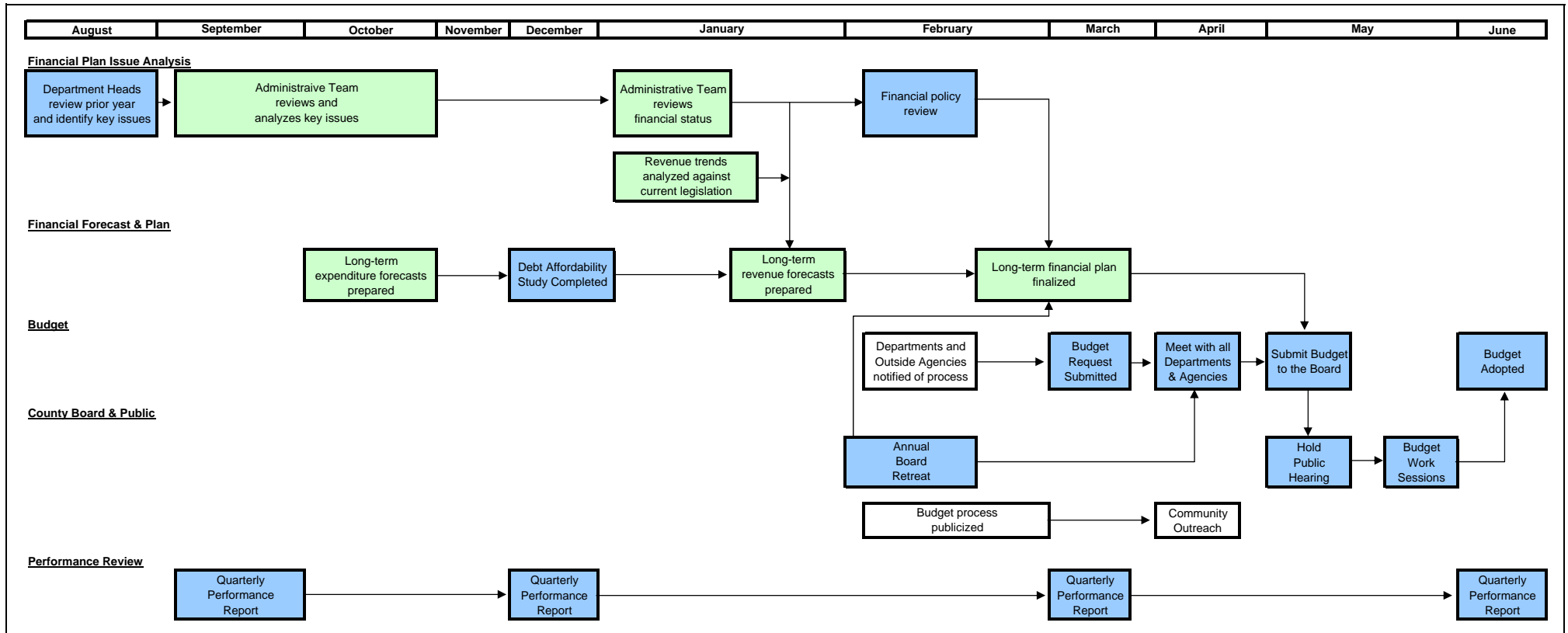
Accounting rules have changed frequently in recent years. These changes must be calculated into long-term planning. For example, GASB Statements 43 & 45 were recently issued to assure that local governments record post-employee benefits as a long-term liability. This means that Granville County must calculate and present the post-employee benefits in the financial statements. This affects long-term planning because Granville County must also establish a funding stream to meet this future obligation.

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



- = Financial Planning Process
- = Information Items
- = Strategic Planning Process

DESCRIPTION OF KEY REVENUE SOURCES

The primary key revenue is the Ad Valorem Taxes. Granville County's primary revenue source is from Ad Valorem Taxes. In fiscal year 2009-2010 the County had a property tax rate of 82.5¢ per \$100 valuation. For fiscal year 2010-2011 the County Manager's Approved Budget includes a tax rate of 79.5¢ per \$100 valuation. Granville County shows expected revenues from current and prior year tax collections as well as budgeting for a discount and penalties and interest. These values make up the total Property Tax category for the County.

| Description | FY 2009-2010 Budget | FY 2010-2011 Budget |
|---------------------------|---------------------|---------------------|
| Current Year Property Tax | \$ 29,382,608 | \$ 30,453,223 |
| Discount | \$ (150,000) | \$ (180,000) |
| Prior Years | \$ 980,000 | \$ 990,000 |
| Penalties & Interest | \$ 257,500 | \$ 277,500 |

Current Year Property Tax is limited to the collection rate for the previous fiscal year. The County uses the last audited year's collection rate for the current year's calculation. Therefore in planning the fiscal year 2010-2011 property tax amount, the total valuation of \$3,984,806,022 (received from our County Tax Administrator usually in April) multiplied by the tax rate (.795) multiplied by collection rate (96.13% from 2008-2009 audit) multiplied by .01 (this gives the tax at \$100 of valuation) equals \$30,453,223.

Property taxes comprise approximately 66% of all the general fund revenues in the County and are used to pay the operations of the County not covered by fees, permits, grants, or other revenue sources.

Sales and Other Taxes – This is the second largest revenue category for Granville County and comprises approximately 11.25% of the general fund revenues. Sales taxes make up the largest portion of this category. Sales tax revenues are received by the County from the State of North Carolina based on per capita distributions. The County's Article 39 (1%) local sales tax is utilized in its entirety for general county 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 restriction of 30% of these revenues used for school related capital projects. 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 restriction of 60% of these revenues for school related capital projects. Other taxes included in this category include State excise tax, Beer and Wine taxes collected by the State, Occupancy taxes, and payments in lieu of taxes from the federal government on Federal tax exempt lands. Other than the restricted portions of the sales taxes for school capital, these funds are used to provide general support to the County. Revenues in this category are budgeted based on historical trends adjusted for any recent legislation that may affect them.

Restricted and Intergovernmental Revenues – These make up another large revenue source for the County. 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. 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.

State and Federal funds for the operations of Social Services are the main source of funding for this category comprising approximately 83%. Other items included in this category include special assessments, restricted Register of Deeds fees, donations to local programs, and other revenue sources that have specific uses. This category of revenue comprises approximately 15% of the county's general fund revenue.

School's Capital Reserve Fund – The revenues for this special revenue fund are primarily made up of the restricted portions of sales taxes. (See the discussion under sales and other taxes) Other sources of revenues in this fund include the Public Schools Building and Capital Funds derived from a portion of corporate income taxes (sometimes called ADM funds) and the Education Lottery Fund. Both the County Board of Commissioners and the Board of Education must agree to use the ADM funds and the Lottery Funds prior to their release. In 2009-2010 the County utilized \$600,000 of Lottery Funds.

Debt Service – This is a special revenue fund that the County uses to budget current debt obligations. This fund does not maintain a fund balance from year to year and as such all revenues are made up from transfers from other funds to which the debt obligations are related. The School's Capital Reserve Fund supplies the primary source of funding for debt service since school debts comprise 71% of the debt obligations.

Capital Projects Fund – This is a capital fund that the County uses to budget for major repairs and renovations of facilities. The primary funding source for this fund is a transfer from the General Fund.

Solid Waste Convenience Sites and C & D Landfill– These are enterprise funds and are funded primarily through fees. Both of these funds are self supporting and do not require transfers from the general fund. The County does not rely on transfers from these funds except for any debt service related to their operations and a small administrative fee to cover services provided to them by other county departments such as financial services provided by the Finance department. These revenues are based on customer counts, current rates, and historical trending.

SUMMARY OF REVENUES GENERAL FUND

| REVENUES BY MAJOR SOURCE | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---|----------------------------|------------------------------|-----------------------------|------------------------------|
| Property Taxes | \$ 27,364,381 | \$ 30,470,108 | \$ 30,470,108 | \$ 31,540,723 |
| Sales & Other Taxes | \$ 8,256,308 | \$ 7,520,540 | \$ 7,524,140 | \$ 5,507,468 |
| License, Fees and Other Revenues | \$ 3,327,892 | \$ 2,691,800 | \$ 2,766,480 | \$ 1,230,100 |
| Restricted & Intergovernmental Revenues | \$ 6,663,364 | \$ 6,973,480 | \$ 6,869,592 | \$ 7,168,700 |
| Investment Earnings & Operating Transfers | \$ 859,708 | \$ 670,000 | \$ 1,728,881 | \$ 580,000 |
| Appropriated Fund Balance | \$ 0 | \$ 492,435 | \$ 460,977 | \$ 870,530 |
| Total Revenues | \$ 46,471,653 | \$ 48,818,363 | \$ 49,820,178 | \$ 46,897,521 |

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 66% 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 2010-2011 is based on a total taxable valuation of \$3,984,806,022, an increase of 7% over fiscal year 2009-2010.

Assumptions: The estimated net taxable value for 2010-2011 is \$3,984,806,022. Therefore, with a tax rate of 79.5¢ and a collection rate of 96.13%, the projected current year total property tax revenue is \$31,602,401, using the following formula:

\$ 3,984,806,022 multiplied by .795 multiplied by .9613 multiplied by .01 equals \$30,453,223.

| PROPERTY TAXES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|------------------------------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Current Year | \$ 26,302,636 | \$ 29,382,608 | \$ 29,382,608 | \$ 30,453,223 |
| Discount | \$ (192,728) | \$ (150,000) | \$ (150,000) | \$ (180,000) |
| Prior Years | \$ 1,023,336 | \$ 980,000 | \$ 980,000 | \$ 990,000 |
| Penalties & Interest | \$ 231,137 | \$ 257,500 | \$ 257,500 | \$ 277,500 |
| Total Property Tax Revenues | \$ 27,364,381 | \$ 30,470,108 | \$ 30,470,108 | \$ 31,540,723 |

Neutral Property Tax Increase

Granville County

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual

Revaluations as of:

January 1, 2010 and 2002

| Fiscal year | | Assessed Valuation as of June 30 | Annexation (Deannexation) | | Total Adjusted for Annexation or Deannexation | Valuation Increase | Percentage change |
|---|-------------------------|-------------------------------------|------------------------------|-------|---|--|---|
| 2010-11 | Revaluation 1/1/2010 | 3,984,806,022 | - | 09-10 | 3,984,806,022 | | |
| | | | | 08-09 | 3,697,181,735 | | |
| 2009-10 | Tax Dept | 3,697,181,735 | - | 08-09 | 3,697,181,735 | 78,640,935 | 2.17% |
| | | | | 07-08 | 3,618,540,800 | | |
| 2008-09 | Audit | 3,618,540,800 | | 08-09 | 3,618,540,800 | 113,245,062 | 3.23% |
| | | | | 07-08 | 3,505,295,738 | | |
| 2007-08 | Audit | 3,505,295,738 | | 08-09 | 3,505,295,738 | 183,321,249 | 5.52% |
| | | | | 07-08 | 3,321,974,489 | | |
| 2006-07 | Audit | 3,321,974,489 | | 08-09 | 3,321,974,489 | 160,994,918 | 5.09% |
| | | | | 07-08 | 3,160,979,571 | | |
| 2005-06 | Audit | 3,160,979,571 | | 08-09 | 3,160,979,571 | 163,029,261 | 5.44% |
| | | | | 07-08 | 2,997,950,310 | | |
| 2004-05 | Audit | 2,997,950,310 | | 07-08 | 2,997,950,310 | 125,662,049 | 4.37% |
| | | | | 06-07 | 2,872,288,261 | | |
| 2003-04 | Audit | 2,872,288,261 | | 06-07 | 2,872,288,261 | 75,767,245 | 2.71% |
| | | | | 05-06 | 2,796,521,016 | | |
| 2002-03 | Revaluation 1/1/2002 | 2,796,521,016 | | | | | 4.08% |
| | | | | | | | Average growth % Doesn't include revaluation increase |
| Last year prior to revaluation | | | | | | Tax rate | Estimated tax levy |
| 2009-10 | | 3,697,181,735 | | | | 0.8250 | 30,501,749 |
| First year of revaluation | | | | | | Tax rate to produce equivalent levy | |
| 2010-11 | | 3,984,806,022 | | | | 0.7655 | 30,501,749 |
| Increase tax rate for average growth rate | | | | | | Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth | |
| 2010-11 | | 3,984,806,022 | | | | 0.7967 | 31,745,260 |
| | | | | | | Increase in Tax Levy | 1,243,510 |
| | | | | | | Average Percentage Increase | 4.08% |

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 extends 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 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------------------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| County 1% (Article 39) Sales Tax | \$ 2,152,448 | \$ 2,077,207 | \$ 2,080,807 | \$ 1,678,909 |
| Article 40 Sales Tax | \$ 2,389,450 | \$ 2,393,996 | \$ 2,393,996 | \$ 2,195,427 |
| Article 42 Sales Tax | \$ 2,376,967 | \$ 2,381,657 | \$ 2,381,657 | \$ 1,150,452 |
| Article 44 Sales Tax | \$ 793,739 | \$ 140,000 | \$ 140,000 | \$ 0 |
| State excise tax – Register of Deeds | \$ 154,659 | \$ 155,000 | \$ 155,000 | \$ 140,000 |
| Beer and Wine Tax | \$ 158,653 | \$ 180,000 | \$ 180,000 | \$ 150,000 |
| Taxes on Federal Land | \$ 28,201 | \$ 12,680 | \$ 12,680 | \$ 12,680 |
| Occupancy Tax | \$ 202,191 | \$ 180,000 | \$ 180,000 | \$ 180,000 |
| Total Sales and Other Taxes | \$ 8,256,308 | \$ 7,520,540 | \$ 7,524,140 | \$ 5,507,468 |

In 1998, the Board of Commissioners and the Board of Education agreed to earmark a portion of the sales tax allocated for school capital purposes as the source of revenue to be used to repay the debt issued in 1999 and 2001 for the renovation of the schools. These funds are recorded in the School Capital Reserve Fund, a special revenue fund designed to account for the revenues and expenditures earmarked for renovations. An amount equal to the principle and interest payment is then transferred to the Debt Service Fund.

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 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-----------------------------------|------------------------|--------------------------|-------------------------|--------------------------|
| Court facility fees | \$ 113,181 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| CSC officer's fees | \$ 25,923 | \$ 28,000 | \$ 28,000 | \$ 28,000 |
| Register of Deeds | \$ 6,020 | \$ 5,700 | \$ 5,700 | \$ 4,200 |
| Federal and State grants | \$ 6,262,978 | \$ 6,625,930 | \$ 6,505,092 | \$ 6,818,567 |
| Excise Recreation – Heritage | \$ 142,782 | \$ 146,000 | \$ 146,000 | \$ 130,000 |
| Jail Fees | \$ 14,194 | \$ 14,500 | \$ 14,500 | \$ 14,500 |
| Concealed weapons fee | \$ 33,846 | \$ 10,000 | \$ 10,000 | \$ 24,633 |
| Donations to County Departments | \$ 14,243 | \$ 100 | \$ 9,300 | \$ 100 |
| Miscellaneous | \$ 50,197 | \$ 43,250 | \$ 51,000 | \$ 48,700 |
| Total | \$ 6,663,364 | \$ 6,973,480 | \$ 6,869,592 | \$ 7,168,700 |

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 approximately 55% due to the shifting of the EMS Department to the Hospital and the continued slowdown of the economy. 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.

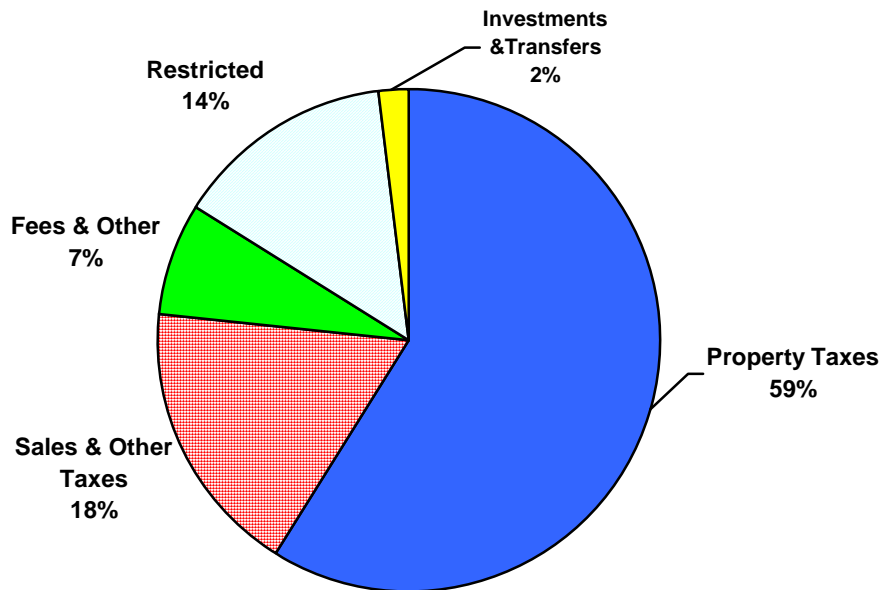
| LICENSES, FEES, AND OTHER REVENUES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---|----------------------------|------------------------------|-----------------------------|------------------------------|
| Privilege licenses | \$ 5,959 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Taxes on Oxford Housing Authority | \$ 6,647 | \$ 6,650 | \$ 6,650 | \$ 6,650 |
| Planning Fees | \$ 70,084 | \$ 68,000 | \$ 68,000 | \$ 55,000 |
| Sign Fees | \$ 875 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Inspection Fees | \$ 398,442 | \$ 350,000 | \$ 350,000 | \$ 400,000 |
| SIBDA Fee | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Boarding State and Federal Prisoners | \$ 39,413 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Ambulance Fees | \$ 1,738,321 | \$ 1,500,000 | \$ 1,500,000 | \$ - |
| Library Fees | \$ 43,348 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| GAP & Recreation Facility Fees | \$ 27,067 | \$ 25,000 | \$ 25,000 | \$ 18,000 |
| Rents | \$ 21,219 | \$ 20,100 | \$ 20,100 | \$ 30,000 |
| Sheriff's Fees | \$ 83,160 | \$ 75,000 | \$ 75,000 | \$ 74,000 |
| Jail Fees | \$ 642 | \$ 500 | \$ 500 | \$ 500 |
| Election Fees | \$ 685 | \$ 600 | \$ 600 | \$ 300 |
| Franchise Fees | \$ 73,334 | \$ 56,000 | \$ 56,000 | \$ 56,000 |
| Safe Road Civil License Act | \$ 4,648 | \$ 4,200 | \$ 4,200 | \$ 4,200 |
| Animal Control Fees | \$ 17,694 | \$ 21,500 | \$ 21,500 | \$ 21,000 |
| Collection Fees | \$ 92,325 | \$ 90,900 | \$ 90,900 | \$ 93,600 |
| Copies | \$ 3,850 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| Municipal Election Reimbursement | \$ - | \$ 27,000 | \$ 27,000 | \$ - |
| Senior Center Fitness fees | \$ 7,819 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Liquid Nutrition Sales | \$ 14,478 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Butner & Census Cost Share Revenue | \$ 30,235 | \$ - | \$ - | \$ - |
| Senior Services Crafts/Ad Revenue | \$ 2,356 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| GIS Subscription Fees | \$ 23,375 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Cooperative Ext Functions | \$ 11,193 | \$ 100 | \$ 2,100 | \$ 100 |
| Administration Fees | \$ 25,000 | \$ 20,000 | \$ 20,000 | \$ 25,000 |
| Register of Deeds Fees | \$ 256,242 | \$ 237,000 | \$ 237,000 | \$ 220,000 |
| Fire Marshal User Fees | \$ 25,035 | \$ 18,000 | \$ 18,000 | \$ 18,000 |
| Miscellaneous | \$ 105,349 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Jail Vending/Canteen | \$ 25,333 | \$ 24,500 | \$ 24,500 | \$ 24,500 |
| Vending Machines | \$ 812 | \$ 250 | \$ 250 | \$ 250 |
| School Resource Officer | \$ 98,412 | \$ - | \$ - | \$ - |
| Sale of fixed assets & library books | \$ 6,158 | \$ 5,000 | \$ 20,480 | \$ 15,000 |
| Other Fees and Revenues | \$ 68,382 | \$ 5,000 | \$ 62,200 | \$ 31,500 |
| Total License, Fees & Other | \$ 3,327,892 | \$ 2,691,800 | \$ 2,766,480 | \$ 1,230,100 |

Investment Earnings and Transfers In:

As shown in the following table, investment earnings for fiscal year 2010-2011 were budgeted below the previous year's actual amount due to the current economic conditions and uncertainty in the market place. Currently interest rates remain weak and we are projecting fiscal year 2010-2011 investment earnings accordingly.

| INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS & COMPONENT UNITS | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---|------------------------|--------------------------|-------------------------|--------------------------|
| Investment Earnings | \$ 420,157 | \$ 450,000 | \$ 450,000 | \$ 350,000 |
| Transfer from Vehicle Replacement Fund | \$ 0 | \$ 0 | \$ 141,232 | \$ 0 |
| Transfer from Tourism Dev. Authority | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ 90,000 |
| Transfer from ABC Board | \$ 157,654 | \$ 140,000 | \$ 140,000 | \$ 140,000 |
| Transfer from Library Capital Projects | \$ 0 | \$ 0 | \$ 125,000 | \$ 0 |
| Transfer from Landfill Reserve-Econ. Inc. | \$ 201,897 | \$ 0 | \$ 792,649 | \$ 0 |
| Total Investment Earnings and Transfers In | \$ 859,708 | \$ 670,000 | \$ 1,728,881 | \$ 580,000 |

FY 08-09 Actual Revenues by Category



GENERAL FUND APPROPRIATED FUND BALANCE

In fiscal year 2010-2011, 2.03% of the general fund expenditures or \$870,530 of the prior year's fund balance is appropriated 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% undesignated, unreserved fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes. Granville County targets a range of 26% - 30% of expenditures for Undesignated/Unreserved Fund Balance.

Historically, Granville County has experienced consistent growth in its fund balance. Fund balance decreased in FY 2006-2007 primarily due to one-time appropriations to the Granville County School System for utility construction cost overruns and start-up costs at the new high school; construction of the Granville Athletic Park Phase II expansion project; re-appropriation of prior year funds to the Butner Planning Council; and purchase of property near the Certainteed plant for construction of a NCDOT road. The following table shows the undesignated/unreserved fund balance over the last ten (10) years and the estimated fund balance for the fiscal year ending June 30, 2010.

| Fiscal Year Ending | Undesignated/Unreserved Fund Balance | Percentage of Expenditures |
|---------------------------|---|-----------------------------------|
| Projected June 30, 2011 | \$16,814,753 | 35.85% |
| Est. June 30, 2010 | \$17,685,283 | 35.49% |
| 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% |
| June 30, 2004 | \$ 9,709,748 | 30.10% |
| June 30, 2003 | \$ 8,543,508 | 23.80% |
| June 30, 2002 | \$ 7,960,884 | 24.80% |
| June 30, 2001 | \$ 7,268,566 | 24.00% |
| June 30, 2000 | \$ 4,634,928 | 17.20% |

Assumptions: The County estimated the fund balance available for appropriation using the audited financial statements for fiscal year ended June 30, 2010 and projected the operating results of fiscal year 2010. Based on the estimate, the County will exceed the minimum 8% requirement and will have sufficient resources to meet obligations prior to receiving the property tax revenues in December 2010.

Appropriated Fund Balance

| Actual FY 08-09 | Original FY 09-10 | Amended FY 09-10 | Approved FY 10-11 |
|----------------------------|------------------------------|-----------------------------|------------------------------|
| \$ 0 | \$ 492,435 | \$ 460,977 | \$ 870,530 |

***Summary of Contingency and Use of Fund Balance
Fiscal Year 2009-2010***

Use of Contingency Summary - General Fund

Environmental Disaster Contingency:

| Date | Description/Action | Amount | Balance |
|-------------|---------------------------|---------------|----------------|
| 7/1/2009 | Budget Ordinance | | \$ 10,000 |

General Contingency:

| Date | Description/Action | Adjustment Amount | Balance |
|-------------|---|------------------------------|----------------|
| 7/1/2009 | Budget Ordinance | | \$ 170,000 |
| 10/5/2009 | 33% of School Resource Officer for Mary Potter School | \$ (13,382) | \$ 156,618 |
| 1/4/2010 | Capital Improvement Fund Contribution | \$ (20,000) | \$ 136,618 |
| 2/1/2010 | Courthouse Interior Renovations | \$ (50,000) | \$ 86,618 |
| 4/5/2010 | FY 2010 Elderly & Elderly with Disabilities Grant Match | \$ (9,383) | \$ 77,235 |

Use of Fund Balance Summary - General Fund

| Date | Description/Action | Adjustment Amount | Balance |
|-------------|---|------------------------------|----------------|
| 7/1/2009 | Budget Ordinance | | \$ 492,435 |
| 8/3/2009 | Re-appropriate unexpended grant funds from prior year | \$ 30,939 | \$ 523,374 |
| 9/8/2009 | Re-appropriate unexpended grant funds from prior year | \$ 33,667 | \$ 557,041 |
| 9/8/2009 | Adjust HCCBG and matching funds to actual amount for FY 09-10 | \$ 47,363 | \$ 604,404 |
| 10/5/2009 | Adjustment for changes in debt requirements due to 2009 issues | \$ (211,049) | \$ 393,355 |
| 10/16/2009 | Re-appropriate unexpended grant funds from prior year & JCPC refund | \$ 23,787 | \$ 417,142 |
| 2/1/2010 | Re-appropriate unexpended recreation allocations | \$ 50,000 | \$ 467,142 |
| 2/1/2010 | Adjustment for changes in JCPC actual grant funding & expenditures | \$ (1,165) | \$ 465,977 |
| 4/5/2010 | Re-appropriate unexpended recreation mini-grants | \$ 45,000 | \$ 510,977 |
| 4/5/2010 | Adjustment for changes in General Fund Revenues | \$ (50,000) | \$ 460,977 |

SUMMARY OF GENERAL FUND EXPENDITURES

| | Page Number | FY 2008-09 ACTUAL | BUDGET FY 2009-10 APPROVED | % Change calculated using | | % Change FY 2009-10 vs. FY 2010-11 |
|---|----------------|----------------------|----------------------------------|---------------------------------|----------------------------------|---|
| | | | | BUDGET FY 2009-10 AMENDED | BUDGET FY 2010-11 APPROVED | |
| GENERAL FUND | | | | | | |
| Board of Commissioners / Governing Body | 38 | 214,752 | 218,687 | 218,687 | 218,650 | 0.0% |
| Administration | 41 | 267,622 | 269,786 | 282,989 | 269,508 | -4.8% |
| Information Technology | 43 | - | 51,562 | 51,562 | 51,945 | 0.7% |
| Human Resources | 44 | 44,924 | 136,437 | 136,437 | 134,461 | -1.4% |
| Construction Management | 89 | 320 | 500 | 500 | 500 | 0.0% |
| Finance | 46 | 389,512 | 384,006 | 434,420 | 383,946 | -11.6% |
| Internal Auditor | 48 | 49,975 | 60,556 | 60,556 | 60,435 | -0.2% |
| Board of Elections | 50 | 268,164 | 259,741 | 259,741 | 258,998 | -0.3% |
| Register of Deeds | 52 | 257,628 | 258,754 | 258,754 | 261,808 | 1.2% |
| Tax Administration | 54 | 600,303 | 563,468 | 563,468 | 611,502 | 8.5% |
| General Services / Court Facilities | 56 | 521,562 | 507,937 | 509,437 | 555,462 | 9.0% |
| Social Services | 58 | 7,291,980 | 8,049,160 | 8,047,214 | 8,333,053 | 3.6% |
| Medicaid | 60 | 1,030,973 | 500,000 | 500,000 | 50,000 | -90.0% |
| Veterans Services | 68 | 13,033 | 13,750 | 13,750 | 13,750 | 0.0% |
| Health & Medical Services | 69 | 854,400 | 856,001 | 856,001 | 2,106,001 | 146.0% |
| Senior Services | 71 | 980,404 | 910,304 | 935,448 | 912,628 | -2.4% |
| Library | 74 | 712,284 | 748,721 | 766,984 | 922,242 | 20.2% |
| Cooperative Extension Service | 76 | 358,351 | 382,624 | 321,186 | 326,935 | 1.8% |
| Soil & Water Conservation District | 78 | 100,686 | 100,686 | 100,686 | 87,761 | -12.8% |
| Recreation | 80 | 209,226 | 135,226 | 230,226 | 135,226 | -41.3% |
| GAP/Jonesland Environmental Preserve | 82 | 229,293 | 309,326 | 309,326 | 284,582 | -8.0% |
| Development Services - Inspections Division | 86 | 400,109 | 414,151 | 433,151 | 420,169 | -3.0% |
| Development Services - Planning Division | 88 | 287,373 | 276,152 | 276,152 | 276,182 | 0.0% |
| Economic Development | 84 | 197,309 | 193,400 | 193,400 | 173,700 | -10.2% |
| Granville County Schools | 93 | 12,681,390 | 12,686,994 | 12,686,994 | 12,686,994 | 0.0% |
| Vance Granville Community College | 92 | 573,621 | 572,789 | 572,789 | 572,789 | 0.0% |
| Sheriff | 96 | 3,082,856 | 3,164,608 | 3,420,833 | 3,686,907 | 7.8% |
| Detention Center | 99 | 1,952,403 | 1,915,013 | 1,939,713 | 1,942,567 | 0.1% |
| Emergency Medical Services | | 3,226,452 | 3,124,144 | 3,340,644 | - | -100.0% |
| Emergency Communications | 103 | 899,931 | 767,609 | 767,609 | 764,830 | -0.4% |
| Animal Control | 101 | 242,270 | 246,561 | 248,561 | 271,131 | 9.1% |
| Emergency Management | 105 | 191,878 | 179,904 | 181,142 | 181,142 | 0.0% |
| Fire Services | 107 | 704,467 | 758,661 | 758,661 | 789,615 | 4.1% |
| Forestry Administration | 110 | 81,290 | 91,588 | 91,588 | 91,054 | -0.6% |
| Other Emergency Services | 111 | 29,826 | 34,700 | 34,530 | 34,700 | 0.5% |
| Special Appropriations | 112 | 157,691 | 153,790 | 167,445 | 167,118 | -0.2% |
| Non-Departmental | 115 | 1,120,556 | 1,321,048 | 3,778,845 | 1,405,301 | -62.8% |
| Pass Through Funds | 117 | 367,740 | 349,528 | 408,674 | 357,880 | -12.4% |
| Contribution to Other Funds | 119 | 4,919,610 | 7,670,491 | 5,574,840 | 6,916,049 | 24.1% |
| Contingency | 120 | 0 | 180,000 | 87,235 | 180,000 | 106.3% |
| | | | | | | |
| TOTAL GENERAL FUND | | 45,512,164 | 48,818,363 | 49,820,178 | 46,897,521 | -5.9% |

OTHER FUNDS

| | | | | | % Change |
|---------|------------|------------|------------|------------|------------|
| | | BUDGET | BUDGET | BUDGET | FY 2009-10 |
| FUND | FY 2008-09 | FY 2009-10 | FY 2009-10 | FY 2010-11 | vs. |
| BALANCE | ACTUAL | APPROVED | AMENDED | APPROVED | FY 2010-11 |

REVALUATION RESERVE

| | | | | | | |
|--------------|--|---------|---------|---------|--------|--------|
| Revenues | | 69,201 | 68,000 | 68,000 | 98,400 | 44.7% |
| Expenditures | | 335,753 | 232,625 | 232,625 | 98,400 | -57.7% |

Fund Balance 6/30/09 \$ 159,292

Est. Fund Balance 6/30/10 \$ 100

Proj. Fund Balance 6/30/11 \$ 98,500

DEBT SERVICE

| | | | | | | |
|--------------|--|-----------|-----------|-----------|-----------|------|
| Revenues | | 5,680,399 | 8,061,664 | 6,259,175 | 6,434,945 | 2.8% |
| Expenditures | | 5,680,399 | 8,061,664 | 6,259,175 | 6,434,945 | 2.8% |

Fund Balance 6/30/09 \$ -

Est. Fund Balance 6/30/10 \$ -

Proj. Fund Balance 6/30/11 \$ -

SCHOOL'S RESTRICTED CAPITAL

| | | | | | | |
|--------------|--|-----------|-----------|-----------|-----------|-------|
| Revenues | | 5,570,328 | 5,853,223 | 4,501,135 | 5,867,574 | 30.4% |
| Expenditures | | 6,054,982 | 6,919,470 | 5,379,944 | 6,863,063 | 27.6% |

Fund Balance 6/30/09 \$ 2,265,674

Est. Fund Balance 6/30/10 \$ 1,386,865

Proj. Fund Balance 6/30/11 \$ 391,376

E-911 COMMUNICATIONS

| | | | | | | |
|--------------|--|---------|---------|---------|---------|------|
| Revenues | | 488,399 | 184,400 | 184,400 | 199,800 | 8.4% |
| Expenditures | | 215,928 | 184,400 | 184,400 | 199,800 | 8.4% |

Fund Balance 6/30/09 \$ 954,556

Est. Fund Balance 6/30/10 \$ 954,556

Proj. Fund Balance 6/30/11 \$ 954,556

CAPITAL IMPROVEMENTS (CIP)

| | | | | | | |
|--------------|--|---------|---------|-----------|---------|--------|
| Revenues | | 477,868 | 110,000 | 1,811,438 | 204,000 | -88.7% |
| Expenditures | | 952,005 | 361,625 | 2,843,135 | 324,200 | -88.6% |

Fund Balance 6/30/09 \$ 1,164,224

Est. Fund Balance 6/30/10 \$ 132,527

Proj. Fund Balance 6/30/11 \$ 12,327

* Refer to Multi-Year plan included in the department's write-up

Note: Each Fund is discussed in detail in Section XIV

| | | | | | % Change |
|---------|------------|------------|------------|------------|------------|
| | | BUDGET | BUDGET | BUDGET | FY 2009-10 |
| FUND | FY 2008-09 | FY 2009-10 | FY 2009-10 | FY 2010-11 | vs. |
| BALANCE | ACTUAL | APPROVED | AMENDED | APPROVED | FY 2010-11 |

VEHICLE REPLACEMENT (VeRP)

| | | | | | | |
|--------------|--|---------|---------|---------|---|---------|
| Revenues | | 163,029 | 305,000 | 0 | 0 | 0.0% |
| Expenditures | | 282,926 | 377,500 | 141,232 | 0 | -100.0% |

Fund Balance 6/30/09 \$ 141,232

Est. Fund Balance 6/30/10 \$ -

Proj. Fund Balance 6/30/11 \$ -

SOLID WASTE MANAGEMENT- CONVENIENCE CENTERS

| | | | | | | |
|--------------------------|--|-----------|-----------|-----------|-----------|--------|
| Revenues/ other sources | | 1,066,857 | 1,030,000 | 1,030,000 | 1,000,500 | -2.9% |
| Expenditures/ other uses | | 987,225 | 1,116,885 | 2,116,885 | 1,139,845 | -46.2% |

Retained Earnings 6/30/09 \$ 1,433,853

Est. Retained Earning 6/30/10 \$ 346,968

Proj. Retained Earnings 6/30/11 \$ 207,623

SOLID WASTE MANAGEMENT-

C&D LANDFILL & COMPOST OPERATIONS

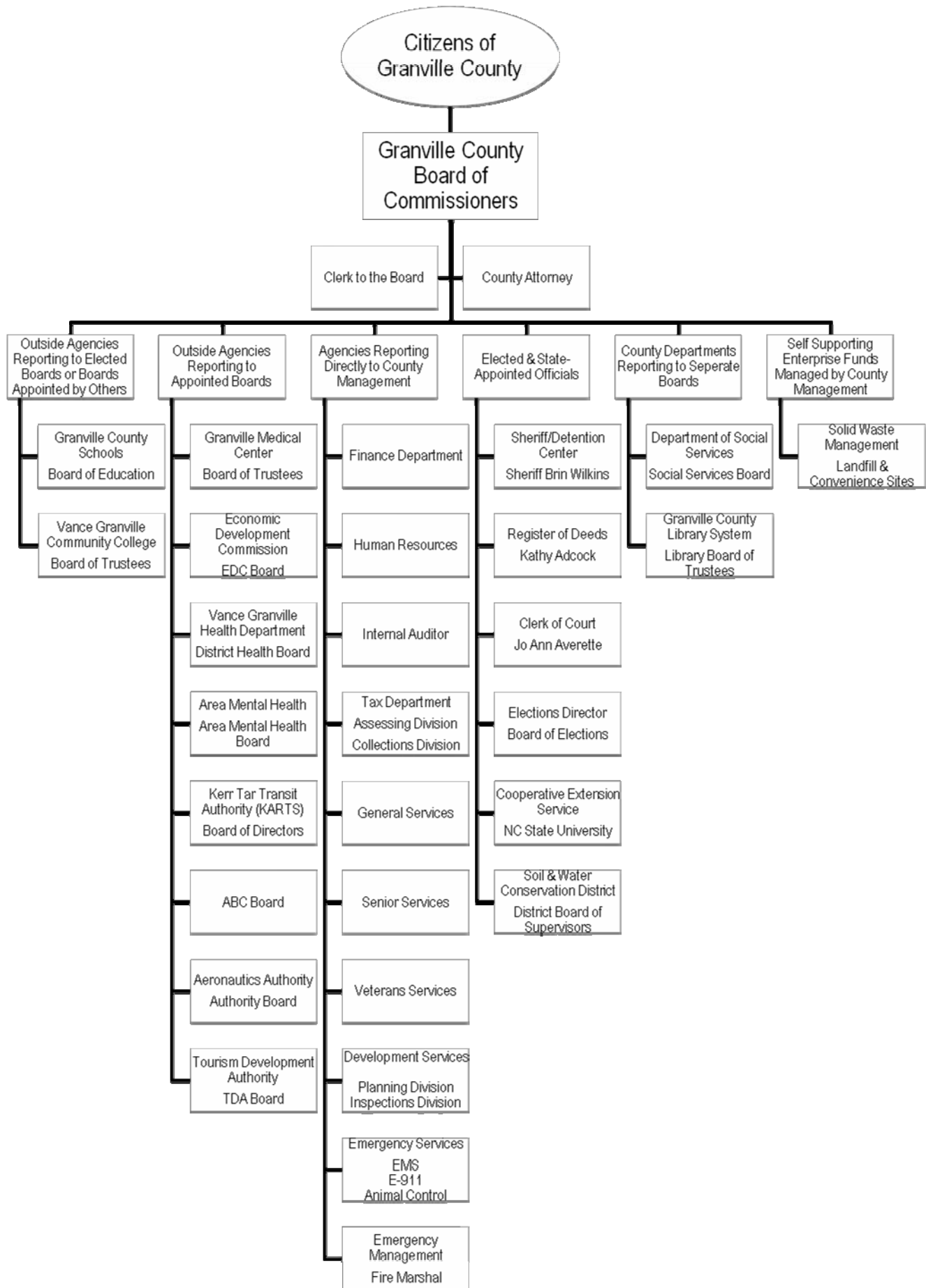
| | | | | | | |
|--------------------------|--|-----------|---------|-----------|---------|--------|
| Revenues/other sources | | 492,891 | 473,500 | 1,497,500 | 481,500 | -67.8% |
| Expenditures/ other uses | | 1,078,041 | 844,149 | 851,124 | 793,826 | -6.7% |

Retained Earnings 6/30/09 \$ 449,768

Est. Retained Earning 6/30/10 \$ 1,096,144

Proj. Retained Earnings 6/30/11 \$ 783,818

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, Tony W. Cozart and the Vice-Chairman, R. David Currin, Jr., were selected by other Board Members in December 2009 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.

Tony W. Cozart, 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>Tony W. Cozart, Chair</i> | 4 |
| <i>R. David Currin, Jr., Vice-Chair</i> | 3 |
| <i>Ronald R. Alligood</i> | 7 |
| <i>James W. Lumpkins</i> | 2 |
| <i>Hubert L. Gooch, Jr.</i> | 5 |
| <i>W.E. "Pete" Averette</i> | 6 |
| <i>Zelodis Jay</i> | 1 |

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

| GOVERNING BOARD | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-----------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 105,600 | \$ 97,800 | \$ 97,800 | \$ 97,800 |
| Benefits | \$ 42,510 | \$ 36,212 | \$ 36,212 | \$ 36,430 |
| Operating | \$ 65,158 | \$ 83,175 | \$ 83,175 | \$ 82,920 |
| Capital Outlay | \$ 1,484 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Total | \$ 214,752 | \$ 218,687 | \$ 218,687 | \$ 218,650 |

GOVERNING BODY – BOARD OF COUNTY COMMISSIONERS

ACCOMPLISHMENTS

- Conducted an eight year revaluation of all real property in the County as required by the North Carolina Machinery Act.
- Provided leadership for the Kerr-Tar Economic Development Corporation in the continuing development of the four county hub project, Triangle North, and locally for the Triangle North Granville site.
- Provided leadership for the continuing planning and implementation of the County landfill expansion.
- Provided leadership for the planning and construction of new library facilities, a new elementary school and an expansion of the County hospital.
- Worked with the Granville County Economic Development Commission to recruit Shalag Industries Ltd., an international supplier of non-woven fabrics used in the hygiene and wipes markets. The company will invest more than \$17 million and create 42 jobs in the County.

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Continue to work to develop a method to shift some of the costs associated with construction of new schools to new growth and development.
- Pursue grant opportunities to improve the quality of life for Granville County citizens.
- Complete the construction projects already funded, such as the Courthouse Renovation project, the Hester Water Line, the new Library facilities, the new Elementary School and the Hospital Expansion.
- 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.

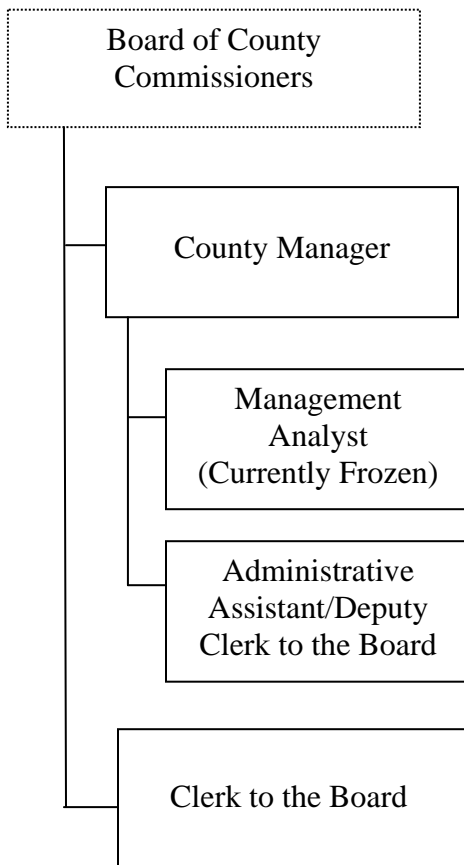
COUNTY ADMINISTRATION

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.

Brian M. Alligood, 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: brian.alligood@granvillecounty.org



ACCOMPLISHMENTS

- Assisted the Board in working on major projects such as 2010 Revaluation, courthouse renovation and security, new library facilities, new elementary school, hospital expansion, Triangle North-Granville and other economic development projects.
- Worked with departments and outside agencies to hold down costs and competitively bid contracts.
- Compiled and delivered agenda materials in a timely manner.
- Worked with Human Resources Department to implement a wellness program in an effort to help hold down health insurance renewal costs.
- Compiled and delivered the annual budget according to the approved schedule.

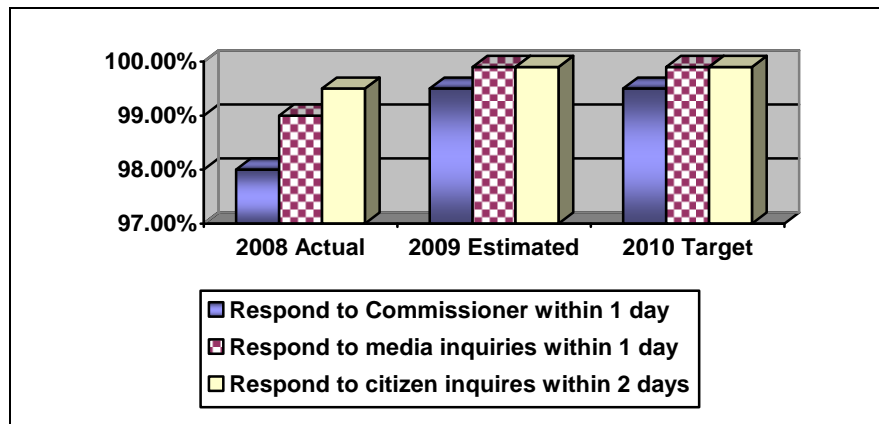
COUNTY ADMINISTRATION

FULL-TIME POSITIONS AUTHORIZED

| FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 |
|----------|----------|----------|----------|----------|
| 3 | 4 | 4 | 4 | 4 |

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.



| ADMINISTRATION | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 209,690 | \$ 207,547 | \$ 219,277 | \$ 205,827 |
| Benefits | \$ 43,163 | \$ 39,294 | \$ 40,767 | \$ 42,736 |
| Operating | \$ 13,227 | \$ 18,945 | \$ 19,945 | \$ 18,945 |
| Capital Outlay | \$ 1,542 | \$ 4,000 | \$ 3,000 | \$ 2,000 |
| Total | \$ 267,622 | \$ 269,786 | \$ 282,989 | \$ 269,508 |

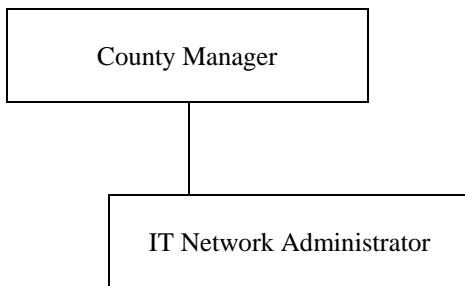
INFORMATION TECHNOLOGY

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

- Reconfigured the County e-mail system to increase security and improve performance.
- Implemented wireless access at various County facilities to improve efficiency and enhance service delivery.
- Assisted the Sheriff's Department in the implementation of a remote access project that allows deputies to send and receive information from their vehicles which resulted in increased officer safety and patrol time.
- Reconfigured servers to increase security and provide redundancy for critical service applications.

FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 0 | 0 | 1 | 1 | 1 |

| Information Systems | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 0 | \$ 36,072 | \$ 36,072 | \$ 36,638 |
| Benefits | \$ 0 | \$ 10,140 | \$ 10,140 | \$ 9,957 |
| Operating | \$ 0 | \$ 3,350 | \$ 3,350 | \$ 3,350 |
| Capital Outlay | \$ 0 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Total | \$ 0 | \$ 51,562 | \$ 51,562 | \$ 51,945 |

HUMAN RESOURCES

In 2008, Granville County created a Human Resource Department for the purpose of consolidating all personnel related matters under one roof. 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 Ordinance.

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.

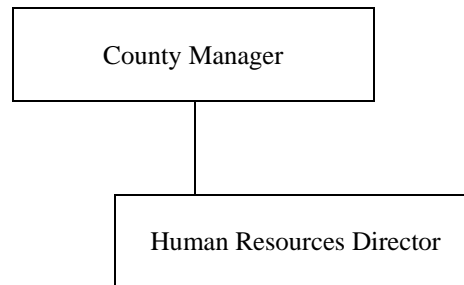
Justin Ayscue,
Human Resources Director

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 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 0 | 0 | 1 | 1 | 1 |

| HUMAN RESOURCES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-----------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 35,609 | \$ 57,035 | \$ 57,035 | \$ 57,030 |
| Benefits | \$ 7,436 | \$ 11,981 | \$ 11,981 | \$ 12,810 |
| Operating | \$ 1,879 | \$ 67,421 | \$ 67,421 | \$ 64,621 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 44,924 | \$ 136,437 | \$ 136,437 | \$ 134,461 |

HUMAN RESOURCES

ACCOMPLISHMENTS

- Consolidated job postings and advertisements and achieved savings.
- Reviewed 100% of full-time personnel records for completeness and accuracy.
- Developed a new hire checklist and streamlined orientation process.
- Streamlined Workers' Compensation reporting process.
- Moved the County from 100% to 120% reimbursable as the method of financing unemployment insurance benefits. This should produce long-term sustainable savings.
- Developed a termination checklist to make sure nothing gets overlooked when removing an employee from active status.

Goals, Targets, and Performance Measures

- Conduct at least 4 manager / supervisor training sessions.
- Obtain PHR/SPHR certifications.
- Work with the Finance Department to implement ADP as Granville County's payroll vendor.
- Work with the Finance Department to transition all bi-weekly paid employees to a monthly schedule.
- Begin the process of updating/rewriting the County's personnel policy.

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 that all of the County's disbursements are in strict compliance with the law and the County 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.

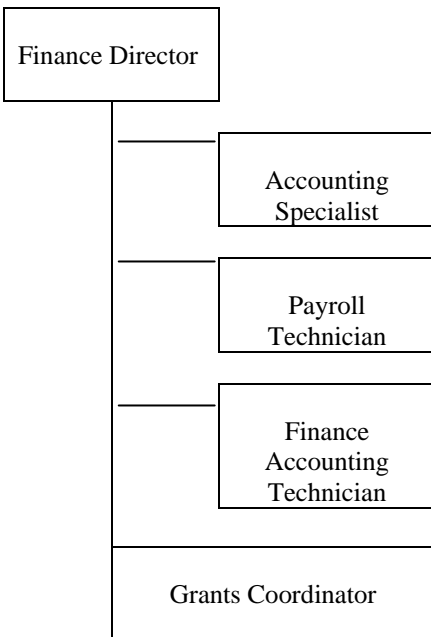
Michael Felts, Finance Director

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

Phone: (919) 693-4182

Fax: (919) 690-1766

Email: michael.felts@granvillecounty.org



HIGHLIGHTS

- Successfully issued \$8,000,000 in Library General Obligation Bonds, \$1,600,000 in Public Improvement General Obligation Bonds, and \$10,215,000 in Refunding bonds resulting in savings of \$574,855 for the County over the remaining debt service period.
- 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 the eleventh consecutive year.
- Successfully bid and implemented new Banking Services resulting in reduced service costs and increased investment earnings for the County.

FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10* | FY 10-11* |
|----------|----------|----------|-----------|-----------|
| 6 | 7 | 5 | 5 | 5 |

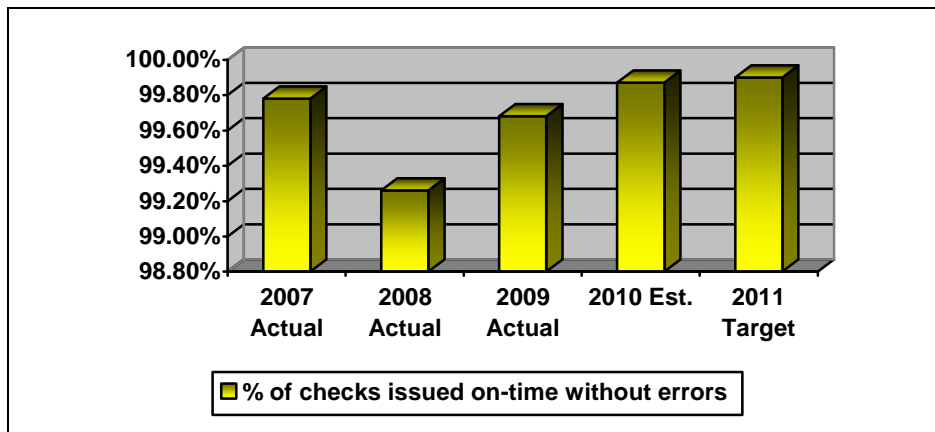
- The Finance Director also serves as the Finance Officer of the Tourism Development Authority and South Granville Memorial Gardens.

* One position is frozen for fiscal year 2009-2010 and 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.
- Complete the successful conversion to outsourced payroll service and implement automated time & attendance throughout the County.
- Complete a 100% physical inventory of the County's property, buildings, & equipment and 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 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 221,036 | \$ 223,498 | \$ 223,498 | \$ 221,704 |
| Benefits | \$ 47,566 | \$ 44,823 | \$ 44,823 | \$ 50,357 |
| Operating | \$ 115,303 | \$ 115,685 | \$ 166,099 | \$ 111,885 |
| Capital Outlay | \$ 5,607 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 389,512 | \$ 384,006 | \$ 434,420 | \$ 383,946 |

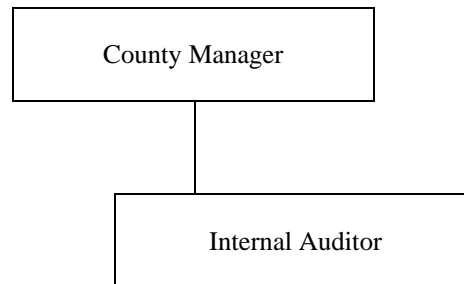
INTERNAL AUDIT

The Board of Commissioners created the Internal Auditing Department to provide reasonable assurance that the management control systems throughout the County agencies and departments are adequate and operating with effectiveness. The controls will be tested through compliance, financial and operational audits for all County departments. The Internal Auditor works closely with the Administrative and Finance departments, however reports directly to the Audit Committee.

Monique Heggie,
Internal Auditor

Granville County Administration
141 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-9539
Fax: (919) 690-1766
Email: monique.heggie@granvillecounty.org



FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 0 | 0 | 1 | 1 | 1 |

| Internal Audit | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 36,585 | \$ 45,908 | \$ 45,908 | \$ 45,377 |
| Benefits | \$ 9,754 | \$ 10,578 | \$ 10,578 | \$ 11,178 |
| Operating | \$ 3,636 | \$ 4,070 | \$ 4,070 | \$ 3,880 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 49,975 | \$ 60,556 | \$ 60,556 | \$ 60,435 |

INTERNAL AUDIT

ACCOMPLISHMENTS

- Completed an audit of the County cellular phones and the Fuelman system usage
- Completed a compliance audit of DSS Child Care
- Completed a cash management audit for Register of Deeds
- Had a successful conversion of the Silent Whistle Hotline
- Had a successful 2009 Exit Conference with External Auditors

GOALS, TARGETS, AND PERFORMANCE MEASURES

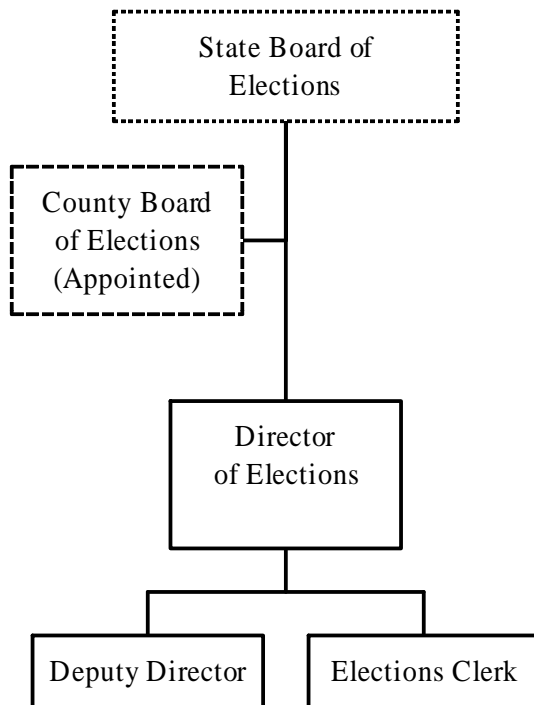
- Develop and plan strategies to remove audit findings from prior year's audit
- Develop a General Fund Revenue report analyzing historical trends and methods for forecasting future revenues
- Identify and document internal controls for each department
- Test the internal controls for each department
- Attend courses at UNC School of Government
 - Governmental Accounting and Financial Reporting
 - Introduction to Local Government Finance

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 country 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

- Filed fifty-one (51) candidates during the 2009 filing period
- Held successful municipal elections for the Town of Stem, Town of Stovall, Town of Butner, City of Oxford, and City of Creedmoor
- Board of Elections website up and running for the public
- Implemented new Campaign Finance legislation, one of which is that candidates who spend over \$1,000 must file campaign finance reports
- Continued cross-training of staff to handle the enormous duties that our small office must be responsible for

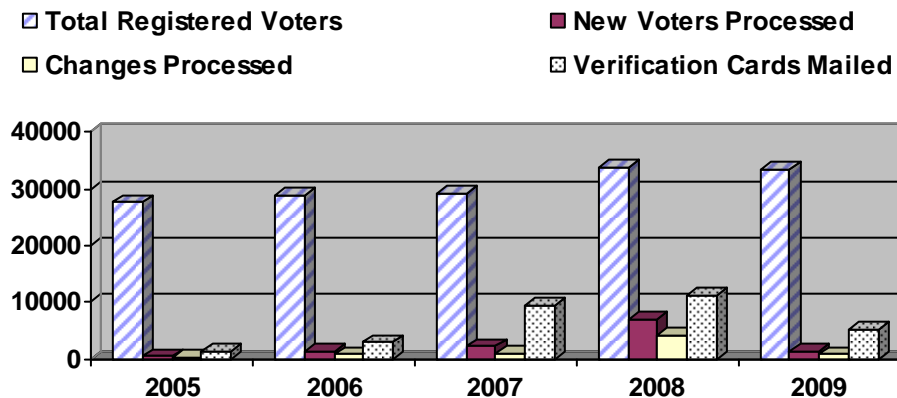
FULL-TIME POSITIONS AUTHORIZED

| FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 |
|----------|----------|----------|----------|----------|
| 3 | 3 | 3 | 3 | 3 |

BOARD OF ELECTIONS

Goals, Targets, and Performance Measures

- Hold a General Election in November 2010
- Receive approval from the U.S. Department of Justice to move our One-Stop site in lieu of our office for the Primary and Second Primary from the Richard H. Thornton Library to the conference room in the Granville County Administration Building due to construction at the library.
- Implement the National Change of Address (NCOA) policy and be responsible for conducting mailings to people who move and follow-up mailings to them
- Set up the equipment and the sites and test them so that they are ready to modem the results in for the November 2011 elections
- Find additional space for the Board of Elections office



| Board of Elections | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 160,597 | \$ 150,313 | \$ 150,313 | \$ 149,388 |
| Benefits | \$ 32,823 | \$ 31,562 | \$ 31,562 | \$ 33,371 |
| Operating | \$ 74,744 | \$ 70,985 | \$ 70,985 | \$ 74,559 |
| Capital Outlay | \$ 0 | \$ 6,881 | \$ 6,881 | \$ 1,680 |
| Total | \$ 268,164 | \$ 259,741 | \$ 259,741 | \$ 258,998 |

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. Oath of office is given to notaries commissioned in the county.

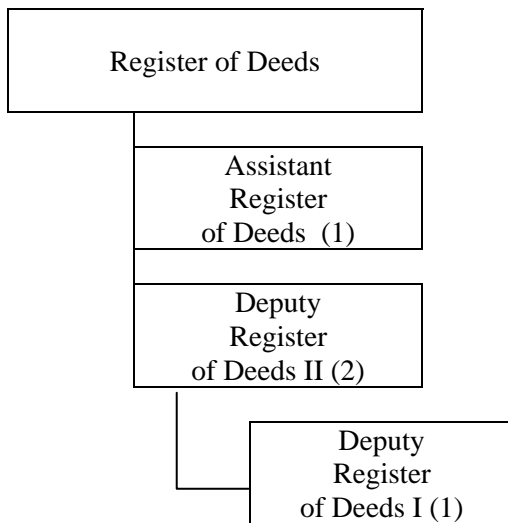
Kathy M. Adcock, Register of Deeds

Granville County Register of Deeds
101 Main Street
Oxford, North Carolina 27565

Phone: (919) 693-6314

Fax: (919) 690-1766

Email: kathy.adcock@granvillecounty.org



Accomplishments

- Register of Deeds attended Legislative/Educational Conference and Annual Trade Conference
- Assistant & Deputy Register of Deeds certified at annual conference.
- All Plats scanned.

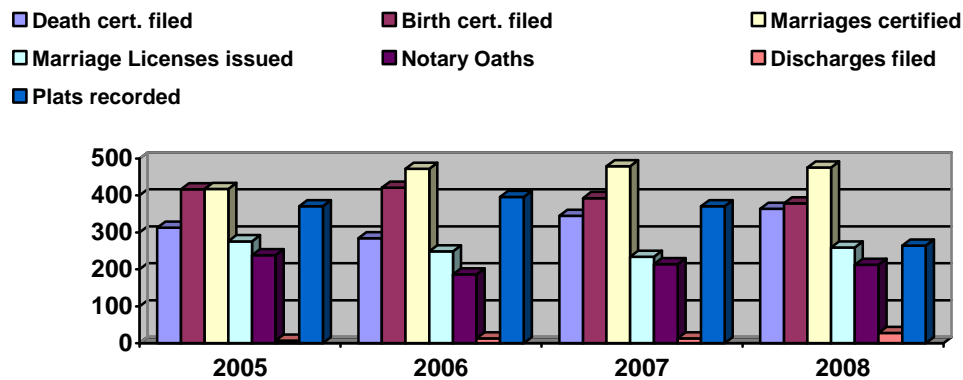
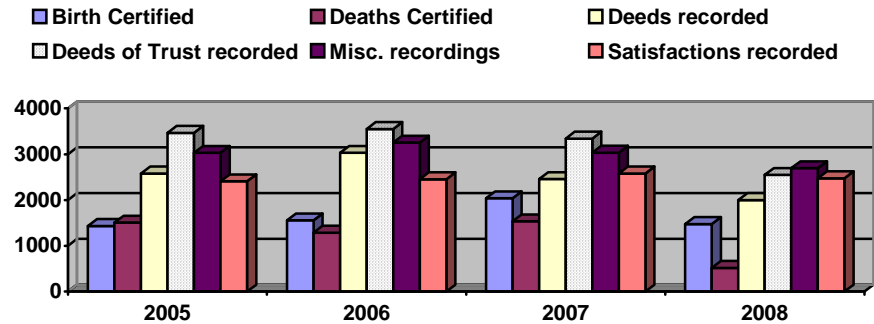
FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 5 | 5 | 5 | 5 | 5 |

REGISTER OF DEEDS

Goals, Targets, and Performance Measures

- To maintain that at least 98% of documents recorded are permanently indexed within twenty-four hours.
- Attendance at workshops for continuing education.



| Register of Deeds | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 164,643 | \$ 157,442 | \$ 157,442 | \$ 159,396 |
| Benefits | \$ 52,295 | \$ 48,813 | \$ 48,813 | \$ 51,388 |
| Operating | \$ 39,772 | \$ 51,499 | \$ 51,499 | \$ 50,024 |
| Capital Outlay | \$ 918 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Total | \$ 257,628 | \$ 258,754 | \$ 258,754 | \$ 261,808 |

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 a primary source 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.

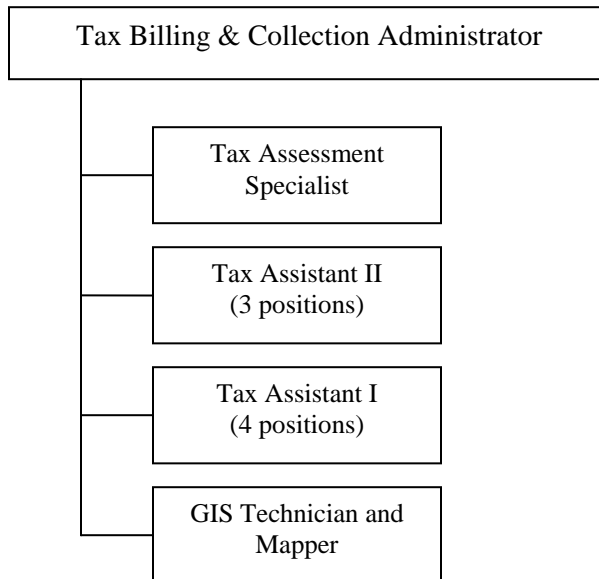
Judy Stovall, Tax Administrator

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

Phone: (919) 693-4181

Fax: (919) 603-1398

E-mail: judy.davis@granvillecounty.org



Accomplishments

- Maintained public use workstations to display property records and maps.
- Worked with inspections, planning, register of deeds and surveyors to get information on new construction and property transfers.
- Completed 2010 County-wide Reappraisal of all parcels and improvements.
- Began keeping digital updates of tax maps in mapping department.
- Continued audit work with Evans and Associates to assure listing and appraisal of all Business personal property.

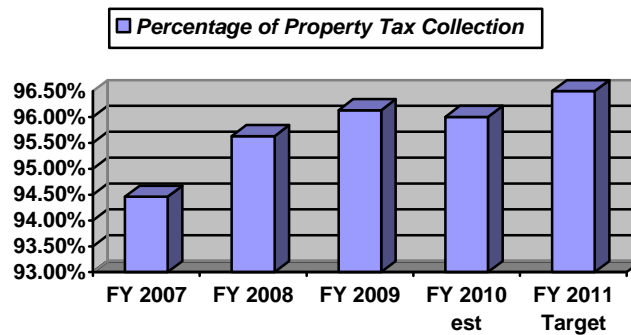
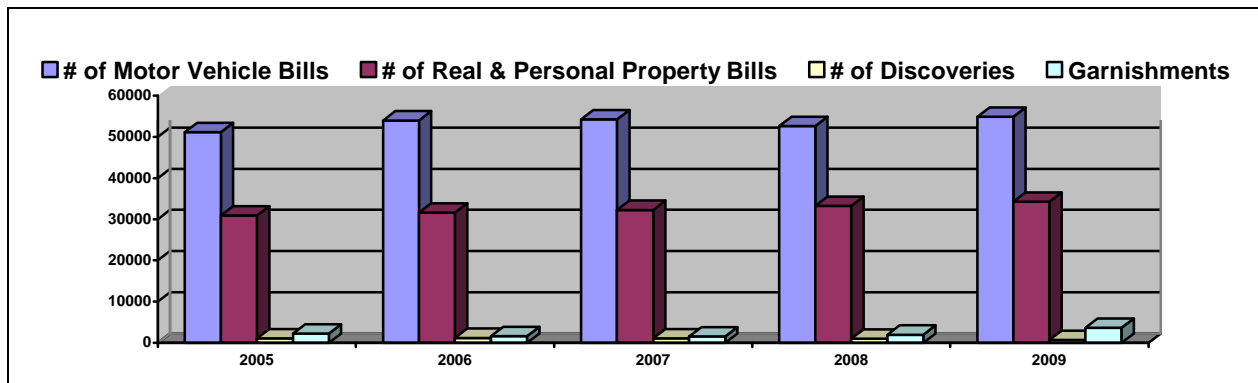
FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 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.
- Continue to work with all County agencies and outside authorities to assure timely listing and appraisal of all property.



| Tax Administration | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 330,239 | \$ 338,629 | \$ 338,629 | \$ 344,081 |
| Benefits | \$ 98,119 | \$ 90,339 | \$ 90,339 | \$ 96,346 |
| Operating | \$ 165,729 | \$ 133,500 | \$ 133,500 | \$ 170,075 |
| Capital Outlay | \$ 6,216 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Total | \$ 600,303 | \$ 563,468 | \$ 563,468 | \$ 611,502 |

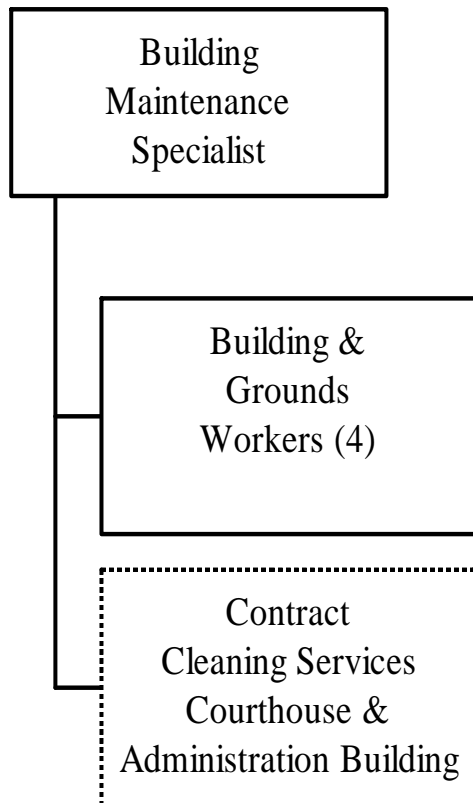
GENERAL SERVICES/COURT FACILITIES

The General Services Department maintains more than 167,000 square feet of office and institutional space in more than 26 buildings. Work includes cleaning and general maintenance and repair. The custodial services are performed by both County employees and by a private cleaning company. Privatizing these services has improved the efficiency and effectiveness of the cleaning crews by allowing them to service the buildings after hours and has allowed a reduction in staff. This cost center also includes the utilities and courthouse expenditures to accommodate the State's judicial offices.

Gary Bowen,
Interim "Acting" Building Maintenance Supervisor

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

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



HIGHLIGHTS

- Administered and supervised the contractual custodial service at the courthouse, administrative building, and the courthouse annex.
- Maintained the Senior Center, Library, Social Services, and other County facilities using in-house staff. Responded to calls for service for the maintenance of all buildings.
- Re-bid the uniform, mats, and cleaning supplies contract for County facilities.
- Conducted a utility survey on all Progress Energy and Wake Electric utility billings for the County and assisted in the preparation of stimulus funded energy grant proposal.

AUTHORIZED FULL-TIME POSTIONS

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 5 | 5* | 4* | 4 | 4 |

*Building & Grounds worker transferred to Senior Services Department to more adequately represent work responsibilities.

GENERAL SERVICES/COURT FACILITIES

GOALS

- Re-bid contract cleaning contract for Administration, Social Services, and Courthouse Buildings during the summer of 2010.
- Monitor the condition of the custodial services and resolve service problems immediately.
- Complete a preventive maintenance schedule of all County-owned equipment.
- Work to bring County buildings up to current code in regard to emergency lighting, doors, accessibility, etc.
- Respond to all requests for service in a timely manner.

COUNTY MAINTAINED FACILITIES

| Building | Yr | SF |
|-------------------------|------|-------|
| County Administration | 1987 | 17900 |
| Detention Center | 1976 | 5760 |
| Courthouse | 1852 | 22723 |
| Courthouse Annex | 1976 | 7660 |
| Granville Museum | 1930 | 1440 |
| Harris Exhibit Hall | 1930 | 6000 |
| Elections/Inspections | 1900 | 11500 |
| Davis Building | 1900 | 3600 |
| EMS #1 – Oxford | 1970 | 1750 |
| R.H. Thorton Library | 1963 | 12400 |
| Stovall Library | 1968 | 800 |
| Wall Street Office Bldg | 1970 | 3750 |
| Stovall Senior Center | 1996 | 1960 |
| EMS #3 - Stovall | 1968 | 1630 |
| Health Center | 1975 | 7500 |
| Senior Center - Oxford | 1850 | 21000 |
| Social Services | 1969 | 11875 |
| Habitat Building | 1900 | 2700 |
| Orange St Comm Ctr | 1930 | 1750 |
| Multi-Specialty Complex | 2005 | 7800 |
| Landfill Building | 1975 | 1200 |
| EMS#2 Creedmoor | 1975 | 2800 |
| EMS #4 Butner | 1980 | 1600 |
| South Granville Admin | 2001 | 4800 |
| Wilton EMS station | 2008 | 3000 |
| Oak Hill EMS station | 2009 | 3000 |

| General Services & Court Facilities | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--|----------------------------|------------------------------|-----------------------------|------------------------------|
| Personnel | \$ 134,536 | \$ 145,137 | \$ 145,137 | \$ 145,800 |
| Benefits | \$ 39,750 | \$ 37,468 | \$ 37,468 | \$ 39,719 |
| Operating | \$ 122,269 | \$ 112,400 | \$ 113,900 | \$ 122,740 |
| Utilities | \$ 148,290 | \$ 138,168 | \$ 138,168 | \$ 172,453 |
| Capital Outlays | \$ 0 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Court Facilities | \$ 76,717 | \$ 73,764 | \$ 73,764 | \$ 73,750 |
| Total | \$ 521,562 | \$ 507,937 | \$ 509,437 | \$ 555,462 |

DEPARTMENT OF SOCIAL SERVICES

The Granville County Department of Social Services is 1 of 100 county administered social service agencies. Its 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 to 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 or adults.

The department's services are subdivided into three primary program areas: 1) Public Assistance Programs; 2) Family Services [Child Welfare/Adult Services]; 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, financial support obligations, and to ensure child support collections and disbursements.

ACCOMPLISHMENTS

- Goal:** The Work First program will divert 350 families from Welfare enrollment by providing Benefit Diversion assistance.
Result: The Work First program is on track to divert at least 360 families from the welfare roles by the end of FY 2010.
- Goal:** Medicaid case processing times shall not exceed the state tolerance level in all programs, e.g., MAD = 90 Days; NCHC = 45 days; and MA Other = 45 days
Result: Processing Times: MAD = 58.4 Days; NCHC = 31.4 days, and MA Other = 34.6 days. The Medicaid staff processed cases well below the tolerance level in all program areas.
- Goal:** Food Stamp Program recognized for achieving a "Zero" QC Error Rate.
Result: The program achieved a "Zero" Quality Error Rate last year and is on track to receive it this year.
- 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: The percent of children placed with relatives is 36.8%, and exceeds our goal of 33%. This speaks well for our staff's efforts in locating family members willing to accept youngsters removed from their principle home.

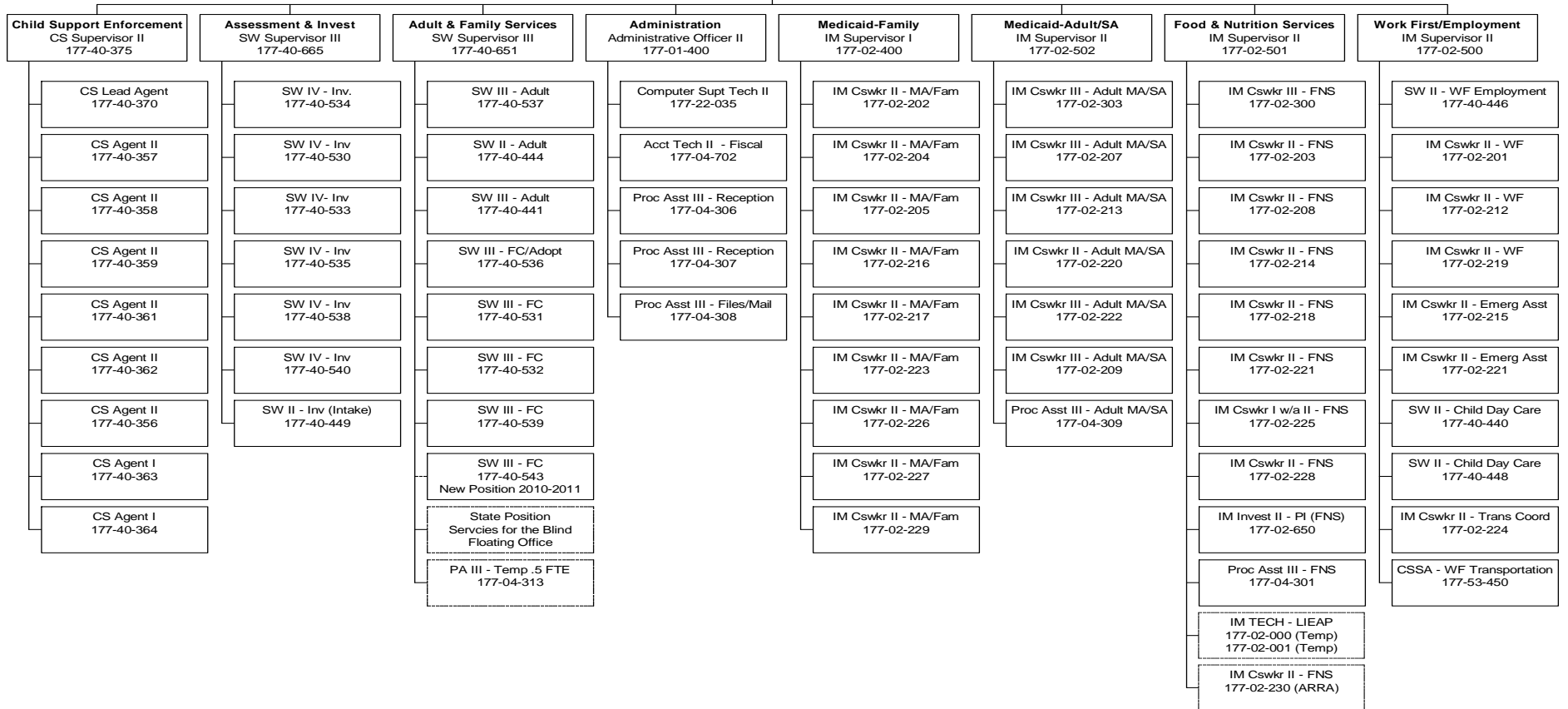
GOALS, TARGETS, AND PERFORMANCE MEASURES

- Divert 350 families from enrolling in welfare programs by providing Benefit Diversion assistance.
- Medicaid case processing times shall not exceed the state tolerance level in all programs, e.g., MAD = 90 Days; NCHC = 45 days; and MA Other = 45 days
- Increase the average number of households that receive food assistance by 20% (3,519) over the previous year's annual average (2,933).
- Reduce the average Length of Stay (LOS) of children in DSS – Foster Care custody from FY 2010@701 days by 90 days to 592 days or 1.62 years.
- Place at least 33% of the children in DSS custody with their relatives who can provide less restrictive and less costly environments.

**GRANVILLE COUNTY
DEPARTMENT OF SOCIAL SERVICES**

SOCIAL SERVICES BOARD
CFY 2009-2010

SOCIAL SERVICES DIRECTOR
177-16-420

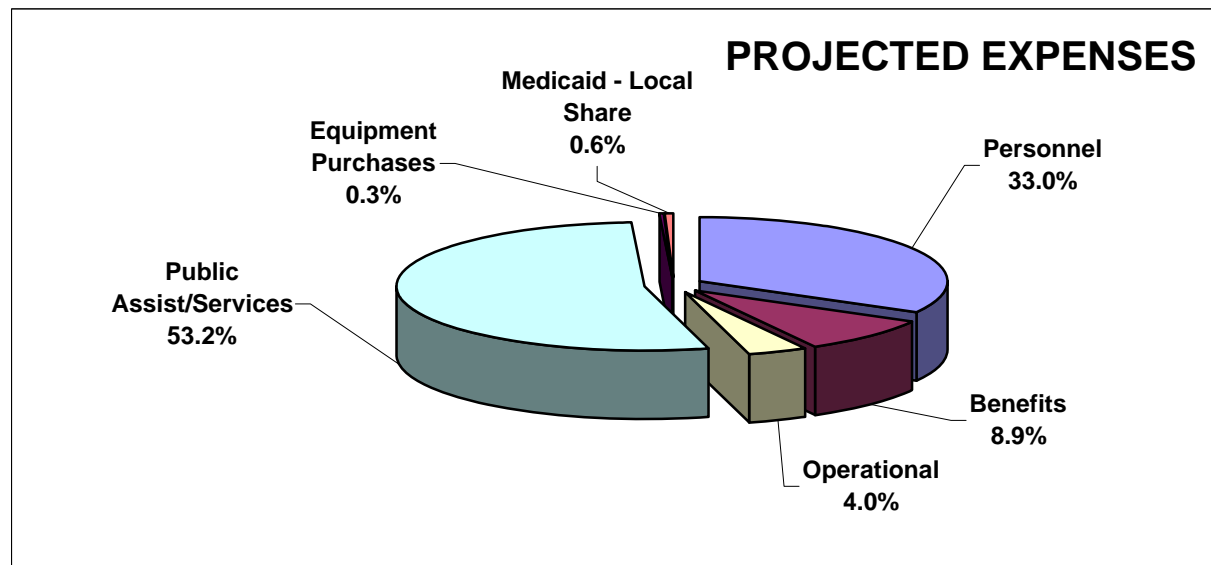
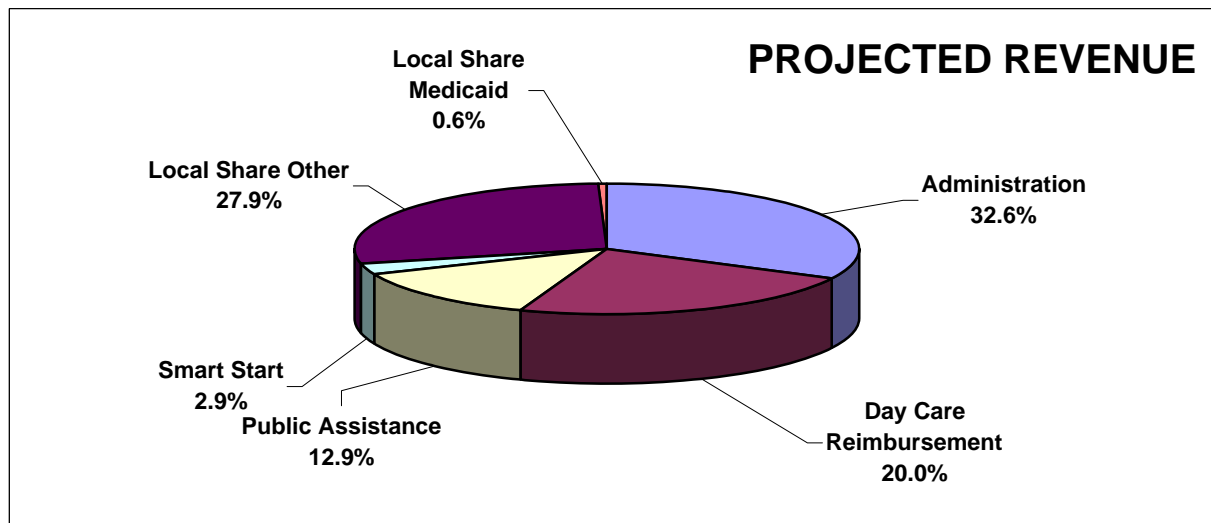


| Program Name | F.T.E.'s | Program Name | F.T.E.'s |
|---------------------------|----------|----------------------------|--------------|
| Administration | 7.00 | Work First/Employment | 11.00 |
| Food & Nutrition Services | 12.00 | Adult & Family | 9.50 |
| Medicaid (Adult) | 8.00 | Assessment & Investigation | 8.00 |
| Medicaid (Family) | 10.00 | Child Support Enforcement | 10.00 |
| Total: | | | 75.50 |

DSS REVENUE/EXPENSES WORKSHEET

| Revenue 5300 | FY 2008-2009 Actual | FY 2009-2010 Original | FY 2009-2010 Amended | FY 2010-2011 Approved |
|-------------------------|------------------------|--------------------------|-------------------------|--------------------------|
| Administration | 3,002,584 | 2,650,056 | 2,650,056 | 2,734,100 |
| Day Care Reimbursements | 1,525,337 | 2,013,988 | 1,736,260 | 1,930,381 |
| Public Assistance | 445,223 | 738,500 | 979,038 | 1,081,806 |
| Smart Start | 251,310 | 244,820 | 244,820 | 244,817 |
| Local Share Other | 2,067,526 | 2,401,796 | 2,437,040 | 2,341,949 |
| Local Share Medicaid | 1,030,973 | 500,000 | 500,000 | 50,000 |
| Total | 8,322,953 | 8,549,160 | 8,547,214 | 8,383,053 |

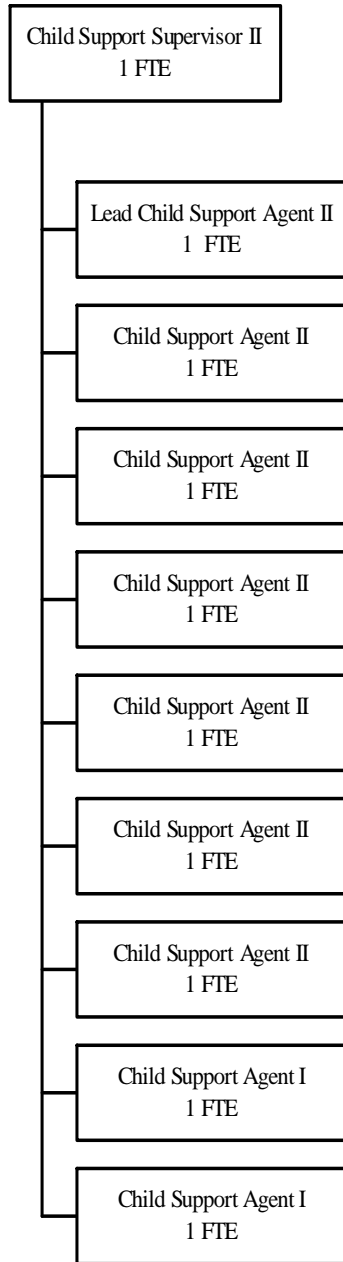
| Expenses 5300 | FY 2008-2009 Actual | FY 2009-2010 Original | FY 2009-2010 Amended | FY 2010-2011 Approved |
|------------------------|------------------------|--------------------------|-------------------------|--------------------------|
| Personnel | 2,600,817 | 2,711,224 | 2,734,406 | 2,769,127 |
| Benefits | 728,176 | 690,589 | 690,589 | 742,541 |
| Operational | 267,323 | 316,724 | 319,375 | 336,848 |
| Public Assist/Services | 3,676,324 | 4,310,898 | 4,276,958 | 4,462,017 |
| Equipment Purchases | 19,340 | 19,725 | 25,886 | 22,520 |
| Medicaid - Local Share | 1,030,973 | 500,000 | 500,000 | 50,000 |
| Total | 8,322,953 | 8,549,160 | 8,547,214 | 8,383,053 |



DEPARTMENT OF SOCIAL SERVICES

Child Support Enforcement Organizational Chart

DSS Program/Unit Highlights



- Increased collections by 5.8% (\$125,864) over last year's collections.
- Exceeded the previous year's percentage for the number of Children with Paternity Established by 4.2% (1,978 of 2,022 cases) for an overall 99.5% of desired goal.

Available Positions:

| FY 06-07¹ | FY 07-08² | FY 08-09 | FY 09-10 | FY 10-11 |
|-----------------------------|-----------------------------|-----------------|-----------------|-----------------|
| 10 | 10 | 10 | 10 | 10 |

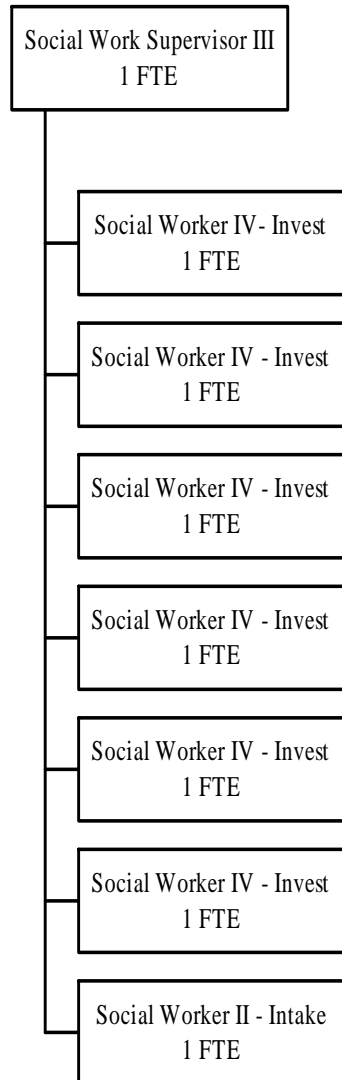
¹ Reclassed an existing CS Agent II to Lead CS Agent

² Reclassed an the last existing PA III to CSA I

Department of Social Services

Assessment & Investigations Organizational Chart

DSS Program/Unit Highlights



- Investigated 269 Child Protective Service reports, 15 (5.9%) more investigations than the previous year.
- Recorded a 37% increase in Abuse reports over previous year (37 vs. 27) – Neglect reports were unchanged from previous year (207) and remain the most frequently reported allegation (77%) of all reports.
- Turnover 12.5%, 1 of 8 positions, -- one resigned to accept higher pay with an urban county. Position filled within 14 days.

Available Positions:

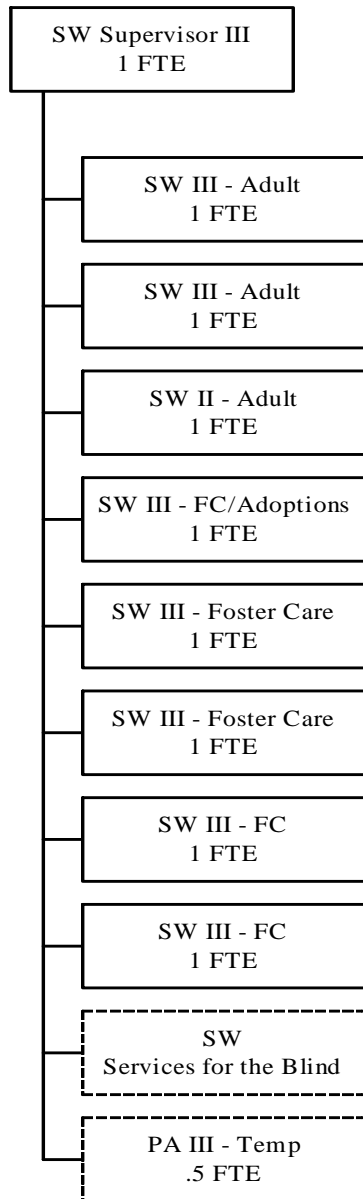
| FY 06-07¹ | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| 7 | 8 | 8 | 8 | 8 |

¹ Increased staff by 1 FTE (SW II) in January 2006 to perform Intake functions exclusively.

Department of Social Services

Adult & Family Services Organizational Chart

DSS Program/Unit Highlights



- Guardianship for 10.7 adjudicated incompetent adults.
- Managed an average of 79 Children in custody per month with 37.6% placed with relatives a little or no cost to the county, and of all of those in custody – 67% have been in custody less than 2 years. Recognized as recipient of “Challenge For Children”
- Finalized 12 Agency Adoptions and Assisted in 4 Independent Adoptions.

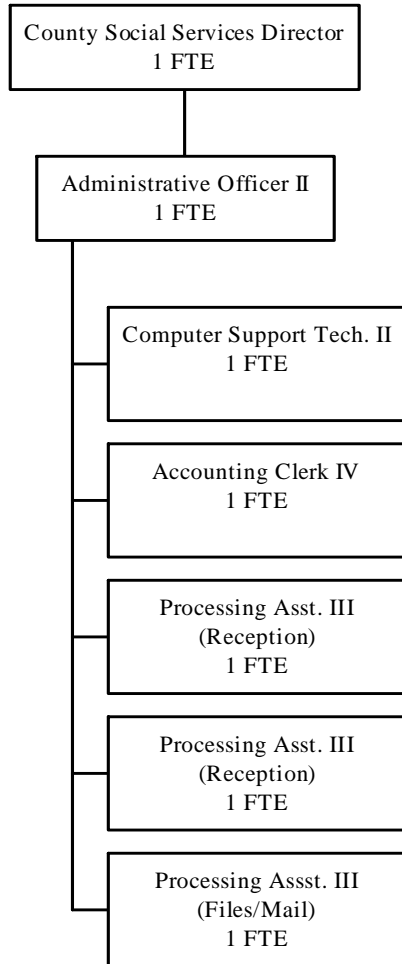
Available Positions:

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 8 | 8 | 8 | 8 | 9 |

DEPARTMENT OF SOCIAL SERVICES

Administration Organizational Chart

DSS Program/Unit Highlights



- During the Thanksgiving holiday, 35 families (70 people) benefited from Holiday Sponsorship. At Christmas, 128 families (394 people) benefited from Holiday Sponsorship. A total of 40 sponsors were identified.
- Installed a wireless connection between the Child Support Office and DSS to enable the CSE programs to be saved on the DSS server.
- Replaced 10 Food & Nutrition Services PC's and printers using ARRA stimulus funds thereby saving the County over \$6K.
- Installed 75 annual Virus Protection programs by purchasing a 3 year license that will save the County approximately \$600 per year.
- Transferred the dept.'s email and Internet services to the County server resulting in an \$800 per month savings.

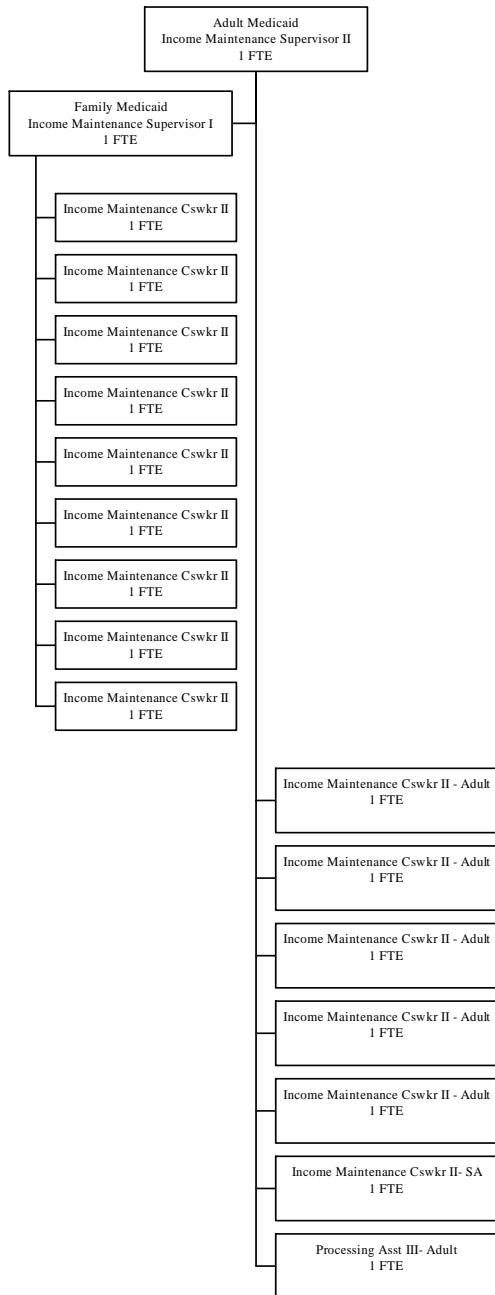
Available Positions:

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 7 | 7 | 7 | 7 | 7 |

DEPARTMENT OF SOCIAL SERVICES

Medicaid Programs Organizational Chart

DSS Program/Unit Highlights



- The Adult and Family/Child Medicaid units have maintained excellent application “Average Processing Time” Score:

| | <u>Goal</u> | <u>Achieved</u> |
|-------|-------------|-----------------|
| MAD | 90 Days | 56.6 Days |
| NCHC | 45 Days | 34.00 Days |
| OTHER | 45 Days | 31.50 Days |

- The average monthly enrollment at the end of FY 09 for Adult MA did not increase, however, Family MA increased by 10% (281 cases per month) over last year’s averages. The staffing complement is inadequate to manage the caseload Family MA increase.

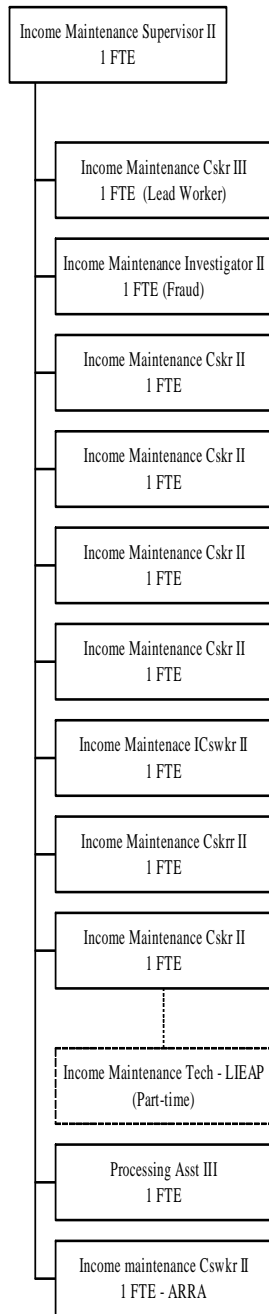
Available Positions:

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 09-10 |
|----------|----------|----------|----------|----------|
| 16 | 17 | 18 | 18 | 18 |

DEPARTMENT OF SOCIAL SERVICES

Food & Nutritional Services Organizational Chart

DSS Program/Unit Highlights



- Received a “No Error Rate” State Certificate for FY 2007 and on track to repeat this goal for FY 2009.
- Average number of approved households that received food assistance increased by 12.8%, or by an average of 278 Households per month, over the previous CFY.
- Program Integrity processed \$50,936 in fraud collections for the year, and approximately the same as the previous year.
- ARRA Stimulus funds supported 1 FTE IMC II.

Available Positions:

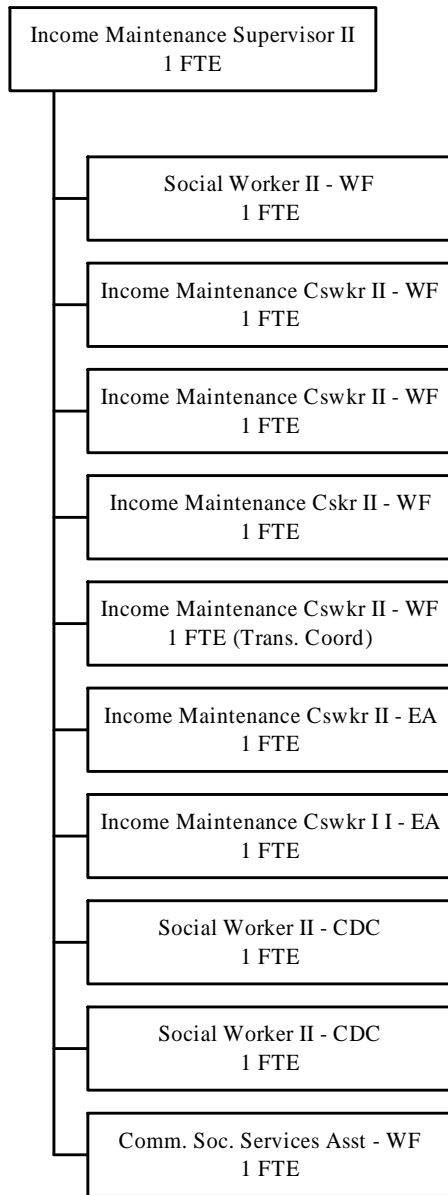
| FY 06-07 ¹ | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|-----------------------|----------|----------|----------|----------|
| 11 | 11 | 11 | 12 | 11 |

¹ Reclassed IM Investigator II to IM Caseworker II

DEPARTMENT OF SOCIAL SERVICES

Work First Program Organizational Chart

DSS Program/Unit Highlights



- Enabled 41 families to find employment and successfully diverted 395 families from Welfare with Benefit Diversion (BD) by end of FY 09.
- The WF participation rate climbed to 56%, 6% better than the State average, and 21.4% better than last year's rate.
- Assisted an average of 154 families per month with Emergency Assistance (EA) at a average monthly expense of \$32,500.
- DSS was able to support an average of 444 children per month in the Child Day Care program but the department has also had to start another "Waiting List" due to insufficient funds to support the demand for service.

Available Positions:

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 11 | 11 | 11 | 11 | 11 |

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.

Pello Duncan, Veteran Services Officer

Veterans Services Office
120 Orange Street
Oxford, North Carolina 27565

Phone: (919) 693-1484

Services Provided

Eligibility Determination for:

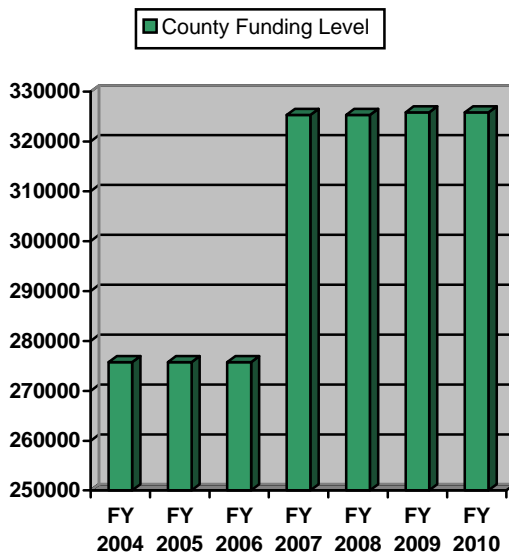
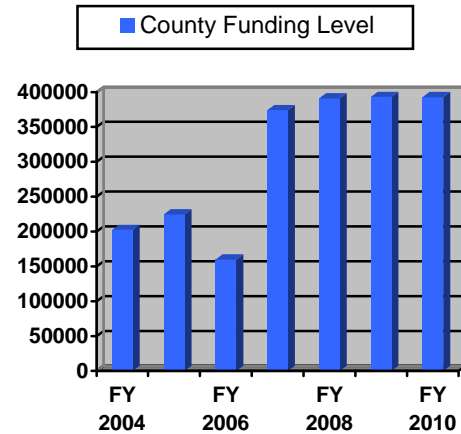
- Disabilities Compensation and Pension
- Education Benefits
- Home Loans
- Insurance
- Death and Burial Benefits
- Health Care
- State Veterans Benefits

| | FY 08-09 | FY 09-10 | FY 09-10 | FY 10-11 |
|----------------|-----------|-----------|-----------|-----------|
| | Actual | Original | Amended | Approved |
| Personnel | \$ 10,630 | \$ 10,980 | \$ 10,980 | \$ 10,980 |
| Benefits | \$ 813 | \$ 840 | \$ 840 | \$ 840 |
| Operating | \$ 1,590 | \$ 1,930 | \$ 1,930 | \$ 1,930 |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 13,033 | \$ 13,750 | \$ 13,750 | \$ 13,750 |

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. One County Commissioner also sits on the Board as an ex-officio member. 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. Approved funding for fiscal year 2010-2011 is \$214,495 to offset the indigent care cost, \$1,250,000 for EMS Services, \$45,632 in property insurance, and \$132,873 for capital expenditures.



Granville-Vance District Health Dept.

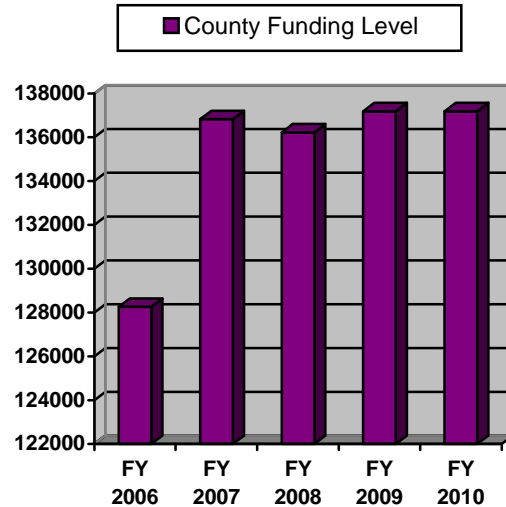
Public health services are provided by the Granville County branch of the Vance-Granville Health District, one of the few remaining health districts in the state. Under the full-time direction of the District Director with a staff of nurses, sanitarians, and office personnel, the Department operates 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. The total budget of the District exceeds

\$5,380,000, including home health operations. Local funding comprises approximately 5% of the budget, while most of the funding is from state and federal sources. The approved funding for fiscal year 2010-2011 is \$325,808.

HEALTH & MEDICAL SERVICES

Five County Mental Health Authority

A sixteen 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 three members to the board. The governing board is empowered by G.S. 122-116-122-121 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.



| | FY 08-09 | FY 09-10 | FY 09-10 | FY 10-11 |
|-------------------------------------|------------|------------|------------|--------------|
| | Actual | Original | Amended | Approved |
| GMC - Indigent Care | \$ 214,495 | \$ 214,495 | \$ 214,495 | \$ 214,495 |
| GMC - EMS Services | \$ - | \$ - | \$ - | \$ 1,250,000 |
| GMC - Property Insurance | \$ 45,673 | \$ 45,632 | \$ 45,632 | \$ 45,632 |
| GMC - Capital | \$ 132,873 | \$ 132,873 | \$ 132,873 | \$ 132,873 |
| Granville-Vance Health District | \$ 325,670 | \$ 325,808 | \$ 325,808 | \$ 325,808 |
| Five County Mental Health Authority | \$ 135,689 | \$ 137,193 | \$ 137,193 | \$ 137,193 |
| Total | \$ 854,400 | \$ 856,001 | \$ 856,001 | \$ 2,106,001 |

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.”

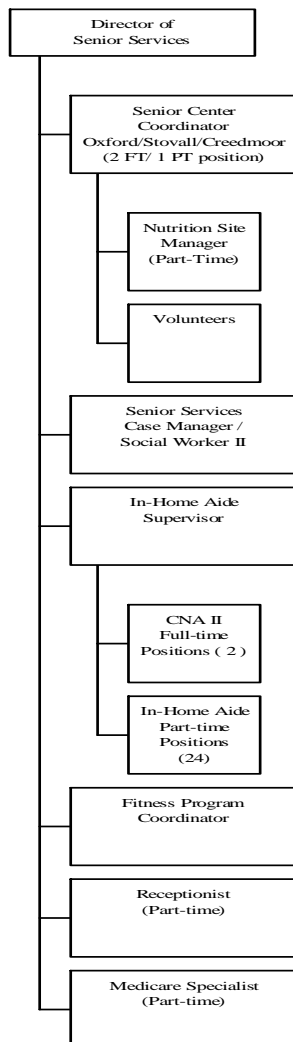
Kathy May, Director of Senior Services

Granville County Senior Services
 120 Orange Street
 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. 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. Fourth, we try to keep our older adults involved in the community through intergenerational programs in schools, group trips, and regional senior games.

Another important service is the Senior Health Insurance Information Program (SHIIP) counseling regarding Medicare issues. The department was nominated by the Insurance Commissioner’s office for the *Outstanding County of the Year* award along with four other counties.

SENIOR SERVICES

ACCOMPLISHMENTS

- Served 13,821 home-delivered meals during the first 8 months of FY 09-10
- Provided 5,629 hours of in-home aide services during the first eight months of FY 09-10
- Served 10,343 congregate meals during the first 8 months of FY 09-10.
- Provided 10,060 independent trips through KARTS and group trips for 251.
- Mailed 11,568 newsletters during the first 8 months of FY 09-10.

FULL-TIME POSITIONS AUTHORIZED

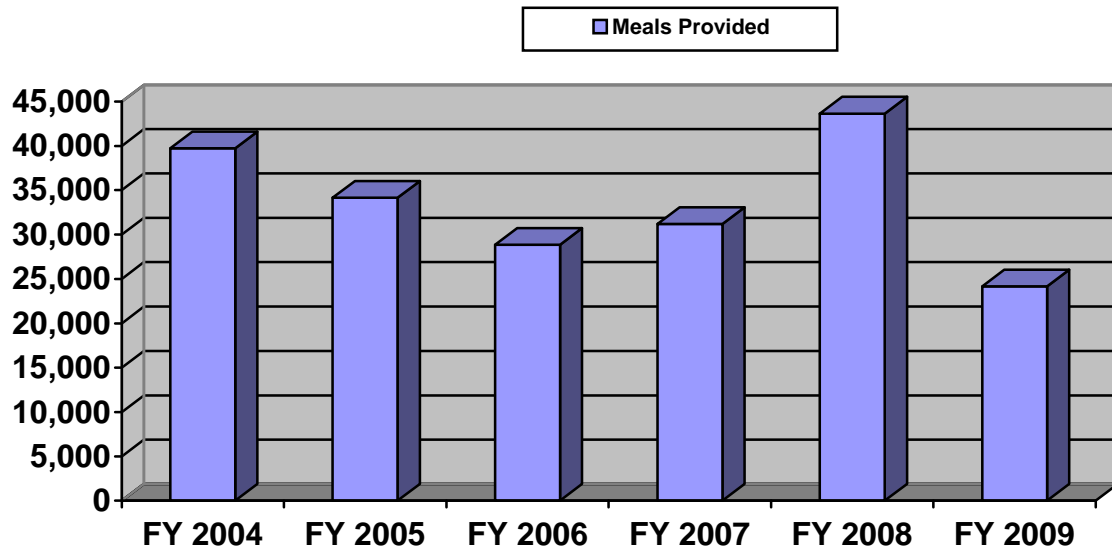
| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 9 | 9 | 10* | 10 | 10 |

*Building & Grounds Worker transferred from the General Services Department to more adequately reflect work responsibilities.

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Continue maintaining current documentation for senior center recertification
- Continue training of staff through the Insurance Commissioner's Office to ensure up-to-date knowledge of Medicare issues
- Continue to develop new and innovative programs that will be attractive to our baby boom seniors
- Increase fitness program participation by 10% over the previous fiscal year's participation numbers
- Maintain a satisfaction rating of at least 93% for the home delivered meals program
- Maintain a satisfaction rating of at least 98% for the in-home aide service

SENIOR SERVICES



| Senior Services | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-------------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 218,174 | \$ 233,308 | \$ 233,308 | \$ 235,758 |
| Benefits | \$ 53,531 | \$ 57,515 | \$ 57,515 | \$ 61,133 |
| Operating | \$ 68,313 | \$ 68,120 | \$ 77,066 | \$ 67,861 |
| Programs | \$ 514,809 | \$ 421,137 | \$ 434,145 | \$ 423,535 |
| Capital Outlay | \$ 5,570 | \$ 0 | \$ 0 | \$ 0 |
| Stovall Senior Center | \$ 62,354 | \$ 71,736 | \$ 71,736 | \$ 66,654 |
| Creedmoor Senior Center | \$ 57,653 | \$ 58,488 | \$ 61,678 | \$ 57,687 |
| Total | \$ 980,404 | \$ 910,304 | \$ 935,448 | \$ 912,628 |

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.

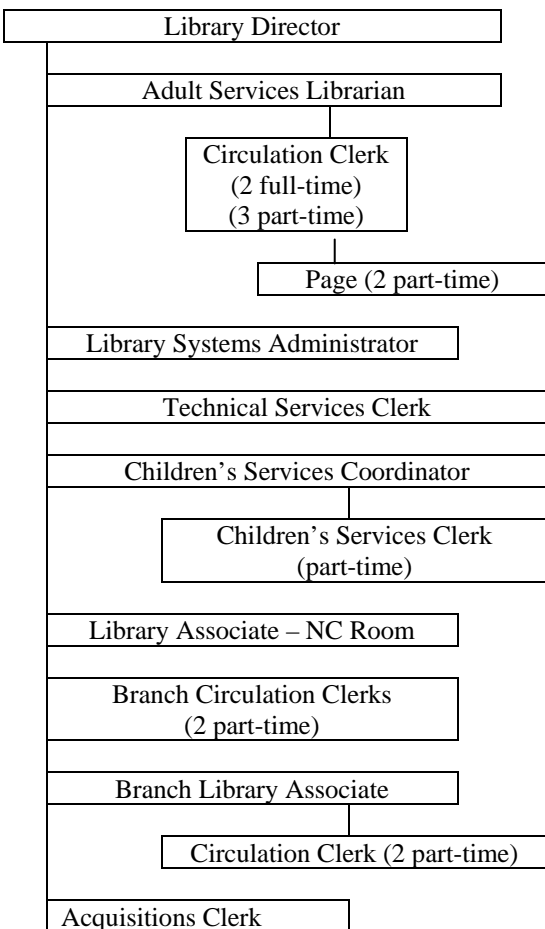
Tresia Dodson, Director

Richard Thornton Library
210 Main Street
Oxford, North Carolina 27565

Phone: (919) 693-1121

Fax: (919) 693-2244

Email: tresia.dodson@granvillecounty.org



Highlights

- Began the construction phase for the Richard H. Thornton Library & the South Branch
- Completed design work for the new facility at Stovall
- Was selected to host the exhibit "The Science of Harry Potter"
- Completed move of the Thornton Library to temporary quarters

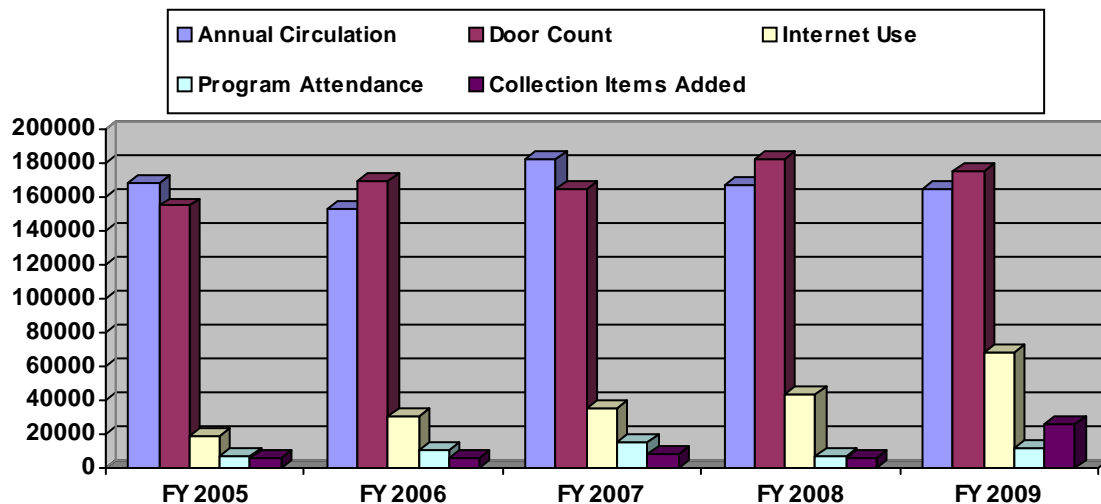
GRANVILLE COUNTY LIBRARY SYSTEM

FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 9 | 9 | 9 | 9 | 13 |

Goals

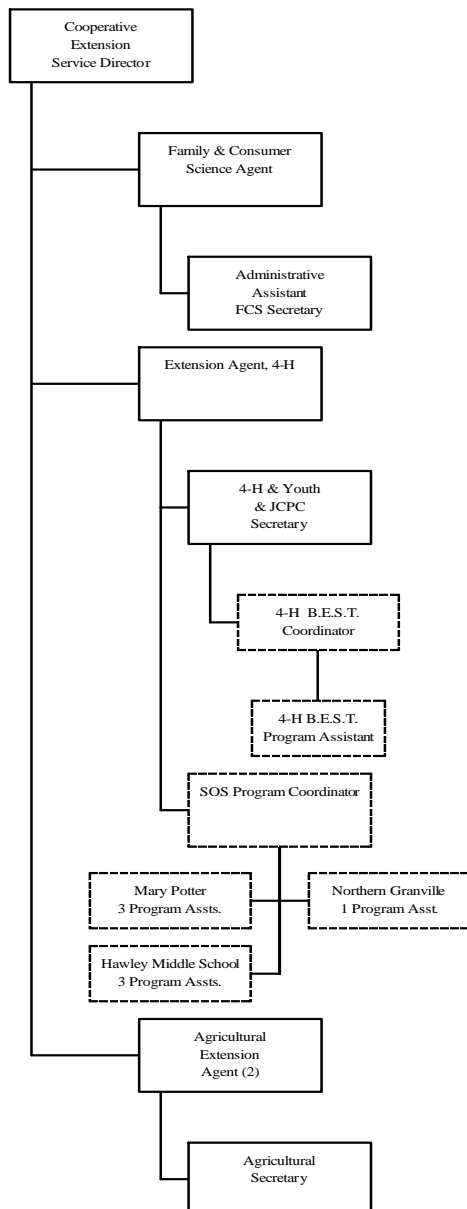
- Finish the construction of the Richard H. Thornton Library, the South Branch and the Stovall Library
- Complete plans for outreach services to isolated areas of county
- Expand South Branch's programs and services
- Complete renovation to the Berea Branch



| Library System | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 368,149 | \$ 398,004 | \$ 398,004 | \$ 487,026 |
| Benefits | \$ 95,040 | \$ 90,174 | \$ 90,174 | \$ 129,464 |
| Operating | \$ 98,981 | \$ 97,020 | \$ 111,365 | \$ 150,129 |
| Capital Outlay | \$ 1,845 | \$ 2,580 | \$ 2,580 | \$ 0 |
| Media Items | \$ 148,269 | \$ 160,943 | \$ 164,861 | \$ 155,623 |
| Total | \$ 712,284 | \$ 748,721 | \$ 766,984 | \$ 922,242 |

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 family and consumer education, 4-H and youth development, and agriculture. More than ever, this agency is addressing broad based issues in reference to sustainability and profitability of agriculture, and the marketability of agricultural products. Additionally, this agency is the only agency in the County providing education and information in the areas of family economics, childcare provider training, preventive nutrition education, and youth development. This agency's product is education and the latest research-based information that benefits farmers, rural and urban residents, families, community and civic leaders, and youth.



- Dotted lines reflect grant-funded positions.

Accomplishments

- Re-certification classes continue to be offered to pesticide applicators in the County during the spring & fall of each year.
- 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.
- Family and consumer education programs continue in the most critical areas of health, diet, foods & nutrition, and consumer education areas. A focus continues on strengthening and sustaining families through programming on building healthy and strong families, fostering resiliency for families in transition and promoting safe and healthy environments. Parent education is a key area of programming based on need identification.
- Emphasis in alternative crops focuses on “alternative/specialty crops” opportunities and marketing options.
- 4-H in the County continues to grow through school enrichment programs, activities, clubs, summer camp, and through limited resource community efforts and clubs.
- 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.”
- This fiscal year 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 through the Project Success Program and R.I.S.E. summer program.
- The Teen Court program was organized to provide an alternative for youth offenders in sentencing, and to provide workforce training opportunities for interested teens.

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 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.
- Strengthen the economy through profitable, sustainable and safe food, forest and green industry systems.
- 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 a myriad of 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 well being 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.

| Co-operative Extension | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|------------------------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Personnel (Send-In Salaries) | \$ 195,172 | \$ 205,003 | \$ 205,003 | \$ 234,000 |
| Operating | \$ 89,350 | \$ 25,642 | \$ 47,814 | \$ 22,942 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4-H Best | \$ 73,829 | \$ 78,249 | \$ 68,369 | \$ 69,993 |
| Total | \$ 358,351 | \$ 382,624 | \$ 321,186 | \$ 326,935 |

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.

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@nc.nacdnet.net

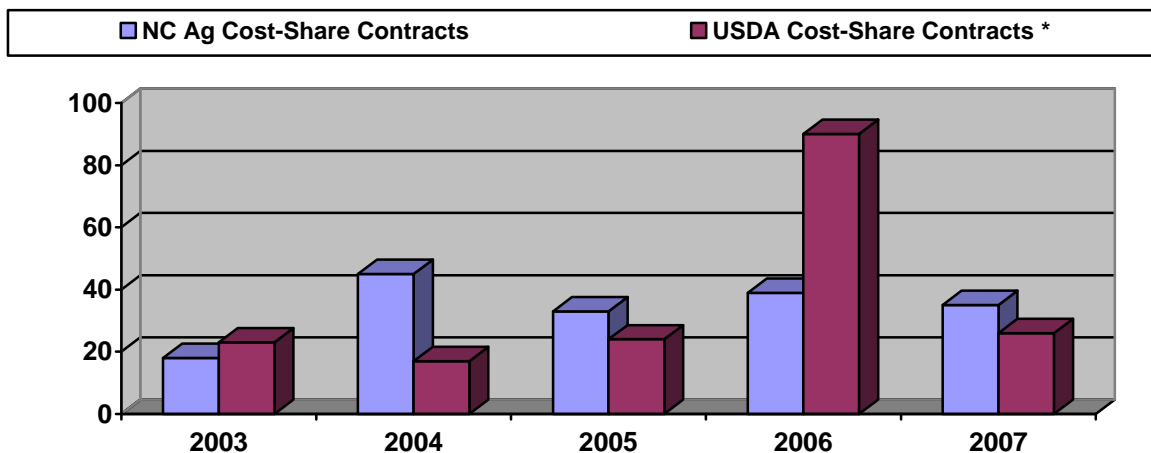
Department Highlights

- 26 on site investigations that included ponds, erosion and drainage problems.
- No-till planter used by 24 people for a total of 255 acres.
- Cost-shared (NCACSP) with 36 landowners totaling \$75,445.
- USDA Conservation Programs cost-shared with 12 landowners totaling \$61,436.
- Distributed hardwood seedlings to 69 Granville citizens.

SOIL & WATER CONSERVATION

Department Goals

- Promote to renovate 250 acres of pasture and hayland using the District's no-till drill.
- Cost-share 100% 2010-2011 NCACSP allocation.
- Cost-share with 5 new landowners.
- Offer hardwood seedlings again in the Fall.
- Publish 6 conservation articles for local paper.



* The reduction in the USDA Cost-Share Contracts shows a reduction due to shifting this program to the North Carolina Forestry Service.

| Soil Conservation | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 83,085 | \$ 72,647 | \$ 72,647 | \$ 71,889 |
| Benefits | \$ 14,206 | \$ 12,644 | \$ 12,644 | \$ 13,267 |
| Operating | \$ 3,395 | \$ 15,395 | \$ 15,395 | \$ 2,605 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 100,686 | \$ 100,686 | \$ 100,686 | \$ 87,761 |

RECREATION

For the past ten years, the Board of Commissioners has used the Recreation Master Plan to guide the development of programs to address the lack of 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 per capita funding plans and a mini-grant program into the annual continuation budget; (2) Activation of the occupancy tax to be earmarked for recreational facilities; (3) Creation of the Recreation Advisory Committee. (4) Development of a regional park facility; (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. The fiscal year 10-11 budget includes \$67,613.

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. The fiscal year 2011 budget is pending a recommendation from the Recreation Advisory Committee and will be funded from the parity in funding allocation.

City of Creedmoor: The City maintains several facilities available to County residents. These include a gymnasium, sports fields, and the Lake Rogers recreation area. The fiscal year 2011 budget is pending a recommendation from the Recreation Advisory Committee and will be funded from the parity in funding allocation.

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 three townships in southern Granville County. During the year, the Board will entertain proposals for these funds. The funding allocation of \$67,613 is in the account pending a resolution from the Recreation Advisory Committee.

Stovall Area Park: During the service expansion phase of the 2007-2008 budget process, the Granville County Commissioners set aside \$50,000 to purchase property in the Stovall area of the county to develop a recreational park. This is in accordance with the Granville County Parks and Recreation Master Plan which proposes the development of a new park in the northern area of the county by 2010.

RECREATION

Sample of 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 approved budget for 2010-2011 defers this program to fund the additional staff position at the Granville Athletic Park needed due to the expansion. 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 are typically advertised each year in August and are awarded in January or early February.

Butner Town Council: This was a service expansion funded in fiscal year 2000 and continued each year through 2008-2009. The funds were in lieu of funding a volunteer fire department, since these residents are taxed through a special district for the services. These funds were earmarked for recreation purposes. The Town of Butner was incorporated in November 2007, and now funding for the fire services is recommended in the Fire Services section of the budget.

| Recreation | Actual 2008-2009 | Original Budget 2009-2010 | Amended Budget 2009-2010 | Approved 2010-2011 |
|------------------------------------|---------------------|------------------------------|-----------------------------|-----------------------|
| City of Oxford | \$ 77,613 | \$ 67,613 | \$ 67,613 | \$ 67,613 |
| South Granville Athletic Assoc. | \$ 62,613 | \$ 0 | \$ 67,613 | \$ 0 |
| City of Creedmoor | \$ 15,000 | \$ 0 | \$ 0 | \$ 0 |
| Parity in Funding | \$ 0 | \$ 67,613 | \$ 0 | \$ 67,613 |
| Stovall Area Park | \$ 0 | \$ 0 | \$ 50,000 | \$ 0 |
| Matching Grant Program Projects | \$ 25,000 | \$ 0 | \$ 45,000 | \$ 0 |
| Butner Planning Council | \$ 29,000 | \$ 0 | \$ 0 | \$ 0 |
| Other | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 209,226 | \$ 135,226 | \$ 230,226 | \$ 135,226 |

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 is being repaid through Occupancy Tax revenues provided by the Granville County Tourism Development Authority.

Larry Salisbury, Park Superintendent

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Oxford, NC 27565

Phone: (919) 693-3716
Fax: (919) 693-6281
Email: larry.salisbury@granvillecounty.org

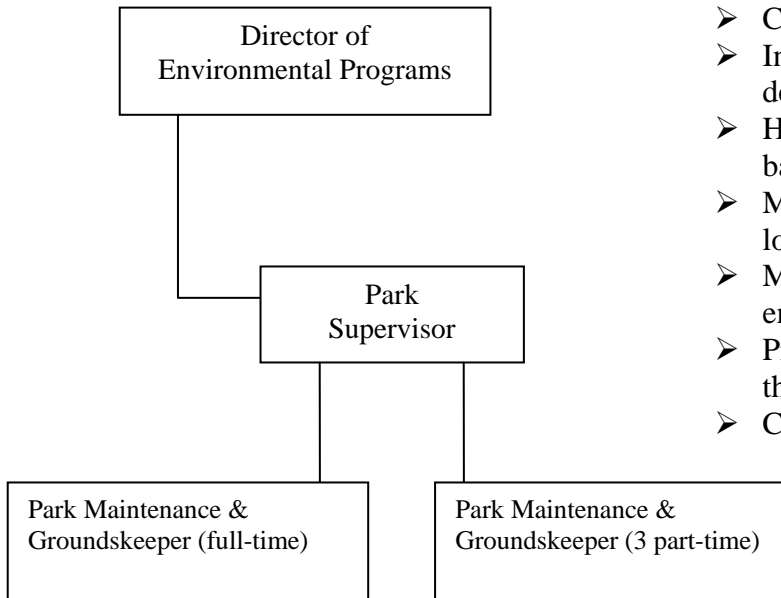
The existing park includes two and a half soccer fields, amphitheater, two regulation sized baseball/softball fields, paved walking trails, wetlands and forestry educational areas, and other amenities. The park is open from dawn to dusk each day. Phase II includes two lighted multi-purpose fields, a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

FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 1 | 1 | 1 | 2 | 2 |

GRANVILLE ATHLETIC PARK/JONESLAND ENVIRONMENTAL PRESERVE

ACCOMPLISHMENTS



- Completed construction of Phase II
- Installed traffic counters to assist in developing performance metrics
- Hosted regional tournament events for baseball, soccer, track and softball
- Marketed the facility to area businesses and local, state and national organizations
- Managed and maintained park in an environmentally and ecofriendly manner
- Provide on-site and web-based scheduling at the Park
- Created plastic bottle recycling program

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Rebuild baseball fields I and II
- Continue to provide recreational opportunities in a safe and efficient manner
- Continue to work with TDA and others on promoting facility
- Thrive for “zero lost work days” due to on-the-job accidents/injuries
- In-house programs towards environmental sustainability to reduce costs and negative effects on environment

| GAP/JONESLAND | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Personnel | \$ 92,855 | \$ 138,747 | \$ 138,747 | \$ 144,446 |
| Benefits | \$ 14,821 | \$ 24,359 | \$ 24,359 | \$ 25,436 |
| Operating | \$ 104,165 | \$ 139,720 | \$ 139,720 | \$ 112,200 |
| Capital Outlay | \$ 17,452 | \$ 6,500 | \$ 6,500 | \$ 2,500 |
| Total | \$ 229,293 | \$ 309,326 | \$ 309,326 | \$ 284,582 |

ECONOMIC DEVELOPMENT

The Granville County Board of Commissioners funds efforts to promote economic growth both directly and indirectly. Indirect efforts include involvement in the Chamber of Commerce, Private Industry Council, development of water and sewer infrastructure, and education and job-training programs. This section describes four direct efforts to enhance the County's economy – The Economic Development Commission, Inc., the Kerr-Tar Regional Economic Development Corporation, the Research Triangle Regional Partnership, and the Downtown Economic Development Corporation.

Economic Development Commission, Inc. (EDC): The Granville Economic Development Commission, Inc. is a non-profit corporation originally created by the Granville County Commissioners and the City of Oxford. The Board currently consists of nine members, six members appointed by the County and three members appointed by the City. The Town of Butner has recently joined the EDC and revisions to the Board's membership are underway. The primary responsibility of the EDC is to assist in any commercial and industrial development that will have a positive impact on Granville County's economy. The continuation budget includes the EDC's funding of \$117,700.

Kerr-Tar Regional Economic Development Corporation (KTREDC): The Kerr-Tar Regional Economic Development Corporation is a group of elected officials and stakeholders from Granville, Franklin, Vance and Warren counties. The purpose of the organization is to promote economic development in the four county region by developing a new industrial park in each county with a tax sharing agreement between the four counties. Through enabling legislation, tenants in all the parks will be eligible for tier one tax credits under the William S. Lee Act. The four parks collectively are marketed as "Triangle North" with each individual park adding its County name. "Triangle North – Granville" is marketed as a site for life science and technology based industries. Due to the location of the parks, the tax benefits for tenants, and the cooperative efforts of the four counties to promote the region as a whole, there is tremendous potential for economic growth.

Research Triangle Regional Partnership: The County participates in this regional effort to promote the Research Triangle and surrounding areas. Financial participation is based on the County's population. In fiscal year 2008-2010, the County funded 100% of this cost. In 2010-2011 dues are being paid by EDC.

Downtown Oxford Economic Development: This is a non-profit corporation whose mission is to stimulate downtown economic development in Oxford, while preserving the historical character of the business district and immediate surrounding areas. The governing board consists of ten members appointed by the City of Oxford and three non-voting members, one of which is appointed by the County Commissioners. In recent years, the County has provided funding for specific improvement projects in downtown Oxford. The funding level for the County is based on the projected share of taxes that would be paid in the downtown district if the County were a private business. The approved budget for fiscal year 10-11 includes \$20,000.

| Economic Development | Actual 2008-2009 | Original Budget 2009-2010 | Amended Budget 2009-2010 | Approved Budget 2010-2011 |
|---|---------------------|---------------------------------|--------------------------------|---------------------------------|
| EDC | \$ 134,617 | \$ 134,616 | \$ 134,616 | \$ 117,700 |
| Kerr-Tar REDC | \$ 40,000 | \$ 36,000 | \$ 36,000 | \$ 36,000 |
| Research Triangle Regional Partnership | \$ 2,692 | \$ 2,784 | \$ 2,784 | \$ 0 |
| Downtown Oxford EDC | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL | \$ 197,309 | \$ 193,400 | \$ 193,400 | \$ 173,700 |

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 direction 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.

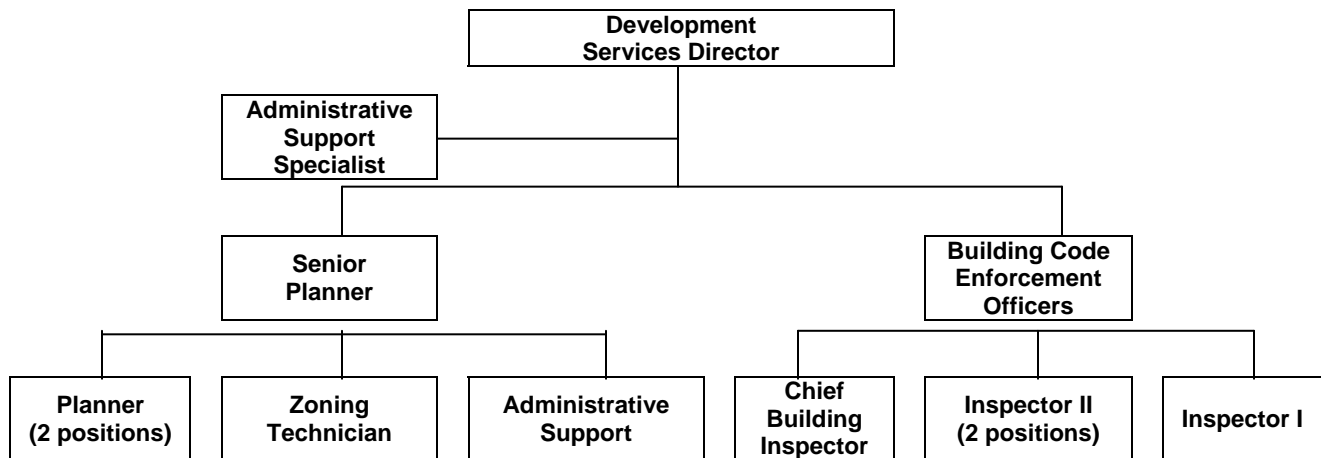
Scott Phillips, Director

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

Phone: (919) 693-1326

Fax: (919) 693-6794

Email: scott.phillips@granvillecounty.org



*The Assistant Granville County Fire Marshall serves as a part-time level I inspector. His schedule is coordinated, when needed, with the Granville County Fire Marshall.

Full-Time Positions Authorized

| | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------------------|----------|----------|----------|----------|----------|
| Inspections Division | 6 | 6 | 6 | 6 | 6 |
| Planning Division | 5 | 5 | 5 | 5 | 5 |

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

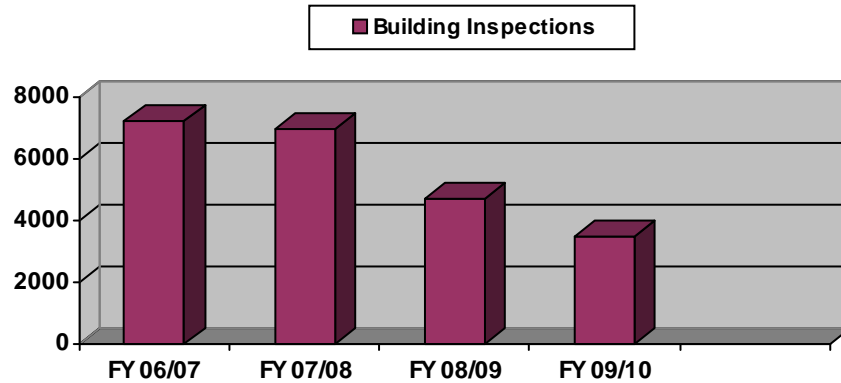
Accomplishments

- Completed the implementation of truck computer system that will reduce operating expense field related consumables.
- Coordinated continuing education locally saving travel related expenses.
- Maintained Public Awareness bulletin board.
- Provided primary information for public use on Granville County website.
- Provided 100% of inspections within 24 hours of call-in request.
- Responded within 3 days to all inspection related complaints.

Goals, Targets, and Performance Measures

- Continue active role in organizing regional continuing education classes therefore reducing travel expenses.
- Continue to make citizens aware of changes and interpretations of the Building Code(s) by expanding information on the County website.
- Transition to internet-based permitting software that will enable public access for updates and scheduling.

**DEPARTMENT OF DEVELOPMENT SERVICES
DIVISION OF INSPECTIONS**



Developmental Services
Inspections

| | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Personnel | \$ 299,471 | \$ 314,678 | \$ 314,678 | \$ 319,103 |
| Benefits | \$ 68,551 | \$ 68,422 | \$ 68,422 | \$ 73,431 |
| Operating | \$ 31,753 | \$ 29,471 | \$ 29,471 | \$ 27,635 |
| Capital Outlay | \$ 334 | \$ 1,580 | \$ 20,580 | \$ 0 |
| Total | \$ 400,109 | \$ 414,151 | \$ 433,151 | \$ 420,169 |

DEPARTMENT OF DEVELOPMENT SERVICES DIVISION OF PLANNING

Description/Mission: The Planning Division's responsibilities include planning for, and managing, growth and land-use issues within the County. The division is responsible for the administration and enforcement of the Granville County Land Development Ordinance. The division reviews and approves Zoning and Watershed permits; reviews and approves minor subdivision plats; reviews major subdivision plats; processes Variance, Re-zoning, Conditional Use and Special Use requests; and provides assistance to the Granville County Board of Adjustment, Planning Board, and County Commissioners in their responsibilities and duties.

Barry Baker, Director

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

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Email: barry.baker@granvillecounty.org

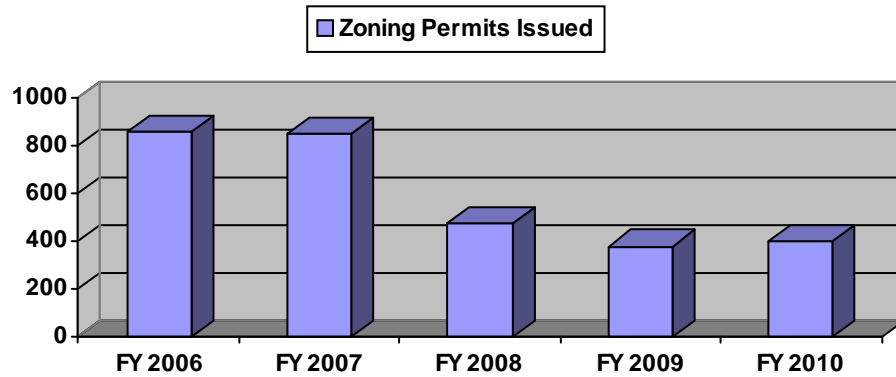
Accomplishments

- Issued 380 Zoning Permits.
- Issued 79% of Zoning Permits same day application received.
- Issued 100% of Zoning Permits without error.
- Camp Butner National Guard Joint Land Use Study adopted in 2009 and implementation of the study has begun.
- NC 50 Corridor Study began January 2010. Anticipate completion in Dec. 2010.
- Assisted Sheriff's Department with "No Hunting" GIS Layer in 2009.
- Alternative energy land use amendments adopted in 2009.

Goals, Targets, and Performance Measures

- Issue 80% of Zoning Permits on the same day the application is received.
- Issue 100% of Zoning Permits without errors.
- 400 Zoning Permits estimated for FY 2010-2011.
- Implement Falls Lake Nutrient Management Study Land Use rules.

DEPARTMENT OF DEVELOPMENT SERVICES **DIVISION OF PLANNING**



Development Services Planning Division

| | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Personnel | \$ 206,688 | \$ 200,240 | \$ 200,240 | \$ 201,609 |
| Benefits | \$ 50,725 | \$ 48,875 | \$ 48,875 | \$ 52,098 |
| Operating | \$ 26,932 | \$ 27,037 | \$ 27,037 | \$ 22,475 |
| Capital Outlay | \$ 3,028 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 287,373 | \$ 276,152 | \$ 276,152 | \$ 276,182 |

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

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Oxford, North Carolina 27565

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Fax: (919) 693-6794

Email: scott.phillips@granvillecounty.org

Accomplishments

- Coordinated the bidding process and construction completion of the Granville Athletic Park's Spray Area and Amphitheater.
- Administered the interior design phase of the Granville County Courthouse.
- Coordinated the bidding process and construction completion for the interior renovations, modifications, and security improvements to the Granville County Courthouse.
- Provided design services; bidding coordination; and construction administration for the exterior renovations of Harris Exhibit Hall.
- Administered the design phase and construction completion of the Watkins Street parking lot.
- Coordinated the structural repairs needed for the South Granville Satellite Offices / EMS building.
- Administered phase I and II of the facilities Space Needs Study.
- Coordinated the design and bidding procedure for the roofing replacement of 141 & 143 Williamsboro Street.

Goals, Targets, and Performance Measures

- Coordinate the bidding process and provide construction administration for the roof replacement of 141 & 143 Williamsboro Street.
- Continue the interior security improvements and departmental renovations of the Granville County Courthouse.
- Provide administrative assistance & coordination for Granville County General Services.

| | | | | |
|----------------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Development Services | | | | |
| Construction | | | | |
| Administration | | | | |
| | FY 09-10 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operating | \$ 320 | \$ 500 | \$ 500 | \$ 500 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 320 | \$ 500 | \$ 500 | \$ 500 |

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 also houses the southern branch of the R.H. Thornton Library.

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

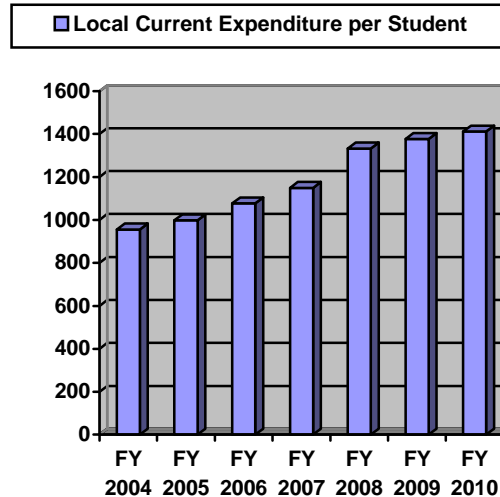
The table below shows the approved funding for the operating and capital needs for both the Main Campus and the South Campus. The funding request by VGCC totaled \$657,154. The approved budget for fiscal year 2010-2011 totals \$572,789 and is expected to maintain agreed funding levels between Vance County and Granville County.

| Vance-Granville Community College | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------------------------|----------------------------|------------------------------|-----------------------------|------------------------------|
| Main Campus- Capital Outlay | \$ 6,240 | \$ 6,240 | \$ 6,240 | \$ 6,240 |
| South Campus- Capital Outlay | \$ 10,400 | \$ 10,400 | \$ 10,400 | \$ 10,400 |
| Main Campus – Current Expenditures | \$ 314,242 | \$ 314,242 | \$ 314,242 | \$ 314,242 |
| South Campus – Current Expenditures | \$ 221,107 | \$ 221,107 | \$ 221,107 | \$ 221,107 |
| Culinary Arts Program | \$ 21,632 | \$ 20,800 | \$ 20,800 | \$ 20,800 |
| Total | \$ 573,621 | \$ 572,789 | \$ 572,789 | \$ 572,789 |

GRANVILLE COUNTY SCHOOLS

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

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



The Granville County Board of Commissioners currently provides funding for the required categories and historically has funded instructional programs, pupil supporting services, and significant general administrative expenditures.

The County's appropriations to the Granville County Schools are made to three separate portions of the unit's budget: current expense, category one capital outlay (building construction and renovation) and category two (equipment) & three (vehicles) capital outlay, combined. The current expense and the category two and three capital outlay are funded by tax revenue that is generated locally. Category one capital outlay, including new construction and renovations to facilities, is funded from the restricted portion of sales tax and is shown in the Contributions to Other Funds and School Capital Reserve sections of this budget.

Over the last several years, the current expense budget has generally received a larger increase than most regular County departments. This is partially because of the additional facilities needed to address the increased enrollment in the County and the local desire to supplement the State's funding of the instructional and administrative portions of the budget.

The School Board requested a General Fund Budget of \$12,686,994 of which \$12,385,287 was for current expense, and \$301,707 was for non-building related capital needs. The School Board also requested \$675,486 of Category I funding for building maintenance and renovation projects.

The Approved Budget includes \$12,385,287 for current expense, \$301,707 for non-building related capital needs, and \$675,486 for building maintenance and renovation.

GRANVILLE COUNTY SCHOOLS

FY 2010-2011 Budget Drivers:

20.0% Decrease in Mentor Pay Expense
 8.9% Increase in Health Insurance Rates
 1.8% Increase in Employer Retirement Rate
 10.0% Increase in Worker's Comp & Liability Insurance
 4.0% Increase in Utilities based on historical utilization
 10.0% Increase in Fuel expenditures
 10.0% Increase in Telephone & Trash Disposal
 0.0% Increase in Salary Expense

The following table shows the school's local funding for the last 10 years and the requested and approved funding for fiscal year 2010-2011.

Originally approved budgets:

| Fiscal Year | Average Daily Membership | County Current Expense | Category II & III Capital | Total General Fund | Category I Capital (3) | Grand Total All Funds |
|--------------------|---------------------------------|-------------------------------|--------------------------------------|---------------------------|-------------------------------|------------------------------|
| 00-01 | 8140 | \$ 7,439,757 | \$ 106,000 | \$ 7,545,757 | \$ 455,478 | \$ 8,001,235 |
| 01-02 | 8246 | \$ 8,087,347 | \$ 110,240 | \$ 8,197,587 | \$ 471,420 | \$ 8,669,007 |
| 02-03 | 8554 | \$ 8,087,347 | \$ 185,240 | \$ 8,272,587 | \$ 561,108 | \$ 8,833,695 |
| 03-04 | 8742 | \$ 8,354,551 | \$ 229,300 | \$ 8,583,851 | \$ 677,941 | \$ 9,261,792 |
| 04-05 | 8768 | \$ 8,747,275 | \$ 251,698 | \$ 8,998,973 | \$ 601,059 | \$ 9,600,032 |
| 05-06 | 8700 | \$ 9,371,165 | \$ 257,900 | \$ 9,629,065 | \$ 613,138 | \$ 10,242,203 |
| 06-07 ^ | 8804 | \$ 10,119,028 | \$ 268,216 | \$ 10,387,244 | \$ 624,525 | \$ 11,011,769 |
| 07-08 * | 8988 | \$ 11,968,276 | \$ 464,059 | \$ 12,432,335 | \$ 649,506 | \$ 13,081,841 |
| 08-09 ♦ | 8943 | \$ 12,313,287 | \$ 368,103 | \$ 12,681,390 | \$ 675,486 | \$ 13,356,876 |
| 09-10+ | 8769 | \$ 12,385,287 | \$ 301,707 | \$ 12,686,994 | \$ 926,086 | \$ 13,613,080 |

^ 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.

FY 10-11 School's Requested:

Average Daily Membership estimate = 8,787

| | | | | | |
|--|---------------|------------|---------------|------------|---------------|
| | \$ 12,385,287 | \$ 301,707 | \$ 12,686,994 | \$ 675,486 | \$ 13,362,480 |
|--|---------------|------------|---------------|------------|---------------|

FY 10-11 Approved Budget:

| | | | | | |
|--|---------------|------------|---------------|------------|---------------|
| | \$ 12,385,287 | \$ 301,707 | \$ 12,686,994 | \$ 675,486 | \$ 13,362,480 |
|--|---------------|------------|---------------|------------|---------------|

Percentage Increase in Enrollment from FY 2000 to FY 2010 7.73%

Percentage Increase in Funding from FY 2000 to FY 2010 70.14%

Additional Budget Document Information:

| | | | | | |
|------------------|---------------|------------|---------------|--------------|--------------|
| FY 08-09 Actual | \$ 12,313,287 | \$ 368,103 | \$ 12,681,390 | \$ 1,525,486 | \$11,206,876 |
| FY 09-10 Amended | \$ 12,385,287 | \$ 301,707 | \$ 12,686,994 | \$ 926,086 | \$13,613,080 |

**School Funding Estimates
FY 2010-2011**

Summary of Funding Levels - Granville County Schools

| | FY 01-02 (4) | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | FY 07-08 Revised (6) | FY 08-09 | FY 09-10 Note (7) | School's Request FY 10-11 | Approved FY 10-11 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|----------------------|---------------------------------|----------------------|
| Average Daily Membership | 8246 | 8554 | 8742 | 8768 | 8700 | 8804 | 8988 | 8988 | 8943 | 8769 | 8787 | |
| County Current Expense - Base | \$7,907,347 | \$8,087,347 | \$8,354,551 | \$8,747,275 | \$9,371,165 | \$10,119,028 | \$10,925,516 | \$11,637,776 | \$12,103,287 | \$12,313,287 | \$12,313,287 | \$12,313,287 |
| <i>Current Expenses - One Time</i> | \$180,000 | | | | | \$200,000 | \$1,042,760 | \$330,500 | \$210,000 | \$72,000 | \$72,000 | \$72,000 |
| Capital - Category II & III - Base | \$110,240 | \$185,240 | \$229,300 | \$251,698 | \$257,900 | \$268,216 | \$278,945 | \$278,945 | \$290,103 | \$301,707 | \$301,707 | \$301,707 |
| <i>Category II & III - One Time</i> | | | | | | | \$185,114 | \$185,114 | \$78,000 | \$0 | \$0 | \$0 |
| Total General Fund | \$8,197,587 | \$8,272,587 | \$8,583,851 | \$8,998,973 | \$9,629,065 | \$10,587,244 | \$12,432,335 | \$12,432,335 | \$12,681,390 | \$12,686,994 | \$12,686,994 | \$12,686,994 |
| Capital - Category I - Base (3) | \$471,420 | \$561,108 | \$677,941 | \$601,059 | \$613,138 | \$624,525 | \$649,506 | \$649,506 | \$675,486 | \$675,486 | \$675,486 | \$675,486 |
| <i>Category I - One Time</i> | | | | | | | \$0 | \$0 | \$850,000 | \$250,600 | \$0 | \$0 |
| Grand Total - All Funds | \$8,669,007 | \$8,833,695 | \$9,261,792 | \$9,600,032 | \$10,242,203 | \$11,211,769 | \$13,081,841 | \$13,081,841 | \$14,206,876 | \$13,613,080 | \$13,362,480 | \$13,362,480 |

- Notes
- 1) (FY 98-99) Current expense includes \$346,647 for new school startup expenses at Butner Stem Middle School.
[Not shown in above table]
 - 2) (FY 99-00) Includes \$480,412 for a 2% local supplement for all certified staff. [Not shown in above table]
 - 3) Category I capital is pursuant to 1998 agreement with Board of Education for sale of school bonds.
 - 4) (FY 01-02) Includes start up expenses at Mount Energy of \$270,000.
 - 5) Recommended funding level is based on prior year's funding level.
 - 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.

Granville County Sheriff

Brindell B. Wilkins, Jr.



SHERIFF'S DEPARTMENT

The Granville County Sheriff's Department exists because there is a public need for the overall protection of Granville County citizens. Those needs range from calls for service to investigative matters. The department serves papers and conducts investigations ranging from larcenies to murders. The department issues gun permits, and conducts background investigations on applicants for gun permits as well as prospective employees for the Sheriff's Department and other county agencies when requested. The department also provides courtroom security and provides escorts for funerals as well as financial institutions. The deputies produce arrest and incident reports, and aid in the collection of unpaid bills. They provide solutions to problems and also issue jury notices for potential jurors. Revenues are produced from service of papers and gun permits. Calls are also dispatched from the Sheriff's Office on occasion.

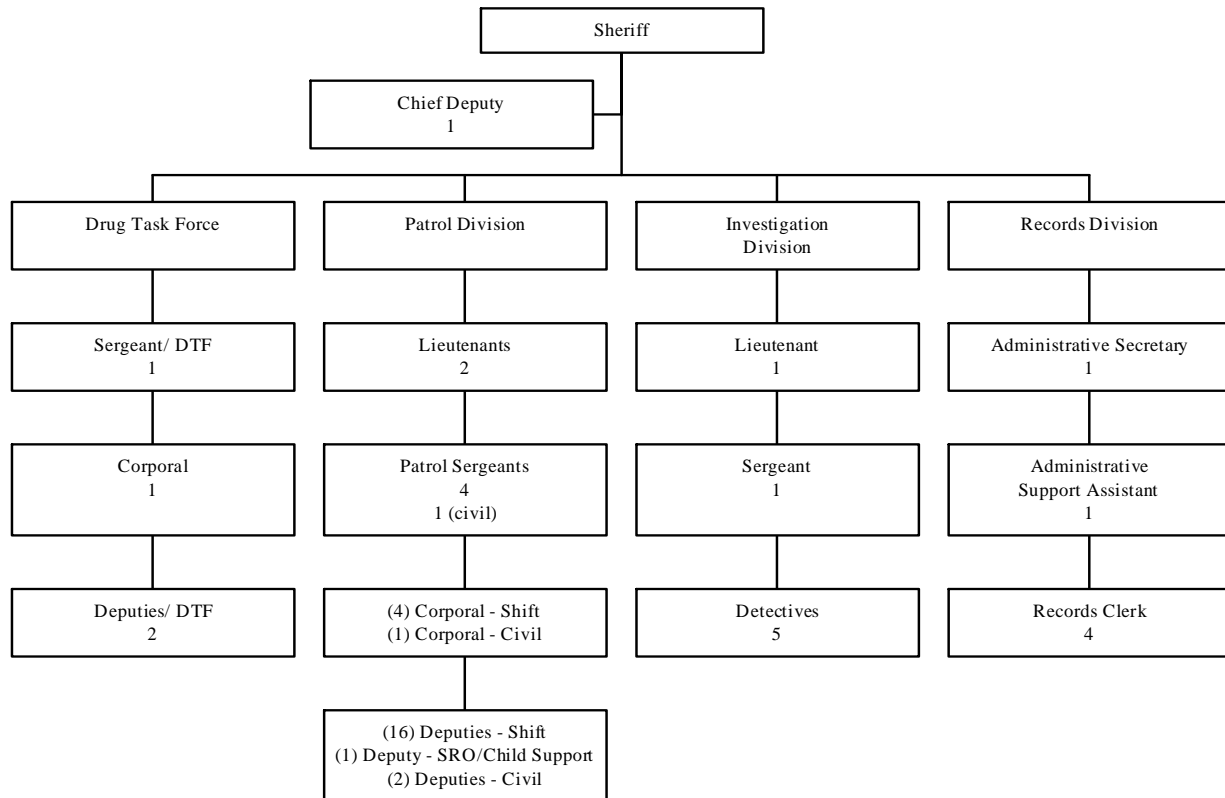
Brindell B. Wilkins, Jr., Sheriff

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 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| 50 | 51 | 51 | 51 | 55 |

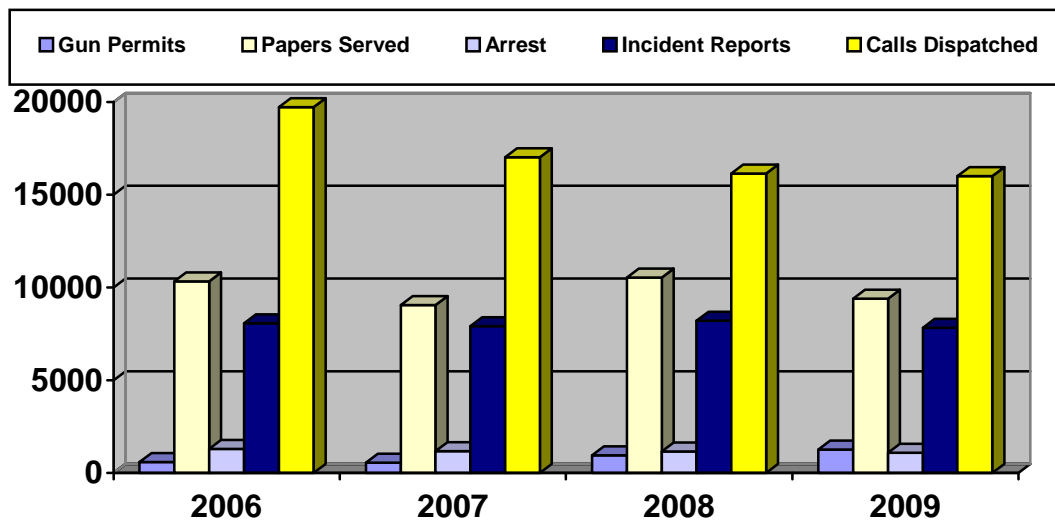
SHERIFF'S DEPARTMENT

Highlights

- All certified personnel have MDT's and air card access
- Successfully completed the reorganization and transition of key position personnel
- Created an ACE Squad (Aggressive Criminal Enforcement) and completed personnel training
- Expanded the use of NC Aware Warrant database and trained deputies in the use of the system

Goals

- Obtain eight (8) full-time deputy positions for courthouse security and to be used in civil process and special assignments.
- Expand the use of the ACE Squad to Interstate and County road interdiction
- Increase training for deputies in Rapid Deployment Methods in conjunction with other area law enforcement units



| Sheriff | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 2,109,990 | \$ 2,181,239 | \$ 2,206,239 | \$ 2,259,680 |
| Benefits | \$ 622,061 | \$ 608,984 | \$ 608,984 | \$ 675,970 |
| Operating | \$ 326,684 | \$ 366,585 | \$ 395,137 | \$ 416,257 |
| Capital Outlay | \$ 12,100 | \$ 7,800 | \$ 199,062 | \$ 335,000 |
| Grant Expenditures | \$ 12,021 | \$ 0 | \$ 11,411 | \$ 0 |
| Total | \$ 3,082,856 | \$ 3,164,608 | \$ 3,420,833 | \$ 3,686,907 |

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. The Detention Center is reimbursed by the Department of Corrections for backlogged state inmates. The Center is also reimbursed for local inmates sentenced for thirty days or more. Currently 34 employees staff the facility and the maximum capacity is 87, consisting of 73 male beds, 10 female beds, and 4 juvenile beds.

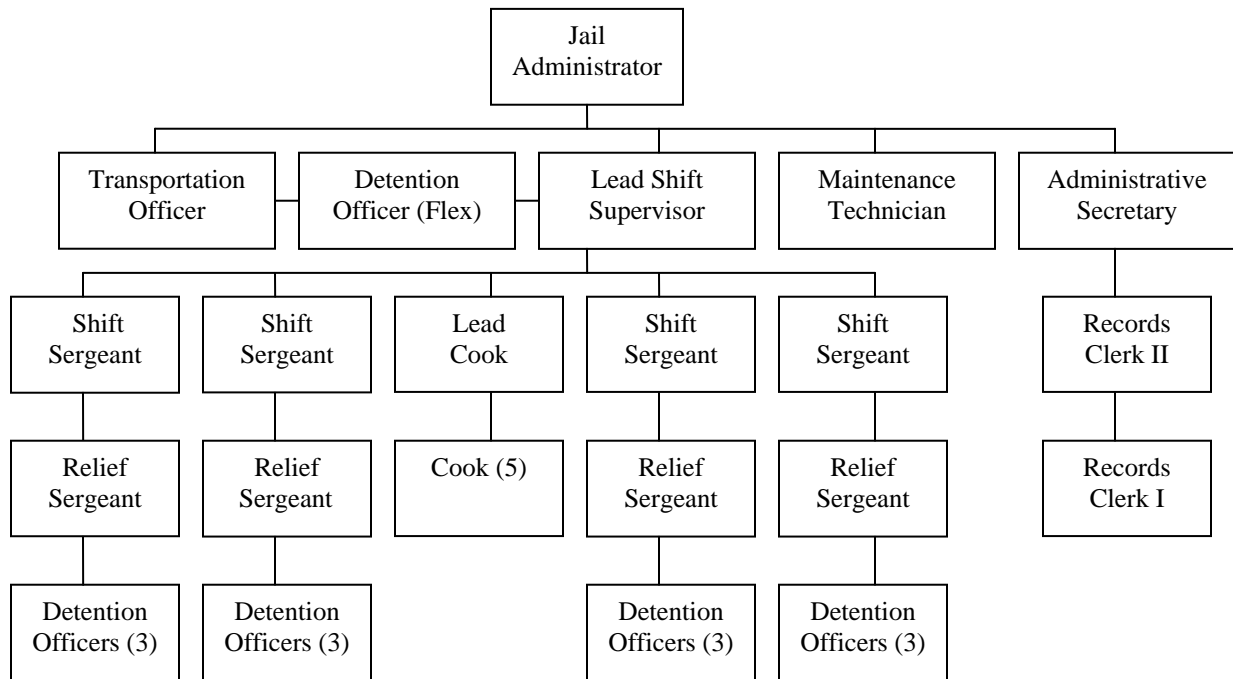
Jimmy Hayes, Detention Administrator

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 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 33 | 34 | 34 | 34 | 34 |

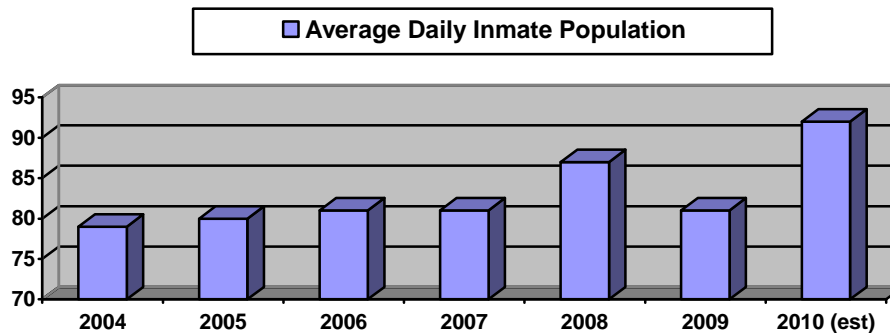
DETENTION CENTER

Accomplishments

- Purchased radios for each officer
- Received zero demerits from NC Department of Environment and Natural Resources during their inspection
- Reorganized filing system for the nurse
- Maintained acceptable level of spending and staff

Goals, Targets, and Performance Objectives

- Request records clerk position to take court dispositions during District Court, Superior Court and Child Support Court. This position would also serve as a Court Liaison.
- Request Touch Control Panel for Control Room to replace the existing push button panel which is 14 years old, out of date and worn out.
- Request a 16 camera system and DVR to monitor the old side Jail cells and outside parking lots which surround the Detention Center.



| Detention Center | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 1,083,509 | \$ 1,073,251 | \$ 1,073,251 | \$ 1,074,938 |
| Benefits | \$ 321,246 | \$ 297,380 | \$ 297,380 | \$ 314,590 |
| Operating | \$ 523,239 | \$ 532,868 | \$ 532,868 | \$ 532,446 |
| Capital Outlay | \$ 24,409 | \$ 11,514 | \$ 36,214 | \$ 20,593 |
| Total | \$ 1,952,403 | \$ 1,915,013 | \$ 1,939,713 | \$ 1,942,567 |

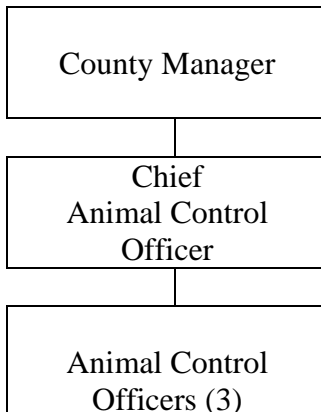
ANIMAL CONTROL DEPARTMENT

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, 10:00 am – 1:00 pm.

Cathy Hartley
Chief Animal Control Officer

Granville County Animal Control
5650 Cornwall Road
Oxford, NC 27565

Phone: (919) 693-6749
Email:
cathy.hartley@granvillecounty.org



HIGHLIGHTS

- Achieved DEA approval for lethal injection process
- Advanced ShelterPro database abilities to enable paperless reporting
- Adopted new state regulations for increased holding period

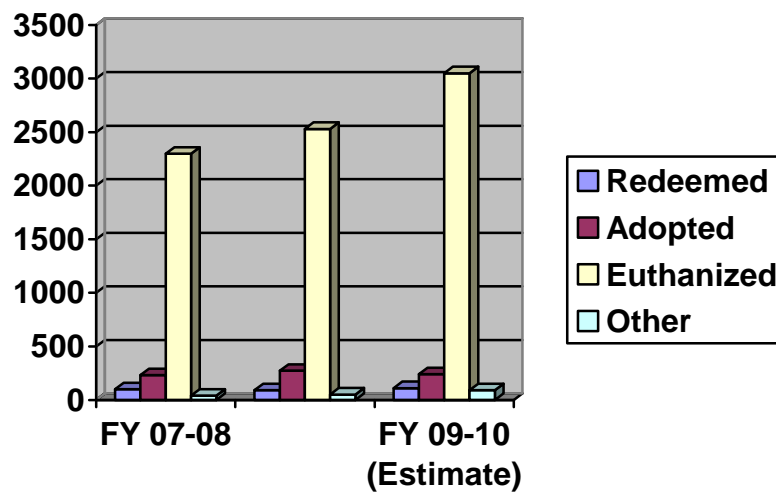
Full Time Positions Authorized

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 5 | 5 | 5 | 5 | 5 |

ANIMAL CONTROL DEPARTMENT

GOALS, TARGETS AND PERFORMANCE MEASURES

- Continue to foster Volunteer Program for additional shelter and administrative assistance
- Develop soft copies of all Animal Control processes and store on server
- Continue to develop ShelterPro database for efficiency metrics utilization



| | FY 08-09 | FY 09-10 | FY 09-10 | FY 10-11 |
|----------------|------------|------------|------------|------------|
| | Actual | Original | Amended | Approved |
| Personnel | \$ 148,041 | \$ 155,861 | \$ 155,861 | \$ 153,550 |
| Benefits | 42,527 | 42,873 | 42,873 | 44,677 |
| Operating | 50,370 | 46,127 | 48,127 | 50,204 |
| Capital Outlay | 1,332 | 1,700 | 1,700 | 22,700 |
| Total | \$ 242,270 | \$ 246,561 | \$ 248,561 | \$ 271,131 |

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 are on duty.

William Wheeler
911 Center Manager

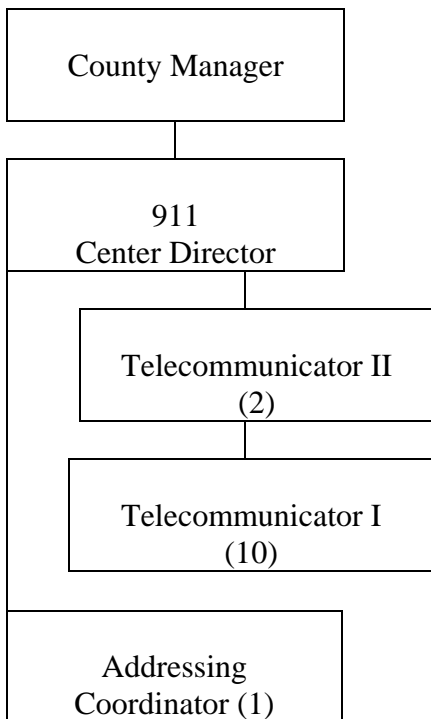
Granville County 911 Center
Oxford, NC 27565

Phone: (919) 690-0445

Email:

William.Wheeler@granvillecounty.org

HIGHLIGHTS



- Assisted in implementation of the microwave system for radio communications for better interoperability between local, county, and state agencies for the Oxford water tower.
- Assisted in implementation of a MOA of responsibilities between the County and NC Crime Control/Public Safety regarding the use of equipment and facilities at Butner Public Safety for the County back-up system.
- Successfully certified all telecommunicator staff for basic and annual In-Service training required by NC Sheriff Standards for Telecommunicator.
- Implemented a basic Communications Committee with fire services and instituted new communications protocols amongst fire departments and fire services.
- Implemented a monthly audit system of CAD reports to enhance overall effectiveness.

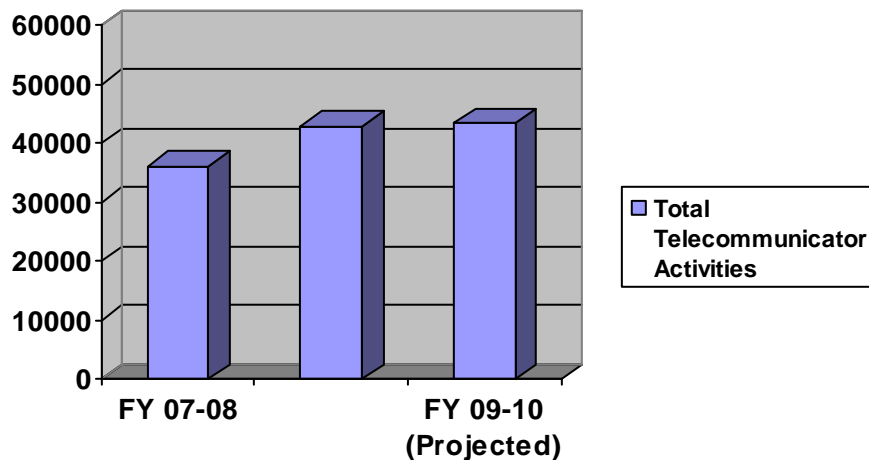
Full Time Positions Authorized

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| 14 | 14 | 14 | 14 | 14 |

EMERGENCY COMMUNICATIONS DEPARTMENT

GOALS, TARGETS AND PERFORMANCE MEASURES

- Successfully train and maintain a full-time and part-time telecommunicator staff certified according to the NC Sheriff Standards for Telecommunicator.
- Continue to add a structure file layer to our existing GIS mapping system.
- Establish Butner Public Safety as a true back-up 911 center according to the NC 911 Board with assistance from Century Link and Verizon telephone companies.
- Implement the Emergency Medical Dispatch (EMD) program for pre-arrival instructions for EMS utilizing Priority Dispatch for protocols, training, materials and QA program.
- Develop a plan to incorporate new equipment and software for NextGen 911 capabilities.



| | FY 08-09 | FY 09-10 | FY 09-10 | FY 10-11 |
|----------------|------------|------------|------------|------------|
| | Actual | Original | Amended | Approved |
| Personnel | \$ 420,187 | \$ 462,733 | \$ 462,733 | \$ 453,762 |
| Benefits | \$ 121,734 | \$ 124,796 | \$ 124,796 | \$ 130,293 |
| Operating | \$ 166,540 | \$ 177,580 | \$ 177,580 | \$ 178,275 |
| Capital Outlay | \$ 191,470 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Total | \$ 899,931 | \$ 767,609 | \$ 767,609 | \$ 764,830 |

EMERGENCY MANAGEMENT

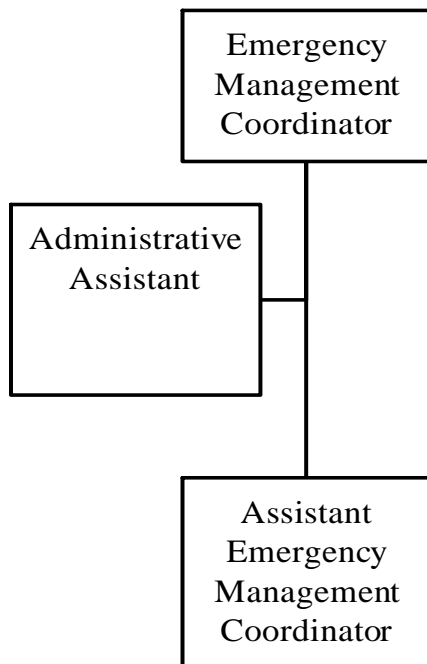
Granville County Emergency Management provides overall coordination, planning, response and recovery efforts for emergency and disaster situations. Through the Fire Marshal's office, fire prevention inspections, as mandated by the NC State Office of State Fire Marshal, public fire prevention education, 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

- Coordinated two multi-agency, multi-agency exercises per Homeland Security Exercise and Evaluation Program (HSEEP).
- Finished and placed into service the County Mobile Incident Command Post.
- Created a POD (Point of Distribution) Plan for future disaster relief commodity distribution.
- Began work on voluntary Medically Fragile Population registration.

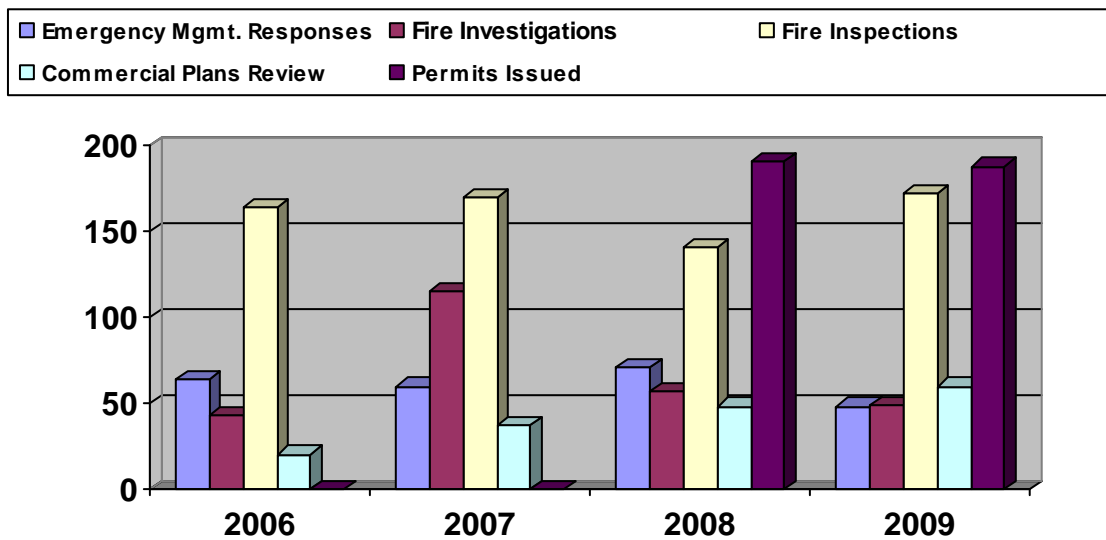
FULL-TIME POSITIONS AUTHORIZED

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 3 | 3 | 3 | 3 | 3 |

EMERGENCY MANAGEMENT

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Review/update Emergency Operations Plan
- Complete required update of County Hazard Mitigation Plan.
- Hold two multi-discipline disaster exercises
- Improve Rural Fire Protection Insurance Classification, sponsor local ISO Class for Rural Fire Departments, begin ISO inspection process in at least two rural departments.



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

| Emergency Management | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|----------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 122,487 | \$ 126,201 | \$ 126,201 | \$128,169 |
| Benefits | 31,910 | 30,286 | 30,286 | 32,423 |
| Operating | 21,525 | 23,417 | 23,417 | 20,550 |
| Grant Expenditures | 15,956 | 0 | 483 | 0 |
| Capital Outlay | 0 | 0 | 755 | 0 |
| Total | \$ 191,878 | \$ 179,904 | \$ 181,142 | \$181,142 |

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 The Town of Butner is provided by Butner Public Safety. In fiscal year 2009-2010, The Town of Butner Fire Services was included in the County's funding plan. 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, five (5) 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

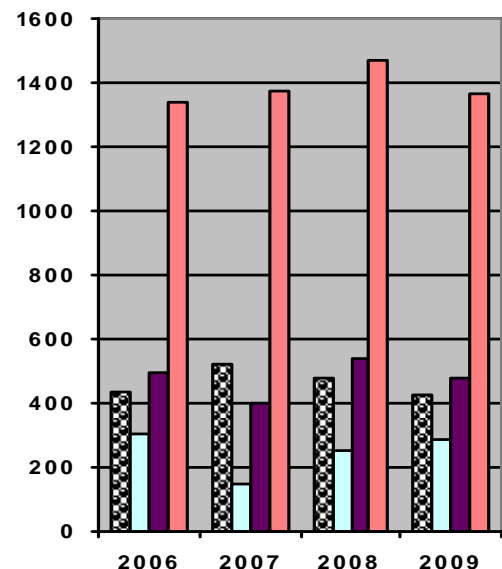
Mission and Goals

- Participate in at least 1 Disaster Exercise
- Hold Mutual Aid Drills with neighboring departments
- Participate in fire prevention activities sponsored by the Fireman's Association
- Attend ISO Class for Insurance District Rating Improvement

Highlights

- Provided and maintained fire protection services to the citizens of the respective districts
- Participated in inter-departmental mutual-aid drills and training
- Assisted Emergency Communications Center with proper addressing/dispatch locations within the fire districts

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



| | Actual 2008-2009 | Original Budget 2009-2010 | Revised Budget 2009-2010 | Approved Budget 2010-2011 |
|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Antioch Fire Dept | \$ 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| Berea Fire Dept - First Responder | 58,055 | \$ 58,055 | \$ 58,055 | \$ 60,424 |
| Bullock Fire Dept - First Responder | 58,055 | \$ 58,055 | \$ 58,055 | \$ 60,424 |
| Corinth Fire Dept | 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| Creedmoor Fire Dept | 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| City of Oxford Fire Dept | 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| Granville Rural Fire Dept | 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| Providence Fire Dept | 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| Stem Fire Dept - First Responder | 58,055 | \$ 58,055 | \$ 58,055 | \$ 60,424 |
| Stovall Fire Dept | 54,194 | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| South Virgilina Fire Dept - First Responder | 34,834 | \$ 34,834 | \$ 34,834 | \$ 36,255 |
| Brassfield Fire Dept - First Responder | 58,055 | \$ 58,055 | \$ 58,055 | \$ 60,424 |
| Cornwall Fire Dept - First Responder | 58,055 | \$ 58,055 | \$ 58,055 | \$ 60,424 |
| Town of Butner - Fire Services | - | \$ 54,194 | \$ 54,194 | \$ 56,405 |
| Total | \$ 704,467 | \$ 758,661 | \$ 758,661 | \$ 789,615 |





| Call Type | 2006 | 2007 | 2008 | 2009 |
|---|-------------|-------------|-------------|-------------|
| Structure Fires | 203 | 206 | 218 | 247 |
| Vehicle Fires | 60 | 72 | 79 | 65 |
| Grass/Woods Fires | 173 | 240 | 183 | 115 |
| Alarms | 302 | 147 | 255 | 290 |
| Auto Accidents | 494 | 402 | 539 | 478 |
| Other (Hazmat, Medical, SAR, Good Intent) | 1342 | 1371 | 1471 | 1367 |

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 during fiscal year 10-11. 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 Henly Road
Oxford, NC 27572

Phone: (919) 693-3154

Email: rob.montague@ncdenr.gov



| Forestry Activities | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 20,059 | \$ 20,800 | \$ 20,800 | \$ 21,580 |
| Benefits | \$ 1,535 | \$ 1,590 | \$ 1,590 | \$ 3,022 |
| Operating & Capital | \$ 1,984 | \$ 2,300 | \$ 2,300 | \$ 2,300 |
| Forestry Activities | \$ 57,712 | \$ 66,898 | \$ 66,898 | \$ 64,152 |
| Total | \$ 81,290 | \$ 91,588 | \$ 91,588 | \$ 91,054 |

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 physicians 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 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|-----------------------------|-----------------|-------------------|------------------|-------------------|
| Medical Examiner | \$ 24,100 | \$ 24,700 | \$ 24,700 | \$ 24,700 |
| Sheriff's Auxiliary | \$ 726 | \$ 5,000 | \$ 4,830 | \$ 5,000 |
| Granville Lifesaving/Rescue | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total | \$ 29,826 | \$ 34,700 | \$ 34,530 | \$ 34,700 |

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 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 and current and proposed appropriations for each are shown in the chart following the descriptions.

- **City of Oxford (Coon & Fishing Creeks)** – The Granville County Commissioners funded this effort in past years to assist the City of Oxford with protecting and restoring Coon and Fishing Creeks as public resources.
- **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.
- **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.

- **Capital Area Metropolitan Planning Organization (CAMPO)** – This is a Regional Planning organization that was formed to coordinate transportation planning in all the areas that will be part of the “Raleigh Urbanized Area” within the next twenty-five years.
- **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.
- **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.
- **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.
- **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.
- **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.

CURRENT & PROPOSED SPENDING LEVELS

| Agency | Actual 2008-2009 | Original Budget 2009-2010 | Revised Budget 2009-2010 | Approved Budget 2010-2011 |
|------------------------------------|-----------------------------|--|---|--|
| Coon & Fishing Creeks & Others | \$ 1,593 | \$ - | \$ 4,272 | \$ - |
| Beaver Management Program | 4,000 | 4,000 | 4,000 | 4,000 |
| Four Rivers RC&D | 500 | 500 | 500 | 500 |
| Granville County Museum | 23,000 | 23,000 | 23,000 | 25,000 |
| HOVG Airport Authority | 26,022 | 26,022 | 26,022 | 26,022 |
| Kerr Tar Council of Government | 16,124 | 14,930 | 14,930 | 14,930 |
| KARTS | 23,531 | 23,531 | 32,914 | 34,859 |
| Central Children's Home | 4,580 | 4,580 | 4,580 | 4,580 |
| Franklin, Vance, Warren, Inc. | 17,120 | 17,120 | 17,120 | 17,120 |
| Granville Arts Council | 2,640 | 2,640 | 2,640 | 2,640 |
| Chamber of Commerce | 984 | 985 | 985 | 985 |
| CAMPO | 7,260 | 8,847 | 8,847 | 8,847 |
| Oxford Bus. & Prof. Chain - Trans. | 5,279 | 5,279 | 5,279 | 5,279 |
| Upper Neuse River Basin | 8,046 | 8,046 | 8,046 | 8,046 |
| Human Relations Council | 5,712 | 3,010 | 3,010 | 3,010 |
| Tar River Land Conservancy | 1,000 | 1,000 | 1,000 | 1,000 |
| Live Well Granville | 4,500 | 4,500 | 4,500 | 4,500 |
| Granville Little Theater | 2,000 | 2,000 | 2,000 | 2,000 |
| Roanoke River Basin Association | 1,800 | 1,800 | 1,800 | 1,800 |
| Jobs for Life | 2,000 | 2,000 | 2,000 | 2,000 |
| Total | \$ 157,691 | \$ 153,790 | \$ 167,445 | \$ 167,118 |

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 in fiscal year 2009-2010 have declined in both frequency and severity. Premiums are rated on the previous three years, if claims continue to decrease in fiscal year 2010-2011; a decrease in premium is expected in future years.
- **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 recent retirements, the County expects the premiums for this benefit to increase by 12% in fiscal year 2010-2011.
- **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 & COLA** – Periodic pay adjustments are important to recruiting and retaining good employees. The County Manager recommends budgeting (3.75%) percent of the total salaries for 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 then contracts with an outside agency, which interviews the supervisors and employees to determine if a reclassification is justified. The outside agency's recommendation is forwarded to the Board for action.
- **Allocation for Health Insurance Increases** – In FY 06-07 the county withdrew from the NCACC Health Insurance Pool because the NCACC changed administrators from BCBS to Cigna. The County stayed with BCBS. The County's claim history has improved over the past few years and premiums reflect that history. For fiscal year 2010-2011 premium rates from the NCACC Health Insurance Pool are comparable to the fiscal year 2009-2010 premium rates from BCBS. County Administration recommends moving to the NCACC Pool with Cigna.
- **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 approved budget includes increased funding for this program and allows for the program to be coordinated with the County's Health Insurance Plan.

| | Actual 2008-2009 | Original Budget 2009-2010 | Revised Budget 2009-2010 | Approved Budget 2010-2011 |
|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Worker's Compensation | \$ 367,388 | \$ 367,388 | \$ 320,388 | \$ 320,000 |
| Retirees' Health Insurance | \$ 157,393 | \$ 190,000 | \$ 190,000 | \$ 212,800 |
| Unemployment Compensation | \$ 18,837 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Legislative Services | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Legal Fees | \$ 59,135 | \$ 80,000 | \$ 110,000 | \$ 90,000 |
| Property & Liability Insurance | \$ 228,183 | \$ 215,160 | \$ 215,160 | \$ 215,000 |
| Performance Based Pay Adjustments & COLA | \$ - | \$ 100,000 | \$ 100,000 | \$ 418,501 |
| Position Reclassifications | \$ 1,200 | \$ 20,000 | \$ 6,797 | \$ 20,000 |
| HR Assistance (CAI) | \$ 7,659 | \$ - | \$ - | \$ - |
| Available for Service Expansion | \$ - | \$ - | \$ - | \$ - |
| Available for Health Insurance Increase | \$ 30,000 | \$ - | \$ - | \$ - |
| Health & Wellness Challenge | \$ 7,617 | \$ 45,000 | \$ 45,000 | \$ 40,000 |
| Economic Incentive/Debt Payment | \$ 201,897 | \$ - | \$ 792,649 | \$ - |
| Available for Grant Match | \$ - | \$ 10,000 | \$ 6,851 | \$ 10,000 |
| Information Technology, GIS, Web, & Other Services | \$ 35,893 | \$ 11,000 | \$ 106,812 | \$ 26,000 |
| Time & Attendance Program | \$ 5,354 | \$ 9,500 | \$ 9,500 | \$ 30,000 |
| Reserve for Fund Balance Debt Repayment | \$ - | \$ 250,000 | \$ 1,852,688 | \$ - |
| Total | \$ 1,120,556 | \$ 1,321,048 | \$ 3,778,845 | \$ 1,405,301 |

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. The fiscal year 2010-2011 budget includes \$140,586 in grant funds for these programs. The County provides a match of approximately \$39,587.
- **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.

| | Actual 2008 2009 | Original Budget 2009-2010 | Revised Budget 2009-2010 | Approved Budget 2010-2011 |
|---|-----------------------------|--|-------------------------------------|--|
| Register of Deeds Domestic Violence | \$ 4,820 | \$ 4,500 | \$ 4,500 | \$ 3,600 |
| Register of Deeds Children's Trust | \$ 1,205 | \$ 1,200 | \$ 1,200 | \$ 600 |
| Register of Deeds Recreation & Natural Heritage | \$ 145,738 | \$ 146,000 | \$ 146,000 | \$ 130,000 |
| Register of Deeds Flood Plain Mapping Fund | \$ 16,170 | \$ 10,000 | \$ 20,000 | \$ 18,800 |
| Register of Deeds Dept of Cultural Resources | \$ - | \$ - | \$ 6,000 | \$ 8,200 |
| JCPC Programs* & County Match | \$ 64,516 | \$ 104,587 | \$ 123,724 | \$ 110,180 |
| Other Pass-Thru | \$ 37,500 | \$ - | \$ - | \$ - |
| KARTS/ROAP Allocation | \$ 84,291 | \$ 73,241 | \$ 93,750 | \$ 73,000 |
| Harold Sherman Adult Daycare - Transportation | \$ 10,000 | \$ 8,000 | \$ 10,000 | \$ 10,000 |
| Granville Health Systems - Transportation Grant | \$ 1,000 | \$ 1,000 | \$ 2,000 | \$ 2,000 |
| Area Mental Health - Transportation Grant | \$ 2,500 | \$ 1,000 | \$ 1,500 | \$ 1,500 |
| Total | \$ 367,740 | \$ 349,528 | \$ 408,674 | \$ 357,880 |

* 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.

CONTRIBUTIONS 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. Included in this appropriation is the schools' portion of Article 40 and 42 sales taxes, the General fund's contribution to Revaluation Reserve, contribution to the Capital Improvement Plan and Vehicle Replacement Fund, and any debt paid and /or subsidized by property taxes.

History: The transfer to the School's Capital Reserve grows at the same rate as the Article 40 and 42 sales taxes in the General Fund, since the amount reserved for schools is a fixed percentage by state statute. Currently Sales Taxes are projected at a 20% decrease from fiscal year 2009-2010 based on most current economic trend data at the time of the budget preparation. The debt service portion is based on the County's bonded debt obligations and installment purchase payments, discussed later in the Debt Service Fund.

Outlook: Contributions to Other Funds depend on the growth and needs of the fund that it supports. The level of the appropriation to School's Capital Reserve is projected to remain fairly constant based on current sales tax revenue projections. The most recent bonds were sold in 2009, which required an additional contribution equal to 4.5¢ on the tax rate in 2009-2010. Revaluation Reserve is based on the estimated cost of the next revaluation scheduled in the year 2018.

| | Actual 2008-2009 | Original Budget 2009-2010 | Revised Budget 2009-2010 | Approved Budget 2010-2011 |
|--|-----------------------------|--|---|--|
| School's Capital Reserve Fund | \$ 2,143,015 | \$ 2,147,193 | \$ 2,147,193 | \$ 1,975,884 |
| Revaluation Reserve Fund | \$ 63,000 | \$ 63,000 | \$ 63,000 | \$ 98,000 |
| Capital Projects and Vehicle Replacement Funds | \$ 227,359 | \$ 400,000 | \$ 170,000 | \$ 200,000 |
| Debt Service | \$ 372,854 | \$ 1,256,214 | \$ 993,251 | \$ 1,044,809 |
| School's Capital Reserve Fund (Debt Service for Schools) | \$ 1,468,500 | \$ 3,321,788 | \$ 1,719,100 | \$ 3,071,188 |
| Transfer to Tourism Development Authority | \$ 205,795 | \$ 177,300 | \$ 177,300 | \$ 180,000 |
| Transfer to Library Memorial Fund | \$ 3,484 | \$ - | \$ - | \$ - |
| Transfer to other funds and projects | \$ 125,000 | \$ - | \$ - | \$ - |
| Transfer to Landfill Capital Reserve Fund | \$ 310,603 | \$ 304,996 | \$ 304,996 | \$ 346,168 |
| Total | \$ 4,919,610 | \$ 7,670,491 | \$ 5,574,840 | \$ 6,916,049 |

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 Statute (N.C.G.S. 159-13(b)(3) restricts the “contingencies” to 5% of all other appropriations in the fund, or approximately \$ 2,354,728, based on the approved budget. The amount approved for contingency in fiscal year 2010-2011 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 2009-2010 is approved for FY 2010-2011. The Granville County Board of Commissioners weighs very carefully, as with all other funds, each and every appropriation from contingency.

During Fiscal-Year 2009-2010, the Board amended the contingency appropriations as shown in the table below:

| General Contingency: | | | |
|-----------------------------|---|-------------------|----------------|
| | | Adjustment | |
| Date | Description/Action | Amount | Balance |
| 7/01/2009 | Budget Ordinance | | \$ 180,000 |
| 10/5/2009 | 33% of School Resource Officer for Mary Potter School | \$ (13,382) | \$ 156,618 |
| 1/04/2010 | Capital Improvement Fund Contribution | \$ (20,000) | \$ 136,618 |
| 2/01/2010 | Courthouse Interior Renovations | \$ (50,000) | \$ 86,618 |
| 4/05/2010 | FY 2010 Elderly & Elderly with Disabilities Grant Match | \$ (9,383) | \$ 77,235 |

Contingency Summary

| Actual Contingency Utilized during FY 2008-2009 | Original Budget 2009-2010 | Total 2009-2010 Contingency Amendments | Remaining 2009-2010 Contingency Budget | Approved 2010-2011* |
|--|---------------------------------|---|--|------------------------|
| \$115,538 | \$180,000 | \$(92,765) | \$87,235 | \$180,000 |

*Includes a \$10,000 appropriation for Environmental / Disaster Contingencies.

***Summary of Contingency and Use of Fund Balance
Fiscal Year 2009-2010***

Use of Contingency Summary - General Fund

Environmental Disaster Contingency:

| Date | Description/Action | Amount | Balance |
|-------------|---------------------------|---------------|----------------|
| 7/1/2009 | Budget Ordinance | | \$ 10,000 |

General Contingency:

| Date | Description/Action | Adjustment Amount | Balance |
|-------------|---|------------------------------|----------------|
| 7/1/2009 | Budget Ordinance | | \$ 170,000 |
| 10/5/2009 | 33% of School Resource Officer for Mary Potter School | \$ (13,382) | \$ 156,618 |
| 1/4/2010 | Capital Improvement Fund Contribution | \$ (20,000) | \$ 136,618 |
| 2/1/2010 | Courthouse Interior Renovations | \$ (50,000) | \$ 86,618 |
| 4/5/2010 | FY 2010 Elderly & Elderly with Disabilities Grant Match | \$ (9,383) | \$ 77,235 |

Use of Fund Balance Summary - General Fund

| Date | Description/Action | Adjustment Amount | Balance |
|-------------|---|------------------------------|----------------|
| 7/1/2009 | Budget Ordinance | | \$ 492,435 |
| 8/3/2009 | Re-appropriate unexpended grant funds from prior year | \$ 30,939 | \$ 523,374 |
| 9/8/2009 | Re-appropriate unexpended grant funds from prior year | \$ 33,667 | \$ 557,041 |
| 9/8/2009 | Adjust HCCBG and matching funds to actual amount for FY 09-10 | \$ 47,363 | \$ 604,404 |
| 10/5/2009 | Adjustment for changes in debt requirements due to 2009 issues | \$ (211,049) | \$ 393,355 |
| 10/16/2009 | Re-appropriate unexpended grant funds from prior year & JCPC refund | \$ 23,787 | \$ 417,142 |
| 2/1/2010 | Re-appropriate unexpended recreation allocations | \$ 50,000 | \$ 467,142 |
| 2/1/2010 | Adjustment for changes in JCPC actual grant funding & expenditures | \$ (1,165) | \$ 465,977 |
| 4/5/2010 | Re-appropriate unexpended recreation mini-grants | \$ 45,000 | \$ 510,977 |
| 4/5/2010 | Adjustment for changes in General Fund Revenues | \$ (50,000) | \$ 460,977 |

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 \$568,318. 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.

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 1% - 1.5% 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 (estimated) | 31,702 | \$ 17.50 | \$ 568,318 |
| 2018 (projected) | 36,770 | \$21.50 | \$ 790,555 |

Revised as of 4/15/2010

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

Summary of Actual & Projected Fund Balances

| | Approved Budget Fiscal Year 2011 | Projected Fiscal Year 2012 | Projected Fiscal Year 2013 | Projected Fiscal Year 2014 | Projected Fiscal Year 2015 | Projected Fiscal Year 2016 | Projected Fiscal Year 2017 | Projected Fiscal Year 2018 |
|-------------------------|---|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Contributions | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 |
| Investment Earnings | 400 | 1,475 | 2,470 | 5,212 | 6,760 | 8,331 | 9,926 | 6,700 |
| Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 323,000 | 467,555 |
| Ending Fund Balance* | 98,500 | 197,975 | 298,445 | 401,657 | 506,417 | 612,748 | 397,674 | 34,819 |

*Expected fund balance as of June 30, 2010 is \$100.

SCHOOL'S RESTRICTED CAPITAL

Overview: This fund accounts for the school's portion of the Article 40 & 42 sales tax and the ADM and Lottery funds held by the State in the Public School Construction Fund (PSCF). Expenditures include both ongoing capital requirements that are eligible to be funded by sales taxes, and the large construction or renovation projects necessary to meet the growth in students and the changing regulatory requirements. The restricted revenues in this fund can be used for Category I capital (This is a term used by the NC Department of Public Instruction). Eligible Category I expenditures include renovations, new construction, or the debt service for such expenditures.

In 1983, the General Assembly authorized G.S. Chapter 105, Article 40, a local option ½ cent sales and use tax. It was required, in the first five years, that 40 percent of the proceeds be used for school capital outlay or to retire debt incurred by the county for school capital purposes. In the remaining years, 30 percent was required to be used for school capital. In 1986, another ½ cent sales tax was authorized by G.S. Chapter 105, Article 42. Counties must use 60 percent of Article 42 for capital purposes or debt service for the schools. In 2010, the distribution method for Article 42 sales tax was changed and counties are required to hold the schools harmless by funding the larger of 60% of Article 42 or two times the amount reserved for Article 40 sales tax. The County is allowed to hold these funds in an investment account, with any interest earned earmarked for the same purpose as the tax. Although the County may petition the Local Government Commission for authorization to use part or all of these funds for other purposes, the County continues to earmark these funds for ongoing capital needs and debt retirement.

The County Commissioners and the Board of Education still use an agreement made during the discussions on the school bonds approved by the Granville County voters in November 1998 to guide the level of Category I funding and debt issuance. In order to ensure sufficient funds were available to pay the debt service, the Board of Education agreed to the following:

- Holding the programmed or Category I expenditures at or below the County's projections;
- Staggered issuance of debt as described in the County's Sufficiency Analysis;
- Intergovernmental cooperation to take advantage of the opportunity to recoup sales tax.

Outlook: To address school facility needs a transfer from the General Fund to the School's Restricted Capital Fund in the amount of \$1,468,500 is reflected in the approved budget for fiscal year 2009-2010 and the debt service payment shown below includes that amount. As part of the 2009-2010 budget process, the Board of Education identified additional facility needs totaling approximately \$30 million and requested funding from the County. The Board approved \$17,000,000 for a new elementary school and the facility is expected to be constructed during fiscal year 2010-2011 and the associated debt will be issued in August 2010. These funds are also reflected in the table below.

| | Actual Expenditures FY 08-09 | Original Budget FY 09-10 | Revised Budget FY 09-10 | Approved Budget FY 10-11 |
|-------------------------|---|---|--|---|
| Debt Service | \$ 4,488,753 | \$ 5,993,384 | \$ 4,453,858 | \$ 6,187,577 |
| Other Capital Projects | 890,743 | 250,600 | 250,600 | - |
| Category I Expenditures | 675,486 | 675,486 | 675,486 | 675,486 |
| Total | \$ 6,054,982 | \$ 6,919,470 | \$ 5,379,944 | \$ 6,863,063 |

**School's Restricted Capital
Forecast of Fund Balance and Planning Tool**

| Fiscal Year | Revenues | | | | | | | Expenditures | | | | Fund Balance |
|-------------|-----------------|-----------------|-----------|---------------|--------------|--|-------------------------------------|--|---------------------------------|-------------------------|--------------------------------|--------------|
| | Portion ART. 40 | Portion ART. 42 | ADM Funds | Lottery Funds | Interest Rev | Contribution from General Fund & Other | Total Revenue Earmarked for Schools | Cat. I Expenditure Programmed Capital Outlay | 160A(20) Financing Debt Service | Planned Bond Debt Pymts | Total Expenditures for Schools | |
| | (1) | (1) (7) | (2) | (5) | (4) | (6) | | (4) | | | | |
| 6/30/97 | | | | | | | | | | | | 1,473,752 |
| 97/98 | 510,763 | 991,481 | 350,000 | | 65,009 | | 1,917,253 | (1,264,439) | | (1,066,500) | (2,330,939) | 1,060,066 |
| 98/99 | 544,066 | 1,056,127 | 500,000 | | 136,384 | 1,000,000 | 3,236,577 | (717,009) | | (992,000) | (1,709,009) | 2,587,634 |
| 99/00 | 592,228 | 1,149,619 | 360,000 | | 121,041 | | 2,222,888 | (420,880) | | (1,684,600) | (2,105,480) | 2,705,042 |
| 00/01 | 602,716 | 1,195,161 | 309,000 | | 106,073 | | 2,212,950 | (1,488,939) | | (1,623,400) | (3,112,339) | 1,805,653 |
| 01/02 | 620,695 | 1,230,281 | 535,650 | | 51,416 | 2,000,000 | 4,438,042 | (1,608,556) | | (1,757,075) | (3,365,631) | 2,878,064 |
| 02/03 | 619,290 | 1,228,028 | 100,000 | | 55,181 | | 2,002,499 | (672,708) | | (1,740,750) | (2,413,458) | 2,467,105 |
| 03/04 | 610,910 | 1,214,994 | 100,000 | | 25,582 | | 1,951,486 | (676,878) | | (1,699,475) | (2,376,353) | 2,042,238 |
| 04/05 | 655,808 | 1,305,947 | 200,000 | | 53,023 | 1,000,000 | 3,214,778 | (601,059) | | (1,657,600) | (2,258,659) | 2,998,357 |
| 05/06 | 753,039 | 1,500,002 | 400,000 | | 116,977 | 250 | 2,770,268 | (613,138) | | (2,615,900) | (3,229,038) | 2,539,587 |
| 06/07 | 850,624 | 1,694,302 | 223,400 | 535,293 | 113,056 | 1,468,500 | 4,885,175 | (624,525) | | (3,714,810) | (4,339,335) | 3,085,427 |
| 07/08 | 772,131 | 1,538,123 | 470,000 | 633,970 | 128,278 | 2,224,453 | 5,766,955 | (1,659,491) | (142,545) | (4,300,019) | (6,102,055) | 2,750,327 |
| 08/09 | 716,835 | 1,426,180 | 720,000 | 1,200,000 | 38,813 | 1,468,500 | 5,570,328 | (1,566,229) | (279,984) | (4,208,769) | (6,054,982) | 2,265,673 |
| 09/10 | 718,199 | 1,428,994 | - | 600,000 | 34,842 | 1,719,100 | 4,501,135 | (926,086) | (273,177) | (4,200,750) | (5,400,013) | 1,366,795 |
| 10/11 | 658,628 | 1,317,256 | - | 800,000 | 20,502 | 3,071,188 | 5,867,574 | (675,486) | (1,869,058) | (4,318,519) | (6,863,063) | 371,306 |
| 11/12 | 678,058 | 1,356,115 | - | 800,000 | 5,570 | 3,071,188 | 5,910,930 | (695,751) | (1,830,341) | (4,245,219) | (6,771,311) | (489,074) |
| 12/13 | 698,060 | 1,396,120 | - | 800,000 | - | 3,071,188 | 5,965,369 | (716,623) | (1,823,534) | (4,122,219) | (6,662,376) | (1,186,082) |
| 13/14 | 718,653 | 1,437,306 | - | 800,000 | - | 3,071,188 | 6,027,147 | (738,122) | (1,816,727) | (3,999,669) | (6,554,518) | (1,713,453) |
| 14/15 | 739,853 | 1,479,707 | - | 800,000 | - | 3,071,188 | 6,090,748 | (760,265) | (1,809,919) | (3,887,569) | (6,457,753) | (2,080,458) |
| 15/16 | 761,679 | 1,523,358 | - | 800,000 | - | 3,071,188 | 6,156,225 | (783,073) | (1,803,112) | (3,765,719) | (6,351,904) | (2,276,138) |
| 16/17 | 784,148 | 1,568,297 | - | 800,000 | - | 3,071,188 | 6,223,633 | (806,566) | (1,796,305) | (3,649,319) | (6,252,190) | (2,304,694) |
| 17/18 | 807,281 | 1,614,562 | - | 800,000 | - | 3,071,188 | 6,293,031 | (830,763) | (1,789,499) | (3,539,819) | (6,160,081) | (2,171,744) |
| 18/19 | 831,096 | 1,662,191 | - | 800,000 | - | 3,071,188 | 6,364,475 | (855,685) | (1,782,692) | (3,430,650) | (6,069,027) | (1,876,297) |
| 19/20 | 855,613 | 1,711,226 | - | 800,000 | - | 3,071,188 | 6,438,027 | (881,356) | (1,775,885) | (3,316,663) | (5,973,904) | (1,412,174) |
| 20/21 | 880,854 | 1,761,707 | - | 800,000 | - | 3,071,188 | 6,513,749 | (907,797) | (1,769,077) | (3,262,125) | (5,938,999) | (837,424) |
| 21/22 | 906,839 | 1,813,677 | - | 800,000 | - | 3,071,188 | 6,591,704 | (935,031) | (1,762,271) | (3,155,350) | (5,852,652) | (98,371) |
| 22/23 | 933,590 | 1,867,181 | - | 800,000 | - | 3,071,188 | 6,671,959 | (963,082) | (1,663,971) | (3,048,575) | (5,675,628) | 897,960 |
| 23/24 | 961,131 | 1,922,263 | - | 800,000 | 13,469 | 3,071,188 | 6,768,052 | (991,974) | (1,570,778) | (4,509,654) | (7,072,406) | 593,606 |
| 24/25 | 989,485 | 1,978,969 | - | 800,000 | 8,904 | 3,071,188 | 6,848,546 | (1,021,733) | (1,553,495) | (3,907,670) | (6,482,898) | 959,254 |
| 25/26 | 1,018,675 | 2,037,349 | - | 800,000 | 14,389 | - | 3,870,412 | (1,052,385) | - | (638,650) | (1,691,035) | 3,138,631 |
| 26/27 | 1,048,725 | 2,097,451 | - | 800,000 | 47,079 | - | 3,993,256 | (1,083,957) | - | (90,400) | (1,174,357) | 5,957,530 |
| 27/28 | 1,079,663 | 2,159,326 | - | 800,000 | 89,363 | - | 4,128,351 | (1,116,475) | - | (87,000) | (1,203,475) | 8,882,407 |

- (1) Increase by 2.95%.
 (2) Ten Year State Estimate used through FY2018, with 85% annual estimate shown for years following FY2018. Balance of ADM funds as of June 2008 is \$1,437,336.
 (4) Increase by 3%
 (5) Planning numbers represent amounts calculated at 65% of the expected FY 07-08 annual distribution amount as projected by DPI. No growth is currently projected for this revenue source.
 (6) Contributions from the County include: Special appropriations and beginning in Fiscal Year 2007 Proceeds of \$1,468,500 from a property tax increase, which continues until the 2005 and 2006 GO Bond Debt Service is complete in 2025.
 (6) Contributions from the County include: Special appropriations and beginning in Fiscal Year 2011 Proceeds of \$1,602,688 from a property tax increase, which continues until the 2010 Economic Recovery Debt Service is complete in 2026.
 (7) The projected impact of the Medicaid Relief Act on School Restricted Capital Funding from Article 42 sales tax is shown beginning in fiscal-year 2008-2009

DEBT SERVICE FUND

- 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, 2009 the County had a legal debt margin of \$237,787,911.

| | |
|---|--------|
| > Percentage of total debt to Appraised Value of Property | 1.31% |
| > Total Debt per Capita as of June 30, 2009 | \$ 844 |
| > GO Debt per Capita as of June 30, 2009 | \$ 756 |

- Granville County has taken the approach to finance projects with a “pay-as-you-go” basis whenever possible, however in 2005 and 2009, the county approved debt for school projects which required a 5¢ and 4.5¢ tax increase respectively, for anticipated debt service.
- The County currently holds the following ratings: Moody’s rating is at A1, 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 *Debt Affordability Study* that is located in the appendixes of this budget document. This plan is updated in December of each year and the County Administrative Team and the Granville County Board of Commissioners reviews the assumptions each year as part of the County’s Long Range Planning Process.

The following table shows the interest expenditures and principle reduction for fiscal year 2010-2011.

| Category of Debt | Principle | Interest |
|-------------------------------------|--------------------|--------------------|
| General Government *** | \$ 712,069 | \$ 332,740 |
| Hospital | 695,348 | 109,899 |
| Schools | 2,917,984 | 1,666,905 |
| Total Debt Service 2010-2011 | \$4,325,401 | \$2,109,544 |

DEBT SERVICE

Overview: A debt service fund is established to account for the payment of principal and interest on general obligation bonds and other notes. In Granville County the Debt Service fund includes various sources of revenues, which are used to retire each obligation. The current sources of revenue are transfers from the County's General Fund, School's Restricted Sales Tax and Granville Health Systems (Hospital). The levels of funding and the revenue sources depend on the type of debt issuance. At present, the County uses three different types of financing: General Obligation Bonds, Installment Purchase, 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.

| <i>Analysis of Debt for Granville County</i> | | Balances At Fiscal Year End | | | | |
|---|--------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| | Funding Source | As of 6/30/2009 | 6/30/2010 | 6/30/2011 | 6/30/2012 | 6/30/2013 |
| Outstanding Debt as of June 30 | | \$49,873,412 | \$55,636,411 | 51,311,010 | 47,422,917 | 43,659,821 |
| GO School Bonds – Series 1999 | Restricted Sales Tax | 4,700,000 | 0 | 0 | 0 | 0 |
| GO School Bonds – Series 2001 | Restricted Sales Tax | 6,000,000 | 500,000 | 0 | 0 | 0 |
| GO School Bonds – Series 2005 | Restricted Sales Tax | 22,300,000 | 21,500,000 | 20,500,000 | 19,500,000 | 18,500,000 |
| GO School Bonds – Series 2006 | Restricted Sales Tax | 8,550,000 | 8,075,000 | 7,600,000 | 7,125,000 | 6,650,000 |
| Public Improvement Bonds (2/3 Bonds) | General Fund | 665,000 | 640,000 | 590,000 | 540,000 | 490,000 |
| Park & Recreation Facility Bonds | General Fund | 300,000 | 50,000 | 0 | 0 | 0 |
| Installment Purchase – Hospital Renovation (Refinanced 10/2003) | GHS | 984,664 | 557,313 | 113,570 | 0 | 0 |
| Installment Purchase – Hospital Construction (January 2003) | GHS | 1,430,555 | 1,263,889 | 1,097,222 | 930,555 | 763,888 |
| Installment Purchase – Industrial Park Infrastructure | General Fund | 197,432 | 100,569 | 0 | 0 | 0 |
| Installment Purchase – Hospital Window Renovations | GHS | 1,327,727 | 1,246,090 | 1,161,152 | 1,072,780 | 980,835 |
| Installment Purchase – Schools & E-911 Communications | Schools Capital & General Fund | 3,418,034 | 3,123,550 | 2,829,066 | 2,534,582 | 2,240,098 |
| Library, Series 2009-B | General Fund | 0 | 7,600,000 | 7,200,000 | 6,800,000 | 6,400,000 |
| Early College School, Series 2009-A | School Capital | 0 | 1,520,000 | 1,440,000 | 1,360,000 | 1,280,000 |
| Refunding Series 2009-C | Schools Capital | 0 | 9,460,000 | 8,780,000 | 7,560,000 | 6,355,000 |
| Granville County Population | | 56,250 | 57,259 (est) | 57,896 (est) | 58,535 (est) | 59,174 (est) |

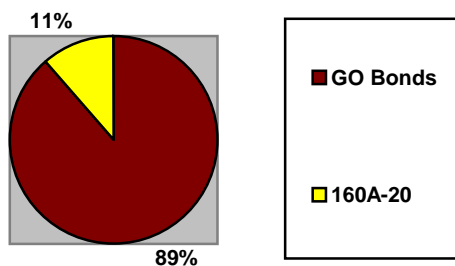
DEBT SERVICE

Debt Service Requirements

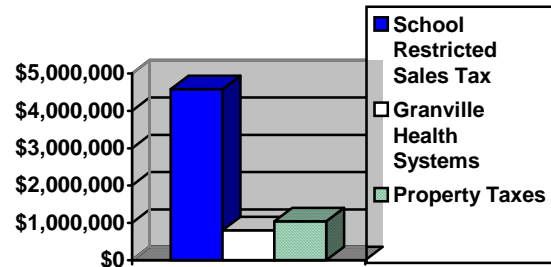
| Issue Date | Final Pay Date | Debt Description | Actual Fiscal Year 2008-2009 | Budget Fiscal Year 2009-2010 | Budget Fiscal Year 2010-2011 | Interest Rate | Type |
|------------|----------------|---------------------------------------|------------------------------|------------------------------|------------------------------|---------------|---------|
| 5/96 | 5/11 | So. Granville Industrial Park | 103,437 | 103,437 | 103,437 | 3.790 | 160A-20 |
| 05/99 | 9/11 | Hospital – Renovation | 457,138 | 457,139 | 457,139 | 3.770 | 160A-20 |
| 6/99 | 6/17 | GO School Bonds – Series 1999 | 839,600 | 0 | 0 | 4.519 | GO Bond |
| 10/01 | 4/20 | GO School Bonds – Series 2001 | 787,750 | 543,000 | 521,500 | 4.423 | GO Bond |
| 10/01 | 4/15 | Park & Recreation Facilities Bonds | 65,275 | 54,300 | 52,150 | 4.423 | GO Bond |
| 1/03 | 1/18 | Hospital – Renovation | 228,781 | 222,053 | 215,235 | 4.090 | 160A-20 |
| 6/05 | 5/23 | GO School Bonds – Series 2005 | 1,760,500 | 1,736,500 | 1,908,500 | 4.074 | GO Bond |
| 6/05 | 5/23 | Public Improvement Bonds | 54,275 | 53,525 | 77,650 | 4.074 | GO Bond |
| 11/06 | 5/26 | GO School Bonds – Series 2006 | 820,919 | 801,919 | 782,919 | 3.732 | GO Bond |
| 3/07 | 3/22 | Hospital – Window Renovation | 132,873 | 132,874 | 132,874 | 3.970 | 160A-20 |
| 11/07 | 11/22 | Schools & Equipment | 429,851 | 418,897 | 407,941 | 3.20 | 160A-20 |
| 8/09 | 6/29 | County Library System – Series 2009-B | 0 | 616,200 | 670,000 | 3.53 | GO Bond |
| 8/09 | 6/29 | Early College School – Series 2009-A | 0 | 125,936 | 137,300 | 3.73 | GO Bond |
| 8/09 | 6/20 | Refunding, Series 2009-C | 0 | 993,395 | 968,300 | 3.08 | GO Bond |
| | | Totals | \$ 5,680,399 | \$ 6,259,175 | 6,434,945 | | |

**** Note:** In fiscal year 2010, the Board has also recommended \$17,000,000 for a new elementary school. This debt is slated to be issued in August 2010.

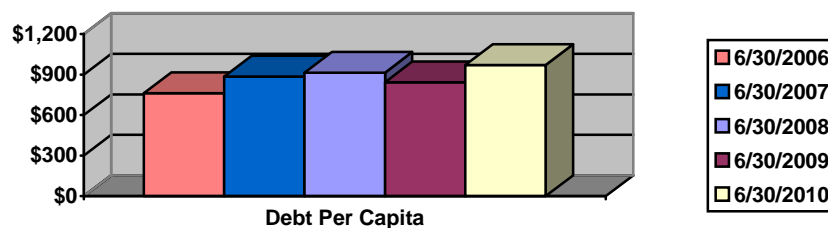
**Outstanding Debt by Type
As of June 30, 2010**



**Fiscal Year 2011 Debt Service
by Funding Source**



**Debt Per Capita
for the years ended**



| |
|--|
| <p style="text-align: center;">DEPARTMENT OF EMERGENCY SERVICES Emergency Telephone System Fund (ETSF)</p> |
|--|

Description: The original intention of the E-911 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. While the new E-911 Board has indicated that each county will not receive less funding than prior years, many of the previously funded E-911 Center expenses have now been deemed ineligible by the E-911 Board, adding pressure to the County's General Fund.

Future: As the County's wireless-user population grows, the requirement for additional Wireless trunks feeding the E-911 Center will increase. It is anticipated that two (2) additional trunks should be added in the upcoming years.

Granville County E-911 Fund Five-Year Fiscal Plan

| | APPROVED 2009-10 | APPROVED 2010-11 | | PROPOSED 2011-12 | PROPOSED 2012-13 | PROPOSED 2013-14 | PROPOSED 2014-15 | PROPOSED 2015-16 |
|---------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | |
| ETSF | | | | | | | | |
| 911 Subscriber Fees | \$ 180,000 | \$ 194,800 | 911 Subscriber Fees | \$ 591,520 | \$ 293,576 | \$ 221,985 | \$ 229,764 | \$ 237,932 |
| Interest on Investments | \$ 4,000 | \$ 5,000 | Interest on Investments | \$ 15,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| GIS Subscription Fees | | | GIS Subscription Fees | | | | | |
| Grant Funding (other) | | | Grant Funding (other) | | | | | |
| Loan Proceeds | | | Loan Proceeds | | | | | |
| Appropriated Fund Balance | | | Appropriated Fund Balance | | | | | |
| Total | \$ 184,000 | \$ 199,800 | Total | \$ 606,520 | \$ 299,576 | \$ 227,985 | \$ 235,764 | \$ 243,932 |

Expenditures

| | | | | | | | | |
|------------------------------|------------|------------|------------------------------|------------|------------|------------|------------|------------|
| ETSF | | | | | | | | |
| Operating | | | Operating | | | | | |
| Foreign Language Support | \$ 1,200 | \$ 1,200 | Foreign Language Support | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| Travel | \$ 1,200 | \$ 1,200 | Travel | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| Telephone | \$ 119,000 | \$ 134,400 | Telephone | \$ 141,120 | \$ 148,176 | \$ 155,585 | \$ 163,364 | \$ 171,532 |
| Equipment Maintenance | \$ 59,000 | \$ 59,000 | Equipment Maintenance | \$ 61,000 | \$ 66,000 | \$ 66,000 | \$ 66,000 | \$ 66,000 |
| Registration and Training | \$ 2,000 | \$ 2,000 | Registration and Training | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 911 Center Upgrade | | | 911 Center Upgrade | | | | | |
| Addressing Coordinator (GIS) | | | Addressing Coordinator (GIS) | | | | | |
| System Upgrade | | | System Upgrade | \$ 398,000 | \$ 79,000 | | | |
| GIS Contracted Svc. | | | GIS Contracted Svc. | | | | | |
| Due to Debt Service | | | Due to Debt Service | | | | | |
| Routine Capital | \$ 2,000 | \$ 2,000 | Routine Capital | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Total | \$ 184,400 | \$ 199,800 | Total | \$ 606,520 | \$ 299,576 | \$ 227,985 | \$ 235,764 | \$ 243,932 |

Note

- 1) The Wireless and Wireline subscriber funds have transitioned into the Emergency Telephone System Fund (ETSF), effective January 1, 2008. This view of FY10/11 revenue and expenditures is based on current information provided by the 911 Board, administrators of the ETSF. The county 911 Center Manager and Finance Director will continue to monitor the progress of the 911 Board and their lists of eligible ETSF expenses, updating this document as required. A meaningful 5-year forecast will not be possible until more ETSF variables are resolved.
- 2) General Fund/ETSF Fund split - replace UPS batteries in FY11/12 - Oxford and FY12/13 - Butner.
- 4) ETSF - System upgrades; FY11/12 - EMD, FY11/12 - Phone - IP (Oxford and Butner), FY12/13 - CAD (Oxford and Butner).

CAPITAL IMPROVEMENT PROGRAM (CIP)

Since 1997, the Board of Commissioners has relied on the Capital Improvement Program Fund (CIP) as a financial management tool to identify and set aside funds for future capital needs. The Fund allows the County Commissioners to set aside funds over several years for construction projects. Examples include the current courthouse renovation & security project and future Greenway Project. By using a “pay as you go” strategy, the cost of borrowing is avoided. The CIP’s major revenue source is annual appropriations from the General Fund.



A unique element of the Granville County CIP is that a target fund balance of \$2 million was identified when the fund was originally established. The purpose of the target fund balance is to generate interest earnings that could be used to maintain the County’s 20 plus buildings and facilities. The fund balance listed in the amended budget, however, bears some explanation as it relates to prior year and future year fund balances. The fund balance listed in the amended budget column and in future year columns is considered undesignated fund balance. Prior year fund balances are based on audited statements and show funds remaining in the CIP based on actual revenues and expenditures. Many of the CIP projects are sinking fund projects which means funds are set aside several years in advance in small installments to build up to the estimated total project expenditure that will happen in a future year. Because these funds are designated for specific projects they cannot be used for other projects. These sinking funds do however remain in the CIP fund and help earn interest. It is estimated that \$2.8M in CIP project expenditures will occur in fiscal year 2009-2010. This will result in an approximate fund balance of \$132,527 at the end of fiscal year 2009-2010.

Due to budget constraints in fiscal year 2010-2011 and the previous year, several new projects scheduled for implementation have been deferred to later years. Fiscal year 2010-2011 marks the third year the contribution from the General Fund to the CIP has also been reduced. This reduction has a noticeable impact on future project funding levels and has reduced fund balance well below the target level creating a point of concern for the County. Future budgets will look to begin restoring funding levels as soon as possible to minimize these impacts.

Overview of projects expected to be completed during fiscal year 2010-2011:

- Courthouse Projects: \$56,200 to complete renovations of the interior of the Courthouse and security enhancements. This will complete the renovation of the Courthouse that began in FY 07-08 with a new roof, window renovations, and exterior painting and renovations.
- Government Center and Annex: \$49,000 to fund general building repairs such as painting, tile repair, carpet replacement, and other routine repairs.
- Senior Center: \$3,500 to fund replacement carpet is also included in this category.
- Library System: \$3,000 is included for ADA improvements.

- Wall Street Complex: \$3,000 is reserved for general building repairs as needed.
- Granville Athletic Park: \$97,000 to repair walking trails, resurface Phase I parking lots, purchase and install scoreboards for new multi-purpose fields, and site fencing
- Other Projects: \$112,500 for other general projects, which includes roof maintenance, automation/GIS projects, HVAC repairs, and parking lot repairs.

Overview of significant projects planned for future years:

Currently the County is earmarking funds for a future Detention Center expansion. Specific plans have not been drafted; however, current capacity levels may require the future expansion.

Types of Projects:

Each project funded for fiscal year 2010-2011 is identified by one of two types; Routine (R) or Major (M). Routine projects primarily are for the upkeep of facilities or reserves based on outside agreements. These items typically do not significantly extend the life of facilities, however should the projects not be completed the life of the facilities could be reduced.

Projects identified as Major typically increase the value or life the facility. These projects can improve energy efficiency, reduce operating cost, or extend the life of the facility.

**Granville County
Capital Improvement Plan (CIP)
FY 2010-2011 Budget**

| TYPE | | Actual | Amended Budget | Approved | | | | |
|-----------------|-------------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
| Revenues | | | | | | | | |
| | Interest on Reserve | \$24,558 | \$10,000 | \$4,000 | \$10,000 | \$15,000 | \$25,000 | \$40,000 |
| | Transfer from General Fund | \$105,000 | \$170,000 | \$200,000 | \$400,000 | \$400,000 | \$500,000 | \$500,000 |
| | Transfer from Capital Projects Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Grant Funds/Intergovernmental | \$345,562 | \$1,631,438 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Register of Deeds Automation Fund | | \$0 | \$0 | \$0 | \$0 | \$45,000 | \$0 |
| | Debt Financing Proceeds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Other Revenues | \$2,748 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Appropriated Fund Balance | | \$1,031,697 | \$120,200 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$477,868 | \$2,843,135 | \$324,200 | \$410,000 | \$415,000 | \$570,000 | \$540,000 |

| | | | | | | | | |
|--------------------------------|---------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Summary of Expenditures | | | | | | | | |
| | Courthouse | \$60,764 | \$345,750 | \$56,200 | \$29,000 | \$41,500 | \$53,500 | \$41,000 |
| | Government Center and Annex | \$73,167 | \$145,661 | \$49,000 | \$180,000 | \$112,000 | \$86,500 | \$61,500 |
| | Emergency Services Facilities | \$18,657 | \$60,500 | \$0 | \$15,000 | \$15,000 | \$10,000 | \$10,000 |
| | Senior Centers | \$15,803 | \$59,535 | \$3,500 | \$9,000 | \$7,000 | \$9,000 | \$7,000 |
| | Granville County Library System | \$10,000 | \$3,000 | \$3,000 | \$3,000 | \$10,000 | \$0 | \$0 |
| | Wall Street Office Complex | \$5,081 | \$3,000 | \$3,000 | \$5,000 | \$3,000 | \$8,000 | \$28,000 |
| | Water and Sewer Projects | \$17,021 | \$771,750 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Other Projects | \$751,513 | \$1,453,939 | \$209,500 | \$63,500 | \$54,500 | \$109,000 | \$55,000 |
| | Total | \$952,005 | \$2,843,135 | \$324,200 | \$304,500 | \$243,000 | \$276,000 | \$202,500 |

| | | | | | | | |
|---|--------------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| Fund Balance * target of \$2,000,000 | \$1,164,224 | \$132,527 | \$12,327 | \$117,827 | \$289,827 | \$583,827 | \$921,327 |
|---|--------------------|------------------|-----------------|------------------|------------------|------------------|------------------|

Summary of Projects

| | | | | | | | | |
|----------------------------|---------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Courthouse Projects | | | | | | | | |
| M | Courthouse Paint - Int./Ext | \$4,310 | \$0 | \$0 | \$2,000 | \$2,000 | \$5,000 | \$5,000 |
| | Courthouse Interior Renovations | \$45,029 | \$243,750 | \$50,000 | \$2,000 | \$2,000 | \$5,000 | \$5,000 |
| | Courthouse Roof | \$11,421 | \$0 | \$0 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| | Courthouse Windows | \$4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Courthouse Security | \$0 | \$82,000 | \$6,200 | \$0 | \$5,000 | \$5,000 | \$0 |
| | Integrated LRS - ROD | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Phone System - ROD | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Elevator Safety Devices | \$0 | \$20,000 | \$0 | \$0 | \$7,500 | \$7,500 | \$0 |
| | Courthouse - Carpet/Tile | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,000 | \$6,000 |
| | Total | \$60,764 | \$345,750 | \$56,200 | \$29,000 | \$41,500 | \$53,500 | \$41,000 |

**Granville County
Capital Improvement Plan (CIP)
FY 2010-2011 Budget**

| TYPE | | Actual | Amended Budget | Approved | | | | |
|-----------------------------------|--|----------|-------------------|----------|-----------|-----------|----------|----------|
| | | | | | | | | |
| | | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
| Government Center and Annex | | | | | | | | |
| | Fuel Pump Improvements | \$16,733 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Detention Center/ Mag Office Ren | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | \$5,000 | \$5,000 |
| | Detention Center - Expansion | \$0 | \$62,836 | \$0 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| | Detention Center - Security | \$17,123 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,500 | \$2,500 |
| | Detention Center - Roof | \$11,800 | \$0 | \$0 | \$25,000 | \$25,000 | \$25,000 | \$0 |
| | Detention Center - Kitchen HVAC | \$710 | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$0 |
| R | Detention Center - General Repairs | \$0 | \$10,000 | \$10,000 | \$15,000 | \$5,000 | \$0 | \$0 |
| | Sheriff's PAK Software & 5 Yr. Maint. | \$0 | \$0 | \$0 | \$72,000 | \$0 | \$0 | \$0 |
| R | General Building Repairs | \$4,541 | \$20,000 | \$35,000 | \$0 | \$0 | \$0 | \$0 |
| R | Carpet Replacement | \$0 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 |
| | ADA Improvements - DSS | \$0 | \$7,500 | \$0 | \$0 | \$4,000 | \$0 | \$0 |
| | Renovation/Repairs - DSS | \$2,484 | \$10,000 | \$0 | \$10,000 | \$0 | \$0 | \$0 |
| | Accounting System/Admin Server | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sheriff - Evidence Room Renovation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Space Needs Study | \$18,676 | \$31,325 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Meeting Room - Audiovisual | \$1,100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Mast Building - Demolition/Paving | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$73,167 | \$145,661 | \$49,000 | \$180,000 | \$112,000 | \$86,500 | \$61,500 |
| Emergency Services Facilities | | | | | | | | |
| | Station 1 Garage Addition/Repair | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$0 | \$0 |
| R | Creedmoor EMS Station Renovations | \$1,599 | \$50,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Animal Shelter/ Prison Camp Renovation | \$4,952 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Relocate EMS - Central | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| | Facilities Study | \$12,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | New Station - Wilton Area | \$106 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Radio System Improvements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R | Creedmoor EMS Station - Bay Heater | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Stovall Improvements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$18,657 | \$60,500 | \$0 | \$15,000 | \$15,000 | \$10,000 | \$10,000 |
| Senior Centers/Area Mental Health | | | | | | | | |
| | Orange Street - Repair | \$0 | \$1,500 | \$0 | \$2,000 | \$0 | \$2,000 | \$0 |
| R | Carpet/Repairs | \$0 | \$5,000 | \$3,500 | \$3,500 | \$3,500 | \$3,500 | \$3,500 |
| | Paint Exterior - Senior Center | \$1,468 | \$21,035 | \$0 | \$0 | \$0 | \$0 | \$0 |
| M | Senior Ctr - Window Repair and Sealing | \$0 | \$32,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Interior Renovation - Paint | \$14,335 | \$0 | \$0 | \$3,500 | \$3,500 | \$3,500 | \$3,500 |
| | Total | \$15,803 | \$59,535 | \$3,500 | \$9,000 | \$7,000 | \$9,000 | \$7,000 |
| Granville County Library System | | | | | | | | |
| | Roof Repair - R.H. Thornton | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R | ADA Improvements | \$0 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$0 | \$0 |
| | Gates Foundation Grant Project | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | LSTA Grant Project | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Interior Improvments - HVAC | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 |
| | Thornton Facility - Addition | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$10,000 | \$3,000 | \$3,000 | \$3,000 | \$10,000 | \$0 | \$0 |

**Granville County
Capital Improvement Plan (CIP)
FY 2010-2011 Budget**

| TYPE | | Actual | Amended Budget | Approved | | | | |
|-------------------------------------|---|-----------|-------------------|-----------|----------|----------|-----------|----------|
| | | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 |
| | | | | | | | | |
| Wall Street Complex - CES/Probation | | | | | | | | |
| | Roof Repair | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| R | Telephone System - CES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R | General Building Renovation | \$5,081 | \$3,000 | \$3,000 | \$5,000 | \$3,000 | \$3,000 | \$3,000 |
| | Interior Renovations | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$0 |
| | Total | \$5,081 | \$3,000 | \$3,000 | \$5,000 | \$3,000 | \$8,000 | \$28,000 |
| Water and Sewer Projects | | | | | | | | |
| | Hester Road Water Project | \$2,261 | \$716,750 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Water and Sewer Master Plan | \$14,760 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Stovall Water Line Improvements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Wilton Water Tank Maintenance | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$17,021 | \$771,750 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Projects | | | | | | | | |
| | UDO/Land Development Plan | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R | Tolar/Oak Hill Community Center | \$101,169 | \$1,800 | \$0 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | GMC Strategic Study | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Wilton Slopes Park Project | \$244,826 | \$19,950 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 |
| | Election System Upgrade | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| | Elections Site (HAVA grant) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| M | Museum Roof and Exterior Repairs | \$0 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Radio System Enhancement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | HRSA Bioterrorism Grant Project | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R | Countywide Automation/GIS Improv. | \$0 | \$25,000 | \$10,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| | Library Building Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Water Supply (at GAP) | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Lightning Detection & Warning System | \$14,938 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R | Jonesland Environmental Park/GAP | \$0 | \$0 | \$97,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| | Watkins Barn | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Watkins Barn Parking Lot Construction | \$3,760 | \$66,114 | \$35,000 | \$0 | \$0 | \$0 | \$0 |
| | GAP - Phase II/Transfer to Park Project | \$65,794 | \$24,300 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | South Granville Admin Building | \$47,390 | \$0 | \$0 | \$4,000 | \$0 | \$4,000 | \$0 |
| R | HVAC Repairs | \$7,197 | \$22,000 | \$10,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| R | Maintenance of Roofs | \$556 | \$120,275 | \$50,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| R | Maintenance of Parking Lots | \$0 | \$22,500 | \$7,500 | \$7,500 | \$7,500 | \$8,000 | \$8,000 |
| | Certainteed Road Project | \$182,072 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Shalag Economic Development Project | \$0 | \$860,000 | | | | | |
| | Greenway Project - CMAQ Match | \$0 | \$225,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Southern Livestock Arena | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Adequate Public Facilities Ordinance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Register of Deeds - Scanning Project | \$83,810 | \$2,000 | \$0 | \$0 | \$0 | \$45,000 | \$0 |
| | Orange Street Community Center Roof | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$751,513 | \$1,453,939 | \$209,500 | \$63,500 | \$54,500 | \$109,000 | \$55,000 |

SOLID WASTE MANAGEMENT C&D LANDFILL AND CONVENIENCE CENTERS

ENTERPRISE FUNDS

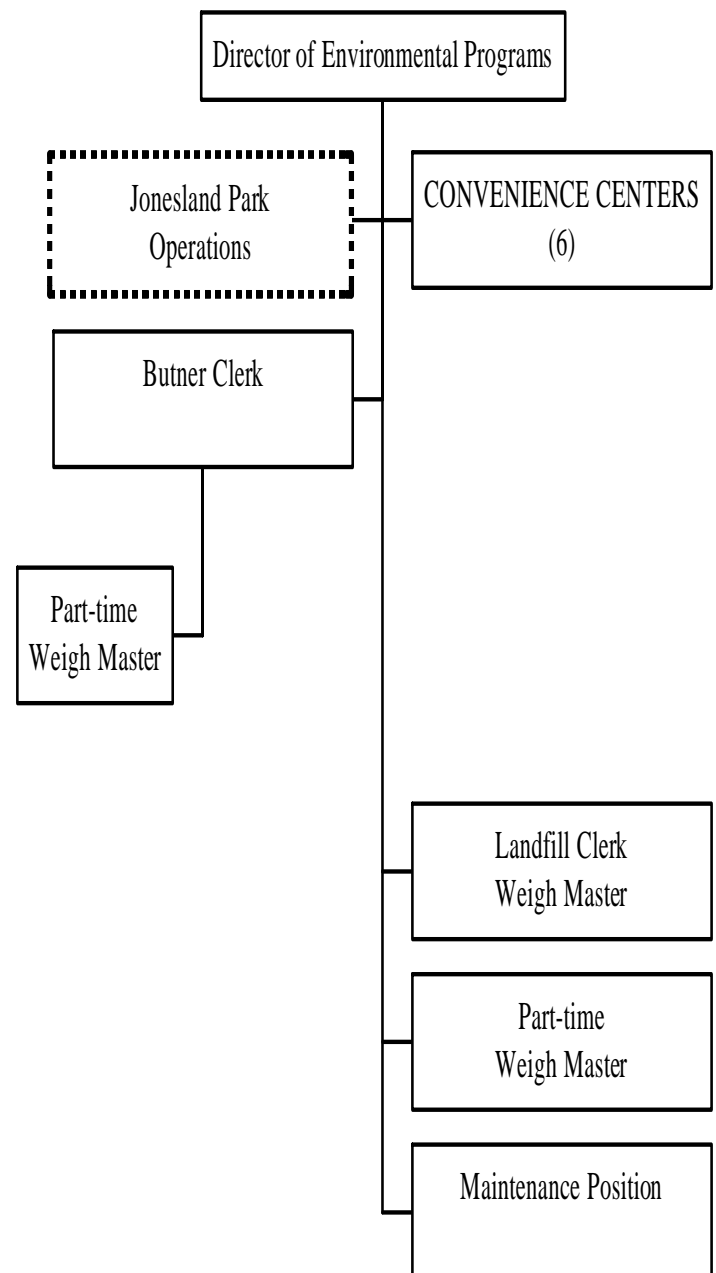
The County operates a construction and demolition (C&D) landfill at the site of the former municipal solid waste landfill north of Oxford off Sterl Carrington Road. The North Carolina Division of Solid Waste authorizes operation of the facility through permit number 39-02. The permit allows the following materials to be accepted at the site: 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, and wooden pallets.

The County also manages the operations of six fully staffed convenience/ recycling centers. Chapter 130A of the North Carolina General Statutes requires counties to provide adequate disposal for municipal solid waste and to recycle in accordance with the goals established in the County's Solid Waste Management plan. Granville County achieves this through two methods: (1) operation of six fully staffed convenience/recycling centers, and (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. The Director of Environmental Programs investigates illegal dumping, coordinates recycling efforts, and works with schools and businesses to promote recycling.

In 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.

Jason Falls, Director of Environmental Programs
6584 Landfill Road, PO Box 906
Oxford, North Carolina 27565
Phone (919) 603-1354

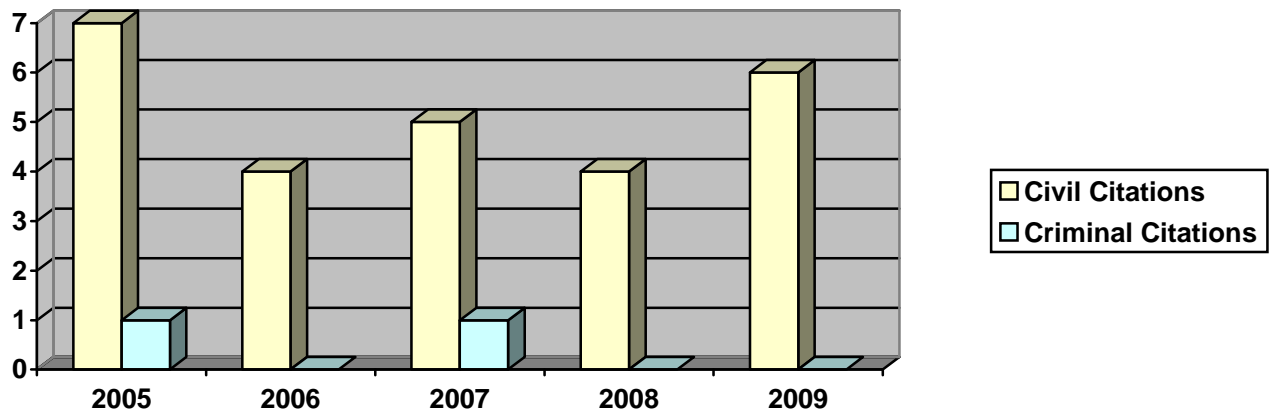
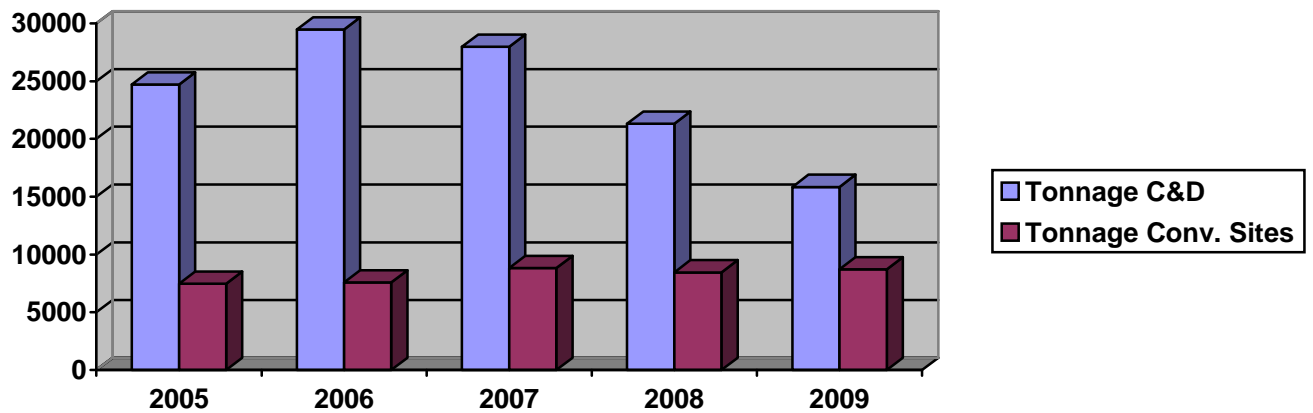
Email: jason.falls@granvillecounty.org



The Director of Environmental Programs also oversees the operations of the Jonesland Environmental Preserve/ Granville Athletic Park, which is described in detail in the General Fund section of the budget. The park is the first county operated recreational facility in Granville County.

AUTHORIZED FULL-TIME POSITIONS

| FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
|----------|----------|----------|----------|----------|
| 4 | 4 | 4 | 4 | 4 |



C&D LANDFILL OPERATIONS

Description: County staff operates the scale house while landfill operations are outsourced. The hours are Monday-Friday, 7:30 a.m. until 3:00 p.m. and Saturday 8:00 a.m. – 12:00 noon. The maintenance of the landfill, including covering the material and maintaining erosion control measures, is contracted to a local firm. The Director of Environmental Programs 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

- Received revenue on scrap metal
- Levied fines for illegal dumping/littering
- Continued permitting work on MSW Landfill
- Assisted in community, school, commercial, industrial, recycling programs
- Created county-wide office recycling program
- Maintained all County-owned grounds, including libraries, courthouse, Cooperative Extension, Senior Services, Wilton Slopes, and EMS Stations

Goals, Targets, and Performance Measures

- Work with schools and other local governments on a comprehensive recycling program
- Continue to look at grant funding in aiding programs
- Market C&D Facility
- Continue to work towards permitting MSW Landfill
- Increase litter awareness through the public and various groups
- Improve county grounds appearances through various maintenance and funding mechanisms

| REVENUES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---------------------------|--------------------|----------------------|---------------------|----------------------|
| Solid Waste Fees | \$399,903 | \$410,000 | \$400,000 | \$400,000 |
| Scrap Tire | 58,935 | 50,000 | 50,000 | 55,000 |
| Investment Earnings | 9,674 | 10,000 | 10,000 | 8,000 |
| Other Revenues | 20,092 | 500 | 34,500 | 500 |
| Compost Sales | 4,286 | 3,000 | 3,000 | 3,000 |
| Use of Retained Earnings | - | 370,649 | 353,624 | 327,326 |
| Transfer from Other Funds | - | - | 1,000,000 | - |
| Total | \$492,890 | \$844,149 | \$1,851,124 | \$793,826 |

| EXPENDITURES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---------------------|--------------------|----------------------|---------------------|----------------------|
| Personnel | \$141,507 | \$161,357 | \$161,357 | \$160,994 |
| Benefits | 49,306 | 40,083 | 40,083 | 44,373 |
| Operating | 165,505 | 168,475 | 175,450 | 166,725 |
| Contracted Services | 241,162 | 264,734 | 264,734 | 264,734 |
| Disposal Cost | 61,486 | 77,500 | 77,500 | 80,000 |
| Capital Outlay | 419,075 | 132,000 | 1,132,000 | 77,000 |
| Total | \$1,078,041 | \$844,149 | \$1,851,124 | \$793,826 |

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 that ensures cost effective service.

Highlights

- Enhanced sites by painting, improving traffic flow, and site remodeling
- Added containers for textile and shoe recycling at all sites
- Assisted and performed in safety audits with three outside safety inspectors
- Improved customer service during last half of the year with site personnel changes

Goals

- Improve hauling ratios and \$/tonnage
- Work with franchise hauler to commingle all recyclables
- Continue to improve customer service
- Improve, upgrade, and maintain site appearances
- Continue to work towards securing two convenience sites in northern and southern areas (Goal of 8-mile driving radius for all Granville County residents)

| REVENUES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|--------------------------|--------------------|----------------------|---------------------|----------------------|
| Solid Waste Fees | \$907,348 | \$929,000 | \$929,000 | \$925,000 |
| Previous Year Fees | 59,639 | 50,000 | 50,000 | 55,000 |
| Other Revenues | 75,532 | 11,000 | 11,000 | 10,500 |
| Investment Earnings | 24,338 | 40,000 | 40,000 | 10,000 |
| Use of Retained Earnings | - | 86,885 | 1,086,885 | 139,345 |
| Total | \$1,066,857 | \$1,116,885 | \$2,116,885 | \$1,139,845 |

| EXPENDITURES | FY 08-09 Actual | FY 09-10 Original | FY 09-10 Amended | FY 10-11 Approved |
|---------------------------|--------------------|----------------------|---------------------|----------------------|
| Operating | 29,716 | 55,000 | 55,000 | 45,750 |
| Site Management | 369,618 | 387,502 | 387,502 | 402,095 |
| Waste Disposal | 323,852 | 392,797 | 392,797 | 397,000 |
| Container Transportation | 264,039 | 261,586 | 261,586 | 285,000 |
| Site Construction & Other | - | 20,000 | 1,020,000 | 10,000 |
| Total | \$987,225 | \$1,116,885 | \$2,116,885 | \$1,139,845 |

GRANVILLE COUNTY 2010-2011 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County.

General Government:

| | |
|-------------------------------------|------------------|
| Board of Commissioners | 218,650 |
| Administration | 321,453 |
| Human Resources | 134,461 |
| Finance Department | 383,946 |
| Internal Auditing | 60,435 |
| Board of Elections | 258,998 |
| Register of Deeds | 261,808 |
| Tax Administration | 611,502 |
| General Services & Court Facilities | 555,462 |
| Total General Government | 2,806,715 |

Human Services:

| | |
|---|-------------------|
| Social Services | 8,383,053 |
| Veterans Services | 13,750 |
| Health and Medical Services | 2,106,001 |
| Senior Services - Nutrition/In-Home Aid | 912,628 |
| Total Human Services | 11,415,432 |

Community Services:

| | |
|--|------------------|
| Library System | 922,242 |
| Cooperative Extension/4-H Best | 326,935 |
| Soil Conservation Program | 87,761 |
| Recreation | 135,226 |
| Jonesland Park Operations/GAP | 284,582 |
| Development Services (<i>Planning/Inspections/Const Admin</i>) | 696,851 |
| Economic Development | 173,700 |
| Total Community Services | 2,627,297 |

Education:

| | |
|---|-------------------|
| Granville County Schools (Current Expense) | 12,385,287 |
| Granville County Schools (Capital - Cat. 2 & 3) | 301,707 |
| Vance-Granville Community College | 572,789 |
| Total Education | 13,259,783 |

Public Safety:

| | |
|---------------------------------------|------------------|
| Sheriff's Department/Detention Center | 5,629,474 |
| Emergency Services | 1,035,961 |
| Emergency Management | 181,142 |
| Fire Services | 789,615 |
| Forestry Administration | 91,054 |
| Other Emergency Services | 34,700 |
| Total Public Safety | 7,761,946 |

Area Projects & Other Appropriations:

| | |
|---|------------------|
| Special Projects | 167,118 |
| Non-Departmental | 1,405,301 |
| Pass Thru Funds | 357,880 |
| Total Area Projects & Other Appropriations | 1,930,299 |

Contributions to Other Funds:

| | |
|---|------------------|
| Transfer to School's Capital Reserve | 5,047,072 |
| Transfer to Debt Service | 1,044,809 |
| Transfer to Other Funds | 824,168 |
| Total Contributions to Other Funds | 6,916,049 |

Contingency:

| | |
|-----------------------------------|----------------|
| General Contingency | 170,000 |
| Contingency for Natural Disasters | 10,000 |
| Total Contingency | 180,000 |

TOTAL GENERAL FUND BUDGET 2010-2011 **46,897,521**

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|--|------------|
| Ad Valorem Taxes - County General Fund | 30,453,223 |
| Prior Years Taxes | 990,000 |
| Penalties & Interest | 277,500 |
| Less Tax Discount | (180,000) |
| Sales & Other Taxes | 5,507,468 |
| Licenses, Fees & Other Revenue | 1,230,100 |
| Investment Earnings & Operating Transfers In | 580,000 |
| Restricted & Intergovernmental | 7,168,700 |
| Appropriated Fund Balance | 870,530 |

TOTAL REVENUES - GENERAL FUND 2010-2011 **46,897,521**

Section 3. The following amount is appropriated in the Revaluation Reserve Fund, a Special Revenue Fund, for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---------------------------|---------------|
| Revaluation Reserve | 98,400 |
| Total Expenditures | 98,400 |

Section 4. It is estimated that the following revenues will be available in the Revaluation Reserve Fund, a Special Revenue Fund, for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|--------------------------------|---------------|
| Contribution from General Fund | 98,000 |
| Investment Earnings | 400 |
| Total Revenues | 98,400 |

Section 5. The following amount is appropriated in the School's Capital Reserve Fund, a Special Revenue Fund, for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|------------------------------------|------------------|
| Transfer to Debt Service | 4,584,889 |
| Reserve for Debt Service | 1,602,688 |
| School's Capital Outlay Category I | 675,486 |
| Total Expenditures | 6,863,063 |

Section 6. It is estimated that the following revenue will be available in the School's Restricted Capital Reserve Fund, a Special Revenue Fund, for investment for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|--|------------------|
| Sales Tax Revenue (Transfer from General Fund) | 1,975,884 |
| Lottery Proceeds | 800,000 |
| Transfer from General Fund | 3,071,188 |
| Appropriated Fund Balance | 995,489 |
| Investment Earnings | 20,502 |
| Total Revenues | 6,863,063 |

Section 7. The following amount is appropriated in the Debt Service Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---|------------------|
| Debt Payments - South Granville Industrial Park | 103,437 |
| Debt Payments - School Bond Series 2001 | 521,500 |
| Debt Payments - Park & Facility Bonds Series 2001 | 52,150 |
| Debt Payments - Granville Medical Construction - 2003 | 215,236 |
| Debt Payments - Granville Medical Refinance - 2003 | 457,138 |
| Debt Payments - School Bond Series 2005 | 1,908,500 |
| Debt Payments - Public Improvement Bonds Series 2005 | 77,650 |
| Debt Payments - School Bond Series 2006 | 782,919 |
| Debt Payments - Granville Medical Renovation - 2007 | 132,873 |
| Debt Payments - High School & E-911 Equip. - 2007 | 407,942 |
| Debt Payments - Public Improvements - Series 2009 A | 137,300 |
| Debt Payments - County Library System - Series 2009 B | 670,000 |
| Debt Payments - Refunding - Series 2009 C | 968,300 |
| Total Debt Payments | 6,434,945 |

Section 8. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---|------------------|
| Contribution from Granville Medical Center | 805,247 |
| Contribution from Schools Construction Reserve Fund | 4,584,889 |
| Contribution from General Fund | 1,044,809 |
| Total Contributions | 6,434,945 |

Section 9. The following amount is appropriated in the Emergency Telephone System Fund, a Special Revenue Fund, for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---|----------------|
| Emergency Telephone System Expenditures | 199,800 |
| Total Expenditures | 199,800 |

Section 10. 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, 2010 and ending June 30, 2011:

| | |
|---------------------------|----------------|
| 911 Board – State Funding | 194,800 |
| Investment Earnings | 5,000 |
| Total Revenues | 199,800 |

Section 11. The following amount is appropriated in the Capital Projects Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---------------------------|----------------|
| Other Capital Projects | 324,200 |
| Total Expenditures | 324,200 |

Section 12. It is estimated that the following revenues will be available in the Capital Projects Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|--------------------------------|----------------|
| Investment Earnings | 4,000 |
| Contribution from General Fund | 200,000 |
| Appropriated Fund Balance | 120,200 |
| Total Revenues | 324,200 |

Section 13. The following is appropriated in the Solid Waste Convenience Sites Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|----------------------------------|------------------|
| Operations | 1,129,845 |
| Site Construction and Remodeling | 10,000 |
| Total Expenditure | 1,139,845 |

Section 14. It is estimated that the following revenues will be available in the Solid Waste Convenience Sites Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---------------------------|------------------|
| Collection Fees | 980,000 |
| Other Revenues | 10,500 |
| Investment Earnings | 10,000 |
| Appropriated Fund Balance | 139,345 |
| Total Revenues | 1,139,845 |

Section 15. The following amount is appropriated in the Construction & Demolition Landfill Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---------------------|----------------|
| Landfill Operations | 793,826 |
| Total | 793,826 |

Section 16. The following revenues are available for the Construction & Demolition Landfill Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|----------------------------|----------------|
| User Fees | 400,000 |
| Other Revenues | 66,500 |
| Transfer from General Fund | 327,326 |
| Total Revenues | 793,826 |

Section 17. There is hereby levied a tax at a rate of \$.795 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2010 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 \$.795 is based on an estimated total valuation of \$3,984,806,022 and an estimated collection rate of 96.13%. The collection rate is based on the fiscal year 2008-2009 actual collection rate of 96.13% as of June 30, 2009.

Section 18. 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 19. 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 20. Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Section 21. 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 22. This Ordinance was adopted by the Granville County Board of Commissioners on May 17, 2010 and will become effective July 1, 2010.

Granville County Board of Commissioners
See Granville County Clerk
to the Board for signed copy

Tony W. Cozart, Chairman

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

For Fiscal Year 2010-2011

| Department/Agency | Title | Approved Funding |
|--------------------------|--|-------------------------|
| Fire Services | 4.08% increase based on average growth to the tax base. This increases total costs for fire services from \$758,661 to \$789,615 for fiscal year 2010-2011. | \$30,954 |
| Granville County Museum | Funding of requested increase over fiscal year 2009-2010 funding levels. This increases funding from \$23,000 to \$25,000 for fiscal year 2010-2011. | \$2,000 |
| KARTS | Funding for the Granville County portion of new van purchases in excess of the continuation budget funding levels. This increases fiscal year 2010-2011 funding level to \$34,859. | \$11,328 |
| Social Services | Net local funding level increase for the requested Social Worker III – Child Welfare Foster Care position. Total cost of this position is \$47,262 and is offset by \$24,215 of additional State and Federal Restricted revenues, netting \$23,047 of local costs associated with this position. | \$23,047 |
| Fund Balance | Reduction in the use of appropriated fund balance bringing the amount appropriated for fiscal year 2010-2011 to \$870,530. | \$82,671 |

Total General Fund expenditures for fiscal year 2010-2011 after the above adjustments to the County Manager's recommended budget total \$46,897,521.

GLOSSARY

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.

ADM: Average Daily Membership (student attendance)

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.

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.

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.

CAFR: Comprehensive Annual Financial Report.

GLOSSARY

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.

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

CDBG: Community Development Block Grant.

CIP: This abbreviation is short for Capital Improvement Program.

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.

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.

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.

GLOSSARY

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.

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.

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.

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.

GFOA: Governmental Finance Officers Association.

GIS: Geographic Information System.

GMC: Granville Medical Center.

GO Bond: General Obligation Bond.

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

G.S.: General Statutes.

GLOSSARY

HVAC: Heating, Ventilating, and Air Conditioning.

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

JCPC: Juvenile Crime Prevention Council

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.

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

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."

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

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.

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.

GLOSSARY

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

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.

SGWASA: South Granville Water and Sewer Authority.

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.

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

VeRP: Vehicle Replacement Program.

VGCC: Vance Granville Community College.

TABLE 1

GRANVILLE COUNTY, NORTH CAROLINA
NET ASSETS BY COMPONENT
LAST SEVEN FISCAL YEARS*
(ACCRUAL BASIS OF ACCOUNTING)

| | 2003 | 2004 | 2005 | Fiscal Year 2006 | 2007 | 2008 | 2009 |
|---|----------------------|----------------------|----------------------|-----------------------------|---------------------|-----------------------|-----------------------|
| Governmental activities | | | | | | | |
| Invested in capital assets, net of related debt | \$ 9,032,527 | \$ 11,793,410 | \$ 10,597,557 | \$ 10,561,872 | \$ 11,865,211 | \$ 13,396,938 | \$ 14,464,315 |
| Restricted | 580,799 | 134,488 | 107,052 | - | - | 30,967 | - |
| Unrestricted | 3,939,747 | 4,453,718 | 7,951,477 | 1,896,288 | (20,032,740) | (19,228,369) | (16,983,575) |
| Total governmental activities net assets | <u>13,553,073</u> | <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> |
| Business-type activities | | | | | | | |
| Invested in capital assets. Net of related debt | 2,876,849 | 3,777,588 | 2,904,420 | 2,882,938 | 3,592,659 | 1,332,910 | 1,311,992 |
| Restricted | - | - | - | - | - | - | - |
| Unrestricted | 2,601,987 | 1,913,101 | 2,884,623 | 3,396,631 | 3,988,295 | (2,694,898) | (3,148,445) |
| Total business-type activities net assets | <u>5,478,836</u> | <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> |
| Primary government | | | | | | | |
| Invested in capital assets, net of related debt | 11,909,376 | 15,570,998 | 13,501,977 | 13,444,810 | 15,457,870 | 14,729,848 | 15,776,307 |
| Restricted | 580,799 | 134,488 | 107,052 | - | - | 30,967 | - |
| Unrestricted | 6,541,734 | 6,366,819 | 10,836,100 | 5,292,919 | (16,044,445) | (21,923,267) | (20,132,020) |
| Total primary government net assets | <u>\$ 19,031,909</u> | <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> |

Note: Accrual basis financial information for the county government as a whole is available back to 2003 only, the year GASB Statement no. 34 was implemented.

TABLE 2

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

| | Fiscal Year | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Expenses | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 2,089,495 | \$ 2,302,821 | \$ 2,457,507 | \$ 2,844,996 | \$ 2,496,066 | \$ 2,764,176 | \$ 4,253,006 |
| Public safety | 6,982,275 | 7,612,578 | 7,886,433 | 9,096,766 | 9,465,578 | 10,376,749 | 11,756,164 |
| Transportation | 81,109 | - | 87,213 | 133,184 | 161,752 | 228,242 | 142,623 |
| Environmental Protection | - | - | - | 282,791 | - | - | - |
| Economic and physical development | 32,080 | 3,039 | 328,880 | - | 28,224 | 333,567 | 357,293 |
| Human Services | 8,275,311 | 9,244,877 | 10,045,609 | 10,796,551 | 12,612,304 | 11,196,564 | 10,841,983 |
| Community Services | 1,777,371 | 1,905,788 | 2,022,929 | 2,005,795 | 2,610,956 | 2,542,373 | 2,952,212 |
| Education | 12,658,956 | 9,862,114 | 12,140,438 | 23,610,030 | 35,180,474 | 16,596,758 | 14,935,997 |
| Non-departmental and special areas | 1,258,089 | 2,981,758 | 1,512,564 | 1,879,547 | 2,407,906 | 2,211,016 | - |
| Interest on long-term debt | 877,787 | 815,974 | 849,244 | 1,760,155 | 1,938,828 | 2,115,040 | 2,053,147 |
| Total governmental activities expenses | 34,032,473 | 34,728,949 | 37,330,817 | 52,409,815 | 66,902,088 | 48,364,485 | 47,292,425 |
| Business-type activities | | | | | | | |
| Water and Sewer | 1,147,139 | 1,176,201 | 1,322,082 | 1,249,509 | 1,340,252 | 1,085,232 | - |
| Solid Waste | 1,308,277 | 1,419,918 | 1,352,833 | 1,396,116 | 1,642,393 | 6,520,539 | 2,197,983 |
| Total business-type activities | 2,455,416 | 2,596,119 | 2,674,915 | 2,645,625 | 2,982,645 | 7,605,771 | 2,197,983 |
| Total primary government expenses | 36,487,889 | 37,325,068 | 40,005,732 | 55,055,440 | 69,884,733 | 55,970,256 | 49,490,408 |
| Program Revenues | | | | | | | |
| Governmental activities: | | | | | | | |
| Charges for services: | | | | | | | |
| General government | 553,943 | 601,936 | 553,307 | 643,915 | 610,973 | 677,758 | 487,200 |
| Public Safety | 654,182 | 790,460 | 791,072 | 1,088,446 | 802,327 | 924,126 | 795,836 |
| Environmental Protection | - | - | - | 370 | - | - | - |
| Human Services | 958,110 | 1,096,834 | 1,129,081 | 1,285,775 | 1,137,207 | 1,499,949 | 1,763,894 |
| Community Services | 168,485 | 196,402 | 245,038 | 321,200 | 354,237 | 286,584 | 212,183 |
| Operating grants and contributions | | | | | | | |
| General government | 30,583 | 33,409 | 42,165 | 261,063 | 14,732 | 11,808 | 14,568 |
| Public Safety | 240,534 | 298,679 | 312,546 | 345,704 | 357,011 | 526,668 | 676,647 |
| Transportation | - | - | - | - | - | - | 177,704 |
| Economic and physical development | - | 20,000 | - | 75,000 | - | - | 3,009 |
| Human Services | 4,642,467 | 4,943,789 | 5,248,188 | 5,479,592 | 5,756,078 | 5,967,518 | 6,055,551 |
| Community Services | 216,138 | 263,599 | 288,268 | 193,210 | 193,001 | 180,085 | 195,205 |
| Education | - | - | - | 5,000 | - | - | - |
| Capital grants and contributions | | | | | | | |
| General government | - | 17,247 | - | 6,323 | - | - | - |
| Public Safety | 16,102 | 4,500 | 11,404 | 300,368 | - | - | - |
| Transportation | 81,109 | 90,182 | 87,213 | 105,253 | 149,097 | 171,471 | 382,062 |
| Economic and physical development | 970,065 | 1,685,124 | 763,129 | 333,941 | (14,349) | 275,635 | 120,224 |
| Community Services | 75,000 | 75,000 | 75,000 | 89,631 | 108,513 | 370,000 | 417,650 |
| Education | 100,000 | 100,000 | 200,000 | 400,000 | 758,693 | 1,103,970 | 1,920,000 |
| Total governmental activities program revenues | 8,706,718 | 10,217,161 | 9,746,411 | 10,934,791 | 10,227,520 | 11,995,572 | 13,221,733 |
| Business-type activities | | | | | | | |
| Charges for services: | | | | | | | |
| Water and Sewer | 1,266,277 | 1,255,046 | 1,259,392 | 1,553,407 | 1,555,540 | 1,201,171 | - |
| Solid Waste | 1,375,725 | 1,342,863 | 1,438,167 | 1,434,609 | 1,592,925 | 1,595,705 | 1,525,736 |
| Total business-type activities program revenues | 2,642,002 | 2,597,909 | 2,697,559 | 2,988,016 | 3,148,465 | 2,796,876 | 1,525,736 |
| Total primary government program revenues | 11,348,720 | 12,815,070 | 12,443,970 | 13,922,807 | 13,375,985 | 14,792,448 | 14,747,469 |
| Net (expenses)/revenue | | | | | | | |
| Governmental activities | | | | | | | |
| General Government | (1,504,969) | (1,650,229) | (1,862,035) | (1,933,695) | (1,870,361) | (2,074,610) | (3,751,238) |
| Public Safety | (6,071,457) | (6,518,939) | (6,771,411) | (7,362,248) | (8,306,240) | (8,925,955) | (10,283,681) |
| Transportation | - | 90,182 | - | (27,931) | (12,655) | (56,771) | 417,143 |
| Environmental Protection | - | - | - | (282,421) | - | - | - |
| Economic and physical development | 937,985 | 1,702,085 | 434,249 | 408,941 | (42,573) | (57,932) | (234,060) |
| Human Services | (2,674,734) | (3,204,254) | (3,668,340) | (4,031,184) | (5,719,019) | (3,729,097) | (3,022,538) |
| Community Services | (1,317,748) | (1,370,787) | (1,414,623) | (1,401,754) | (1,955,205) | (1,705,704) | (2,127,174) |
| Education | (12,558,956) | (9,762,114) | (11,940,438) | (23,205,030) | (34,421,781) | (15,492,788) | (13,015,997) |
| Non-departmental and special areas | (1,258,089) | (2,981,758) | (1,512,564) | (1,879,547) | (2,407,906) | (2,211,016) | - |
| Interest on long term debt | (877,787) | (815,974) | (849,244) | (1,760,155) | (1,938,828) | (2,115,040) | (2,053,147) |
| Business-type activities | | | | | | | |
| Water and sewer | 119,138 | 78,845 | (62,690) | 303,898 | 215,288 | 115,939 | - |
| Solid waste | 67,448 | (77,055) | 85,334 | 38,493 | (49,468) | (4,924,834) | (672,247) |
| Total primary government net expenses | (25,139,169) | (24,509,998) | (27,561,762) | (41,132,633) | (56,508,748) | (41,177,808) | (34,742,939) |
| General Revenues and Other Changes in Net Assets | | | | | | | |
| Governmental activities: | | | | | | | |
| Property taxes | 18,021,577 | 18,366,958 | 19,218,210 | 22,243,741 | 23,410,571 | 26,593,546 | 27,423,928 |
| Local option sales tax | 6,832,284 | 8,463,302 | 9,150,914 | 9,636,678 | 10,697,330 | 9,030,075 | 7,712,604 |
| Other taxes and licenses | 725,801 | 721,619 | 785,834 | 865,181 | 295,200 | 1,019,520 | 666,540 |
| Investment earnings | 353,028 | 211,017 | 574,177 | 1,994,666 | 1,878,138 | 1,317,899 | 536,617 |
| Miscellaneous | 245,041 | 189,931 | 129,741 | 309,682 | 578,191 | 180,056 | 265,978 |
| Transfers | 108,350 | (176,600) | - | 227,150 | (810,551) | 594,882 | - |
| Total general revenues, special items and transfers | 26,286,081 | 27,776,227 | 29,858,876 | 35,277,098 | 36,048,879 | 38,735,978 | 36,605,667 |
| Total governmental activities | 26,286,081 | 27,776,227 | 29,858,876 | 35,277,098 | 36,048,879 | 38,735,978 | 36,605,667 |
| Business-type activities: | | | | | | | |
| Investment earnings | 48,132 | 33,463 | 60,065 | 129,052 | 162,654 | 144,531 | 60,025 |
| Miscellaneous | - | - | 15,645 | 246,233 | 162,360 | - | - |
| Transfers | (108,350) | 176,600 | - | (227,150) | 810,551 | (4,278,578) | - |
| Total general revenues, special items and transfers | (60,218) | 210,063 | 75,710 | 148,135 | 1,135,565 | (4,134,047) | 60,025 |
| Total business-type activities | (60,218) | 210,063 | 75,710 | 148,135 | 1,135,565 | (4,134,047) | 60,025 |
| Total primary government | 26,225,863 | 27,986,290 | 29,934,586 | 35,425,233 | 37,184,444 | 34,601,931 | 36,665,692 |

TABLE 2

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

| | Fiscal Year | | | | | | |
|--------------------------|--------------|--------------|--------------|----------------|-----------------|----------------|--------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Changes in Net Assets | | | | | | | |
| Governmental activities | 960,326 | 3,264,439 | 2,274,470 | (6,197,926) | (20,625,689) | 2,367,065 | 2,534,975 |
| Business-type activities | 126,368 | 211,853 | 98,354 | 490,526 | 1,301,385 | (8,942,942) | (612,222) |
| Total primary government | \$ 1,086,694 | \$ 3,476,292 | \$ 2,372,824 | \$ (5,707,400) | \$ (19,324,304) | \$ (6,575,877) | \$ 1,922,753 |

Note: Accrual basis financial statements for the county government as a whole is available back to 2003 only, the year GASB Statement no. 34 was implemented.

TABLE 3

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

| Fiscal Year | Property Tax | Local Sales Tax | Alcoholic Beverage Tax | Other Tax | Total |
|------------------------|-------------------------|----------------------------|---------------------------------------|----------------------|---------------|
| 2003 | \$ 18,021,577 | \$ 6,832,284 | \$ 10,257 | \$ 715,544 | \$ 25,579,662 |
| 2004 | 18,366,958 | 8,463,302 | 10,581 | 711,038 | 27,551,879 |
| 2005 | 19,218,210 | 9,150,914 | 10,876 | 774,958 | 29,154,958 |
| 2006 | 22,243,741 | 9,636,678 | 11,537 | 853,644 | 32,745,600 |
| 2007 | 23,410,571 | 10,697,330 | 11,428 | 283,772 | 34,403,101 |
| 2008 | 26,593,546 | 9,030,075 | 16,922 | 1,002,598 | 36,643,141 |
| 2009 | \$ 27,423,928 | \$ 7,712,604 | \$ 23,583 | \$ 642,957 | \$ 35,803,072 |

* Information prior to 6-30-03 is unavailable.

2009 Tax Revenue By Source

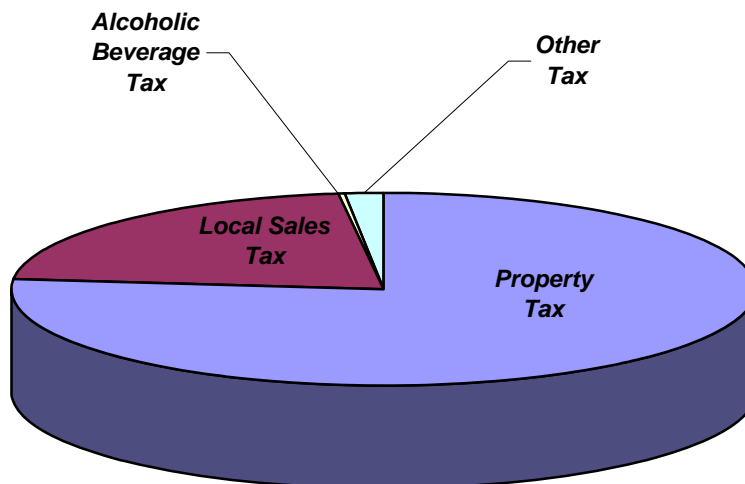


TABLE 4

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

| | Fiscal Year | | | | | | |
|---|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| General fund | | | | | | | |
| Reserved by state statute | \$ 2,781,231 | \$ 2,888,196 | \$ 2,369,164 | \$ 2,862,589 | \$ 4,026,907 | \$ 3,109,806 | \$ 3,215,946 |
| Reserved For Register of Deeds | 47,935 | 76,488 | 107,052 | - | - | 30,967 | - |
| Unreserved (available for appropriation) | | | | | | | |
| Designated for subsequent year's expenditures | 385,000 | 1,423,101 | 1,525,000 | 612,000 | 2,259,481 | 724,520 | 492,435 |
| Designated for redundant water line - Oxford | 532,864 | - | - | - | - | - | - |
| Undesignated | 8,543,508 | 9,709,748 | 11,871,907 | 14,332,810 | 11,966,953 | 16,290,833 | 18,146,260 |
| Town of Butner Advisory Board | | | | | | | |
| Recreation | - | 58,000 | - | - | - | - | - |
| Total general fund | <u>12,290,538</u> | <u>14,155,533</u> | <u>15,873,123</u> | <u>17,807,399</u> | <u>18,253,341</u> | <u>20,156,126</u> | <u>21,854,641</u> |
| All other governmental funds | | | | | | | |
| Reserved by state statute | 511,438 | 213,190 | 320,894 | 418,445 | 1,074,342 | 471,549 | 504,490 |
| 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 | 376,520 | 58,157 | 911,450 | 896,468 | 132,227 | 229,895 | 1,230,872 |
| Capital Projects | 224,338 | 208,900 | 190,700 | 299,700 | (496,053) | 231,450 | 324,125 |
| Undesignated, reported in nonmajor | | | | | | | |
| Special revenue funds | 4,942,243 | 4,259,853 | 4,313,666 | 4,230,627 | 3,262,041 | 4,781,019 | 3,455,655 |
| Capital Projects | <u>2,308,764</u> | <u>1,910,685</u> | <u>1,799,973</u> | <u>3,046,881</u> | <u>2,823,396</u> | <u>1,668,041</u> | <u>935,099</u> |
| Total all other governmental funds | <u>\$ 8,363,303</u> | <u>\$ 6,650,785</u> | <u>\$ 32,165,448</u> | <u>\$ 21,411,539</u> | <u>\$ 7,428,319</u> | <u>\$ 7,381,954</u> | <u>\$ 6,450,241</u> |

* Information prior to 6-30-03 is unavailable.

TABLE 5

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

| | Fiscal Year | | | | | | |
|---|-----------------------|-------------------|----------------------|-----------------------|------------------------|---------------------|-------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Revenues | | | | | | | |
| Ad Valorem taxes | \$ 17,824,992 | \$ 18,279,180 | \$ 19,165,754 | \$ 21,843,847 | \$ 23,180,548 | \$ 26,674,614 | \$ 27,364,379 |
| Sales and other taxes | 7,490,134 | 9,109,739 | 9,868,620 | 10,419,305 | 10,921,364 | 9,711,264 | 8,256,308 |
| Licenses, fees and other revenue | 2,182,477 | 2,574,991 | 2,577,563 | 3,243,739 | 3,064,839 | 3,220,267 | 3,305,715 |
| Unrestricted Intergovernmental Revenues | 8,945 | 4,376 | - | 59 | - | 500 | - |
| Restricted Intergovernmental Revenues | 6,516,470 | 7,652,510 | 7,157,237 | 7,801,743 | 7,570,086 | 9,043,073 | 10,009,759 |
| Investment earnings | 355,461 | 211,017 | 530,267 | 2,001,898 | 1,870,843 | 1,361,872 | 536,617 |
| Miscellaneous | 313,443 | 253,393 | 209,480 | 281,486 | 241,952 | 250,119 | 324,509 |
| Total Revenues | <u>34,691,922</u> | <u>38,085,206</u> | <u>39,508,921</u> | <u>45,592,077</u> | <u>46,849,632</u> | <u>50,261,709</u> | <u>49,797,287</u> |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | 1,941,890 | 2,137,375 | 2,303,869 | 2,460,838 | 2,248,000 | 2,504,483 | 2,949,824 |
| Public safety | 6,513,300 | 7,098,716 | 7,402,563 | 8,060,394 | 10,259,786 | 9,739,259 | 10,627,195 |
| Community services | 1,728,271 | 1,851,253 | 1,920,934 | 2,009,635 | 2,256,353 | 2,362,405 | 2,466,093 |
| Economic and physical development | - | 3,039 | - | 249,843 | 400 | 317,475 | 78,384 |
| Human Services | 8,252,753 | 9,221,792 | 9,971,117 | 10,673,809 | 12,648,743 | 11,223,967 | 10,178,787 |
| Non-departmental & special areas | 1,299,630 | 2,981,758 | 1,599,777 | 1,786,621 | 2,486,971 | 2,349,153 | 1,891,782 |
| Capital Outlay | 2,978,167 | 2,546,476 | 1,295,200 | 1,952,219 | 1,534,687 | 2,878,658 | 1,654,172 |
| Intergovernmental: | | | | | | | |
| Education | 12,658,956 | 9,862,114 | 12,140,438 | 23,610,030 | 35,180,474 | 16,606,743 | 14,935,997 |
| Capital outlay | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Bond issuance cost | 7,493 | - | 54,831 | 7,655 | 32,302 | - | - |
| Principal | 1,991,952 | 1,227,325 | 1,225,284 | 2,048,355 | 2,079,937 | 2,762,535 | 2,916,266 |
| Interest | 888,790 | 826,281 | 770,772 | 1,779,461 | 1,896,828 | 2,115,253 | 2,078,214 |
| Total expenditures | <u>38,261,202</u> | <u>37,756,129</u> | <u>38,684,785</u> | <u>54,638,860</u> | <u>70,624,481</u> | <u>52,859,931</u> | <u>49,776,714</u> |
| Excess of revenues over (under) expenditures | (3,569,280) | 329,077 | 824,136 | (9,046,783) | (23,774,849) | (2,598,222) | 20,573 |
| Other financing sources (uses) | | | | | | | |
| Debt proceeds | - | - | 26,265,000 | - | 11,000,000 | 3,859,760 | - |
| Premium on debt | - | - | 143,117 | - | 48,122 | - | - |
| Refinancing lease purchase agreement | 756,781 | - | - | - | - | - | - |
| Transfers in from other funds | 4,033,071 | 3,677,591 | 3,825,456 | 5,248,744 | 6,215,220 | 8,816,162 | 4,607,877 |
| Transfers out to other funds | (3,924,721) | (3,854,191) | (3,825,456) | (5,021,594) | (7,025,771) | (8,221,280) | (4,607,877) |
| Total other financing sources (uses) | <u>865,131</u> | <u>(176,600)</u> | <u>26,408,117</u> | <u>227,150</u> | <u>10,237,571</u> | <u>4,454,642</u> | <u>-</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | <u>(2,704,149)</u> | <u>152,477</u> | <u>27,232,253</u> | <u>(8,819,633)</u> | <u>(13,537,278)</u> | <u>1,856,420</u> | <u>20,573</u> |
| Net change in fund balances | <u>\$ (2,704,149)</u> | <u>\$ 152,477</u> | <u>\$ 27,232,253</u> | <u>\$ (8,819,633)</u> | <u>\$ (13,537,278)</u> | <u>\$ 1,856,420</u> | <u>\$ 20,573</u> |
| Debt service as a percentage of noncapital expenditures | 7.55% | 5.44% | 5.30% | 7.02% | 5.68% | 9.23% | 10.03% |

* Information prior to 6-30-03 is unavailable.

TABLE 6

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

| Fiscal Year | Property Tax | Sales Tax | Alcoholic Beverage Tax | Other Taxes | Total |
|------------------------|-------------------------|----------------------|---------------------------------------|--------------------|---------------|
| 2003 | \$ 17,824,992 | \$ 6,832,284 | \$ 10,257 | \$ 410,688 | \$ 25,078,221 |
| 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 | 16,922 | 553,423 | 36,275,034 |
| 2009 | \$ 27,364,379 | \$ 7,712,604 | \$ 23,583 | \$ 520,121 | \$ 35,620,687 |

* Information prior to 6-30-03 is unavailable.

TABLE 7

**GRANVILLE COUNTY, NORTH CAROLINA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST SEVEN 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 |
|--|---|---------------------------|-------------------------|----------------------------|---|--|---|--|---|
| 2003 | \$ 2,573,189,240 | \$ 132,879,429 | \$ 97,419,922 | \$ (6,967,575) | \$ 2,796,521,016 | 0.635 | \$ 17,997,517 | \$ 17,997,517 | 100.00% |
| 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 | 22,031,861 | 22,378,731 | 98.45% |
| 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 | 26,387,480 | 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% |

Source: Granville County Tax Department

* Information prior to 6-30-03 is unavailable.

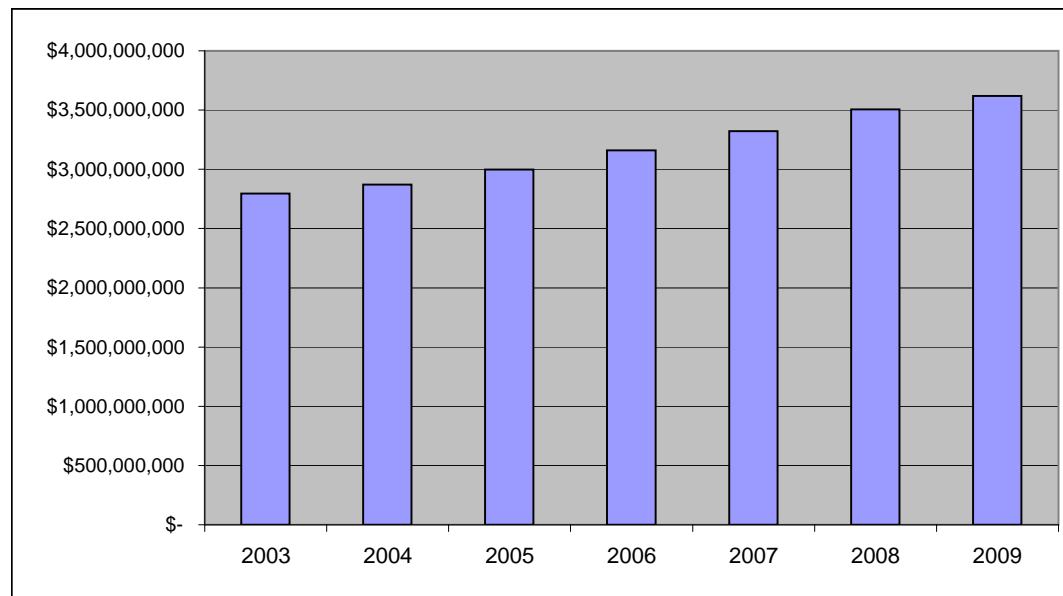


TABLE 8

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

| Fiscal Year | City of Oxford | Town of Stem | Town of Stovall | City of Creedmoor | Town of Butner^ | Lyon Station** | Oxford Parking Authority | Oxford Municipal Service District | Oxford Economic Development District | Granville County |
|------------------------|---------------------------|-------------------------|----------------------------|------------------------------|----------------------------|---------------------------|---|--|---|-----------------------------|
| 2003 | 0.550 | 0.350 | 0.440 | 0.660 | 0.200 | 0.095 | 0.100 | 0.200 | 0.100 | 0.635 |
| 2004 | 0.550 | 0.450 | 0.440 | 0.650 | 0.200 | 0.095 | 0.100 | 0.200 | 0.100 | 0.635 |
| 2005 | 0.550 | 0.450 | 0.440 | 0.650 | 0.200 | 0.095 | 0.100 | 0.200 | 0.100 | 0.635 |
| 2006 | 0.550 | 0.450 | 0.490 | 0.690 | 0.200 | 0.095 | 0.100 | 0.200 | 0.100 | 0.700 |
| 2007 | 0.550 | 0.450 | 0.490 | 0.700 | 0.250 | 0.095 | 0.100 | 0.200 | 0.100 | 0.700 |
| 2008 | 0.550 | 0.450 | 0.490 | 0.725 | 0.250 | 0.095 | 0.100 | 0.200 | 0.100 | 0.755 |
| 2009 | 0.550 | 0.450 | 0.490 | 0.725 | 0.250 | n/a | 0.100 | 0.200 | 0.100 | 0.755 |

* Information prior to 6-30-03 is unavailable.

^ 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, 2009
CURRENT YEAR AND FIVE YEARS AGO*

| <u>Taxpayer</u> | 2009 | | | 2004 | | |
|---------------------------------|---------------------------------------|-------------|---|---------------------------------------|-------------|---|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Revlon | \$ 70,207,783 | 1 | 1.94% | \$ 54,580,422 | 1 | 1.90% |
| Certainteed Corporation | 55,025,422 | 2 | 1.52% | 19,223,791 | 6 | 0.67% |
| CP&L/Progress Energy | 38,724,859 | 3 | 1.07% | 19,984,445 | 5 | 0.70% |
| WAKE EMC | 24,075,284 | 4 | 0.67% | 16,591,183 | 8 | 0.58% |
| Bandag Inc. | 22,107,875 | 5 | 0.61% | 23,520,784 | 3 | 0.82% |
| Cardinal Health 303, LLC | 18,832,534 | 6 | 0.52% | | | 0.00% |
| Butner Acquisition Company | 18,550,812 | 7 | 0.51% | | | 0.00% |
| Mainline Contracting Inc. | 18,519,928 | 8 | 0.51% | | | 0.00% |
| SantaFe Natural Tobacco Company | 18,133,597 | 9 | 0.50% | | | 0.00% |
| Central Leasing USA Inc. | 16,838,516 | 10 | 0.47% | | | 0.00% |
| C C Mangum Contractors LLC | 14,966,560 | 11 | 0.41% | | | 0.00% |
| Newton Instrument Company | 14,590,476 | 12 | 0.40% | 23,329,563 | 4 | 0.81% |
| Goldsboro Properties, Inc. | 14,383,891 | 13 | 0.40% | 14,387,591 | 9 | 0.50% |
| Universal Leaf North America | 13,025,038 | 14 | 0.36% | | | 0.00% |
| Hannaford Brothers | | | 0.00% | 29,619,001 | 2 | 1.03% |
| Georgia Pacific Corp | - | - | 0.00% | 17,692,132 | 7 | 0.62% |
| Lace Lastics | - | - | 0.00% | 13,421,005 | 10 | 0.47% |
| Totals | <u>\$ 357,982,575</u> | | <u>9.89%</u> | <u>\$ 232,349,917</u> | | <u>7.01%</u> |

Source: Granville County Tax Department

* Information prior to 6-30-03 is unavailable.

TABLE 10

**GRANVILLE COUNTY, NORTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST SEVEN 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 |
| 2003 | \$ 17,997,517 | \$ 17,048,343 | 94.73% | \$ 885,148 | \$ 17,933,491 | 99.64% |
| 2004 | 18,238,111 | 17,328,380 | 95.01% | 842,779 | 18,171,159 | 99.63% |
| 2005 | 19,036,984 | 18,176,364 | 95.48% | 776,288 | 18,952,652 | 99.56% |
| 2006 | 22,031,861 | 20,892,320 | 94.83% | 1,031,961 | 21,924,281 | 99.51% |
| 2007 | 23,253,821 | 21,965,301 | 94.46% | 952,682 | 22,917,983 | 98.56% |
| 2008 | 26,387,480 | 25,234,247 | 95.63% | 771,411 | 26,005,658 | 98.55% |
| 2009 | \$ 27,319,983 | \$ 26,261,609 | 96.13% | \$ - | \$ 26,261,609 | 96.13% |

Source: Granville County Tax Department

* Information prior to 12-31-03 is unavailable.

TABLE 11

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

| Fiscal Year | Governmental Activities | | | Business-type Activities | Total Primary Government | Per Capita | Percentage of Personal Income |
|----------------|--------------------------------|----------------------------|-------------------|-----------------------------|--------------------------------|---------------|-------------------------------------|
| | General Obligation Bonds | Installment Obligations | Capital Leases | Capital Leases | | | |
| 2003 | \$ 17,885,000 | \$ - | \$ 708,091 | \$ 1,003,129 | \$ 19,596,220 | 374 | 1.75% |
| 2004 | 16,735,000 | - | 630,765 | 893,584 | 18,259,349 | 346 | 1.61% |
| 2005 | 41,855,000 | - | 550,481 | 779,848 | 43,185,329 | 809 | 3.58% |
| 2006 | 39,890,000 | - | 467,126 | 661,761 | 41,018,887 | 762 | 3.26% |
| 2007 | 47,415,000 | 1,481,608 | 380,581 | 539,157 | 49,816,346 | 885 | 3.60% |
| 2008 | \$ 44,965,000 | \$ 5,118,689 | \$ 290,725 | \$ - | \$ 50,374,414 | 915 | 3.55% |
| 2009 | \$ 42,515,000 | \$ 4,745,717 | \$ 197,431 | \$ - | \$ 47,458,148 | 844 | 3.20% |

* Information prior to 6-30-03 is unavailable.

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

Note 2: Population amounts are as of July 1 of the fiscal year.

N/A Information not available for this period.

TABLE 12

**GRANVILLE COUNTY, NORTH CAROLINA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST SEVEN 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 |
|------------------------|---|---|---------------|--|---|-----------------------|
| 2003 | \$ 17,885,000 | \$ - | \$ 17,885,000 | 1.60% | 0.64% | 341 |
| 2004 | 16,735,000 | - | 16,735,000 | 1.48% | 0.58% | 317 |
| 2005 | 41,855,000 | - | 41,855,000 | 3.47% | 1.40% | 784 |
| 2006 | 39,890,000 | - | 39,890,000 | 3.17% | 1.26% | 741 |
| 2007 | 47,415,000 | - | 47,415,000 | 3.53% | 1.43% | 868 |
| 2008 | \$ 44,965,000 | \$ - | \$ 44,965,000 | 3.17% | 1.28% | 817 |
| 2009 | \$ 42,515,000 | \$ - | \$ 42,515,000 | 2.87% | 1.17% | 756 |

* Information prior to 6-30-03 is unavailable.

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

N/A Information not available for this period.

TABLE 13

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

| | Fiscal Year | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Debt limit | \$ 223,721,681 | \$ 229,783,061 | \$ 239,836,025 | \$ 252,878,366 | \$ 265,757,959 | \$ 280,423,659 | \$ 289,483,264 |
| Total net debt applicable to limit | 25,258,794 | 23,810,935 | 48,228,645 | 45,525,754 | 53,785,453 | 55,254,560 | 51,695,353 |
| Legal debt margin | <u>\$ 198,462,887</u> | <u>\$ 205,972,126</u> | <u>\$ 191,607,380</u> | <u>\$ 207,352,612</u> | <u>\$ 211,972,506</u> | <u>\$ 225,169,099</u> | <u>\$ 237,787,911</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 11.29% | 10.36% | 20.11% | 18.00% | 20.24% | 19.70% | 17.86% |

Legal Debt Margin Calculation for Fiscal Year 2009

| | |
|--|-----------------------|
| Assessed value | \$ 3,618,540,800 |
| Add back: exempt real property | - |
| Total assessed value | <u>3,618,540,800</u> |
| Debt limit (8% of total assessed value) | 289,483,264 |
| Debt applicable to limit: | |
| General obligation bonds | 42,515,000 |
| Installment Obligations | 4,745,717 |
| Lease Financing Agreements - Governmental Activities | 197,431 |
| Lease Financing Agreements - Business-type Activities | - |
| Notes Payable-Component Unit | 4,237,205 |
| Less: Amount set aside for repayment of general obligation debt | <u>-</u> |
| Total net debt applicable to limit | <u>51,695,353</u> |
| Legal debt margin | <u>\$ 237,787,911</u> |

* Information prior to 6-30-03 is unavailable.

TABLE 14

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

| Fiscal Year | Population | Per Capita Personal Income | Percent High School Graduate * | Percent Bachelor's Degree or Higher * | School Enrollment | Unemployment Rate |
|------------------------|-------------------|---|---|--|------------------------------|------------------------------|
| 2003 | 52,386 | 21,379 | 72 | 13 | 8,503 | 8.6% |
| 2004 | 52,824 | 21,443 | 67 | 13 | 8,649 | 7.4% |
| 2005 | 53,356 | 22,589 | 73 | 13 | 8,677 | 6.5% |
| 2006 | 53,840 | 23,361 | 73 | 13 | 8,704 | 5.1% |
| 2007 | 54,606 | 24,616 | 73 | 13 | 8,756 | 5.2% |
| 2008 | 55,045 | 25,763 | 73 | 13 | 8,831 | 6.5% |
| 2009 | 56,250 | 26,356 | 73 | 13 | 8,786 | 10.4% |

* Information prior to 6-30-03 is unavailable.

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

Source 2: Per capita personal income figures are from the Granville County Economic Development Commission

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 are from the Granville County School's Finance Office

Source 5: Unemployment rates are from the North Carolina Employment Security Commission

TABLE 15

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

| 2009 | | | | 2006 | | | |
|-----------------------------------|--------------|------|---|---|--------------|------|---|
| Employer | Employees | Rank | Percentage of Total County Employment | Employer | Employees | Rank | Percentage of Total County Employment |
| Revlon | 2,000 | 1 | 7.72% | Revlon | 2,500 | 1 | 10.96% |
| Flextronics | 350 | 2 | 1.35% | | | | |
| Altec Industries | 350 | 3 | 1.35% | Selectron | 500 | 2 | 2.19% |
| Food Lion Distribution | 300 | 4 | 1.16% | Food Lion Distribution | 350 | 3 | 1.53% |
| Ideal Fastener | 300 | 5 | 1.16% | Certainteed Corporation | 300 | 4 | 1.32% |
| Certainteed Corporation | 300 | 6 | 1.16% | Ideal Fastener | 300 | 5 | 1.32% |
| | | | | Sandusky International/ Athol Division | 300 | 6 | 1.32% |
| Clayton Homes | 250 | 7 | 0.97% | Altec Industries | 250 | 7 | 1.10% |
| Bandag, Inc. | 200 | 8 | 0.77% | Bandag, Inc. | 250 | 8 | 1.10% |
| Newton Instrument Co. | 175 | 9 | 0.68% | Clayton Homes | 225 | 9 | 0.99% |
| PalletOne of North Carolina, Inc. | 175 | 10 | 0.68% | Lace Lastics | 200 | 10 | 0.88% |
| Gate Precast | 165 | 11 | 0.64% | Newton Instrument Co. | 200 | 11 | 0.88% |
| Dill Air Controls Products, LLC | 125 | 12 | 0.48% | Gate Precast | 165 | 12 | 0.72% |
| Hanes Dye & Finishing | 125 | 13 | 0.48% | PalletOne of North Carolina, Inc. | 165 | 13 | 0.72% |
| Carolina Sunrock | 125 | 14 | 0.48% | | | | |
| Total | <u>4,940</u> | | <u>19.07%</u> | Total | <u>5,705</u> | | <u>25.01%</u> |

Source: Information from Granville County Economic Development Commisison

* Information prior to 6-30-05 is unavailable.

LAST SEVEN FISCAL YEARS*
(UNAUDITED)

| Function | Fiscal Year | | | | | | |
|----------------------------------|-------------|------|------|------|------|------|------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| General Government | 29 | 31 | 31 | 39 | 39 | 38 | 40 |
| Human Services | 85 | 87 | 90 | 95 | 95 | 98 | 98 |
| Community Services | 26.5 | 26.5 | 28.5 | 34.5 | 35.5 | 37 | 37 |
| Public Safety | | | | | | | |
| Sheriff's Dept./Detention Center | 70 | 74 | 77 | 79.5 | 79.5 | 85 | 85 |
| Emergency Services | 67 | 71 | 77 | 77.5 | 78.5 | 78.5 | 78.5 |
| Emergency Management | 1.5 | 1.5 | 1.5 | 3.5 | 3.5 | 3.5 | 3.5 |
| Solid Waste | 2 | 3 | 3 | 5 | 5 | 5 | 5 |
| Water & Sewer | 3 | 3 | 3 | 3 | 3 | 0 | 0 |
| Total | 284 | 297 | 311 | 337 | 339 | 345 | 347 |

Source: Granville County Finance Department

* Information prior to 6-30-03 is unavailable.

2009 Full-Time Equivalents by Function

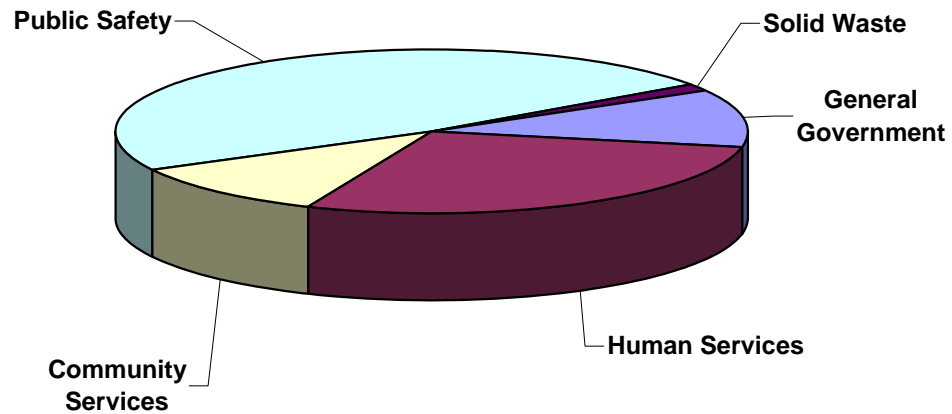


TABLE 17

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

| Function | Fiscal Year | | | | | | |
|---|-------------|---------|---------|---------|---------|---------|---------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Public Safety/Sheriff | | | | | | | |
| Incident Reports** | 2,274 | 1,561 | 1,611 | 2,069 | 1,780 | 2,072 | 7,641 |
| Miscellaneous Incident Reports | 6,269 | 5,640 | 5,267 | 5,611 | 6,566 | 6,051 | - |
| Arrests | 1,492 | 1,420 | 1,327 | 1,795 | 1,238 | 1,251 | 1,117 |
| Court Papers | 6,473 | 8,599 | 9,138 | 9,195 | 9,194 | 8,824 | 9,096 |
| Public Safety/Emerg Mgmt/Fire | | | | | | | |
| Number of calls answered (includes fire & medical first response calls) | 2,600 | 2,414 | 2,915 | 2,963 | 2,403 | 2,749 | 2,755 |
| Inspections | 125 | 132 | 163 | 167 | 170 | 206 | 141 |
| Solid Waste | | | | | | | |
| C & D Landfill Tonnage | 34,236 | 42,850 | 28,184 | 28,184 | 29,920 | 32,833 | 19,810 |
| Convenience Sites Tonnage | 6,870 | 7,387 | 7,548 | 7,548 | 8,563 | 8,808 | 8,572 |
| Civil Citations | 13 | 12 | 5 | 5 | 6 | 3 | 5 |
| Criminal Citations | 2 | 2 | 1 | 1 | - | - | - |
| Community Services/Library | | | | | | | |
| Items Added to Collection | 9,401 | 6,467 | 9,886 | 7,931 | 9,060 | 9,465 | 8,231 |
| Circulation | 138,494 | 144,726 | 156,423 | 155,110 | 154,080 | 159,820 | 165,076 |
| Internet Use | 18,651 | 14,731 | 19,013 | 28,995 | 31,647 | 42,658 | 68,323 |
| Program Attendance | 8,451 | 6,121 | 9,951 | 7,762 | 11,803 | 10,564 | 6,347 |
| Community Services/Planning & Inspections | | | | | | | |
| Number of Building Permits Issued | 321 | 445 | 467 | 613 | 736 | 672 | 612 |
| Number of Mobile Home Permits Issued | 210 | 144 | 118 | 105 | 80 | 121 | 69 |
| Number of Other Permits Issued (Includes Electrical, Plumbing & Mechanical) | 841 | 837 | 675 | 848 | 507 | 431 | 466 |
| Human Services/Social Services | | | | | | | |
| Average # Adult Medicaid Eligible Cases | 2,135 | 2,127 | 2,167 | 2,253 | 2,300 | 2,327 | 2,317 |
| Average # Family & Child Medicaid Cases | 2,127 | 2,456 | 2,577 | 2,839 | 3,116 | 3,281 | 3,562 |
| Average # Households Receiving Food Stamps | 1,283 | 1,518 | 1,701 | 1,953 | 2,077 | 2,173 | 2,365 |
| Average \$ Fraud Collections per Month | 4,301 | 3,159 | 2,501 | 2,432 | 3,802 | 4,147 | 4,242 |
| Education | | | | | | | |
| School enrollment | 8,503 | 8,649 | 8,677 | 8,704 | 8,756 | 8,831 | 8,786 |

Sources: Various county government departments. School enrollment statistics are from the Granville County Finance Office

* Information prior to 6-30-03 is unavailable.

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

TABLE 18

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

| Function | Fiscal Year | | | | | | |
|------------------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Public Safety | | | | | | | |
| Sheriff (Stations) | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Fire stations | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Highways and streets | | | | | | | |
| Streets (miles) | 848 | 918 | 918 | 918 | 924 | 1508 | 1508 |
| Culture and recreation | | | | | | | |
| Parks | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Libraries | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Education | | | | | | | |
| Schools | 14 | 14 | 14 | 16 | 18 | 18 | 18 |

Note: According to the North Carolina Department of Public Instruction, Granville County

* Information prior to 6-30-03 is unavailable.

Granville County



Debt Affordability Study

December 31, 2009

Granville County Finance Department
141 Williamsboro Street
Oxford, NC 27565
Phone (919) 693-4182



County Of Granville, North Carolina

Post Office Box 1286, Oxford, North Carolina 27565

finance@granvillecounty.org

Finance Department
(919) 693-4182

December 31, 2009

To: Board of Commissioners
Brian Alligood, County Manager

Attached is the December 31, 2009 Debt Affordability Report. The report was created to serve as a tool for sound debt management practices by Granville County.

The report provides the Granville County Board of Commissioners and the Administrative Team with a basis for assessing the impact of future debt issuance on the County's fiscal position and enables informed decision-making regarding both financing proposals and capital spending priorities. A secondary purpose of the report is to provide a methodology for measuring, monitoring and managing the County's debt levels, thereby protecting the County's bond ratings.

The methodology used by the Finance Department to analyze the County's debt position incorporates historical and future trends in debt levels, peer group comparisons and provides recommendations. The Finance Department has also provided recommendations regarding other debt and financial management related policies considered desirable and consistent with the sound management of the County's debt. Such recommendations were developed incorporating management practices consistent with those utilized by the most highly-rated counties.

Respectfully submitted,

Michael S. Felts
Finance Director

Executive Summary

Studies of debt affordability are essential management tools that help to provide a comprehensive assessment of a government's ability to issue debt for school construction and its capital needs. Most highly rated states and counties have a clearly articulated debt management policy. "Evaluating the impact of new or authorized but un-issued bond programs on future operating budgets is an important element of debt management and assessing debt affordability."

Control of tax-supported debt is a key factor affecting credit quality. Granville County currently maintains a reasonable level of debt when compared with its peer group composed of North Carolina counties with populations between 50,000 and 100,000.

Recommended Guidelines and Amounts of Debt

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%.

The Finance Department adopts the ratio of net tax-supported debt service as a percentage of revenues as the preferred ratio for the base calculations. It further determines that a measure of annual debt capacity over a given time period provides a more useful management tool for policymakers than a measure that assumes that available debt capacity is utilized as soon as it is available.

A combination of consistent revenue base, the retirement of existing debt and continued low interest rates enables the County to project a moderate amount of available debt capacity for the immediate future. Specifically, the Finance Department finds that the County could annually authorize \$7.5 Million of new tax-supported debt over the model horizon and remain within its targeted ratio. However, as more debt is issued, the County has less budget flexibility to address any declines in revenue or unexpected one-time expenditures that might occur.

Table 1**Net Tax-Supported Debt Capacity using 15% debt service/revenues target ratio**

| Fiscal Year | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|--------------|--------------|-------------|--------------|--------------|
| Total Additional Debt Capacity per year | \$ 4,500,000 | \$ 2,300,000 | \$6,900,000 | \$10,300,000 | \$13,500,000 |
| Debt Capacity Available Each and Every Year | \$ 7,500,000 | \$ 7,500,000 | \$7,500,000 | \$7,500,000 | \$ 7,500,000 |

Other Recommendations

The Finance Department confirms the view that achieving and maintaining the County's Undesignated/Unreserved Fund Balance is evidence of financial stability and flexibility. At Fiscal Year 2009 year-end, the Undesignated/Unreserved General Fund Balance totaled \$18,146,260 or 36.74% of recurring General Fund expenditures for Fiscal Year 2010.

According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% undesignated, unreserved fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes. Granville County currently targets a range of 26% - 30% of expenditures for Undesignated/Unreserved Fund Balance.

During fiscal year 2009-2010, Granville County continued the minimum funding to the Capital Improvement Plan (CIP) and the Vehicle Replacement Program (VeRP). The historical general fund appropriation of \$650,000 was continued at \$400,000.

The finance department recommends setting aside a portion of our debt capacity to fund County facility and infrastructure, and recommends aligning debt funding with planned or proposed school bond debt issues in order to take advantage of "GO" debt. The finance department also recommends that the County target non-school related debt at no more than 20% of outstanding net tax-supported debt by program.

Conclusions

Currently, Granville County's debt ratios are comparable to other North Carolina counties with populations greater than 50,000. For example, based on the Local Government Commission's annual debt report for 2008, the average per capita debt is \$918 for counties with populations between 50,000 and 100,000. Granville County's average per capita debt for the same time period is \$874. Granville County's debt is considered manageable at current levels. On an absolute basis, debt service will increase through Fiscal Years 2010 and will level through 2013 should no additional debt be issued. As a percentage of general tax revenues, debt service peaks in Fiscal Year 2011 at 14.5%, in line with the target of 15%. The ratio of debt to personal income is projected to rise to 3.8% in Fiscal Year 2010.

The County has experienced significant growth, maintained a healthy fund balance, and has shown a conservative use of debt financing over the past ten years. Growing needs within the community requires the continued study of debt availability.

Introduction and Background

As the County continues to experience growth, the need for additional services and facilities will rise, requiring the County to consider debt capacity in its available resources. This study, modeled after North Carolina's Debt Affordability Study, is prepared to provide a methodology for measuring, monitoring, and managing the County's debt capacity. This report can be updated annually to advise the Granville County Board of Commissioners on the estimated debt capacity of the County for the upcoming five to ten fiscal years, and can aid in the County's efforts to expand their Long-Range Financial Planning.

Debt capacity is a limited and scarce resource. It should be used only after evaluating the expected results and foregone opportunities. The Study enables the County to structure its future debt issuances within existing and future resource constraints by providing a comparison of its current debt position to relevant industry standards, and by evaluating the impact of new debt issuances as well as changes in the economic climate on the County's debt position. The Study can thus be used to help develop and implement the County's capital budget. The Study is premised on the concept that resources as well as needs should guide the County's debt issuance program.

Establishing guidelines for future debt issuance and financial performance is a critical part of prudent debt management and can keep the debt burden from becoming excessive. The Finance Department recognizes that such guidelines must strike a balance between providing sufficient debt capacity to allow for the funding of essential capital projects and imposing sufficient discipline so that the County does not create a situation that results in a loss of future budgetary flexibility and could lead to a deteriorating credit position. Control of debt burden is one of the four key factors used by rating agencies' analysts in assessing credit quality. The other three are economic vitality and diversity, fiscal performance and flexibility and the administrative capabilities of government.

The Finance Department has recommended both target and maximum (ceilings) debt ratios to use as guidelines to measure and control the County's debt burden.

Section I – The Granville County Debt Affordability Model

The Finance Department has adopted the measure of annual debt service arising from net tax-supported debt as a percentage of general tax revenues as its basis to evaluate the County's existing and projected debt burden. The Finance Department notes that policymakers control both variables that determine this ratio. By measuring what portion of the County's resources is committed to debt-related fixed costs, this ratio reflects the County's budgetary flexibility and ability to respond to economic downturns.

The results of the debt model are presented both as a total aggregate and as an annual amount which smoothes the solution over time. The result is the amount of new debt that the County can afford to authorize and issue each and every year while staying within its recommended targeted ratios. Section III contains the detailed presentation of the model solution.

Debt Used in the Model Calculation

The model uses a definition of net tax-supported debt that includes General Obligation Bonds, Special Indebtedness, Capital Lease Obligations, Installment/Equipment Leasing Obligations and any other such obligations that are owed to a third party over a predetermined schedule from General Fund Revenues. Obligations of Component Units, debt paid from Enterprise Fund revenues, non tax-supported special indebtedness paid from non-general fund supported funds and other debt such as revenue bonds are excluded from the definition of net tax-supported debt. Also excluded are obligations termed Other Post Employment Benefits (“OPEB”). See Appendix A for more discussion of OPEB and its exclusion from the model.

Model Assumptions regarding Revenue Growth

The Finance Department recognizes that it can not predict the future level of interest rates, the pace of revenue growth and recognizes the sensitivity of the model’s results to such factors. Changes in revenue estimates have a particularly significant impact on the calculation of available debt capacity because of the multiplier effect of compounding growth over the ten-year period. Such projections are especially important when they reflect changing or different economic outlooks. The Finance Department has adopted a revenue growth assumption that applies a growth rate of 2% to base revenues.

Debt Structuring Assumptions

The following assumptions were used in the debt affordability model calculations:

- GO debt will be structured with a 20-year maturity with an overall level principal payment profile after the first year.
- Non-GO debt will be structured with a 20-year maturity with an overall level debt service or principal payment profile after the first year.

Section II – Review of County Debt

The County primarily issues two kinds of tax-supported debt: General Obligation Bonds and Lease-Purchase 160-A (20) Debt. General Obligation bonds are secured by the full faith, credit and taxing power of the County. The payments on all other kinds of long-term debt, capital lease obligations and equipment installment purchase contracts are subject to appropriation by the County. Some appropriation-supported debt is also secured by a lien on facilities or equipment.

Debt that is determined to be self-supporting or supported by non-general fund revenues does not constitute net tax-supported debt but is included in the definition of “gross” tax-supported debt used by some analysts.

The County’s outstanding gross and net tax-supported debt positions as of December 31, 2009 are shown below.

Chart 1

| Granville County Outstanding Net Tax-Supported Debt | |
|---|----------------------|
| | <u>Dec. 31, 2009</u> |
| Net Tax Supported General Obligation Bonds | \$ 52,430,000 |
| Appropriation Supported Indebtedness: | |
| Installment Purchase Contracts / Equipment & Capital Leases | \$ 6,297,150 |
| Less: Component unit funded debt | -3,072,122 |
| Less: Enterprise funded debt | 0 |
| Net Appropriation Supported Indebtedness | <u>3,225,028</u> |
| Summary | |
| Gross Tax Supported Debt | \$ 58,727,150 |
| Less: Self – Supporting Debt | <u>-3,072,122</u> |
| Net Tax-Supported Debt | \$ 55,655,028 |

General Obligation Bonds versus Special Indebtedness

General Obligation (“GO”) debt is usually considered to be the highest quality of all the various types of debt or debt-like instruments and usually carries the highest credit rating. Several factors contribute to the high rating including the legal protections inherent in constitutionally permitted debt, investor confidence in the pledge of the full faith and credit of the County and the presumption of the availability of the government’s full

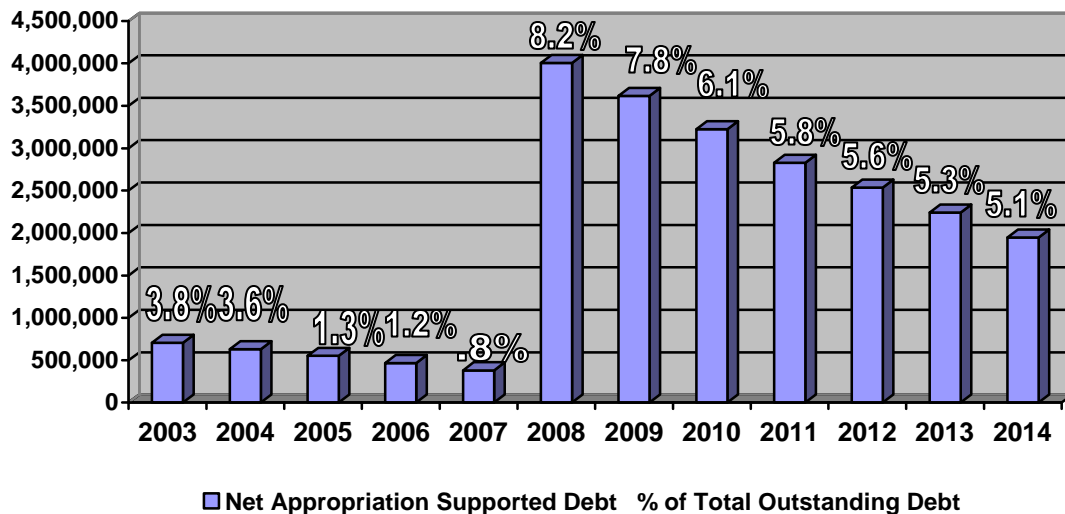
resources. GO bonds are generally the most transparent of the various types of County debt obligations and typically carry the lowest interest cost.

Other indebtedness, also termed appropriation-supported debt, is secured by a specific stream of revenues or by a lease payment or financing agreement (and sometimes by a security interest in the project being financed); such obligations are typically paid from an annually budgeted appropriated amount for debt service. Depending upon the credit and structure, appropriation-supported debt is usually assessed an interest rate penalty ranging from 5 to 20 basis points when compared with the County's GO bonds. However, the issuance cost associated with these forms of debt are usually significantly lower than the issuance cost for GO Debt and for small issues can be more cost beneficial to the County. Most counties have diversified their debt portfolios and utilize these non-GO structures, which include Certificates of Participations (COPS) and lease revenue bonds.

The amount of the County's outstanding appropriation-supported debt is shown below, with the percentage of appropriation-supported debt to total debt on a percentage basis noted. Also shown is a projection of the amount and percentage of appropriation-supported debt through fiscal year 2014.

Chart 2

Net Appropriation Supported Indebtedness Outstanding



Each year, the North Carolina Department of State Treasurer prepares an analysis of debt of North Carolina counties. The most recent published report analyzes county debt as of June 30, 2008. Twenty-seven (27) counties share the population size of 50,000 – 99,999 of which Granville County is one of the 27. When comparing this information, only two Counties; Brunswick (pop. 99,400) and Carteret (pop. 63,294) show a higher credit rating than Granville County's. At the time of the report, Granville County was rated A1 with Moody's and A+ with Standards and Poor's (S&P) rating services. Granville County received a rating increase from S&P with our 2009 bond issue resulting in a S&P rating of AA-.

The results of the rating agencies are important to the County primarily because the better the rating, the lower the interest rates associated with GO bonds. Credit ratings are the rating agencies' assessment of a government entity's ability and willingness to repay debt on a timely basis. The ratings reflect both the likelihood of default and any financial loss suffered in the event of default. The following tables provide a general overview of the rating definitions for both Moody's and Standard and Poor's.

Moody's Ratings:

| | |
|-----|--|
| Aaa | Obligations rated Aaa are judged to be of the highest quality with minimal credit risk. |
| Aa | Obligations rated Aa are judged to be of high quality and are subject to very low credit risk. |
| A | Obligations rated A are considered upper-medium grade and are subject to low credit risk. |
| Baa | Obligations rated Baa are subject to moderate credit risk. They are considered medium-grade and as such may possess certain speculative characteristics. |
| Ba | Obligations rated Ba are judged to have speculative elements and are subject to substantial credit risk. |
| B | Obligations rated B are considered speculative and are subject to high credit risk. |

Note: Moody's also maintain ratings of Caa, Ca, and C, however, these are considered very high risk and near default and as such the NC Local Government Commission would not allow debt issuance for units in these categories. Moody's appends numerical modifiers 1, 2, and 3 to each generic rating classification from Aa through Caa. The modifier 1 indicates that the obligation ranks in the higher end of its rating category; the modifier 2 indicates a mid-range ranking, and the modifier 3 indicates a ranking in the lower end of that generic rating category.

Standard and Poor's (S&P)

| | |
|-----|---|
| AAA | Superior financial security, Highest safety |
| AA | Excellent financial security, Highly safe. |
| A | Good financial security. More susceptible to economic change than highly rated companies. |
| BBB | Adequate financial security. More vulnerable to economic changes than highly rated companies. |

Note: S&P also has ratings of BB, B, CCC, and R, these are considered vulnerable ranges and ratings in these categories would gain the interest of the NC Local Government Commission. Plus (+) and minus (-) signs show relative standing within a category; they do not suggest likely upgrades or downgrades.

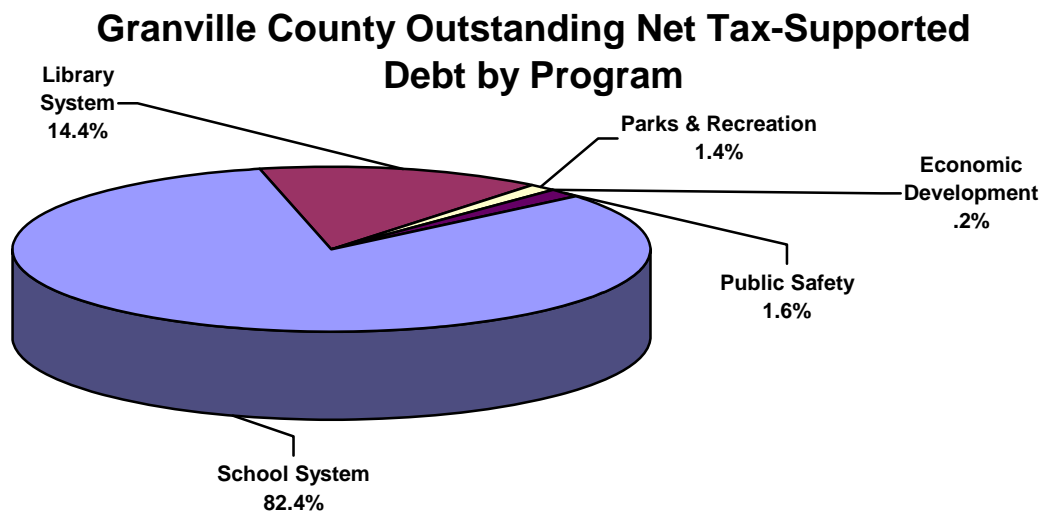
Granville County's administration should work to maintain our current ratings and take necessary steps to secure a rating of Aa and AA as our population reaches 80,000. This is the average rating for North Carolina counties with populations over 100,000.

Uses of Outstanding Tax-Supported Debt

Further review of the analysis of debt of North Carolina counties shows units of our population size utilize debt financing for several programs. While the majority of the debt service goes to repay school related debt, other programs funded include; jails, airports, community college expansion, economic development, water and sewer, parks and recreation facilities, and county buildings.

The following chart illustrates the uses for which Granville County has issued net tax-supported debt calculated on the amount outstanding. The County used the proceeds of its debt programs for several purposes with the largest being to provide facilities and infrastructure for education (82.4%).

Chart 3

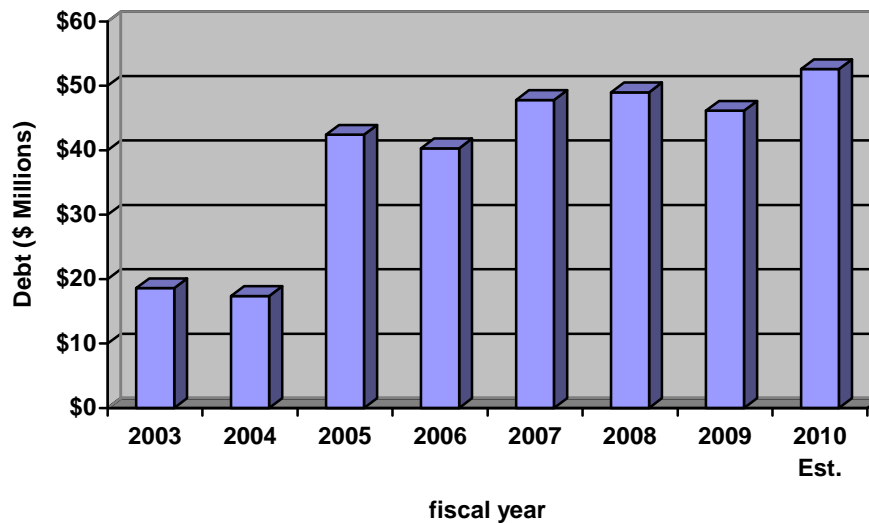


Growth in County Debt

Net tax-supported debt has shown significant growth over the last four years as the County has used debt financing to address the requirements of a growing population for education and other capital needs. Tax-supported debt increased from 18.5 million at June 30, 2003 to approximately \$55.6 million at December 31, 2009. Chart 4 below illustrates the growth in total County net tax-supported debt outstanding over the last several years.

Chart 4

**Granville County Historic Net Tax-Supported
Debt Outstanding (with 2010 Estimate)**



Authorized but Unissued Debt

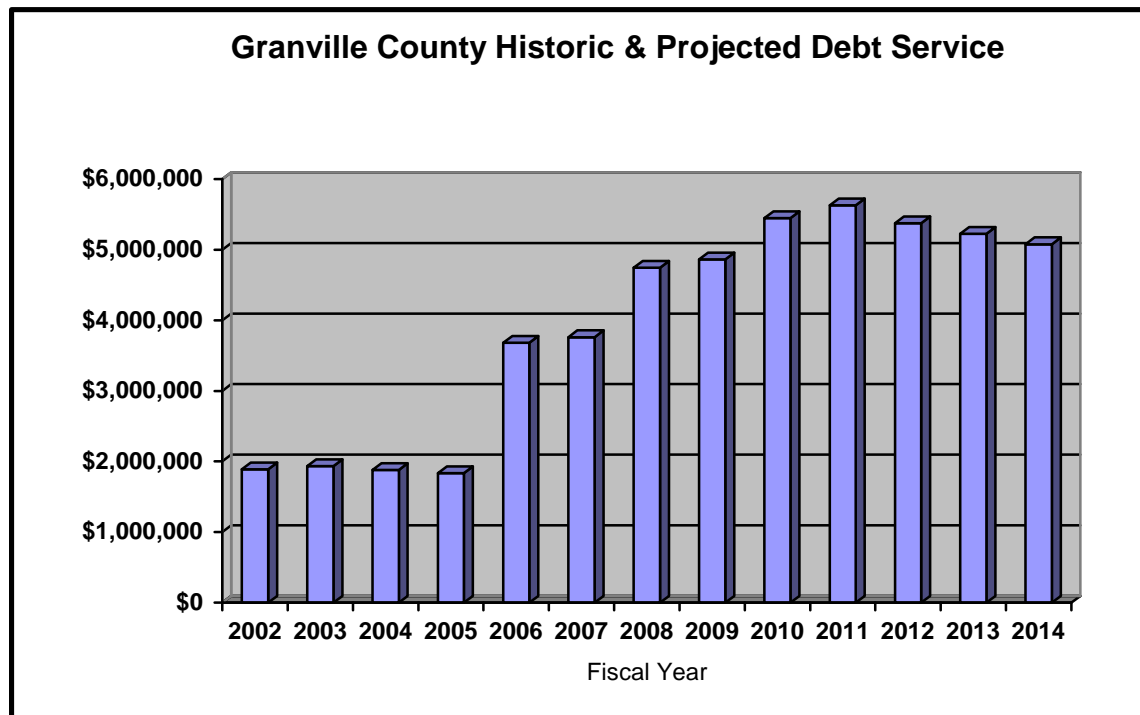
The County typically issues debt on a cash flow basis. Bond issues are timed to provide funds as they are actually needed. Therefore there is typically a lag between when debt is authorized and when it is actually issued. As of the end of December 2009, the County does not have any authorized and un-issued debt.

Debt Service

The amount the County spends on debt service each year has risen, both on an absolute basis and as a percentage of general tax revenues. This trend is expected to increase for the near future, as the amount of the outstanding debt increases. Both the County's historic and projected debt service is illustrated below in Chart 5.

The scheduled retirement of debt is important source of future debt capacity and its impact is incorporated into the affordability analysis presented in Section III.

Chart 5



Section III – Guidelines and Model Results

Net Tax-Supported Debt Service as a Percentage of General Tax Revenues

The Finance Department adopted the following target and ceiling guidelines as the preferred measure used to determine the amount of net tax-supported debt that can be prudently authorized by the County.

- Net Tax-Supported Debt Service as a percentage of General Tax Revenues should be targeted at no more than 15% and not to exceed 18%.

The Finance Department recognizes that a measure of affordability that assumes that all additional debt that the County has the capacity to authorize is issued in the year it is available is not consistent with current practice. There is often a time lag, sometimes of multiple years, between when debt is authorized and when it is issued. The adopted annual measure smooths the amount of debt the County can afford to prudently authorize each and every year for the model horizon without exceeding its target ratios. In practice, the limit imposed by the years of the least capacity over the model horizon drives the smoothing.

15% Target Ratio/Debt Service Impact

Illustrated below the first line is the actual amount of new tax-supported debt that could be authorized and issued by year staying within the 15% target ratio. The second line shows this new debt amount smoothed over every year of the planning horizon.

One important source of capacity is the retirement of existing debt. As the County retires debt, the amount becomes a resource of future capacity. The amount of debt to be retired totals \$19.8 million through 2014 and is netted from Total Debt Capacity per year to illustrate the impact versus that of revenue growth.

Finally, the debt service arising from the presumed issuance of \$7.5 Million of new debt annually would increase by an annualized amount of approximately \$588,730.

Table 2

Net Tax-Supported Debt Capacity using 15% debt service/revenues target ratio

| Fiscal Year | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|-------------|-------------|-------------|--------------|--------------|
| Total Additional Debt Capacity per year | \$4,500,000 | \$2,300,000 | \$6,900,000 | \$10,300,000 | \$13,500,000 |
| Debt Capacity Available Each and Every Year | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 |

Table 3

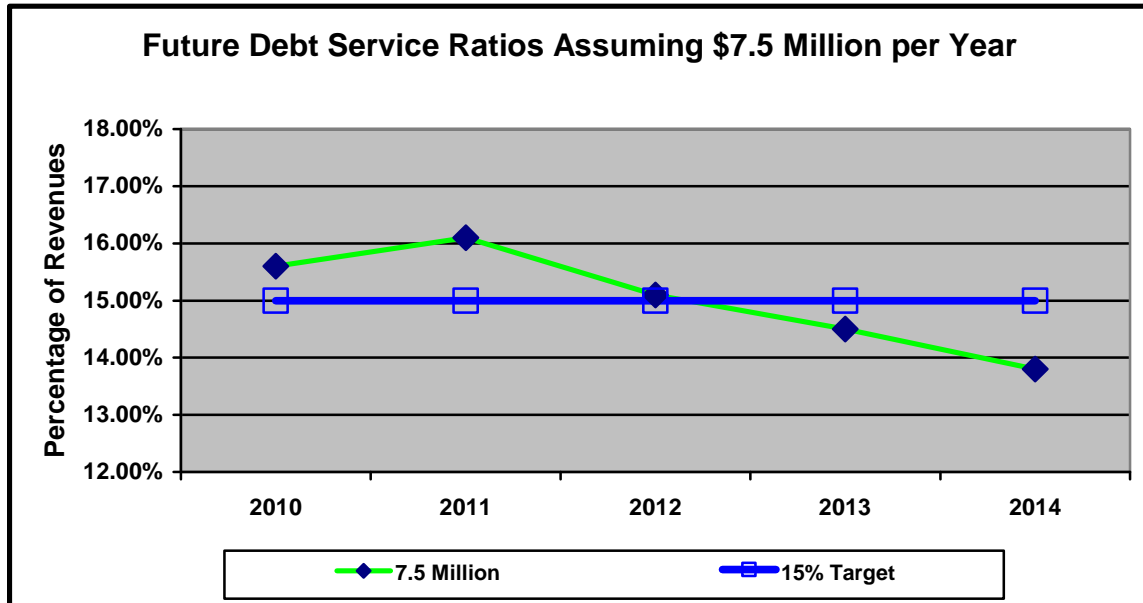
Retirement of Outstanding Debt Compared to the \$7.5 Million Annual Debt Capacity

| Fiscal Year | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|-------------|-------------|-------------|-------------|-------------|
| Retirement of Outstanding Debt | \$3,476,347 | \$3,630,052 | \$3,519,484 | \$3,504,484 | \$3,489,484 |
| Debt Capacity in Excess of Retirement of Debt | \$4,023,653 | \$3,869,948 | \$3,980,516 | \$3,995,516 | \$4,010,516 |

This model assumes that additional debt capacity is authorized and issued in the stated fiscal year even though as previously stated debt issuances of less than \$10 Million tend to have a higher issuance cost as a percentage of the debt issued than issuances of larger amounts.

The following chart shows the ratio of debt service to estimated revenues that result from the assumption of an annual issuance of \$7.5 Million.

Chart 8



Sensitivity Analysis on 15% Target Solution

The model results are highly sensitive to changes in revenue assumptions. Specifically, a one percent change, either up or down, in general tax revenues in each and every year of the model solution horizon will change the amount of annual debt capacity each and every year by approximately \$750,000.

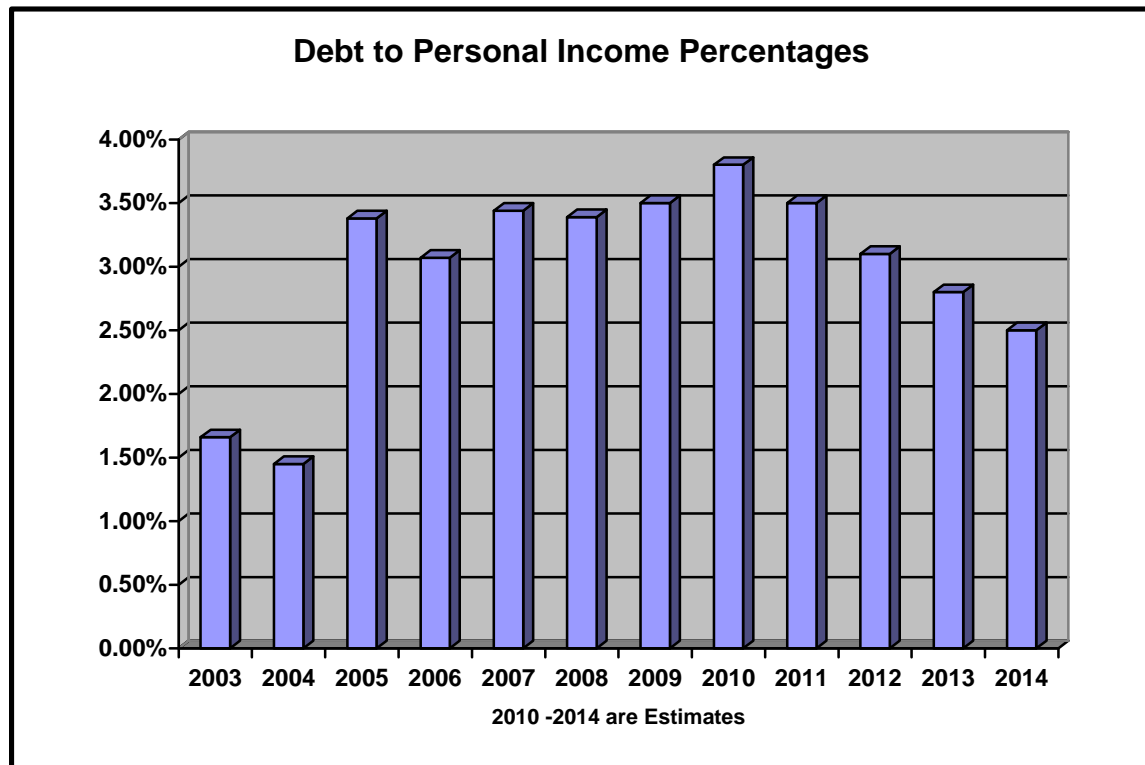
Net Tax-Supported Debt to Personal Income

The Finance Department has also established guidelines for evaluating the County's debt burden as a measure of Personal Income, as follows:

- Net Tax-Supported Debt as a percentage of Personal Income should be targeted at no more than 3% and not exceed 4%.

Chart 9 below, shows that the amount of tax-supported debt as a percentage of personal income has risen in the past years and will peak in Fiscal Year 2010.

Chart 9



Source: Population figures are from the North Carolina Department of State Demographer and Personal Income figures are from the County and State Economic Development Commission.

Level of Unreserved Fund Balance

As discussed previously, the rating agencies place emphasis on budgetary reserves. In a report dated December 22, 2005, Standard & Poor's stated that "...reserves are critical to managing economic cycles and providing substantial flexibility to manage the budget and capital requirements of a government."

According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% undesignated, unreserved fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes. Granville County currently targets a range of 26% - 30% of expenditures for Undesignated/Unreserved Fund Balance.

Historically, Granville County has experienced consistent growth in its fund balance. However, fund balance decreased in Fiscal Year 2007, primarily due to one-time appropriations to the Granville County School System for school construction and start-up costs at the new high school; construction of the Granville Athletic Park Phase II expansion project; re-appropriation of prior year funds to the Butner Planning Council; and purchase of property near the Certainteed plant for construction of a NCDOT road.

The following table shows the undesignated/unreserved fund balance over the last ten (10) years.

Table 4

| <i>Fiscal Year Ending</i> | <i>Undesignated/Unreserved Fund Balance</i> | <i>Percentage of Expenditures</i> |
|--------------------------------------|--|--|
| June 30, 2009 | \$ 18,146,260 | 36.74% |
| June 30, 2008 | \$16,290,833 | 34.65% |
| June 30, 2007 | \$ 11,966,953 | 25.30% |
| June 30, 2006 | \$ 14,332,810 | 34.99% |
| June 30, 2005 | \$ 11,871,907 | 36.50% |
| June 30, 2004 | \$ 9,709,748 | 30.10% |
| June 30, 2003 | \$ 8,543,508 | 23.80% |
| June 30, 2002 | \$ 7,960,884 | 24.80% |
| June 30, 2001 | \$ 7,268,566 | 24.00% |
| June 30, 2000 | \$ 4,634,928 | 17.20% |

Source: Granville County Budget Documents and Comprehensive Financial Annual Reports

Section IV – Capital Project Costs and Pay-Go Funding

A consideration that affects capital project costs and future debt service capacity is the use of “pay-as-you-go” (“PAYGO”) funding of capital projects. By using current revenues to fund the capital improvements plan, the County can reduce future debt service and retain debt capacity.

During fiscal year 2009-2010, Granville County continued minimum funding to the Capital Improvement Plan (CIP) and the Vehicle Replacement Program (VeRP) from a historical general fund appropriation of \$650,000 to \$400,000. In order to continue our policy of using “PAYGO” funding to maintain existing facilities and other planned CIP & VeRP projects the annual general fund contribution will need to be restored in fiscal year 2010-2011 and increased by approximately \$250,000 to \$900,000 annually.

The finance department recommends setting aside a portion of our debt capacity to fund County facility and infrastructure, and recommends aligning debt funding with planned or proposed school bond debt issues in order to take advantage of “GO” debt. The finance department also recommends that the County target non-school related debt at no more than 20% of outstanding net tax-supported debt by program.

Appendix A

Revenues and Liabilities in the Granville County Debt Affordability Model

Revenues

The model uses general tax revenues adjusted for one-time or non-recurring item plus certain other revenue items deemed available to service debt from the most recently available Comprehensive Annual Financial Report. The following items are included:

General Fund Tax Revenues

- Net Ad Valorem Tax Revenues
- Sales Tax
- State Excise Tax – Register of Deeds
- Beer and Wine Tax
- Taxes on Federal Exempt Land
- Occupancy Taxes

Other General Fund Revenue Items

- Investment Income
- Miscellaneous Revenues

Revenue Growth and other Assumptions

Changes to revenue estimates have a significant impact on the calculation of available debt capacity because of the multiplier effect of compounding growth over the ten-year period. And such projections are especially important when they reflect changing or differing economic outlooks.

Base revenues are assumed to grow at a rate of 2% annually through the forecast period (2014). The Finance Department believes this assumption to be prudent. The revenue estimates incorporate the effect of any changes dictated in current law.

Liabilities

To calculate net tax-supported debt, credit analysts take into account all debt supported by general tax revenues. This debt position shows the amount of indebtedness serviced from an issuer's General Fund; that is, it reflects the debt service payments made directly from tax revenues and is known as net tax-supported debt. Although a consensus appears to exist among credit analysts as to the appropriateness of using net tax-supported debt as the standard for determining an issuer's debt position, there is less unanimity about the precise calculation. The Finance Department has determined to follow the approach of

Moody's Investor Service as close as possible and exclude self-supporting debt from its calculations.

The model uses a definition of net tax-supported debt that includes General Obligation Bonds, Special Indebtedness, Capital Lease Obligations, Installment/Equipment Leasing Obligations and any other such obligations that are owed to a third party over a predetermined schedule from General Fund Revenues. Obligations of Component Units, non tax-supported special indebtedness and other self-supporting debt are excluded.

Other Post Employment Benefits ("OPEB")

In order to comply with Governmental Accounting Standards Board (GASB) Statements No. 43 and 45, the County had an actuarial study completed that estimates the size of the County's unfunded liability for Other Post Employment Benefits. The bond rating agencies have been clear that OPEB liabilities do not represent a hard liability in the same way that debt service does and should not be considered tax-supported debt unless bonds are actually issued to fund part or all of the liability. They have also consistently assured governmental units that these liabilities do not represent a threat to the County's credit rating in the short-term. Over the longer term, the County will need to develop a realistic plan to meet these obligations.

The model includes the actual debt service from all outstanding net tax-supported debt. The following is a list of those liabilities that are included in the model (outstanding as of December 31, 2009):

- General Obligation Bonds supported by General Fund Tax Revenue - \$52,430,000
- Appropriation-Supported Indebtedness (Lease Purchase Contracts) - \$3,225,028

Liabilities not included in the model (outstanding as of December 31, 2009):

- Component Unit funded debt - \$3,072,122
- Other Post Employment Benefits ("OPEB")

Note: Although these liabilities do not constitute tax-supported debt, they are obligations of the County or various component units, and the County's General Fund, although not legally obligated to, could be called upon to service these obligations if necessary.

Debt Structuring Assumptions

- GO debt will be structured with a 20-year maturity with an overall level principal payment profile after the first year.
- Non-GO debt will be structured with a 20-year maturity with an overall level debt service or principle payment profile after the first year.
- The incremental model debt is assumed to be fixed-rate, 20-year maturity debt with an average interest cost of 4.75% and a level principle payment profile after the initial years.

VEHICLE REPLACEMENT PROGRAM (VeRP)

One of the most important expenditures for Granville County Government is for the timely replacement of vehicles and rolling stock. The public safety departments rely on vehicles as a critical tool in life and death situations. The Granville County Board of Commissioners created the Vehicle Replacement Program Schedule – or VeRP – to aid in the long-range planning for replacement of patrol cars, animal control officers' vehicles, and emergency management vehicles in a systematic manner.



The VeRP is a management tool. In fiscal years prior to 2009-2010 a separate fund was established to account for and accumulate sufficient funds to ensure that funding was available to meet the replacement of vehicles as scheduled. In fiscal year 2009-2010 requirements of accounting rules required that funding for and expenditure for vehicles should be identified in the fund or department experiencing the expenditure.

Patrol cars are generally replaced in the sixth year, and other vehicles are replaced in the sixth or 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.

Revenues available to the fund consist of an annual appropriation from the General Fund, proceeds from the sale of surplus vehicles, and enterprise fund revenues. Total expenditures approved for fiscal year 2010-2011 are \$306,500. This is an increase of approximately \$80,000 over fiscal year 2009-2010. In fiscal years 2008-2009 and 2009-2010 significant deferral of vehicle replacements were made as a response to the downturn in the economy. The deferrals have resulted in extending the planned replacement cycle by approximately two years across all departments and result in the increase shown in the approved funding levels.

Vehicles eligible for replacement or purchase include one truck in Animal Control, and ten vehicles in the sheriff's department, and one truck in Solid Waste Operations. County administration is continuing to investigate and evaluation options for "right sizing" fleet vehicles used in Social Services, Senior Services, and the general fleet. These options will be presented at a future date and are not shown in the following schedule.

The schedule on the following pages includes all County-owned vehicles and the anticipated replacement of those designated as front-line vehicles. The abbreviation "NSFR" denotes those vehicles "not scheduled for replacement", although they are often kept as spare vehicles. Vehicles assigned to the enterprise fund, Solid Waste Management, are funded directly from those funds.

FY 2010-2011 Proposed Vehicle Replacement Schedule

| <u>Summary Revenues and Expenditures</u> | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|---|-----------------------------|-----------------------------|-----------------------------|--|--|--|--|--|
| REVENUES: | | | | | | | | |
| General Fund Contributions Required | \$374,500 | \$555,000 | \$122,359 | \$226,289 | \$306,500 | \$440,500 | \$316,500 | \$357,800 |
| Contributions from Solid Waste Fund Required | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 |
| Investment earnings | \$0 | \$0 | \$5,227 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sale of fixed assets & Insurance Reimbursements | \$6,652 | \$1,228 | \$35,443 | \$43,680 | \$20,000 | \$30,100 | \$23,000 | \$15,600 |
| Use of fund balance | \$0 | \$0 | \$0 | \$141,231 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$381,152 | \$556,228 | \$163,029 | \$411,200 | \$346,500 | \$470,600 | \$339,500 | \$373,400 |
| EXPENDITURES: | | | | | | | | |
| Emergency Medical Services (EMS) | \$92,251 | \$256,333 | \$98,333 | \$166,500 | \$0 | \$0 | \$0 | \$0 |
| Animal Control Services | \$29,961 | \$17,825 | \$537 | \$0 | \$21,000 | \$23,100 | \$24,250 | \$25,400 |
| Emergency Management Department | \$0 | \$27,807 | \$0 | \$0 | \$0 | \$0 | \$33,000 | \$0 |
| Inspections Department | \$14,172 | \$13,361 | \$0 | \$19,000 | \$0 | \$23,000 | \$24,500 | \$26,000 |
| Parks and Recreation Department | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sheriff's Department | \$182,380 | \$228,206 | \$179,102 | \$189,500 | \$290,500 | \$409,500 | \$239,750 | \$302,000 |
| Detention Center | \$0 | \$24,500 | \$0 | \$24,700 | \$0 | \$0 | \$0 | \$0 |
| Cooperative Extension | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Social Services Department | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 |
| Fleet Management | \$2,477 | \$2,306 | \$4,954 | \$11,500 | \$15,000 | \$15,000 | \$18,000 | \$20,000 |
| Total Expenditures | \$321,241 | \$570,338 | \$282,926 | \$411,200 | \$346,500 | \$470,600 | \$339,500 | \$373,400 |
| Fund Balance | \$275,238 | \$261,128 | \$141,231 | \$0 | \$0 | \$0 | \$0 | \$0 |

FY 2010-2011 Proposed Vehicle Replacement Schedule

Emergency Medical Services (EMS) currently maintains ten (10) front-line vehicles, eight (8) box style ambulances and one (1) truck used as a Quick Response Vehicle (QRV). The current schedule adds one (1) additional front-line box style ambulance in fiscal year 2010-2011. The department also maintains two (3) van style back-up ambulances and two (2) staff vehicles used for addressing and administration. These five autos are not scheduled for replacement. When possible, the box style ambulances are remounted on new chassis providing a lower replacement cost. Several box style ambulances are scheduled for full replacement. This allows them to replace the old van style back-ups with box style back-ups by the year 2014. The actual replacement year may fluctuate with mileage and condition of the vehicle.

| Emergency Medical Services | | | | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|------|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | | \$92,251 | \$256,333 | \$98,333 | \$166,500 | \$0 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 1 - new | 2-new 1-remount | 1 - new | 1- new | | | | |
| Department Vehicle Inventory | | | | | | | | | | | |
| Dept ID# | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| 24 | 6570 | 31787-S | 1996 | Ford | Crown Victoria | Private Passenger | n/a | EMS-Addressing | 7398 | NSFR | \$ - |
| | 5001 | 89685-R | 1997 | Ford | Ambulance | Ambulance | n/a | EMS - backup | 7919 | NSFR | \$ - |
| 23 | 7795 | 37635-S | 1997 | Ford | Explorer | Truck | n/a | EMS - Admin | 7919 | NSFR | \$ - |
| | 6363 | 10344-S | 1998 | Ford | Ambulance | Ambulance | n/a | EMS - backup | 7919 | NSFR | \$ - |
| 26 | 7202 | 46395-S | 2002 | Ford | Ambulance | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 30 | 3490 | 59068-S | 2003 | Ford | Ambulance | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 19 | 6467 | 62796-S | 2005 | Chevrolet | Truck | Light Truck | n/a | EMS - QRV | 01499 | NSFR | \$ - |
| 32 | 6568 | 63807S | 2005 | Ford | Ambulance | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 29 | 2548 | 82803S | 2006 | Ford | E-450 | Truck | n/a | EMS | 01499 | NSFR | \$ - |
| 21 | 8969 | 71776S | 2006 | Ford | Ambulance | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| | 3374 | 92847-S | 2007 | Pace | Trailer | Trailer - Over 2000 | n/a | EMS | 68499 | NSFR | \$ - |
| 27 | 4206 | 94558-S | 2007 | Chevrolet | Ambulance | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 33 | 5786 | 91379S | 2007 | Ford | E-450 Amb. | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 34 | 2597 | 96801-S | 2008 | Ford | E-450 Amb. | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 35 | 9900 | 12526T | 2008 | Ford | E-450 Amb. | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 36 Creedmoor | 0607 | | 2010 | Chevy | G-4500 | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |
| 36 | | | 2011 | | | Ambulance | n/a | EMS | 7919 | NSFR | \$ - |

FY 2010-2011 Proposed 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. Due to funding constraints identified in prior fiscal years the replacement of the 2004 truck purchased in 2005 was deferred until fiscal year 2010-2011. Once a truck is replaced the outgoing truck can replace the truck NSFR within the department.

| Animal Control | | | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|---------------------------|-------------|-----------------------------|-----------------------------|-----------------------------|--|--|--|---|---|
| Amount Expended or Budgeted | | | \$29,961 | \$17,825 | \$537 | \$0 | \$21,000 | \$23,100 | \$24,250 | \$25,400 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | 2 | 1 | 0 | 0 | 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 |
| 4183 | 71480-R | 1996 | Ford | Truck | Light Truck | n/a | Animal Control | 01499 | NSFR | \$ - |
| 6833 | 56632-S | 2004 | Chevrolet | Truck | Light Truck | n/a | Animal Control | 01499 | FY 2011 | \$ 21,000 |
| 8776 | 85512-S | 2007 | Chevrolet | Truck | Light Truck | n/a | Animal Control | 01499 | FY 2012 | \$ 23,100 |
| 8903 | 85511-S | 2007 | Chevrolet | Truck | Light Truck | n/a | Animal Control | 01499 | FY 2013 | \$ 24,250 |
| 288 | | 2008 | Chevrolet | Truck | Light Truck | n/a | Animal Control | 01499 | FY 2014 | \$ 25,400 |

Emergency Management currently maintains one (1) front-line auto and three (3) 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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|---------------------------|-------------|-----------------------------|-----------------------------|-----------------------------|--|--|--|---|---|
| Amount Expended or Budgeted | | | \$0 | \$27,807 | \$0 | \$0 | \$0 | \$0 | \$33,000 | \$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 |
| 0633 | 14487-T | 1985 | Chevy | Truck | Forestry Loaner | n/a | Emergency | Unknown | NSFR | 0 |
| 0694 | 87914-S | 2006 | Layton | Nomad | Camper Trailer | n/a | Emergency | Unknown | NSFR | \$ - |
| 7977 | 7607-S | 2006 | Chevrolet | Truck | Light Truck | n/a | Emergency | 01499 | NSFR | \$ - |
| 8654 | 96013-S | 2008 | Ford | Expedition | Light Truck | n/a | Emergency | 01499 | FY 2013 | \$ 33,000 |

FY 2010-2011 Proposed Vehicle Replacement Schedule

The Inspections Department maintains five (5) 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. Due to funding constraints identified in previous fiscal years, the administrative staff is recommending that the replacement of the truck purchased in 2003 be deferred until fiscal year 2010-2011. Replaced vehicles are passed along to the General Services or Parks Department for use within the County as "NSFR" trucks.

| Inspections | | | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | \$14,172 | \$13,361 | \$0 | \$19,000 | \$0 | \$23,000 | \$24,500 | \$26,000 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | 1 | 1 | 0 | 1 | 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 |
| 9928 | 44198-S | 2003 | Ford | Truck | F-150 Light Truck | Inspection | Inspection | 7398 | FY 2011-2012 | \$ 23,000 |
| 3462 | 57995-S | 2005 | Chevrolet | Truck | Light Truck | Inspection | Inspection | 01499 | FY 2012-2013 | \$ 24,500 |
| 4620 | TY12407 | 2005 | Chevrolet | Truck | Light Truck | Inspection | Inspection | 01499 | FY 2013-2014 | \$ 26,000 |
| 8160 | 85625-S | 2007 | Chevrolet | Truck | Light Truck | Inspection | Inspection | 01499 | FY 2014-2015 | \$ 27,500 |
| 4833 | 96240-S | 2008 | Ford | Truck | Light Truck | Inspection | Inspection | 01499 | FY 2015-2016 | \$ 29,000 |

The Parks and Recreation Department maintains one (1) truck for the daily operations of the park. 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 Department | | | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| 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 |
| 0488 | 19780-T | 1997 | Falcon | Trailer | Trailer - Over 2000 | General | GAP - Park | 68499 | NSFR | \$ - |
| 0972 | 19781-T | 1997 | Falcon | Trailer | Trailer - Over 2000 | General | GAP - Park | 68499 | NSFR | \$ - |
| 5891 | 37347-S | 2002 | Ford | Truck | Light Truck | Inspection | GAP - Park | 01499 | NSFR | \$ - |

FY 2010-2011 Proposed Vehicle Replacement Schedule

The Sheriff's Department currently maintains forty-three (43) front-line vehicles, twelve (12) secondary vehicles, and a 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 department manager 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 to six years to six or seven years as currently shown on the schedule.

| Sheriff | | | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|----------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | \$182,380 | \$228,206 | \$179,102 | \$189,500 | \$290,500 | \$409,500 | \$239,750 | \$302,000 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | 9 | 10 | 6 | 7 | 10 | 13 | 7 | 8 |
| Department Vehicle Inventory | | | | | | | | | | |
| VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
| 6185 | | 1985 | Cox | Boat Trailer | Trailer - Over 2,000 | Butner Rescue | Sheriff's | 68499 | NSFR | \$ - |
| | | | | | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| | | | | | Police Commercial | n/a | Sheriff's | 7912 | NSFR | \$ - |
| | | | | | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| | | | | | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| | | | | | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| | | | | | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| ADD FY 2010 | | | | | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| 6873 | 50294-S | 2004 | Dodge | Durango | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 34,000 |
| 6934 | 50039-S | 2004 | Ford | Patrol Car | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| 6935 | 50038-S | 2004 | Ford | Patrol Car | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| 6936 | 50035-S | 2004 | Ford | Patrol Car | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |
| 6940 | SST-1309 | 2004 | Ford | Patrol Car | Police Private | n/a | Sheriff's | 7911 | NSFR | \$ - |

FY 2010-2011 Proposed Vehicle Replacement Schedule

| Sheriff (Continued) | VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost |
|---------------------|------|----------------|------|---------------|----------------|-----------------------|-------------------|--------------------|-------|--------------------------------|----------------------------|
| | 3171 | 88462S | 2005 | International | Travel Trailer | Trailer - Over 10,000 | n/a | Sheriff's | | NSFR | \$ - |
| | 4567 | 62395-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4568 | 62397-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4569 | 62391-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4570 | 62394-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4572 | 62392-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4573 | 63235-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4574 | 62393-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4576 | TVB-7510 | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 4577 | TVJ-3726 | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2010-2011 | \$ 28,500 |
| | 5840 | 66095-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 5842 | 66096-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 2514 | 77325-S | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 2515 | 77323-S | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 2516 | 77324-S | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 2517 | VSD-7280 | 2006 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 3739 | USD7279 | 2006 | Ford | MP | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 4638 | 78177-S | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 4639 | 78176-S | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 4640 | 78173-S | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 4641 | 78175-S | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 4642 | WSD-7468 | 2007 | Ford | Sedan | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 7849 | 78479-S | 2007 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2011-2012 | \$ 31,500 |
| | 6069 | 93419-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 6070 | 93422-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 6071 | 93426-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 6072 | 93421-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 6073 | 93420-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 6074 | 93424-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 6075 | 93425-S | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2012-2013 | \$ 34,250 |
| | 9846 | | 2008 | Chevrolet | Impala | n/a | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| | 9605 | | 2008 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| | 9324 | | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| | 6535 | | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| | 6536 | | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| | 6537 | | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| | 6538 | | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| ADD FY 2010 | 7842 | | 2009 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2013-2014 | \$ 37,750 |
| ADD FY 2010 | | | 2009 | Ford | Crown Vic | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 39,600 |
| ADD FY 2010 | | | 2009 | Ford | Crown Vic | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 39,600 |
| ADD FY 2010 | | | 2010 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 39,600 |
| ADD FY 2010 | | | 2010 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 39,600 |
| ADD FY 2010 | | | 2010 | Dodge | Charger | Police Private | n/a | Sheriff's | 7911 | FY 2014-2015 | \$ 39,600 |

FY 2010-2011 Proposed Vehicle Replacement Schedule

The Detention Center (Jail) currently maintains four (4) vehicles. The 2010 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 2002 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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|-----------|---------------------|---------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| Amount Expended or Budgeted | | | | \$0 | \$24,500 | \$0 | \$24,700 | \$0 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| Department Vehicle Inventory | | | | | | | | | | | |
| VIN | License Plate# | Year | Make | Description | Type | Former Department | Current Department | Class | Year Scheduled for Replacement | Estimated Replacement Cost | |
| 2918 | 55805-R | 1994 | Chevrolet | Truck | Light Truck | Solid Waste | Detention Center | 01499 | NSFR | \$ - | |
| 4573 | SWE-4457 | 2002 | Ford | Crown Victoria | Car | Sheriff | Detention Center | 01499 | NSFR | \$ - | |
| 9524 | 50033-S | 2004 | Ford | Van | Light Truck | n/a | Detention Center | 01499 | NSFR | \$ - | |
| ADD FY 2010 6839 | | 2010 | Ford | Van | Light Truck | n/a | Detention Center | 01499 | FY 2015-2016 | \$ - | |

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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|------|---------------------|---------------------|----------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| 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 | |
| 0032 | 89013-R | 1997 | Ford | Van | Light Truck | n/a | Co-Op Extension | 01499 | NSFR | \$ - | |
| 2387 | 89615-S | 2005 | Ford | E-350 | Light Truck | n/a | Co-Op Extension | 01499 | NSFR | \$ - | |

FY 2010-2011 Proposed Vehicle Replacement Schedule

The Social Services Department currently maintains six (6) vehicles for the daily operations of their department. These autos are not scheduled for replacement. The County is reviewing the possibility of providing new economy model cars for this department's operations. If purchased, these new cars would be scheduled for replacement on a seven year cycle, with the Social Services Department maintaining them until they are replaced. The full analysis of this purchasing decision will be included in the long term financial planning efforts of the County in fiscal year 2009-2010.

| Social Services | | | Actual 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| 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 |
| 9880 | 68814-R | 1995 | Ford | Van | Light Truck | Social Services | Social Services | 01499 | NSFR | \$ - |
| 0255 | 91294-R | 1998 | Ford | Car | Crown Victoria | Sheriff's | Social Services | 7911 | NSFR | \$ - |
| 5130 | 13000-S | 2000 | Ford | 4S | Crown Victoria | Sheriff's | Social Services | 7911 | NSFR | \$ - |
| 4576 | | 2002 | Ford | 4S | Crown Victoria | Sheriff's | Social Services | 7911 | NSFR | \$ - |
| 9546 | 42645-S | 2003 | Ford | 4S | Crown Victoria | Sheriff's | Social Services | 7911 | NSFR | \$ - |
| 4571 | 37359-S | 2005 | Ford | 4S | Police Private | n/a | Sheriff's | 7398 | NSFR | \$ - |

The Senior Services Department maintains two (2) vehicles for daily operations and county facility maintenance. Typically, when front-line cars are replaced in the Sheriff's 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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| 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 |
| 5131 | 16201-S | 2000 | Ford | 4S | Crown Victoria | General Services | Sr. Services | 7911 | NSFR | \$ - |
| 5132 | 77642-S | 2000 | Ford | 4S | Crown Victoria | General Services | Sr. Services | 7911 | NSFR | \$ - |

FY 2010-2011 Proposed 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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| 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 |
| 3878 | 73999-R | 1996 | Ford | Truck | Light Truck | General | General Services | 01499 | NSFR | \$ - |
| 4556 | | 1997 | Ford | Van | Van | Jail | Fleet | | NSFR | \$ - |
| 2894 | 82336-R | 1997 | Chevrolet | Truck | Light Truck | Inspection | General Services | 01499 | NSFR | \$ - |
| 7430 | 77641-S | 1999 | Ford | Explorer | SUV | n/a | Fleet | 7912 | NSFR | \$ - |
| 1789 | 18258-S | 2000 | Ford | Truck | Light Truck | Inspection | General Services | 01499 | NSFR | \$ - |
| 5135 | 64244-S | 2000 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| 5136 | MYD2483 | 2000 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| 6850 | 55262-S | 2001 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| 6851 | NXJ6658 | 2001 | Ford | 4S | Crown Victoria | Sheriff's | Fleet | 7911 | NSFR | \$ - |
| 4213 | 41016-S | 2002 | Dodge | Durango | SUV | Emer. Mgmt. | Fleet | 7911 | NSFR | \$ - |
| 2078 | | 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 three (3) 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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|--|-------------------|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Amount Expended or Budgeted | | | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 |
| Number of Vehicles Purchased or Scheduled for Purchase | | | 0 | 0 | 0 | 0 | 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 |
| 5304 | 90524-R | 1988 | International | Dump Truck | Medium Dump Truck | Sheriff's | Landfill | 23479 | NSFR | \$ - |
| 4182 | 71480-R | 1996 | Ford | Truck | Light Truck | Water & Sewer | Landfill | 01499 | NSFR | \$ - |
| 0743 | 82372-R | 1997 | Chevrolet | Truck | Light Truck | General Services | Landfill | 01499 | NSFR | \$ - |
| 6899 | 90524-R | 1999 | Ford | Truck | Light Truck | Solid Waste Mgt. | Landfill | 01499 | NSFR | \$ - |
| 2236 | AY-39338 | 1999 | Carson | Trailer | Trailer - Over 2000 | Solid Waste Mgt. | Solid Waste Mgt. | 68499 | NSFR | \$ - |
| 2237 | AY-39339 | 1999 | Carson | Trailer | Trailer - Over 2000 | Solid Waste Mgt. | Solid Waste Mgt. | 68499 | NSFR | \$ - |
| 3675 | 54088-S | 2004 | Chevrolet | Truck | Medium Truck | Solid Waste | Landfill | 21499 | FY 2010-2011 | \$ 20,000 |

FY 2010-2011 Proposed 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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|-----------------------------|--|------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Amount Expended or Budgeted | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2664 | | 1997 | Ford | Truck | Light Truck | General | Fleet | 01499 | NSFR | \$ - |

FY 2010-2011 Proposed Vehicle Replacement Schedule

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 2006-2007 | Actual 2007-2008 | Actual 2008-2009 | Approved Budget 2009-2010 | Approved Budget 2010-2011 | Planning Budget 2011-2012 | Planning Budget 2012-2013 | Planning Budget 2013-2014 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|--|--|--|--|
| Amount Expended or Budgeted | \$2,477 | \$2,306 | \$4,954 | \$11,500 | \$15,000 | \$15,000 | \$18,000 | \$20,000 |

GRANVILLE COUNTY

FEE MANUAL

Fiscal Year 2010-2011

Emergency Services Fees Amended 6/4/2007
Register of Deeds Fees Amended 6/4/2007
Solid Waste Management Fees Amended 6/4/2007
Planning Fees Amended 6/4/2007
Granville Athletic Park Fees Amended 6/4/2007
Inspections Fees Amended 6/4/2007
Fire Marshal Fees Amended 6/4/2007
Fire Marshal Fees Amended 7/1/2008
Inspection Fees Amended 7/1/2008
Granville Athletic Park Fees Amended 7/1/2008
Solid Waste Management Fees Amended 8/4/08
Library System Fees Amended 8/4/08
Granville Athletic Park Fees Amended 1/31/09
Granville Athletic Park Fees Amended 3/16/09
Solid Waste Management Fees Amended 6/15/09
EMS Fees Amended 5/17/2010
Animal Control Fees Amended 5/17/2010
Solid Waste Management Fees Amended 5/17/2010

Introduction

Granville County Government provides many services to its citizens. While a majority of the revenue that pays for these services is through local and State authorized taxes, some services are appropriately funded by user-fees. The user-fee concept essentially states that the cost of services that benefit a certain person or group of persons should be paid for by those persons. The cost of the service should be measurable and some administrative mechanism for charging the beneficiary should be available.

The user-fee concept promotes fairness because the revenue supplements the tax dollars that would otherwise be used to pay for the service. If, for example, the Inspections Department was funded by general tax revenue, the general citizenry would pay for the mandatory inspections required of homebuilders and developers. A full-cost recovery user-fee supplants this tax revenue and transfers these costs to the beneficiary of the services, ultimately the home buyer.

The following pages present a consolidated directory of user-fees for all departments.

Board of Elections Fees

| | Fee |
|-------------------------------------|-----------------|
| Computer Generated List in Hardcopy | \$.02 per page |
| Computer Generated CD | \$25.00 per run |
| Computer Generated 3.5" Diskette | \$25.00 per run |
| Computer Generated Labels | \$.27 per page |
| County District Map | \$13.25 |
| Letter or Legal Size Photo Copies | \$.05 |
| Ledger Size Photo Copies | \$.10 |

Filing Fees are determined by the Office and posted prior to each filing period.

EMERGENCY SERVICES DEPARTMENT

EMS Division Fees

| | Fee |
|--|------------|
| Ambulance Call Record (ACR) Fee (applies only to liability claims for person injury) (amended 3-15-99; amended 7-1-05) | \$15.00 |
| Ambulance Franchise Application Fee | \$1,000.00 |

Animal Control Division Fees

| | Fee |
|---|-----------------|
| Ordinary Redemption by Owner- 1 st Time | \$25.00 |
| Ordinary Redemption by Owner- 2 nd Time within 1 year | \$50.00 |
| Ordinary Redemption, more than twice in 1 year | \$75.00 |
| Redemption by Owner for Violation of Section 1-8- 1 st time | \$25.00 |
| Redemption by Owner for Violation of Section 1-8-2 nd Time within 1 year | \$50.00 |
| Redemption by Owner for Violation of Section 1-8 more than twice in 1 year | \$100.00 |
| Boarding Fee while animal impounded | \$10.00 per day |
| Adoption Fee (amended 1-02-01) | \$25.00 |
| Vaccination Fee (1Year) | \$6.00 |

Fire Marshal Fees

| Section A. Permits: | Fee |
|--|----------------------------------|
| 1. Airports, Heliports, and Helistops: Operation of an airport, heliport, or helistop | \$50.00 |
| 2. Bowling Pin and Bowling Alley Resurfacing and Refinishing: Bowling Pin refinishing or Bowling Lane Resurfacing | \$50.00 |
| 3. Cellulose Nitrate Motion Picture Film: Storage and handling of over 25lbs of cellulose nitrate film | \$50.00 |
| 4. Cellulose Nitrate Plastic | \$50.00 |
| 5. Combustible Fibers: Storage and handling of combustible fibers in excess of 100 cubic feet | \$50.00 |
| 6. Compressed Gas: Storage, use, or handling of more that 2,000 cubic feet of flammable compressed gas or 6,000 cubic feet or nonflammable compressed gas | \$50.00 |
| 7. Crude Oil Production | \$50.00 |
| 8. Cryogenic Fluids: A. Production, storage or sale of cryogenic fluids B. Transportation on the highway of flammable cryogenic fluids in excess of 120 gallons C. Transportation on the highway of liquefied oxygen or cryogenic oxidizers in excess of 120 gallons D. Storage and transportation of nonflammable, nontoxic cryogenic fluids in excess of 500 gallons E. Storage or use of more than 10 gallons of liquefied oxygen, flammable cryogenic fluids or cryogenic oxidizers | \$50.00 |
| 9. Dry Cleaning Plants: Operation of a dry cleaning plant | \$50.00 |
| 10. Explosives, Blasting Agents and Ammunition: A. 48 Hours B. 7 Days C. 30 Days 1) To manufacture, possess, store, sell or otherwise dispose of explosive or blasting agents 2) To transport explosive or blasting agents 3) To use explosive or blasting agents 4) To operate a terminal for handling explosive or blasting agents 5) To deliver to or receive explosives or blasting agents from a carrier at a terminal between the hours of sunset and sunrise 6) To transport blasting caps or electric blasting caps on the same vehicle with explosives | \$125.00 \$250.00 \$500.00 |

| | |
|---|-----------|
| 18. Liquefied Petroleum Gas: Storage contain exceeding 299 gallons individual water capacity or combined container storage exceeding 499 gallons irrespective of individual container size | \$50.00 |
| 19. Lumber storage: Any facility or operation in which more that 100,000 board feet of lumber is to be storage or used | \$50.00 |
| 20. Magnesium: Melting, costing, heat treating machining, or grinding of more than 10 pounds of magnesium per working day | \$50.00 |
| 21. Mechanical Refrigeration: Installation or operation of cylinders with more than 20 pounds of refrigerant | \$50.00 |
| 22. Motion Picture Project: To operate a motion picture projection machine | \$50.00 |
| 23. Organic Coatings: Manufacturing of more than one gallon of organic coating on any working day | \$50.00 |
| 24. Ovens: Industrial baking or drying ovens using oil or gas fuel | \$50.00 |
| 25. Pipelines for Flammable or Combustible Liquids | \$50.00 |
| 26. Places of Assembly: | |
| A. <u>Small</u> : Any building or room or space within a building having a local occupancy of 100-700 persons which has been designed and intended to be operated, used, or maintained as a place of assembly | \$50.00 |
| B. <u>Large</u> : Same as small assembly except exceeding 700 persons | \$50.00 |
| 27. Pulverized particles (dust): Industrial processes producing combustible dusts | \$50.00 |
| 28. Repair Garages: Any place of business using any building, shed, or enclosure for the purpose of servicing motor vehicles | |
| A. Small: <5,000 square feet | \$50.00 |
| B. Large >5,000 square feet | \$50.00 |
| 29. Tank Vehicles for Flammable & Combustible Liquids: Businesses of Delivery of flammable or combustible liquids from tank vehicles, Tank Bulk Storage Farm | \$50.00 |
| 30. Tents and Air Supported Structures: Any tent or air supported structure exceeding 120 square feet in area or intended for the use of 10 or more people | \$50.00 |
| 31. Tire Rebuilding Plant | \$50.00 |
| 32 Wrecking Yard, Junk Yard or Waste Handling Plant: To conduct or maintain any wrecking yard, junk yard, or waste material handling plant | \$50.00 |
| 33. Underground Storage Tank Installation or Removal (Per Site) | \$200.00 |
| 34. Above Ground Storage Tank Installation or Removal (Per Site) | \$200.00 |
| 35. Temporary Kiosks | \$25.00 |
| 36. Open Burning Permit: | |
| A. Residential or Bonfire | No Charge |
| B. Commercial | \$50.00 |

| | |
|---|----------------------------------|
| 37. Semiconductor Fabrication Facilities: Using Hazardous Production Material (HPM); Any semiconductor fabrication facility which store, handle or use hazardous production materials Hazardous Production (Material-HPM)-a solid, liquid or gas that has a degree of hazard rating in Health, flammability or reactivity of Class 3 or 4 as ranked by NFPA Standard 704 | \$50.00 |
| 38. Welding and Cutting, Calcium Carbide and Acetylene Generators: A. Welding or Cutting Exception (Welding or Cutting) A. Welding or cutting in areas approved for the purpose B. Having an approved permit system established for the control of the fire hazards involved Cylinders and container storage exceeding: A. 2,000 cubic feet of flammable compressed gas B. 300 pounds of liquefied gas (LPG) C. 6,000 cubic feet of nonflammable compressed gas Use or storage of calcium carbide in excess of 200 pound Operation of an acetylene generator having a carbide capacity exceeding 5 pounds | \$50.00 |
| 39. Matches: Manufacture or storage of more than 25 cases in aggregate | \$50.00 |
| 40. Fireworks: A. Manufacture B. Sale, Possession, Outdoor Public Display C. Indoor Public Display | \$100.00 \$200.00 \$300.00 |
| 1. Photocopies: Copies of fire reports, documents, etc. to support office operation | \$1.00 Per sheet |
| Section C. Mandated State Inspections | |
| 1. Regular Inspections | See Section E |
| 2. Imminent Hazard Violation (fine for EACH violation immediately). Overcrowding Locked Exit Door Blocked Exit Door | \$250.00 |
| 3. Other Non-compliance (fine for EACH violation) | \$50.00 |
| Section D. Re-inspections | |
| 1. Fee after two inspections when owner/operator fails to comply with code requirements and does not file an appeal (Paid by business owners or operators) | \$100.00 |

| Section E. Municipal Interlocal Agreements | |
|--|--|
| 1. Periodic Inspections Within Municipalities and Municipal ETJ's: (Paid by contracting municipalities to perform fire code enforcement within their jurisdiction) | Same as Unincorporated Area |
| 2. Constructions Re-inspections: For multiple inspections in new commercial per construction (Paid by the contractor) | Same as Unincorporated Area |
| <u>New Construction</u> \$0-\$2,500 \$2,501-\$25,000 \$25,001-\$50,000 \$50,001-\$100,000 \$100,001 and up Up-fits and change of use---same as new Plan Review Fee | \$50.00 \$175.00 \$350.00 \$500.00 (add \$2.50 over \$100,00) \$50.00 |
| <u>Routine Inspections</u> <i>Manufacturing & Industrial</i> 0-3,000 sq ft 3,001-5,000 sq ft 5,001-10,000 sq ft 10,0001-50,000 sq ft 50,001-100,000 sq ft <i>Business & Mercantile</i> 0-3,000 sq ft 3,001-5,000 sq ft 5,001-10,000 sq ft 10,001-50,000 sq ft 50,001-100,00 sq ft 100, 001 and up | \$50.00 \$100.00 \$150.00 \$200.00 \$250.00 \$300.00 \$50.00 \$100.00 \$150.00 \$200.00 \$250.00 \$300.00 |
| Day Care | \$100.00 |
| Rest Home | \$50.00/ or \$10.00 per sleeping unit |
| Family Care Homes | \$50.00 |
| Nursing Centers | \$50.00 |
| Hospitals/Institutional Facilities | \$100.00 |
| Foster Homes | \$25.00 |
| ABC Permit | \$100.00 |
| Churches | \$50.00 |
| Schools | \$50.00 |

| | |
|--------------------------------|---|
| Residential/Dormitory | \$50.00 or \$10.00 per sleeping unit |
| Work started without a permit | \$250.00 + permit fee |
| Work finished without a permit | \$500.00 + permit fees |

NOTE

*Imminent Hazard violation fines may be assessed immediately upon inspection.
Regular noncompliance fines will be assessed after an agreed upon “correction” grace period.
A re-inspection will be set up after the grace period and compliance will be determined.*

Inspections Fees

| New Homes & Modular Homes | | | | | |
|---|------------|-----------------------|-------|-------|-------|
| | | B | E | P | M |
| Up to 1200 sf | \$545.00 | \$274 | \$109 | \$81 | \$81 |
| 1200 to 2000 sf | \$710.00 | \$329 | \$163 | \$109 | \$109 |
| 2001 to 3000 sf | \$898.00 | \$354 | \$218 | \$163 | \$163 |
| 3001 to 5000 sf | \$1,009.00 | 383 | \$244 | \$191 | \$191 |
| 5001 sf and up \$1,009.00 (add \$ 0.24/sf over 5000 sf) | | | | | |
| HRF (Homeowners Recovery Fund) | | \$10.00 | | | |
| Temporary Service Pole Inspection Fee | | \$55.00 | | | |
| Residential Additions/Remodel | | | | | |
| Up to 400 sf Base Fee+ | | \$109.00 | | | |
| 401 sf to 800 sf Base Fee+ | | \$163.00 | | | |
| Trade Fees <i>Elect, Plbg, & Mech</i> | | \$55.00 | | | |
| 801 sq and up | | Use new home rate | | | |
| Manufactured Homes | | | | | |
| Without A/C | | With A/C | | | |
| Single Wides | \$245.00 | \$299.00 | | | |
| Double Wides | \$299.00 | \$354.00 | | | |
| Triple Wides | \$299.00 | \$354.00 | | | |
| Multi-Family Dwellings | | | | | |
| First Unit | | \$818.00 | | | |
| Each Additional Unit | | \$218.00 | | | |
| Trade Fees | | | | | |
| Building | | \$55.00 | | | |
| Electrical | | \$55.00 | | | |
| Plumbing | | \$55.00 | | | |
| Mechanical | | \$55.00 | | | |
| Houses Moved onto Lots | | | | | |
| Base Fee+ | | \$163.00 | | | |
| Trade Fees <i>Elect, Plbg, & Mech</i> | | \$55.00 | | | |
| Residential Accessory Buildings/Structures (Storage Bldgs, Garages, Carports, Decks, Porches, Gazebos, etc.) | | | | | |
| Base Fee+ | | \$109.00 Built on lot | | | |
| Trade Fees <i>Elect, Plbg, & Mech</i> | | \$55.00 | | | |
| Swimming Pools | | | | | |
| Base Fee+ | | \$109.00 | | | |
| Trade Fees <i>Elect & Plbg</i> | | \$55.00 | | | |
| Farm Accessory Buildings | | | | | |
| Trade Fees <i>Elect, Plbg, & Mech</i> | | \$55.00 | | | |

| | |
|---|------------|
| Nonresidential | |
| \$0-\$2,500 | Trade Fee |
| \$2,501-\$25,000 | \$215.00 |
| \$25,001-\$50,000 | \$421.00 |
| \$50,001-\$100,000 | \$831.00 |
| \$100,001-\$200,000 | \$1,647.00 |
| \$200,001-\$350,000 | \$2,858.00 |
| \$350,000-\$500,000 | \$4,026.00 |
| \$500,001-\$750,000 | \$5,326.00 |
| \$750,001-\$1,000,000 | \$6,721.00 |
| \$1,000,001 and up (add \$2.92/1,000 over 1 mil.) Over \$25,000,000. Actual cost based on \$55/hr | |
| Service Pedestals | |
| Trade Fee (Elect) | \$55.00 |
| Temporary Service Poles | |
| Trade Fee (Elect) | \$55.00 |
| Re-inspection Fees | |
| Re-inspection Fees | \$61.00 |
| ABC Permit Licensing Inspections | |
| Inspection Fee | \$163.00 |
| Re-Issuance of Expired Building Permit | |
| 50% of original permit-(Permits expired for more than 18 months will not be re-issued. A new permit must be obtained) | |
| Signs | |
| Base Fee+ | \$55.00 |
| Trade Fee (Elect) | \$55.00 |
| ATM | |
| Base Fee+ | \$55.00 |
| Trade Fee (Elect) | \$55.00 |
| Adult/Juvenile Group Home Inspections | |
| Inspection Fee | \$109.00 |
| Housing Complaints | |
| Inspection Fee | \$55.00 |
| City of Oxford-Verification of Utilities | |
| Inspection Fee | \$24.00 |

Planning Fees

| | Fee |
|--|--|
| Zoning | |
| Single Family, Two Family Dwelling, or Manufactured Homes | \$80.00 |
| All other Residential | \$55.00 |
| Commercial/Industrial & Additions | \$250.00 for 0.25 to 1 acre \$25.00 per acre over 1 acre |
| Sign | \$40.00 per each sign |
| Road/Street Closings | \$75.00 plus the actual cost of processing the request, advertising, mailing to adjacent property owners, etc. |
| Vested Right Approval | \$800.00 for 0.25 to 1 acre \$25.00 per acre over 1 acre |
| Conditional Use Permit | \$900.00 for 0.25 to 1 acre \$25.00 per acre over 1 acre |
| Variance | \$885.00 |
| Appeals | \$790.00 |
| Special Use Permit | \$2,400.00 for 0.25 to 1 acre \$25.00 per acre over 1 acre |
| Wireless Telecommunication Facilities | \$5,000.00 |
| Wireless Telecommunication Antenna Located on existing facility (co-location) | \$500.00 |
| Deposit for technical consulting review for wireless telecommunication facilities and antenna | \$4,000.00 |
| Appeal of Co-location Denial | \$1,000.00 |
| Zoning Map Amendment (re-zone) | 995.00 for 0.25 to 1 acre \$25.00 per acre over 1 acre |
| Land Development Ordinance Amendment | \$650.00 |
| Copy of Land Development Ordinance | \$25.00 |
| Land Development Ordinance CD-ROM Digital | \$30.00 |
| 8 1/2"x11" GIS Generated Map (any scale) | \$5.00 per map |
| 36" x 36" Official Zoning/Watershed Map (1 inch=800 feet scale) | \$25.00 per map |
| 40" x 36" Official Zoning/Watershed Map (Entire County) | \$25.00 |
| Subdivision | |
| Exception Plat | \$25.00 per plat signed |
| Minor or Family Subdivision Plat | \$50.00 plus \$10 per each lot including residual tract or lot |
| Major Preliminary Subdivision Plat | \$1,100.00 plus \$25 per lot over 1 lot including residual tract or lot |

| | |
|--|--|
| Major Final Subdivision Plat | \$605.00 plus \$25 per lot over 1 lot including residual tract or lot |
| Subdivision Variance | \$165.00 per subdivision application |
| Private/Public Road Sign | \$125.00 or actual cost for sign & installation or whichever is higher |
| Watershed Protection | |
| Single Family Residential | \$15.00 |
| Other Residential Uses | \$30.00 plus \$10 per each additional acre over one acre |
| Non-Residential Uses | \$50.00 plus \$10 per each additional acre over 1 acre |
| Minor or Family Subdivision Plat | \$5.00 plus \$1 per each lot including residual tract or lot |
| Major Preliminary Subdivision Plat | \$30.00 plus \$5 per each lot including residual tract or lot |
| Major Final Subdivision Plat | \$20.00 plus \$2 per each lot including residual tract or lot |
| Exception Plat | \$25.00 per plat signed |
| Special Intensity Bonus Density Allocation (SIBDA) | \$.10 per square foot |

Register of Deeds Fees

| | |
|--|--|
| Vital Records | \$10.00 |
| Birth Certificate Amendments | \$10.00 |
| Delayed Birth Certificate Preparation | \$20.00 |
| Birth Certificate Legitimations | \$10.00 |
| Marriage License (Total) | \$60.00 |
| A. Children's Trust (Included in Total) | \$5.00 |
| B. Domestic Violence (Included in Total) | \$30.00 |
| Notary Oaths | \$10.00 |
| Certified Copies | \$5.00 for 1 st page \$2 each additional page |
| Plat Copies | \$0.50 |
| UCC Search | \$30.00 |
| UCC Search Copies | \$1.00 |
| Old Deed/Marriage Copies | \$0.25 |
| Verification (Probate) | \$2.00 |
| Photocopies | \$0.25 |
| Miscellaneous Documents | \$12.00 1 st page \$3 each additional page |
| Deeds | \$17.00 1 st page \$3 each additional page |
| Deeds of Trust | \$28.00 1 st page \$3 each additional page |
| Excise Stamp Tax | \$1.00 + 2% per 1,000 |
| Excise Recreation/Heritage | \$1.00 -2% per 1,000 |
| UCC Fixture Filings & Amendments (FF) | \$38.00 up to 2 pages \$45 if more than 2 pages plus \$2 per page over 10 pages |
| Certification Notary | \$2.00 |
| Non-Standard Document Fee | \$25.00 |

Library Fees

| | Fee |
|---|---------------------------------|
| Overdue Fines for Books, Magazines, and Music CDs and VHS Tapes | \$0.15/day \$5.00 maximum |
| Overdue Fines for DVDs and Books on Tape or CD | \$0.50/day \$15.00 maximum |
| Overdue Fines for “Boodle Bags” | \$1.00/day \$15.00 maximum |
| Replacement Cost of a Library Card Within a Three (3) Year Period | \$1.00 |
| Sending Faxes | \$1.00/page |
| Receiving Faxes | \$0.50/page |
| Computer Printing-black & white | \$0.10/page |
| Computer Printing-color | \$1.00/page |
| Genealogy Research Fee (Applies only to requests for research made by mail or email) | \$5.00 |
| Processing fee to be added to final statement. Not to be refunded if item is returned | \$5.00 |
| Charge for out-of county residents | \$15.00/annual |
| Patrons to pay their own Inter Library Loan half/actual cost | Postage at half the actual cost |
| Replacement costs for lost materials (with exception of “Boodle Bag” | Average cost of purchase |
| Replacement costs for lost items in “Boodle Bags” | Actual Replacement Costs |

Senior Services Fees

All services provided through the Senior Centers in Granville Count are generally provided at no cost to the participants except for the Fitness Programs. Donations are accepted if a participant wishes to make one.

The following charges apply to the Fitness Program.

| | Fee |
|--|---------------------|
| Stretch and Wiggle | No charge |
| Joining Fitness Program, which includes: Low Impact Aerobics Use of fitness Equipment and Water aerobics | \$32.00 per quarter |

“Scholarships” are available for the Fitness Programs. Please apply with any of the Senior Services Staff

General Government Fees

Non-Departmental fees are set for each office of County Government. These fees should be followed by all County Employees unless the fee is specifically set by General Statutes or by an adopted Granville County Ordinance.

| | Fee |
|---|------------|
| Returned Check Fee | \$25.00 |
| Photocopies (other data collection/copying) | \$0.10 |
| ID Fee (labor cost plus materials) | \$4.00 |

Solid Waste Management Fees

| | Fee |
|---|------------------|
| Use of Convenience Centers Households not having a recognized collections service (per ordinance) | \$81.00 per year |
| Use of Convenience Centers Households having a recognized collections service | \$15.00 per year |
| Construction & Demolition tipping Fee | \$32.00 per ton |
| Lump sum disposal fee per single wide mobile home | \$250.00 |
| Clean Yard Waste/Land Clearing Debris/Inert Debris <ul style="list-style-type: none"> ▪ Pickup truck ▪ Single axle truck ▪ Tandem truck ▪ Tandem 14 ▪ Trailer (22 feet) | \$32.00 per ton |
| Mulch (\$5.00 for material + \$5.00 for loading) | \$10.00 |
| Animal Carcasses | No charge |
| Asbestos | \$40.00 per ton |
| Commercial Certified Weight | \$5.00 |

Granville Athletic Park Fees

| | | |
|--|-----------------|-----------------|
| Practice Field | \$10/per 1 ½ hr | |
| ½ Soccer Field | \$15/per 1 ½ hr | |
| Soccer, Baseball, Softball Field or Basketball Goals | \$22/per 1 ½ hr | |
| Lighted Baseball/softball/Soccer | | |
| Non Resident rates are two times the posted residential rates | | |
| Facilities | | |
| | Half Day | Full Day |
| Picnic Shelter | \$50.00 | \$100.00 |
| Sports Pavilion | \$150.00 | \$250.00 |
| Amphitheater | \$150.00 | \$250.00 |
| Spray Park | | |
| Spray Park Available by appointment (Tue-Sat 10 am -1pm) \$50.00/hr Group Rentals Open to General Public (Tue-Sun 1pm-7pm) \$1.00 per person | | |
| Spray Park is open between Memorial Day and Labor Day at the days and time specified above | | |
| Tournament | | |
| Tournament Rental is Friday 5pm -10pm, Saturday 8am-10pm and Sundays 1pm-10pm. Additional time is billed at the resident rate for specific field type. | | |
| \$200.00 per Field <u>Special Note</u> | | |
| <ol style="list-style-type: none"> 1. Sound System Rental including setup is available for \$100.00 2. Field Rentals are based on 1.5 hours of rental use 3. Half day rental is less than 5 hours, full day rentals is 5 hours or more during the day. 4. Tournament rates include; field lights if applicable, baseball/softball fields lined once each day baseball/softball drag once each day, and one conference room. 5. Additional baseball/softball drag and/or lining is available at a rate of \$20.00 per field | | |

GRANVILLE COUNTY CONTACT LIST

| | | |
|--|----------------|--|
| Board of Commissioners | (919) 693-4761 | grancomrs@granvillecounty.org |
| Board of Elections | (919) 693-2515 | tonya.burnette@granvillecounty.org |
| Board of Education | (919) 693-4613 | http://www.gcs.k12.nc.us/granville |
| Cooperative Extension Service | (919) 603-1350 | paul.westfall@ncsu.edu |
| County Manager | (919)693-5240 | brian.alligood@granvillecounty.org |
| Detention Center | (919) 693-3717 | sheriff@granvillecounty.org |
| Development Services | (919) 603-1326 | scott.phillips@granvillecounty.org |
| Economic Development Commission | (919) 693-5911 | itilley@granvillecounty.com |
| Emergency Management | (919) 603-1310 | doug.logan@granvillecounty.org |
| Finance Department | (919) 693-4182 | michael.felts@granvillecounty.org |
| Fire Services | (919) 603-1310 | doug.logan@granvillecounty.org |
| Forestry Administration | (919) 693-3154 | rob.montague@ncdenr.gov |
| General Services/Court Facilities | (919) 603-5335 | |
| Granville Athletic Park | (919) 693-3716 | jason.falls@granvillecounty.org |
| Granville County Library System | (919) 693-1121 | tdodson@granvillecounty.org |
| Human Resources | (919) 690-1766 | justin.ayscue@granvillecounty.org |
| Information Technology | (919) 603-1308 | chris.brame@granvillecounty.org |
| Internal Audit | (919) 693-9539 | monique.heggie@granvillecounty.org |
| Register of Deeds | (919) 693-6314 | kathy.adcock@granvillecounty.org |
| Senior Services | (919) 693-1930 | kathy.may@granvillecounty.org |
| Sheriff's Department | (919) 693-3213 | sheriff@granvillecounty.org |
| Social Services | (919) 693-1511 | lou.bechtel@ncmail.net |
| Soil and Water Conservation | (919) 693-4603 | warren.daniel@nc.nacdnet.net |
| Solid Waste Management | (919) 603-1354 | jason.falls@granvillecounty.org |
| Tax Administration | (919) 693-4181 | judy.davis@granvillecounty.org |
| Vance Granville Health Department | (919) 693-2141 | http://www.gvdhd.org |
| Veterans Services | (919) 693-1484 | |