

County of Granville, North Carolina



Annual Budget FY 2008-2009



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Granville County
North Carolina**

For the Fiscal Year Beginning

July 1, 2007

Charles S. Cox

President

Jeffrey R. Egan

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Granville County, North Carolina for its annual budget for the fiscal year beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Manager's Budget Message

Fiscal Year 2008-2009

To: The Granville County Board of Commissioners

Date: June 2, 2008

This binder contains the County's approved annual budget as required by North Carolina General Statute 159 and the *Local Government Budget and Fiscal Control Act*. The Board adopted the budget on June 2, 2008. This document is the continuation budget for all funds necessary to carry out the services authorized by the Granville County Board of Commissioners. It contains both the financial information and narrative descriptions of each program in all funds for which the Board is responsible. Numerous service expansions were proposed by departments and outside agencies, however due to fiscal restraints none were incorporated into this budget document. The Board of Commissioners felt that it was not appropriate this year to include programs and activities that expanded the current level of funding provided by citizens and taxpayers of Granville County. The budget is balanced and prepared in accordance with the policies and procedures outlined in the *Local Government Budget and Fiscal Control Act* and will be submitted to the Government Finance Officers Association for peer review.

Goals

This budget is a product of the Board's vision of what Granville County will strive toward in the coming year. The values communicated during individual budget work sessions, monthly meetings, and in the annual planning retreat were as follows:

- ❑ Continue to rely on financial plans and systems in the preparation of the budget, including the Five Year Financial Forecast, CIP, VeRP and E911 Funding Plan;
- ❑ Conservatively estimate revenues and expenditures to avoid expectations of performance that are not realistic;
- ❑ The appropriated fund balance is the goal for expenditure reversions; in other words, create management objectives to encourage reversions at (or above) this level;
- ❑ Create an atmosphere where efforts to "spend down" during the fiscal year are discouraged;
- ❑ Present a budget that "lives within its means" and maintains the current tax rate due to current economic conditions, but allows for policy review and potential service reductions or expansions based on other policy directives.

The budget team prepared this document to meet these goals. The continuation budget reflects the requirements to continue operations at the current level with minimal increases, and often reductions. Department managers clearly heard the Board's directive to keep expenditures within expected revenue

growth levels. Operational and capital expenditures within most all departments, except those requiring large fuel consumption, decreased.

The Process

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

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

The most important tool in this process is the financial forecast. The Five Year Financial Plan creates a benchmark to compare the budgets requested by the departments with the projected expenditures. In numerous cases departmental or agency requests that exceed the projection are funneled into a service expansion.

This budget was prepared at a time when the local and national economies were slowing and with many economists debating whether it should be called a recession. The March statewide unemployment rate was 5.2% and Granville County was slightly higher at 5.7%. A year ago at this same time unemployment rates were 4.5% and 5.1% respectively. Due to the threat of inflation, the Federal Reserve has increased interest rates at incremental margins over the past several years. Current interest rates are projected to continue and this will help the investment potential for the County's idle funds. Utility and materials costs, however, have continued to rise significantly due to world market pressures and instability in the energy sector. The recommended budget assumes that the regional economy will continue to slow throughout FY 2008-09.

Overview of the Budget

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

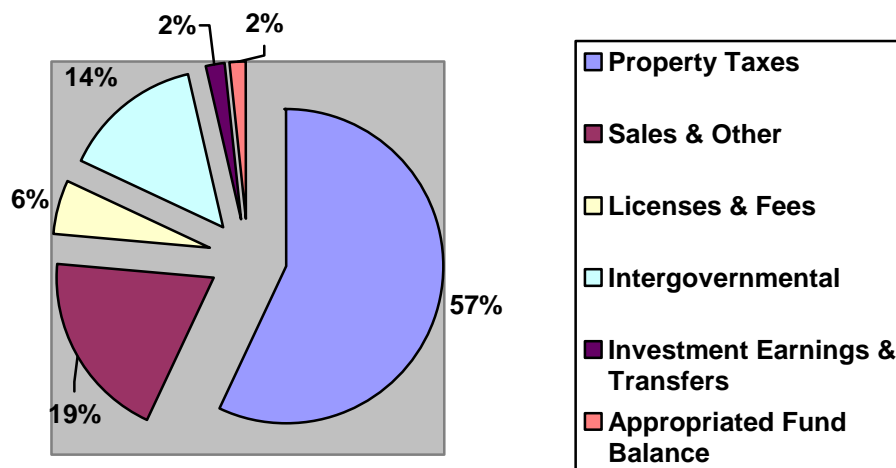
- ⇒ Much of the work in preparing the budget focused on meeting the financing requirements to fund the growth pressures in the County. The budget transfers monies to the Schools' Restricted Capital Fund to pay the substantial debt service of recently approved bonds. Additional challenges are faced with the second year of the new high school and the additional start-up funds needed for its phased opening and the additional continuing costs associated with increased square footage and maintenance costs.
- ⇒ The tax base from growth in the county has increased by 3.71% and is projected to provide additional revenues of \$976,213 at the approved tax rate of 75.5 cents for each \$100 of assessed valuation. The tax base growth is down from 4.00% in FY 07-08 due to the slowing of the economy.

- ⇒ The incorporation of the Town of Butner in FY 07-08 impacted the County's portion of State shared revenues and the full extent of that action will not be known until the audited financial statements from FY 07-08 are prepared.
- ⇒ The upcoming election cycle could have significant impacts on this and future budgets. There continues to be an attack on local government revenue sources and a failure to recognize that many promises made for state level services are being funded with local tax dollars. Although additional revenue options were authorized by the General Assembly in FY 07-08, it is apparent that those sources will probably not be approved by voters. As sales tax revenues continue to decrease due to the Medicaid shift and the slowing economy, the Board is faced with the reality that the local property tax will continue to bear the burden of funding the continued demands for local services.

General Fund

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

- ⇒ The final approved budget maintains the ad valorem tax rate of 75.5 cents for each \$100 of assessed valuation as directed by the Board during its annual planning retreat.
- ⇒ Revenues and expenditures are balanced in accordance with North Carolina General Statutes. The budget appropriates \$724,520 in available fund balance (1.5% of the general fund expenditures), although it is management's expectation and intention to revert at least this amount at year end. Total revenues, including appropriated fund balance, are \$47,089,554. This is \$191,383 less than FY 07-08. The following chart shows the sources of revenue and the percentages of these major categories.



- ⇒ The following table shows the historical tax rate, including the tax rate at the same period in the octennial revaluation (eight years ago), or \$0.775

Year	Tax Rate
1993	\$0.820
1994	\$0.720
1995	\$0.715
1996	\$0.720
1997	\$0.700
1998	\$0.700
1999	\$0.735
2000	\$0.735
2001	\$0.775
2002	\$0.635
2003	\$0.635
2004	\$0.635
2005	\$0.635
2006	\$0.700
2007	\$0.700
2008	\$0.755
2009	\$0.755

- ⇒ The growth in the tax base is based on new property on the books totaling approximately \$129,372,230 or a 3.71% increase. This increase is 0.34% less than the 4.05% increase seen in the previous fiscal year.
- ⇒ Licenses, Fees, and Other Revenues are expected to decrease by approximately 1.99%. Ambulance fees continue to increase, although they pay only a portion of the overall cost of providing this service. A loss of planning and inspection fees is anticipated due to the slowing housing market and economy. Register of Deeds revenues are expected to decrease for the same reason.
- ⇒ Restricted and Intergovernmental Revenue is expected to decrease by 0.55%; however this revenue stream is difficult to project from year to year due to its source.
- ⇒ Investment earnings are expected to remain level and are based on a return of 4% on the idle funds, which is consistent with the prior year.
- ⇒ Fund Balance is expected to remain strong at 21.63% as of June 30, 2008. However, the fund balance has decreased over the last few years primarily due to one-time appropriations to the school system. Future use of fund balance should be very carefully considered and minimized in an effort to return to the target range of 26% - 30%.

General Fund Expenditures

Meetings were held with departments and each line item was reviewed with the department managers. Department managers heard very clearly the Board's directive regarding budget growth and did an excellent job of submitting budgets that were conservative, yet realistic. The following is a brief summary of the functional areas.

County Administrative Departments

The County Administrative departments held the line on expenditures. The Board of Elections budget reflects a decrease of 7.8% due to lower projected operating expenditures and capital outlay.

Human Services Departments

Human Services agencies posted a mix of increases and decreases but were within the targeted range of growth. The Department of Social Services is the largest budget in this category. The administrative budget increased by 3.1% as service demands are anticipated to grow based on the economy. The Medicaid budget reflects a 35.4% decrease due to the State beginning to assume the County's share of this expenditure. This decrease is offset by the loss of sales tax revenues that the State took back as part of the Medicaid switch. Granville County has historically not followed the State recommended budget regarding this department and budgeted more conservatively due to the uncertainty of the demands. Due to the Medicaid swap legislation, the State estimates have been used in this year's budget in order to establish a new baseline.

Cultural & Recreational Appropriations

The Recreation budget shows a reduction due to prior year re-appropriations of recreation mini-grants. The operations at the GAP are expected to increase due to the opening of Phase II and the effort to more accurately reflect the true cost of operating that facility.

Community Services - The consolidation of Planning and Inspections into the Development Services Department continues to provide increased efficiencies. The Inspections budget reflects an increase of 1.6%, while the Planning budget reflects an increase of 3.5% due to personnel costs.

Education - The School's budget reflects an increase of 4.0%. This is based on a programmed 4% increase from the previous year. The budget for Vance-Granville Community College also reflects a 4.0% programmed increase.

Public Safety – The approved budgets for the public safety agencies were affected more by the increased energy costs than other functional areas due to the nature of the work. The Sheriff's Department reflects an increase of 4.1%. The Detention Center budget remains level due to large capital expenditures in FY 07-08 to replace aging security cameras. The EMS budget reflects an increase of 2.1%. The Emergency Communications budget decreased by 20.8% due to capital expenditures in FY 07-08 for upgrades to the E-911 Center. The department's baseline budget is over \$200,000 more than last year due to legislative changes in the E-911 telecommunications surcharge that restricted the County's ability to manage that user fee and prohibited previously allowed expenditures from that fund. These prohibited expenditures must now be funded by general tax dollars.

Emergency Management shows a decrease of 8.1% based on State grant funding. The Fire Services budget increased by 3.1% based on the programmed increase related to property valuation growth. The Other Emergency Services line item decreased due to one-time funding in FY 07-08 for a Zodiac boat for the Granville Rescue Squad.

Area Projects & Other Appropriations

The amount budgeted for Special Appropriations is decreased by 8.8% but is essentially in line with prior years due to adjustments for grant revenues received in FY 07-08.

Non-departmental expenditures show a 56.4% decrease, due to a significant decrease in workers' compensation premiums.

Pass-through funds increased 6.7%, reflecting revenue that is simply passed on to other agencies.

Contributions to Other Funds

The approved budget for this cost center reflects a decrease of approximately 16.2%, reflecting economic incentives that were appropriated in FY 07-08.

Contingency

The Contingency appropriation is \$180,000 and has not changed from FY 07-08.

Other Funds

Revaluation Reserve

The transfer from the General Fund is at the programmed level of \$73,000 and will generate sufficient revenue to conduct the 2010 octennial revaluation. This transfer includes the associated investment earnings of this fund.

School's Restricted Capital

The restricted sales tax proceeds are earmarked for school capital requirements, including debt service. The Fund expenditures are budgeted at \$5,164,239.

Debt Service Fund

The Debt Service Fund is essentially a pass through fund that “centralizes” the debt obligations for all funds. The Fund expenditures are budgeted at \$5,680,489.

E911 Communications

This fund changed significantly due to legislation regarding the E-911 telecommunications surcharge. This change prohibits the County from managing the surcharge and restricts the expenditures allowed from this fund. Due to these changes, which essentially equate to an unfunded mandate from the State, over \$200,000 in local general tax dollars are needed to pay for services previously covered by user fees.

Capital Improvement Fund

Expenditures in the Capital Improvement Fund (CIP) are budgeted at \$422,000. The fund includes numerous projects that are discussed in detail in this section of the budget. Due to budget constraints, the CIP funding was decreased this year. Efforts will be made to restore funding to previous levels as soon as possible.

Vehicle Replacement Fund

The Vehicle Replacement Fund (VeRP) provides \$215,250 for replacement of rolling stock. Each vehicle will be evaluated and its useful life will be extended in the event the replacement of the vehicle is not warranted. The fund is discussed in detail in this section of the budget. Due to budget constraints, the VeRP funding was decreased this year. Efforts will be made to restore funding to previous levels as soon as possible.

Solid Waste Management - Convenience Centers

The budget for the operation of the convenience centers is \$1,029,700.

Solid Waste Management - Construction and Demolition Landfill

The budget provides \$839,741 for operation of the construction and demolition landfill. Funding is included this year to continue the engineering and permitting of a new cell but is shown in a separate project ordinance. Tipping fees increased by \$3.00 per ton to offset state regulations on old landfills and to generate funds to complete the landfill expansion. Other solid waste fees increased by 4%.

Utility Operations

In January 2008, the County transferred all County owned water and sewer assets and liabilities to the South Granville Water and Sewer Authority (SGWASA). SGWASA is now the owner and operator of these assets. The existing County water and sewer districts, now in name only, will dissolve per General Statutes at the end of FY 07-08.

Summary

Granville County faces many challenges in the coming year. This approved budget continues the current operations and “lives within its means” as it relates to revenue growth in accordance with the Board’s directive at the annual planning session. The local and state economy and the actions of the N.C. General Assembly in FY 2008-2009 will be an important factor in the performance of this budget.

Local revenue streams continue to be eroded by special interests without regard to the impact this has on county residents. There is a feeling at the state level that local property taxes are too low and that they should be relied upon to fund more and more services. Promising services at one level when the revenues come from a different level is irresponsible. Unfunded mandates from the state level combined with a slowing economy will continue to place the burden on property owners through Ad Valorem tax increases, which many taxpayers simply do not have the means to sustain.

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, Lisa Eaves and Becky Knott for all their hard work in putting this budget together. Thanks also to Bobbie Wilson and Keisha Alston for making sure that the business of the County continued as we all struggled through the budget process.

Department managers did an excellent job of compiling budgets that were easy to understand and included realistic projections. They deserve thanks and 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



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Reader's Guide

Thank you for your interest in the fiscal year 2008-2009 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 2008-2009 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 2008-2009

Task

Date

Service Expansion Instructions Sent to Departments & Outside Agencies	February 15, 2008
Budget Request Instruction Book Provided to Departments	February 15, 2008
Outside Agencies Advised by Letter & Form of Budgetary Time Frame	February 15, 2008
Service Expansion Requests Returned to the County Manager	March 13, 2008
Outside Agencies' Budget Requests Returned to the County Manager	March 20, 2008
Departmental Budget Requests Returned to the County Manager	March 20, 2008
Meet with all Departments & Outside Agencies	April 1-16, 2008
Tax Revenues & Other Revenue Estimates Finalized	April 18, 2008
Submitted Budget Finalized	April 21-25, 2008
Distribute FY 08-09 Submitted Budget to the Board of Commissioners	May 5, 2008
Advertise Public Hearing on FY 08-09 Budget	May 5, 2008
Hold Work Session(s) on FY 08-09 Submitted Budget	May 12-16, 2008
Hold Public Hearing	May 19, 2008
Final Budget Considered for Adoption	June 2, 2008

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 543 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, the largest being the City of Oxford, which serves as the County Seat. 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 at a Glance

CG Credle School in Oxford, built in 1911, is the oldest school still educating students in North Carolina.

During the 19th Century, Oxford was referred to as the “Athens of the South”.

At one time, Creedmoor was estimated to have the largest mule market in the world.

In 1936, the Stem High School Basketball team defeated the college team of UNC Tarheels in Chapel Hill.

Farmers Warehouse in Oxford had a tradition of ringing a bell on top of the building to indicate it was time to start selling tobacco.

Oxford College Girl's Tennis Team motto was “Serve me love.”

North Carolina's 1982 Poet Laureate, Sam Ragan, was born in Berea in 1916 and graduated from Berea High School.

In 1840, tobacco is established as a staple crop in Granville County, producing 3,912,822 pounds, more than any other county in the state.

In 1957, 11 tobacco warehouses existed in Oxford, selling 27,886,546 pounds of tobacco.

The pecan tree on the grounds of Abram's Plains (Stovall) was, in 1963, the largest pecan tree on the eastern coast of the United States.

Granville County

Reporting Quarter: 4th Quarter 2007

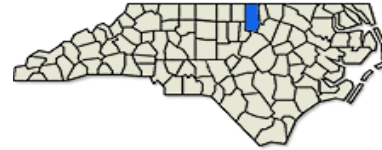
County Profile Contact (919) 715-6374
Economic Development Contact (919) 733-4977

Demographics

Certified Population, July 2006	53,837
Population, 2000 Census	48,498
Population, 1990 Census	38,341
Percent population change, 1990-2000	26.5
Percent population change, NC, 1990-2000	21.3

County Rank

49
50
53
22
21.3



Workforce & Education

Employment, Nov 2007	23,538
Unemployed, Nov 2007	1,296
Percent unemployed, Nov 2007	5.2
Percent unemployed, 2006	5.3
Percent unemployed, NC, Nov 2007	5.1
Percent unemployed, NC, 2006	4.8
Percent high school graduates or higher, 2000	73
Percent high school graduates or higher, NC, 2000	78.1
Average SAT score (2400 scale), 2007	1,438
Average SAT score (2400 scale), NC, 2007	1,486
Percent bachelor's degree or higher, 2000	13.0
Percent bachelor's degree or higher, NC, 2000	22.5

Taxes, Sales & Services

Property taxes/\$100 Value ('07-'08)	\$0.7550
Taxable sales (Mil \$, Sept 07)	\$18.8
Taxable sales (Mil \$, FY 06-07)	\$216.1
Pharmacist/10,000 Pop, 2006	9
Physician/10,000 Pop, 2006	14
RN/10,000 Pop, 2006	96
Dentist/10,000 Pop, 2006	3
Tier designation, 2008	2
Partnership Region	Research Triangle
Licensed Child Care Facilities, Sept 07	60
Child Care Slots, Sept 07	3,069

Income, Housing & Poverty

Average weekly wage per employee, 2nd Quarter 2007	\$692	7
Median household income, 2005	\$43,202	17
Per capita personal income, 2000	\$22,355	59
Per capita personal income, 2005	\$23,490	83
Per capita personal income, NC, 2006	\$32,234	
Median value of owner-occupied housing units, 2000	\$88,151	34
Median value of owner-occupied housing units, NC, 2000	\$108,300	
Percent in poverty, 2005	12.8	78
Percent in poverty, NC, 2005	14.9	

Notes: Data are the latest available at the date the profile was prepared. Demographics are from U.S. Census. Workforce & Education are from NC Employment Security Commission, U.S. Census, and NC Dept. of Public Instruction respectively; county unemployment rates are seasonally unadjusted. Average wage are from ESC's "Insured Employment and Wages in NC for Private Industry by Sector (2 digit)" which is based on the Current Population Survey. Income, Housing & Poverty are from U.S. Bureau of Economic Analysis and the U.S. Census, respectively. Jobs and Investments are from NC Dept. of Commerce. Closings & Layoffs by effective date are from the NC Employment Security Commission. Employment & Wages are from NCESC's "Insured Employment and Wages in NC for Industry by Sector (2 digit)" series; missing data or * indicates data not available or suppressed for confidentiality reasons. Taxes are from the NC Dept. of Revenue and prior to 7/05 represent gross sales but after are taxable sales. Medical data from the Cecil G. Sheps Center for Health Services Research, UNC-Chapel Hill. **County Ranking 1=highest.

Announced Jobs & Investments

Jobs announced, 2006	90
Jobs announced, Thru Oct 12, 2007	0
Total investment announced, 2006	\$3,500,000
Total investment announced, Thru Oct 12, 2007	\$50,000,000

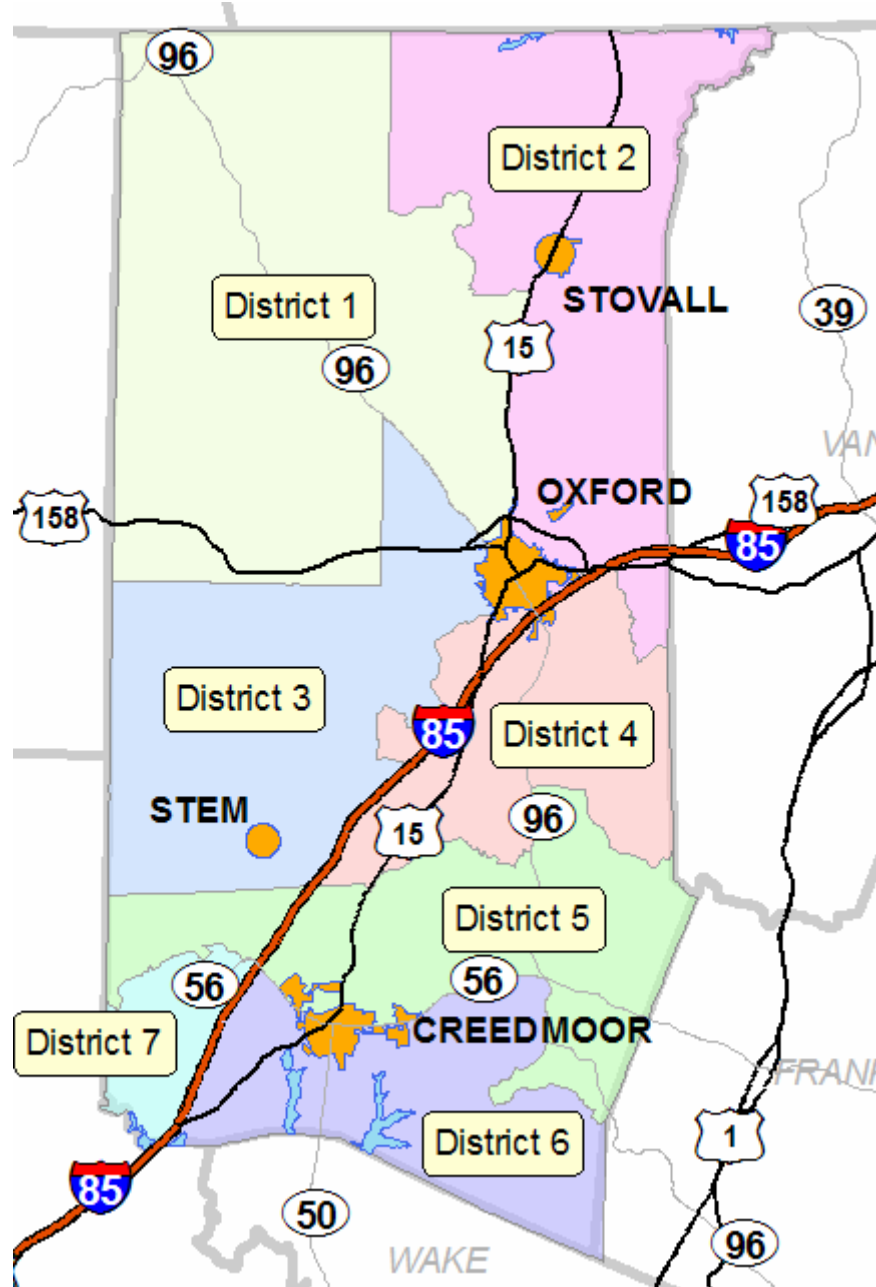
Announced Closings & Layoffs

Number of affected establishments, 2006	5
Number of affected establishments, Thru Dec 2007	4
Job losses, 2006	69
Job losses, Thru Dec 2007	358

Employment and Wages, by Sector (2nd Quarter 2007)

	Granville			North Carolina		
	Avg Emp	% Total	Avg Wkly Wage	Avg Emp	% Total	Avg Wkly Wage
Total All Industries	19,715	100.0	\$692	4,070,849	100.0	\$718
Total Government	7,754	39.3	\$785	678,349	16.7	\$754
Total Private Industry	11,961	60.7	\$631	3,392,501	83.3	\$711
Agriculture Forestry Fishing & Hunting	167	0.8	\$509	30,294	0.7	\$517
Mining	0	0.0	\$0	4,055	0.1	\$1,176
Utilities	0	0.0	\$0	13,939	0.3	\$1,378
Construction	929	4.7	\$605	255,709	6.0	\$729
Manufacturing	5,274	26.8	\$801	537,281	13.2	\$876
Wholesale Trade	252	1.3	\$688	182,823	4.5	\$1,021
Retail Trade	1,357	6.9	\$489	462,301	11.4	\$468
Transportation and Warehousing	201	1.0	\$645	115,772	2.8	\$721
Information	73	0.4	\$569	72,926	1.8	\$1,025
Finance and Insurance	198	1.0	\$672	152,965	3.8	\$1,183
Real Estate and Rental and Leasing	77	0.4	\$426	54,786	1.3	\$673
Professional and Technical Services	175	0.9	\$651	182,439	4.5	\$1,082
Management of Companies and Enterprises	22	0.1	\$4,399	69,658	1.7	\$1,374
Administrative and Waste Services	781	4.0	\$525	243,995	6.0	\$505
Educational Services	0	0.0	\$0	57,097	1.4	\$711
Health Care and Social Assistance	1,225	6.2	\$438	434,459	10.7	\$688
Arts, Entertainment and Recreation	59	0.3	\$168	53,965	1.3	\$551
Accommodation and Food Services	945	4.8	\$222	346,693	8.5	\$260
Other Services Ex. Public Admin	151	0.8	\$479	103,559	2.5	\$475
Public Administration	5			228,584	5.6	\$765
Unclassified	55	0.3	\$561	17,783	0.4	\$651

GRANVILLE COUNTY COMMISSIONER DISTRICT MAP



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 FULL-TIME POSITIONS</p>
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	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
County Manager	3	3	4	4	4
Finance	6	6	6	7	7
Board of Elections	2	3	3	3	3
Tax Administration	10	10	10	10	10
Register of Deeds	5	5	5	5	5
Sheriff	44	46	50	51	51
Jail	31	32	33	34	34
Emergency Management	1.5	3	3	3	3
EMS	40	41	41	48	48
Inspections	6.5	6	6	6	6
Animal Control	5	5	5	5	5
E-911	13	13	13	14	14
Soil Conservation	1	1	1	1	1
Granville Athletic Park & Jonesland Environmental Preserve	1	1	1	1	1
Planning	3	4	5	5	5
Building & Grounds	5	5	5	5	4
Veteran Services	Part-time	Part-time	Part-time	Part-time	Part-time
Social Services	69	71	71	73	73
Senior Center	8	8	9	9	10
Library	9	9	9	10	10
Landfill/Convenience Sites	4	4	4	4	4
Lyon Station & Cozart Water & Sewer Districts	3	4	4	4	n/a
Emergency Communications	1	1	1	0	0
4 H Best	1	1	1	1	1
Grand Total-All Funds	272	282	290	303	299

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Accounting Clerk IV*	M	N	16	23,479-37,567
Accounting Specialist	M	N	22	31,470-50,352
Accounting Technician I	M	N	15	22,356-35,770
Accounting Technician II	M	N	17	24,644-39,431
Accounting Technician IV*	M	E	20	28,535-45,654
Addressing Coordinator/Database Administrator	M	N	18	25,890-41,422
Administrative Assistant I*	M	N	19	27,164-43,461
Administrative Corporal	M	N	20	28,535-45,654
Administrative Deputy	M	N	19	27,164-43,461
Administrative Officer II	M	N	24	34,686-55,497
Administrative Secretary	M	N	16	23,479-37,567
Administrative Support Assistant	M	N	15	22,356-35,770
Administrative Support Specialist	M	N	18	25,890-41,422
Animal Control Officer II	B	N	17	24,644-39,431
Animal Control Officer	B	N	16	23,479-37,567
Assistant Register of Deeds	M	N	19	27,164-43,461
Building and Grounds Worker	M	N	11	18,397-29,434
Building Service Worker*	M	N	11	18,397-29,434
Chief Animal Control Officer	B	N	19	27,164-43,461
Chief Deputy	M	E	28	42,166-67,464
Child Support Agent I*	M	N	17	24,644-39,431
Child Support Agent II*	M	N	19	27,164-43,461

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Child Support Agent (Lead)	M	N	20	28,535-45,654
Child Support Agent Supervisor I*	M	E	21	29,963-47,940
Child Support Supervisor II*	M	E	22	31,470-50,352
Children's Services Coordinator	M	E	18	25,890-41,422
Circulation Clerk	M	N	13	20,279-32,446
Clerk to the Board/Assistant to the Manager	M	N	24	34,686-55,497
Code Compliance Specialist	M	N	21	29,963-47,940
Code Enforcement Officer	M	N	21	29,963-47,940
Community Social Services Assistant*	M	N	11	18,397-29,434
Cook	M	N	12	19,310-30,896
Computing Support Technician II	M	N	18	25,890-41,422
County Social Services Director	M	E	32	51,239-81,981
Corporal	M	N	20	28,535-45,654
Deputy County Manager	M	E	31	48,801-78,081
Deputy Director of Elections	M	N	21	29,963-47,940
Deputy Register of Deeds I	M	N	13	20,279-32,446
Deputy Register of Deeds II	M	N	15	22,356-35,770
Deputy Sheriff Non-BLET	M	N	19	27,962-43,461
Deputy Sheriff BLET Certified	M	N	19	29,294-43,461
Detention Officer	M	N	18	25,890-41,422
Detention Administrator	M	N	25	36,430-58,289
Detention Center Maintenance Specialist	M	N	19	27,164-43,461
Detention Center Transportation Officer	M	N	21	29,963-47,940
Detention Shift Supervisor (Lead)	M	N	22	31,470-50,352

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Detention Shift Supervisor	M	N	20	28,535-45,654
Detective	M	N	21	29,963-47,940
Detention Center Lead Cook	M	N	13	20,279-32,446
Director of Developmental Services	M	E	29	44,270-70,833
Director of Environmental Programs	M	E	25	36,430-58,289
Elections Clerk	M	N	14	21,289-34,064
Elections Director	M	E	24	34,686-55,497
Emergency Communications Center Manager	M	E	21	29,963-47,940
Emergency Services Program Manager	B	N	23	33,036-52,856
Emergency Services Director	M	E	29	44,270-70,833
Emergency Management Coordinator	M	E	24	34,686-55,497
EMS Assistant Shift Leader (Lieutenant)	B	N	22	31,470-50,352
EMS Shift Leader (Captain)	B	N	24	34,686-55,497
EMT-Intermediate	B	N	18	25,890-41,422
EMT-Paramedic	B	N	21	29,963-47,940
Finance Accounting Technician	M	N	20	28,535-45,654
Finance Director	M	E	30	46,487-74,378
Fitness Instructor	M	N	17	24,644-39,431
4-H Best Program Coordinator	M	N	16	23,479-37,567
General Services Director	M	E	23	33,036-52,856
GIS Technician	M	N	22	31,470-50,352
Grant Coordinator	M	N	22	31,470-50,352

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Human Resources Aide	M	N	9	16,691-26,705
Income Maintenance Caseworker I*	M	N	15	22,356-35,770
Income Maintenance Caseworker II*	M	N	17	24,644-39,431
Income Maintenance Caseworker III*	M	N	19	27,164-43,461
Income Maintenance Investigator I*	M	N	17	24,644-39,431
Income Maintenance Investigator II*	M	N	19	27,164-43,461
Income Maintenance Supervisor I*	M	N	19	27,164-43,461
Income Maintenance Supervisor II*	M	E	21	29,963-47,940
Income Maintenance Technician	M	N	13	20,279-32,446
In-Home Aide Facilitator	M	N	13	20,279-32,446
Inspector I	M	N	21	29,963-47,940
Inspector II	M	N	24	34,686-55,497
Inspector III	M	N	27	40,157-64,252
Internal Auditor	M	E	29	44,270-70,833
Landfill Clerk	M	N	14	21,289-34,064
Landfill Technician	M	N	14	21,289-34,064
Landscaping Specialist	M	N	14	21,289-34,064
Land Use Planner	M	N	22	31,470-50,352
Law Enforcement Records Clerk I	M	N	14	21,289-34,064
Law Enforcement Records Clerk II	M	N	15	22,356-35,770
Lead Detention Shift Supervisor	M	N	19	27,164-43,461
Librarian	M	E	20	28,535-45,654

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Library Assistant	M	N	13	20,279-32,446
Library Associate	M	N	17	24,644-39,431
Library Director	M	E	27	40,157-64,252
Lieutenant	M	N	25	36,430-58,289
Maintenance Helper	M	N	13	20,279-32,446
Maintenance Supervisor	M	N	21	29,963-47,940
Maintenance Technician	M	N	16	23,479-37,567
Management Analyst	M	N	22	31,470-50,352
Mapper /GIS Technician	M	N	21	29,963-47,940
Natural Resources Conservationist	M	N	19	27,164-43,461
Neuse Basin Technician	M	N	18	25,890-41,422
OSSOG II*	M	N	11	18,397-29,434
OSSOG III*	M	N	14	21,289-34,064
OSSOG IV*	M	N	16	23,479-37,567
Park Superintendent	M	N	16	23,479-37,567
Personnel/Payroll Clerk	M	N	17	24,644-39,431
Personnel/Payroll Technician	M	N	22	31,470-50,352
Planner	M	N	22	31,470-50,352
Planning Director	M	N	27	40,157-64,252
Processing Assistant III*	M	N	14	21,289-34,064
Processing Assistant IV*	M	N	16	23,479-37,567

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Register of Deeds	M	E	27	40,157-64,252
Relief Sergeant	M	N	19	27,164-43,461
Senior Center Coordinator	M	N	18	25,890-41,422
Senior Center Program Specialist	M	N	17	24,644-39,431
Senior Librarian	M	E	22	31,470-50,352
Senior Planner	M	E	27	40,157-64,252
Senior Services Case Manager	M	E	20	28,535-45,654
Senior Services Director	M	E	26	38,246-61,193
Senior Services Program Assistant	M	N	16	23,479-37,567
Sergeant	M	N	21	29,963-47,940
Shelter Attendant	B	N	12	19,310-30,896
Sheriff	M	E	34	56,489-90,380
Social Work Supervisor II*	M	E	23	33,036-52,856
Social Work Supervisor III*	M	E	27	40,157-64,252
Social Worker Investigator/Assessment and Treatment	M	E	24	34,686-55,497
Social Worker I*	M	N	17	24,644-39,431
Social Worker II*	M	E	21	29,963-47,940
Social Worker III*	M	E	23	33,036-52,856
SOS Program Coordinator	M	N	16GF	23,479-37,567
Tax Administrator	M	E	29	44,270-70,833
Tax Assessment Specialist	M	N	19	27,164-43,461
Tax Assistant I	M	N	13	20,279-32,446

**APPROVED SALARY GRADE & RANGE SCHEDULE
FISCAL YEAR 2008-2009**

ALPHABETICAL LISTING OF CLASSES AND GRADE ASSIGNMENTS

Class Title	Pay Cycle	FLSA Status	Salary Grade	Salary Range
Tax Assistant II	M	N	15	22,356-35,770
Tax Collection Specialist	M	N	19	27,164-43,461
Tax Mapper	M	N	18	25,890-41,422
Technical Services Clerk	M	N	13	20,279-32,446
Technical Services Librarian	M	E	21	29,963-47,940
Telecommunicator I	B	N	16	23,479-37,567
Telecommunicator II	B	N	18	25,890-41,422
Transportation Planner	M	N	23	33,036-52,856
Utilities Director	M	E	26	38,246-61,193
Utility Specialist	M	N	19	27,164-43,461
Utility Services Worker	M	N	13	20,279-32,446
Veterans Services Officer	B	N	18	25,890-41,422
Zoning Technician	M	N	16	23,479-37,567

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 2008-2009
Salary Grade and Range Schedule

2008-2009 Grade	<i>Trainee (95% of Min.)</i>	<i>Minimum</i>	<i>MidPoint</i>	<i>Maximum</i>
9	15,856	16,691	21,697	26,705
10	16,647	17,524	22,781	28,038
11	17,477	18,397	23,915	29,434
12	18,345	19,310	25,103	30,896
13	19,265	20,279	26,363	32,446
14	20,226	21,289	27,677	34,064
15	21,238	22,356	29,064	35,770
16	22,305	23,479	30,524	37,567
17	23,412	24,644	32,038	39,431
18	24,595	25,890	33,656	41,422
19	25,805	27,164	35,313	43,461
20	27,107	28,535	37,093	45,654
21	28,464	29,963	38,951	47,940
22	29,897	31,470	40,911	50,352
23	31,383	33,036	42,946	52,856
24	32,951	34,686	45,091	55,497
25	34,609	36,430	47,359	58,289
26	36,333	38,246	49,720	61,193
27	38,149	40,157	52,205	64,252
28	40,056	42,166	54,815	67,464
29	42,057	44,270	57,551	70,833
30	44,162	46,487	60,432	74,378
31	46,360	48,801	63,441	78,081
32	48,676	51,239	66,609	81,981
33	51,110	53,800	69,940	86,081
34	53,664	56,489	73,435	90,380

GRANVILLE COUNTY GENERAL FUND FIVE-YEAR PLAN

Tax Rate (per \$100 of valuation)		0.700	0.755	0.755	0.755	0.800	0.800	0.815	0.840
	Annual Growth Assumptions	Actual Fiscal Year 2006-2007	Original Budget Fiscal Year 2007-2008	Amended Budget Fiscal Year 2007-2008	Approved Fiscal Year 2008-2009	Projected Fiscal Year 2009-2010	Projected Fiscal Year 2010-2011	Projected Fiscal Year 2011-2012	Projected Fiscal Year 2012-2013
General Fund Revenues:									
Property Taxes	Est.\$80M per year	23,180,548	25,722,126	25,722,126	26,779,839	28,589,476	29,194,020	30,247,809	31,638,776
Sales & Other Taxes	3% growth	8,894,465	7,491,389	7,554,889	8,088,704	8,331,365	8,581,306	8,838,745	9,103,908
Article 44 Sales Tax Revenues	Per State Projections	1,802,865	1,547,950	1,547,950	1,058,951	1,058,951	766,098	-	-
State Hold Harmless Provision	Per State Projections	-	38,294	38,294	-	-	353,184	1,003,562	804,212
License, Fees and Other Revenues	3% annually	2,623,300	2,748,915	2,774,556	2,724,410	2,806,142	2,890,327	2,977,036	3,066,347
Restricted & Intergovernmental Revenues	2% annually	6,492,180	6,441,782	6,724,227	6,687,130	6,820,873	6,957,290	7,096,436	7,238,365
Investment Earnings & Operating Transfers In	3% annually	3,302,822	1,031,000	3,074,723	1,031,000	1,061,930	1,093,788	1,126,602	1,160,400
Appropriated Fund Balance		-	2,259,481	2,897,371	724,520				
Total G/F Revenues		46,296,180	47,280,937	50,334,136	47,094,554	48,668,737	49,836,012	51,290,190	53,012,007
General Fund Expenditures:									
Board of Commissioners / Governing Body	3.0%	191,994	203,990	217,837	219,451	226,035	232,816	239,800	246,994
Administration	3.0%	212,935	318,000	273,907	284,761	293,304	302,103	311,166	320,501
Construction Management	3.0%	51	500	500	500	515	530	546	563
Finance	3.0%	355,075	403,179	422,851	439,567	452,754	466,337	480,327	494,737
Board of Elections	3.0%	205,081	295,329	293,794	270,823	278,948	287,316	295,936	304,814
Register of Deeds	3.0%	259,741	283,354	288,666	289,476	298,160	307,105	316,318	325,808
Tax Administration	3.0%	519,566	573,472	591,676	600,891	618,918	637,485	656,610	676,308
General Services / Court Facilities	3.0%	503,562	515,618	523,622	514,727	530,169	546,074	562,456	579,330
Social Services	3.0%	6,776,073	7,379,874	7,570,868	7,805,461	8,039,625	8,280,814	8,529,238	8,785,115
Medicaid	Per State Projections	2,646,022	3,002,748	2,635,236	1,702,134	1,389,452	-	-	-
Veterans Services	3.0%	9,774	11,176	11,176	11,541	11,887	12,244	12,611	12,989
Health & Medical Services	3.0%	2,305,933	866,573	866,573	856,042	881,723	908,175	935,420	963,483
Senior Services	3.0%	910,940	892,244	944,758	1,015,846	1,046,321	1,077,711	1,110,042	1,143,344
Library	3.0%	606,140	738,858	782,490	769,745	792,837	816,622	841,121	866,355
Cooperative Extension Service	3.0%	364,320	193,702	351,618	223,142	229,836	236,731	243,833	251,148
Soil & Water Conservation District	3.0%	91,477	97,563	98,996	107,161	110,376	113,687	117,098	120,611
Recreation	3.0%	291,888	264,704	308,677	219,226	225,803	232,577	239,554	246,741
Jonesland Park Operations	3.0%	182,037	240,532	240,532	267,969	276,008	284,288	292,817	301,601
Development Services - Inspections Division	3.0%	376,705	411,552	412,790	419,266	431,844	444,799	458,143	471,888
Development Services - Planning Division	3.0%	194,240	229,050	270,739	280,302	288,711	297,372	306,294	315,482
Economic Development	3.0%	189,546	196,364	212,364	197,309	203,228	209,325	215,605	222,073
Granville County Schools	6.0%	10,587,244	12,432,335	12,432,335	12,681,390	13,260,493	13,925,213	14,760,726	15,646,369
Vance Granville Community College	4.0%	557,499	551,559	551,559	573,621	596,566	620,428	645,246	671,055
Sheriff	3.5%	2,613,269	2,756,633	2,913,410	3,033,890	3,140,076	3,249,979	3,363,728	3,481,459
Detention Center	3.5%	1,988,574	1,855,360	1,946,734	1,945,918	2,014,025	2,084,516	2,157,474	2,232,986
Emergency Medical Services	3.5%	2,285,285	3,149,623	3,105,038	3,171,754	3,282,765	3,397,662	3,516,580	3,639,661
Emergency Communications	3.0%	479,749	532,763	960,467	760,331	783,141	806,635	830,834	855,759
Animal Control	3.0%	238,811	248,464	259,733	261,864	269,720	277,812	286,146	294,730
Emergency Management	3.0%	184,265	185,869	199,737	183,474	188,978	194,648	200,487	206,502
Fire Services	3.5%	653,672	680,146	680,146	701,467	726,018	751,429	777,729	804,950
Forestry Administration	3.0%	86,022	89,118	89,118	90,839	93,564	96,371	99,262	102,240
Other Emergency Services	3.0%	33,274	39,700	39,700	34,700	35,741	36,813	37,918	39,055
Special Appropriations	2.5%	228,222	156,087	168,905	154,072	157,924	161,872	165,919	170,067
Non-Departmental	2.5%	1,604,509	1,968,894	3,159,463	1,381,416	1,415,951	1,451,350	1,487,634	1,524,825
Pass Through Funds	2.0%	503,015	504,643	484,023	516,377	526,705	537,239	547,983	558,943
Contribution to Other Funds	0.0%	6,613,733	4,831,361	5,877,842	4,928,101	5,728,101	5,728,101	5,728,101	5,728,101
Contingency	0.0%	-	180,000	146,256	180,000	180,000	180,000	180,000	180,000
Available for Service Expansion	0.0%	-	-	-	-	-	-	-	-
TOTAL G/F Expenditures		45,850,243	47,280,937	50,334,136	47,094,554	49,026,223	49,194,180	50,950,702	52,786,585
Revenues over Expenditures		445,937	-	-	-	(357,487)	641,832	339,488	225,422
Undesignated/Unreserved Fund Balance		11,966,953	9,707,472	9,069,582	8,345,062	7,987,575	8,629,408	8,968,896	9,194,318
<i>(as of 6/30/07)</i>									

The five year plan does not anticipate the results of the octenal property revaluation that is effective January 1, 2010. It is assumed by this model that the County would use a revenue neutral approach in keeping with this model's results.

LONG-TERM FINANCIAL PLANNING

Granville County's Approach to Long-Term 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 (page 23) 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

The annual growth assumptions consider various factors such as inflation. The growth percentages also differ by category. County Administration is projected at 3% growth while Economic Development and Education is projected at 4%. The highest category is Medicaid, which is projected at 15% to account for legislative changes.

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 will examine EMS response times and coverage areas. The coverage areas will identify the volume and concentration of emergency calls within geographic areas. This information will then be compared to the targeted response times established by the Emergency Medical Services Department. The information produced by this study will affect long-term decisions, such as where to locate future EMS stations, or whether or not resources need 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 543 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.

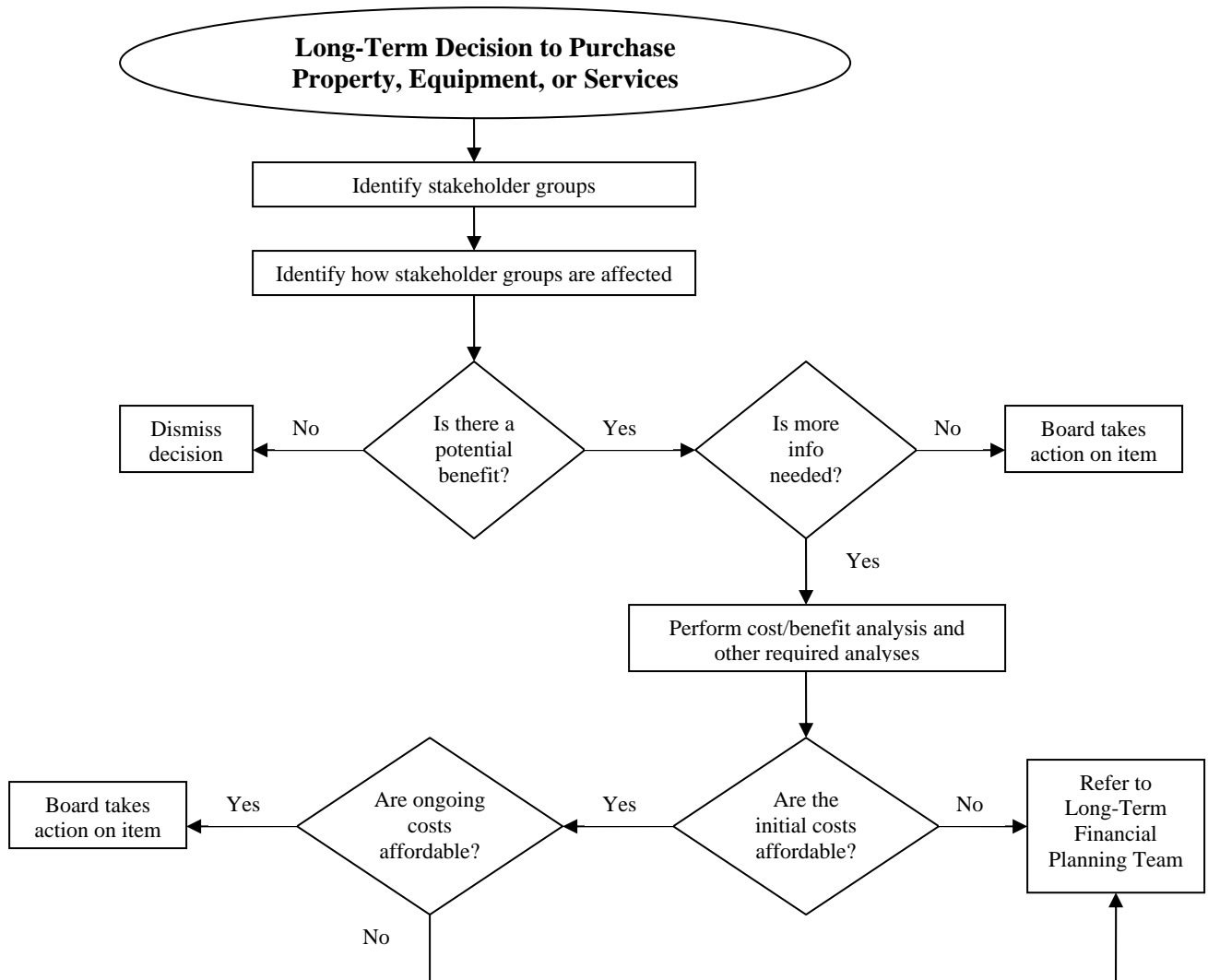
Recent legislation has also posed an interesting opportunity. The State of North Carolina passed legislation that allows counties to conduct a referendum to levy either an additional ¼ cent sales tax or a land transfer tax up to .4 percent. The County must decide if it will pursue either opportunity 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

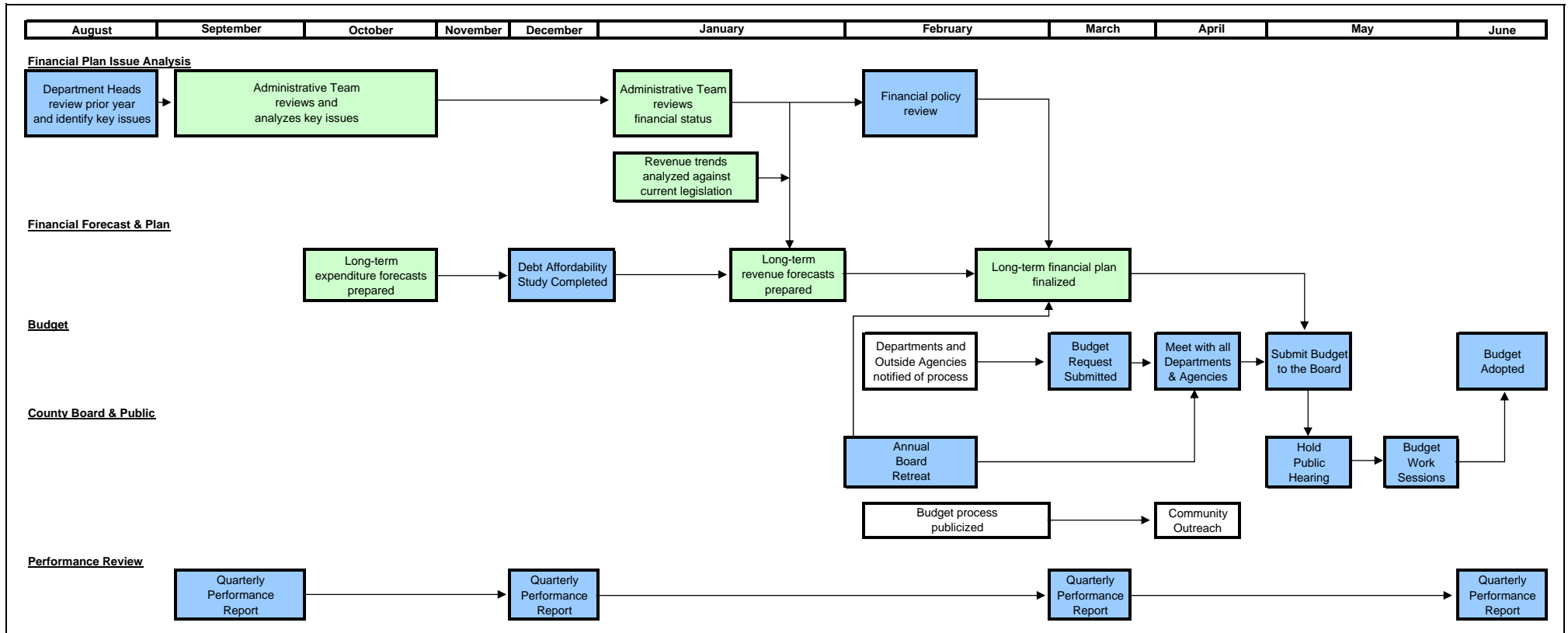
Accounting rules have changed frequently in recent years. These changes must be calculated into long-term planning. For example, GASB Statements 43 & 45 were recently issued to assure that local governments record post-employee benefits as a long-term liability. This means that Granville County must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

PERFORMANCE MEASURES

Implementation of Performance Measures

Granville County continues to make progress in its implementation of performance measures. During FY 2006-2007, five departments began developing such measures. During FY 2007-2008, several more departments developed performance measures, including at least one department from each functional area (General County Government, Human Services, Community Services, and Public Safety). The eventual goal is to track performance measures for all departments.

During FY 2007-2008, the Finance Department embarked on a campaign to implement performance measures. A committee was formed to explore ways to explain performance measures, especially to those who may be somewhat reluctant to embrace the concept. Prior to receiving the budget planning documents, a presentation about performance measures was given at the monthly staff meeting for all departments. Staff was assured that they would receive assistance with choosing and implementing performance measures.

During the budget planning process, all department heads were given a “Performance Measures Packet”. It included the following items:

- Performance Measures: Taking it to the Next Level
 - Addressed who, what, when, where, why, and how
- Performance Measures: Step-by-Step Guide
 - Included steps and examples
- Performance Measures Annual Form
 - Departments were asked to submit this form along with other budget documents

The Annual Form allows departments to choose at least three performance measures, along with identifying at least one performance measure for each of the following categories: workload output, efficiency, and effectiveness. The form also asked for the source of the related data in order to make sure that information was available. Several departments sought assistance with the Annual Form, and many were pleased to learn that they already collected the necessary data.

The departments were given the following reasons to pursue performance measures:

- Focus on activities that truly make a difference for citizens
- Use for future planning
- Assist the Board to help direct resources to departments
- Offer a reality check
- Assist with grant applications that require performance measures
- Increase citizen satisfaction rates, which will reduce complaints to departments

It was also important to mention that performance measures are meant to foster department development, not to give punishment. The following catchphrase was emphasized during the presentation, as well as during follow-up conversations with department heads:

Rather than asking what we are doing, let's ask, how well are we doing it?

Besides choosing indicators of performance, it is equally important to choose an appropriate target. Departments are encouraged to aim high rather than settle for the status quo (unless the status quo is perfection). One such example is a performance measure from the Sheriff's Department, which is to recover at least 35% of stolen property during calendar year 2008.

In previous years, the Sheriff's Department has relied on the state average to gauge its success. During the past several years, this department continues to exceed the state average. The state average of recovered stolen property was 27% for 2007. Meanwhile, Granville County exceeded the state recovery rate by achieving 36% for 2007. As a result, the Sheriff's Department has a new target for 2008 at 35%. This is based upon the prior 5-year average of recovered stolen property rates. Now, the department is aiming for success at a higher level rather than simply accepting the state average.

The Sheriff's Department demonstrates a crucial aspect of performance measures, which is to continually improve operations. While monitoring the recovery rates for stolen property, the department uses this information to assign workload and to provide a compass for employees as they strive to achieve the targeted results.

Additional Examples of Performance Measures

The departments that were required to implement performance measures were County Administration, Finance Department, Tax Department, Sheriff's Department, and Emergency Medical Services. The measures can be found in the departmental sections of this budget document. Meanwhile, there were several other departments that rose to the challenge.

The Board of Elections is held to a high standard this fiscal year. The goal is to make sure that at least 98% of the votes cast are without complaints or protests during the upcoming Presidential election in November 2008. This is one of the County's more challenging performance measures when considering the emotional caliber of this election.

The Detention Center will strive for efficiency by continuing to monitor annual food costs. The intent is to spend no more than \$250,000 during FY 2008-2009. Also, the Detention Center is subject to an annual health inspection by the state. The goal is to have no more than 0-7 demerits on this inspection.

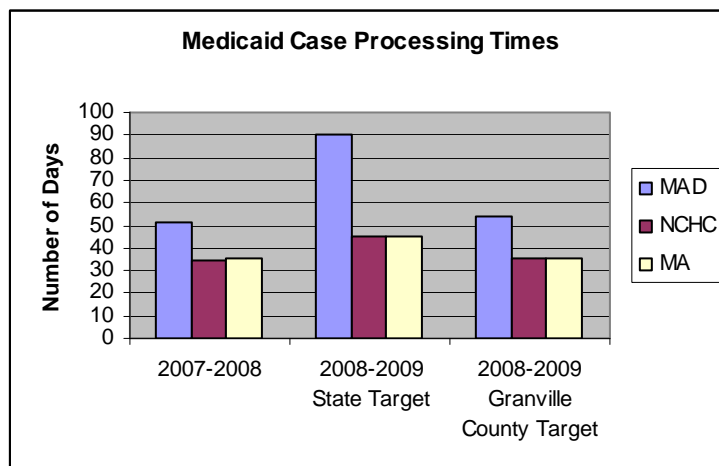
Animal Control, a division of Emergency Medical Services, is also implementing a new performance measure, which is to verify that at least 90% of adopted animals are in "Good" or "Fair" condition within 7 days of leaving the animal shelter. Citizens who

adopt animals are required to return a self-addressed, pre-stamped postcard to the shelter within 7 days of adopting an animal. This postcard requires a veterinarian's stamp and verification of the animal's condition. This is an important issue for both health reasons and citizen perceptions of the animal shelter.

The Senior Services Center discovered that information related to effectiveness measures was readily available. This department conducts periodic surveys to measure satisfaction levels with its in-home aide service and the home-delivered meals program. Now, the department actively targets satisfaction levels at 98% and 93%, respectively.

The Social Services Department is another outstanding example of tracking performance measures. This department intends to increase child support collections by 5% (\$200,000), which is a clear demonstration of effectiveness. In terms of efficiency, the department is tracking its error rate for the Food Stamp Program with hopes of achieving perfection with a "zero" error rate.

The Social Services Department is also tracking processing times for Medicaid cases. The department does not intend to exceed state tolerance levels. As a result, the chosen targets are also below state tolerance levels. This goal was met during the previous year as indicated by the graph below:



The Future of Performance Measures

The County's department heads are realizing that performance measures are vital indicators of departmental progress. While workload output continues to be measured, departments have identified clear goals and targets as they relate to efficiency and effectiveness. Long-term planning is strengthened when decisions are augmented by performance measures. The continuous improvement of performance measures will provide a framework for the elected officials, administration, and citizens of the County to improve public services.

Granville County
Combined Budget - Annually Budgeted Funds
Fiscal Year 2008 - 2009

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds
Estimated Revenue:				
Ad valorem taxes	\$ 26,779,839	\$ -	\$ -	\$ -
Other taxes and licenses	9,147,655	-	-	-
Unrestricted intergovernmental	-	-	-	-
Restricted intergovernmental	7,737,012	1,294,750	70,000	65,000
License, Fees & Other Revenue	2,724,410	-	-	-
Sales and Services	-	-	-	1,396,000
Investment earnings	800,000	75,000	110,000	75,000
Miscellaneous	-	-	-	31,500
Total estimated revenues	\$47,188,916	\$1,369,750	\$180,000	\$1,567,500
Appropriations:				
General Government	2,619,696	-	240,000	-
Public Safety	10,184,237	229,750	92,000	-
Community Services	2,287,311	-	90,000	-
Revaluation	-	73,000	-	-
Environmental protection	-	-	-	-
Economic and physical development	507,912	-	-	-
Human Services	11,391,024	-	-	-
Non-Departmental & Special Areas	2,229,165	-	-	-
Solid Waste Operations	-	-	-	1,869,441
Water & Sewer Operations	-	-	-	-
Capital Outlay	-	-	-	-
Vehicles	-	-	215,250	-
Education	13,255,011	675,486	-	-
Contingency	180,000	-	-	-
Debt Service:	-	-	-	-
Principle Retirement	936,490	2,557,984	-	-
Interest and fees	255,246	1,930,769	-	-
Construction Reserve	-	-	-	-
Total Appropriations	\$43,846,092	\$5,466,989	\$637,250	\$1,869,441
Estimated revenues over(under) appropriations	\$3,342,824	(\$4,097,239)	(\$457,250)	(\$301,941)
Other financing sources (uses)				
Transfers from other funds:				
General Fund	-	3,867,344	200,000	-
Special Revenue Fund	-	-	-	-
Capital Projects Fund	-	-	-	-
Enterprise Fund	-	-	-	-
Transfers to other funds:				
Special Revenue Fund	(3,867,344)	-	-	-
Capital Projects Fund	(200,000)	-	-	-
Enterprise Fund	-	-	-	-
Sale of fixed assets			25,800	
Total other financing sources (uses)	(\$4,067,344)	\$3,867,344	\$225,800	\$0
Excess/(Deficiency) of Revenues over Expenditures	(\$724,520)	(\$229,895)	(\$231,450)	(\$301,941)
Fund Balance - Beginning	\$10,184,599	\$3,214,412	\$649,228	\$1,913,345
Fund Balance - Ending	\$9,460,079	\$2,984,517	\$417,778	\$1,611,404

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 2006-2007 the County had a property tax rate of 70¢ per \$100 valuation. In fiscal year 2007-2008 the County approved a tax increase of 5.5¢ per \$100 valuation bringing the total tax rate to 75.5¢ per \$100 valuation. For fiscal year 2008-2009, the County maintains it's tax rate of 75.5¢ 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 2007-2008 Budget	FY 2008-2009 Budget
Current Year Property Tax	\$ 24,691,126	\$ 25,667,339
Discount	\$ (125,000)	\$ (125,000)
Prior Years	\$ 920,000	\$ 980,000
Penalties & Interest	\$ 236,000	\$ 257,500

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 and adopting fiscal year 2008-2009 property tax amount the total valuation of \$3,599,034,099 (received from our County Tax Administrator usually in April) multiplied by the tax rate (.755) multiplied by collection rate (94.46% from 2006-2007 audit) multiplied by .01 (this gives the tax at \$100 of valuation) equals \$25,667,339.

Property taxes comprise approximately 54.4% 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 19% 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 knows 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 80%. 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 14% 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 2007-2008 the County utilized \$470,000 and \$633,970 respectively for debt service on school related debt.

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 85% of the debt obligations.

Capital Projects and Vehicle Replacement Funds (VeRP) – These are capital funds that the County uses to budget for major repairs and renovations or replacement vehicles. The primary funding sources for these funds are transfers from the General Fund. The County uses the Vehicle replacement fund to purchase front-line vehicles. The VeRP is a financial management tool. Setting money aside in a separate fund essentially allows the Commissioners to provide a regular and predictable stream of funds, rather than experiencing large fluctuations in funding that may be difficult to generate in tough financial times. In some years the fund may carry a large surplus, only to be spent in a subsequent year. Meanwhile, the amount appropriated by the Board may remain relatively constant.

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 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Property Taxes	\$ 23,180,548	\$ 25,722,126	\$ 25,722,126	\$ 26,779,839
Sales & Other Taxes	\$ 10,697,330	\$ 9,077,633	\$ 9,141,133	\$ 9,147,655
License, Fees and Other Revenues	\$ 2,623,300	\$ 2,748,915	\$ 2,774,556	\$ 2,724,410
Restricted & Intergovernmental Revenues	\$ 6,492,180	\$ 6,441,782	\$ 6,724,227	\$ 6,687,130
Investment Earnings & Operating Transfers	\$ 3,302,822	\$ 1,031,000	\$ 3,074,723	\$ 1,031,000
Appropriated Fund Balance	\$ 0	\$ 2,259,481	\$ 2,897,371	\$ 724,520
Total Revenues	\$ 46,296,180	\$ 47,280,937	\$ 50,334,136	\$ 47,094,554

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 56.9% 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 2008-2009 is based on a total valuation of \$3,617,933,531, an increase of 3.71% over fiscal year 2007-2008.

Assumptions: The estimated net taxable value for 2008-2009 is \$3,599,034,099. Therefore, with a tax rate of 75.5¢ and a collection rate of 94.46%, the projected current year total property tax revenue is \$25,667,339, using the following formula:

\$ 3,599,034,099 multiplied by .755 multiplied by .9446 multiplied by .01 equals \$25,667,339.

PROPERTY TAXES	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Current Year	\$ 21,938,389	\$ 24,691,126	\$ 24,691,126	\$ 25,667,339
Discount	\$ (177,930)	\$ (125,000)	\$ (125,000)	\$ (125,000)
Prior Years	\$ 1,127,151	\$ 920,000	\$ 920,000	\$ 980,000
Penalties & Interest	\$ 292,938	\$ 236,000	\$ 236,000	\$ 257,500
Total Property Tax Revenues	\$ 23,180,548	\$ 25,722,126	\$ 25,722,126	\$ 26,779,839

Description	Adjusted Assessed Valuation** FY 2007 - 2008	Budgeted Assessed Valuation FY 2008 - 2009	% Increase
Real Property	\$ 2,631,771,198	\$ 2,744,155,752	4.27%
Personal	\$ 385,222,496	\$ 379,258,774	-1.55%
Motor Vehicles	\$ 370,401,934	\$ 393,353,332	6.20%
Utilities	\$ 101,165,673	\$ 101,165,673	0.00%
Total Assesed Value	\$ 3,488,561,301	\$ 3,617,933,531	3.71%
Less:			
Adjustment for Elderly Exemption	\$ 19,537,142	\$ 18,899,432	-3.26%
Plus:			
Increase in State Certification	\$ -	\$ -	
Avg. 1 year construction	\$ -	\$ -	
Less:			
Reserve for B.O.E. adjustments 2.75%	<u>\$ -</u>	<u>\$ -</u>	
Total Taxable Value	\$ 3,469,024,159	\$ 3,599,034,099	3.75%
Tax Rate for 07-08	0.755		
TAX RATE for 08-09		0.755	
Levy (adjusted for 94.83% Collection Rate)	\$ 24,837,051		
Levy (adjusted for 94.46% Collection Rate)		\$ 25,667,339	

**Assessed valuation for FY2007-2008 updated on 4/21/2008

Sales and Other Taxes:

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 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. 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. The mandatory requirements for distribution of the sales taxes for Article 40 and 42 have a "sunset" provision, meaning that after a certain period of time, counties will not be required to use the funds for certain purposes; however, the capital needs continue to grow with the expanding population.

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 2008-2009 budget. The tax is referred to as the Article 44 sales tax (named for the enabling legislation).

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

SALES & OTHER TAXES	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
County 1% (Article 39) Sales Tax	\$ 2,606,052	\$ 2,442,769	\$ 2,442,769	\$ 2,251,944
Article 40 Sales Tax	\$ 2,835,414	\$ 2,244,176	\$ 2,244,176	\$ 2,602,015
Article 42 Sales Tax	\$ 2,823,836	\$ 2,244,176	\$ 2,244,176	\$ 2,592,065
Article 44 Sales Tax	\$ 1,802,865	\$ 1,547,950	\$ 1,547,950	\$ 1,058,951
Article 44 Hold Harmless	\$ 0	\$ 38,294	\$ 38,294	\$ 0
State excise tax – Register of Deeds	\$ 316,738	\$ 270,000	\$ 270,000	\$ 270,000
Beer and Wine Tax	\$ 187,558	\$ 180,000	\$ 180,000	\$ 180,000
Taxes on Federal Land	\$ 12,680	\$ 12,268	\$ 12,268	\$ 12,680
Occupancy Tax	\$ 112,187	\$ 98,000	\$ 161,500	\$ 180,000
Total Sales and Other Taxes	\$ 10,697,330	\$ 9,077,633	\$ 9,141,133	\$ 9,147,655

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 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Court facility fees	\$ 112,675	\$ 105,000	\$ 105,000	\$ 105,000
CSC officer's fees	\$ 28,079	\$ 25,000	\$ 25,000	\$ 28,000
Register of Deeds	\$ 6,275	\$ 5,875	\$ 5,875	\$ 5,500
Federal and State grants	\$ 5,979,671	\$ 5,992,907	\$ 6,271,439	\$ 6,263,239
Excise Recreation – Heritage	\$ 292,373	\$ 264,000	\$ 264,000	\$ 254,000
Jail Fees	\$ 13,887	\$ 13,000	\$ 13,000	\$ 14,000
Concealed weapons fee	\$ 9,562	\$ 5,000	\$ 5,000	\$ 8,500
Donations to County Departments	\$ 22,318	\$ 1,000	\$ 17,680	\$ 3,291
Miscellaneous	\$ 27,340	\$ 30,000	\$ 17,233	\$ 5,600
Total	\$ 6,492,180	\$ 6,441,782	\$ 6,724,227	\$ 6,687,130

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 1.99% due to the slowing economy. Because county staff continually monitor the impact interest rates are having on the construction industry, a reduction in the development activity in the County will impact the fees generated by this service area. 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. As the County grows, this revenue category should also increase. Fees generated by the EMS ambulance fees are expected to increase due to increased call and transport volume.

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 was considered separately and forecast from a zero base.

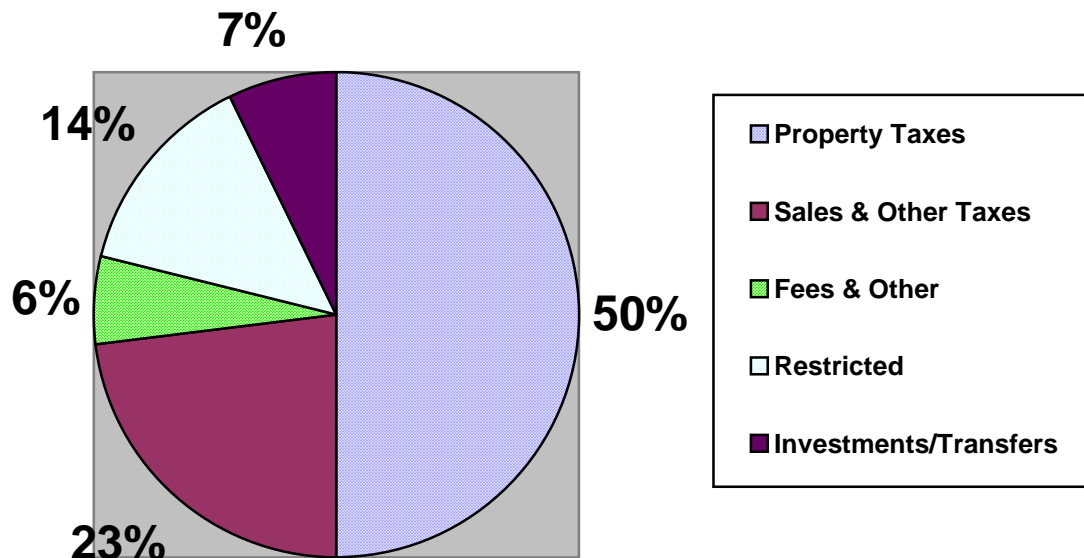
LICENSES, REES, AND OTHER REVENUES	FY 06-07 Actual	FY 07-08 Original	FY 07- 08 Amended	FY 08-09 Recommended
Privilege licenses	\$ 6,804	\$ 7,392	\$ 7,392	\$ 2,000
Taxes on Oxford Housing Authority	\$ 6,647	\$ 6,650	\$ 6,650	\$ 6,650
Gasoline tax refund	\$ -	\$ 100	\$ 100	\$ -
Planning Fees	\$ 114,590	\$ 110,000	\$ 110,000	\$ 110,000
Sign Fees	\$ -	\$ -	\$ -	\$ 2,000
Inspection Fees	\$ 487,279	\$ 500,000	\$ 500,000	\$ 450,000
SIBDA Fee	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Boarding State and Federal Prisoners	\$ 21,119	\$ 40,000	\$ 40,000	\$ 35,000
Ambulance Fees	\$ 1,107,308	\$ 1,168,397	\$ 1,168,397	\$ 1,300,000
Library Fees	\$ 41,037	\$ 44,642	\$ 44,642	\$ 39,000
GAP & Recreation Facility Fees	\$ 33,728	\$ 20,500	\$ 22,500	\$ 25,000
Rents	\$ 21,551	\$ 20,000	\$ 20,100	\$ 20,100
Sheriff's Fees	\$ 73,949	\$ 62,000	\$ 62,000	\$ 73,500
Jail Fees	\$ 865	\$ 800	\$ 800	\$ 800
Election Fees	\$ 226	\$ 300	\$ 300	\$ 300
Franchise Fees	\$ 57,715	\$ 65,000	\$ 65,000	\$ 57,000
Safe Road Civil License Act	\$ 3,858	\$ 5,400	\$ 5,400	\$ 4,400
Animal Control Fees	\$ 23,799	\$ 15,054	\$ 15,054	\$ 21,500
Collection Fees	\$ 60,716	\$ 58,210	\$ 58,210	\$ 85,770
Copies	\$ 10,874	\$ 9,400	\$ 9,400	\$ 7,500
Municipal Election Reimbursement	\$ -	\$ 11,000	\$ 19,400	\$ -
Senior Center Fitness fees	\$ 6,100	\$ 4,500	\$ 4,500	\$ 4,000
Liquid Nutrition Sales	\$ 16,107	\$ 15,000	\$ 15,000	\$ 15,000
Senior Center Program Income	\$ 25,152	\$ 20,000	\$ 21,200	\$ -
Senior Services Crafts/Ad Revenue	\$ 2,489	\$ 2,800	\$ 2,800	\$ 1,040
Senior Center Lifeline Donations	\$ 4,043	\$ 4,000	\$ 4,000	\$ 2,000
Cooperative Ext Functions	\$ 4,723	\$ 2,500	\$ 5,000	\$ 100
Administration Fees	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000
Register of Deeds Fees	\$ 347,615	\$ 362,000	\$ 362,000	\$ 298,000
Fire Marshal User Fees	\$ 550	\$ 18,995	\$ 18,995	\$ 16,000
Miscellaneous	\$ 17,664	\$ 7,500	\$ 10,515	\$ 10,000
Jail Vending/Canteen	\$ 26,378	\$ 24,555	\$ 24,555	\$ 24,500
Vending Machines	\$ 331	\$ 220	\$ 220	\$ 250
School Resource Officer	\$ 39,474	\$ 76,000	\$ 82,000	\$ 82,000
Sale of fixed assets	\$ 609	\$ 5,000	\$ 7,426	\$ 5,000
GIS Subscription Fees	\$ -	\$ -	\$ -	\$ 5,000
Total License, Fees & Other	\$ 2,623,300	\$ 2,748,915	\$ 2,774,556	\$ 2,724,410

Investment Earnings and Transfers In:

As shown in the following table, investment earnings for FY 08-09 were budgeted below the previous year's actual amount due to the current economic conditions and uncertainty in the market place. Due to the threat of inflation, the Federal Reserve Board has increased interest rates at incremental margins over the past several years. Currently interest rates remain strong and we are projecting FY 08-09 investment earnings accordingly.

INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS & COMPONENT UNITS	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Investment Earnings	\$ 1,112,047	\$ 800,000	\$ 800,000	\$ 800,000
Refunding Bond Issue	\$ 1,500,000	\$ -	\$ -	\$ -
Transfer from Revaluation Reserve	\$ -	\$ -	\$ -	\$ -
Transfer from Library Memorial Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Tourism Dev. Authority	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000
Transfer from ABC Board	\$ 160,300	\$ 151,000	\$ 151,000	\$ 151,000
Transfer from E-911	\$ -	\$ -	\$ 435,967	\$ -
Transfer from Landfill Reserve-Econ. Inc.	\$ 40,000	\$ -	\$ 1,607,756	\$ -
Transfer from Stem and Stovall	\$ 415,475	\$ -	\$ -	\$ -
Total Investment Earnings and Transfers In	\$ 3,302,822	\$ 1,031,000	\$ 3,074,723	\$ 1,031,000

FY 06-07 Actual Revenues by Category



GENERAL FUND APPROPRIATED FUND BALANCE

In fiscal year 2008-2009, 1.5% of the approved general fund expenditures or \$724,520 of the prior year's fund balance is recommended 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 2007-2008 and is expected to decrease again in FY 2008-2009, 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 Granville County Board of Commissioners and the County administrative staff are reviewing alternatives to bring the fund balance level back to our target range. The following table shows the undesignated/unreserved fund balance over the last ten (10) years and the projected fund balance for the fiscal year ending June 30, 2008.

Fiscal Year Ending	Undesignated/Unreserved Fund Balance	Percentage of Expenditures
Est. June 30, 2008	\$10,184,599	21.63%
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%
June 30, 1999	\$ 5,362,620	21.80%
June 30, 1998	\$ 4,167,376	16.10%

Assumptions: The County estimated the fund balance available for appropriation using the audited financial statements for fiscal year ended June 30, 2006 and projected the operating results of fiscal year 2007. 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 2007.

Appropriated Fund Balance

Actual FY 07-08	Original FY 07-08	Amended FY 07-08	Approved FY 08-09
\$ 0	\$ 2,259,481	\$ 2,897,371	\$ 724,520

Summary of FY 2007-2008 Contingency and Use of Fund Balance

Use of Contingency Summary - General Fund

Environmental Disaster Contingency:

Date	Description/Action	Amount	Balance
7/1/2007	Budget Ordinance		\$ 10,000

General Contingency:

Date	Description/Action	Adjustment Amount	Balance
7/1/2007	Budget Ordinance		\$ 170,000
10/15/2007	Local Update of Census Addresses (Not to Exceed Amount)	\$ (8,500)	\$ 161,500
11/5/2007	Finance System Server Replacement	\$ (6,000)	\$ 155,500
12/3/2007	Professional Svc., Upper Neuse River Dues, & Co. Prop. Tax Purch.	\$ (4,244)	\$ 151,256
1/7/2008	EDC Funding per GCBC during August 2007 meeting	\$ (15,000)	\$ 136,256

Use of Fund Balance Summary - General Fund

Date	Description/Action	Adjustment Amount	Balance
7/1/2007	Budget Ordinance		\$ 2,259,481
9/4/2007	Reappropriate unexpended cooperative extension program funds	\$ 12,500	\$ 2,271,981
9/4/2007	Economic Development budget correction for Oxford EDC	\$ 1,000	\$ 2,272,981
9/4/2007	Adjustment for ROAP & JCPC Grant Revenues	\$ (113,580)	\$ 2,159,401
9/4/2007	Adjustment for School Resource Officer Equipment	\$ 2,800	\$ 2,162,201
9/4/2007	Adjustment for Property & Liability Insurance	\$ 11,268	\$ 2,173,469
9/4/2007	Adjustment for Home & Community Care Block Grant & Match	\$ 70,704	\$ 2,244,173
10/1/2007	Reappropriate net proceeds for Library Memorial Donations	\$ 1,305	\$ 2,245,478
10/1/2007	DSS Budget Adjustments to Adult Day Care State Funding	\$ (1,526)	\$ 2,243,952
10/1/2007	Unexpended Library Programs	\$ 2,901	\$ 2,246,853
10/1/2007	Hart Curl Memorial Gardens - Unexpended Donations	\$ 3,648	\$ 2,250,501
10/15/2007	Reappropriate unexpended Recreation Mini-Grant Funds	\$ 43,973	\$ 2,294,474
10/15/2007	Adjustment for JCPC Grant Programs	\$ 719	\$ 2,295,193
12/3/2007	Reappropriate Unexpended funds for Senior Services Capital Outlay	\$ 4,575	\$ 2,299,768
12/3/2007	Repayment to Landfill Capital Reserve based on fund reconciliation	\$ 308,460	\$ 2,608,228
1/7/2008	Reappropriate transfer to GAP Project Budget as approved in 2005	\$ 127,200	\$ 2,735,428
3/17/2008	Reappropriate unexpended United Way grant funds rec'd in FY07	\$ 4,105	\$ 2,739,533
3/17/2008	Appropriate funds for DJJDP refund from unexpended grant funds	\$ 15,738	\$ 2,755,271
4/7/2008	Library Server	\$ 18,899	\$ 2,774,170
4/7/2008	Position Reclass, Performance Increase, COLA and Benefits	\$ 117,170	\$ 2,891,340
4/21/2008	Position Reclass, Performance Increase, COLA and Benefits	\$ 6,031	\$ 2,897,371

SUMMARY OF GENERAL FUND EXPENDITURES

	Page Number	FY 2006-07 ACTUAL	BUDGET FY 2007-08 APPROVED	% Change calculated using		% Change FY 2007-08 vs. FY 2008-09
				BUDGET FY 2007-08 AMENDED	BUDGET FY 2008-09 APPROVED	
GENERAL FUND						
Board of Commissioners / Governing Body	42	191,994	203,990	217,837	219,451	0.7%
Administration	45	212,935	318,000	273,907	284,761	4.0%
Construction Management	90	51	500	500	500	0.0%
Finance	47	355,075	403,179	422,851	439,567	4.0%
Board of Elections	49	205,081	295,329	293,794	270,823	-7.8%
Register of Deeds	51	259,741	283,354	288,666	289,476	0.3%
Tax Administration	53	519,566	573,472	591,676	600,891	1.6%
General Services / Court Facilities	55	503,562	515,618	523,622	514,727	-1.7%
Social Services	59	6,776,073	7,379,874	7,570,868	7,805,461	3.1%
Medicaid	59	2,646,022	3,002,748	2,635,236	1,702,134	-35.4%
Veterans Services	67	9,774	11,176	11,176	11,541	3.3%
Health & Medical Services	69	2,305,933	866,573	866,573	856,042	-1.2%
Senior Services	72	910,940	892,244	944,758	1,015,846	7.5%
Library	75	606,140	738,858	782,490	769,745	-1.6%
Cooperative Extension Service	77	364,320	193,702	351,618	223,142	-36.5%
Soil & Water Conservation District	79	91,477	97,563	98,996	107,161	8.2%
Recreation	81	291,888	264,704	308,677	219,226	-29.0%
GAP/Jonesland Environmental Preserve	83	182,037	240,532	240,532	267,969	11.4%
Development Services - Inspections Division	89	376,705	411,552	412,790	419,266	1.6%
Development Services - Planning Division	87	194,240	229,050	270,739	280,302	3.5%
Economic Development	84	189,546	196,364	212,364	197,309	-7.1%
Granville County Schools	93	10,587,244	12,432,335	12,432,335	12,681,390	2.0%
Vance Granville Community College	91	557,499	551,559	551,559	573,621	4.0%
Sheriff	97	2,613,269	2,756,633	2,913,410	3,033,890	4.1%
Detention Center	99	1,988,574	1,855,360	1,946,734	1,945,918	0.0%
Emergency Medical Services	105	2,285,285	3,149,623	3,105,038	3,171,754	2.1%
Emergency Communications	107	479,749	532,763	960,467	760,331	-20.8%
Animal Control	103	238,811	248,464	259,733	261,864	0.8%
Emergency Management	109	184,265	185,869	199,737	183,474	-8.1%
Fire Services	111	653,672	680,146	680,146	701,467	3.1%
Forestry Administration	113	86,022	89,118	89,118	90,839	1.9%
Other Emergency Services	121	33,274	39,700	39,700	34,700	-12.6%
Special Appropriations	125	228,222	156,087	168,905	154,072	-8.8%
Non-Departmental	127	1,604,509	1,968,894	3,159,463	1,381,416	-56.3%
Pass Through Funds	129	503,015	504,643	484,023	516,377	6.7%
Contribution to Other Funds	131	6,613,733	4,831,361	5,877,842	4,928,101	-16.2%
Contingency	133	0	180,000	146,256	180,000	23.1%
Other Contingency	n/a	0	0	0	0	0.0%
TOTAL GENERAL FUND		45,850,239	47,280,937	50,334,136	47,094,554	-6.4%

OTHER FUNDS

		BUDGET	BUDGET	BUDGET	FY 2007-08
FUND	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	vs.
BALANCE	ACTUAL	APPROVED	AMENDED	APPROVED	FY 2008-09

REVALUATION RESERVE

Revenues	74,245	64,000	64,000	73,000	14.1%
Expenditures	0	64,000	64,000	73,000	14.1%

Fund Balance 6/30/07 \$ 351,578

Est. Fund Balance 6/30/08 \$ 426,682

Projected Fund Bal. 6/30/09 \$ 499,682

DEBT SERVICE

Revenues	4,822,847	5,474,618	6,125,377	5,680,489	-7.3%
Expenditures	4,822,847	5,474,618	6,125,377	5,680,489	-7.3%

Fund Balance 6/30/07 \$ -

Est. Fund Balance 6/30/08 \$ -

Projected Fund Balance 6/30/09 \$ -

SCHOOL'S RESTRICTED CAPITAL

Revenues	4,885,175	4,949,525	6,383,054	5,164,239	-19.1%
Expenditures	4,339,335	4,949,525	6,383,054	5,164,239	-19.1%

Fund Balance 6/30/07 \$ 3,085,427

Est. Fund Balance 6/30/08 \$ 2,330,201

Projected Fund Balance 6/30/09 \$ 2,198,371

E-911 COMMUNICATIONS

Revenues	537,027	445,208	1,897,103	229,750	-87.9%
Expenditures	1,696,866	445,208	1,897,103	229,750	-87.9%

Fund Balance 6/30/07 \$ (230,042)

Est. Fund Balance 6/30/08 \$ 457,529

Projected Fund Balance 6/30/09 \$ 457,529

CAPITAL IMPROVEMENTS (CIP)

Revenues	577,666	528,000	2,406,234	422,000	-82.5%
Expenditures	919,994	528,000	2,406,234	422,000	-82.5%

Fund Balance 6/30/07 \$ 2,500,419

Est. Fund Balance 6/30/08 \$ 441,785

Projected Fund Balance 6/30/09 \$ 289,785

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

Note: Each Fund is discussed in detail in Section XIV

		BUDGET	BUDGET	BUDGET	FY 2007-08
FUND	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	vs.
BALANCE	ACTUAL	APPROVED	AMENDED	APPROVED	FY 2008-09

VEHICLE REPLACEMENT (VeRP)

Revenues		381,152	433,731	640,045	215,250	-66.4%
Expenditures		328,740	433,731	640,045	215,250	-66.4%
Fund Balance 6/30/07	\$	275,238				
Est. Fund Balance 6/30/08	\$	207,443				
Proj. Fund Balance 6/30/09	\$	127,993				

SOLID WASTE MANAGEMENT- CONVENIENCE CENTERS

Revenues/ other sources		947,463	951,197	951,197	1,029,700	8.3%
Expenditures/ other uses		850,275	951,197	951,197	1,029,700	8.3%
Retained Earnings 6/30/07	\$	1,190,913				
Est. Retained Earning 6/30/08	\$	1,105,716				
Proj. Retained Earnings 6/30/09	\$	1,012,016				

SOLID WASTE MANAGEMENT-

C&D LANDFILL & COMPOST OPERATIONS

Revenues/other sources		1,540,225	1,045,223	1,054,723	839,741	-20.4%
Expenditures/ other uses		1,496,603	1,045,223	1,054,723	839,741	-20.4%
Retained Earnings 6/30/07	\$	1,130,692				
Est. Retained Earnings 6/30/08	\$	807,629				
Proj. Retained Earnings 6/30/09	\$	599,388				

LYON STATION WATER & SEWER **

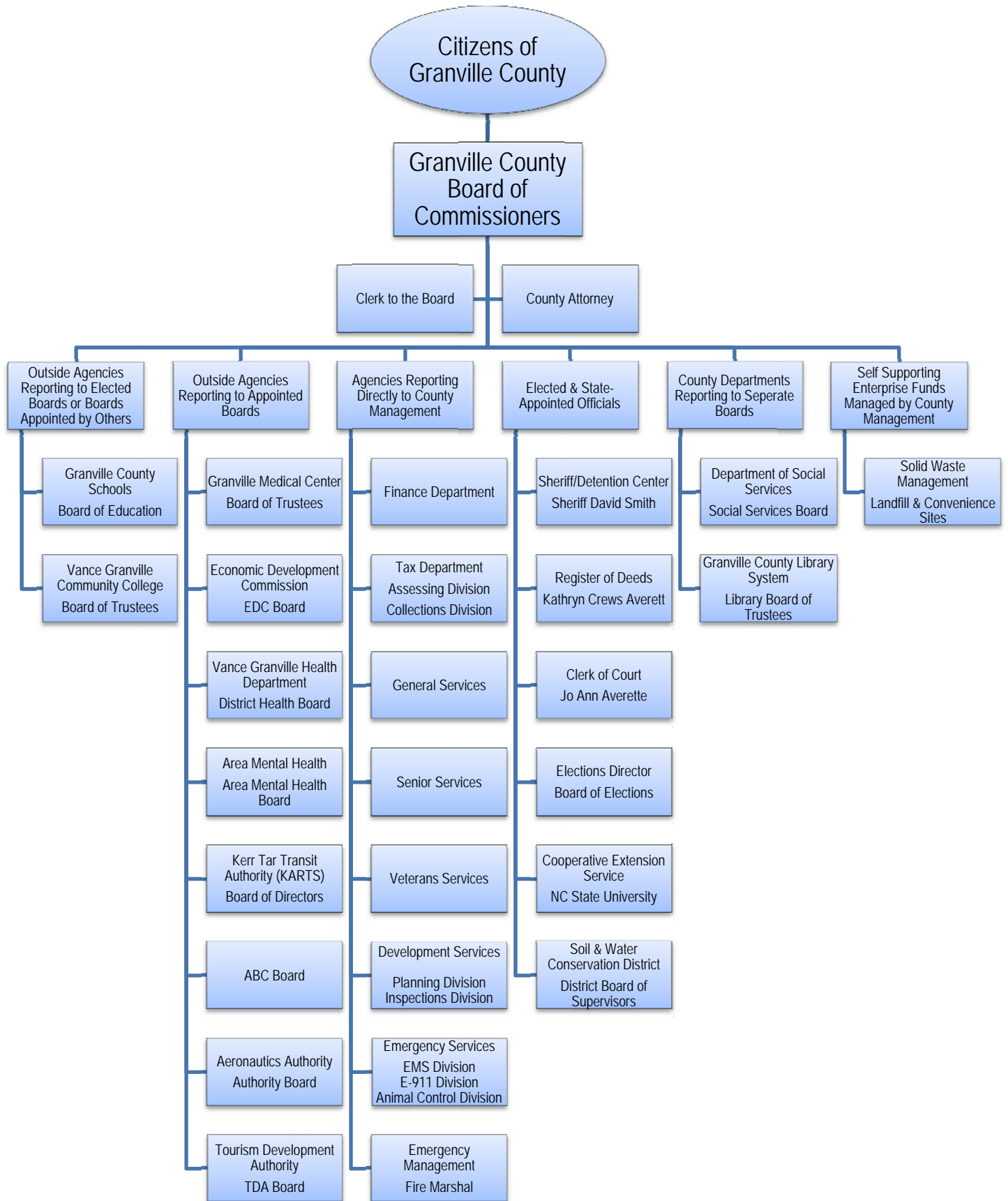
Revenues/ other sources		1,424,382	1,229,793	3,622,228	n/a	
Expenditures/ other uses		1,092,704	1,229,793	3,622,228	n/a	
Retained Earnings 6/30/07	\$	1,733,647				
Est. Retained Earnings 6/30/08	\$	-				
Proj. Retained Earnings 6/30/09	n/a					

COZART WATER & SEWER **

Revenues/ other sources		293,517	290,116	464,923	n/a	
Expenditures/ other uses		247,547	290,116	464,923	n/a	
Retained Earnings 6/30/07	\$	193,272				
Est. Retained Earnings 6/30/08	\$	-				
Proj. Retained Earnings 6/30/09	n/a					

** On January 1, 2008, the County transferred all assets and liabilities of the Lyon Station and Cozart Water and Sewer Districts to the South Granville Water and Sewer Authority (SGWASA). As such they are only presented in the summary section of the budget.

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, James W. Lumpkins, and the Vice-Chairman, Hubert L. Gooch, Jr., were selected by other Board Members in December 2007 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 comments to Board Members. The Board also conducts special meetings and work sessions on the County's budget and other issues of special interest.

James W. Lumpkins, Chairman of the Board
Bobbie Wilson, 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

James W. Lumpkins, Chair
Hubert L. Gooch, Jr., Vice-Chair
Ronald R. Alligood
R. David Currin, Jr.
W.E. "Pete" Averette
Tony W. Cozart
Zelodis Jay

District Served

2
5
7
3
6
4
1

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

GOVERNING BOARD	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 97,800	\$ 97,800	\$ 97,800	\$ 97,800
Benefits	\$ 28,986	\$ 28,770	\$ 34,048	\$ 36,976
Operating	\$ 65,027	\$ 74,820	\$ 83,320	\$ 83,175
Capital Outlay	\$ 180	\$ 2,600	\$ 2,669	\$ 1,500
Total	\$ 191,993	\$ 203,990	\$ 217,837	\$ 219,451

GOVERNING BODY – BOARD OF COUNTY COMMISSIONERS

ACCOMPLISHMENTS

- Researched and debated an adequate public facilities ordinance in an effort to consider additional revenue options for school construction funding.
- Provided leadership for the Kerr Tar Economic Development Corporation in the development of the four county hub project Triangle North and locally for the Triangle North – Granville site.
- Provided leadership for planning and implementation of the County landfill expansion.
- Provided leadership for the E-911 Communications Center upgrade.
- Provided leadership for the construction of two new Emergency Medical Service facilities.
- Worked with the local State delegation to enhance and protect local revenue options.

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 GAP Phase II project and the Wilton Slopes Park project.
- 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.

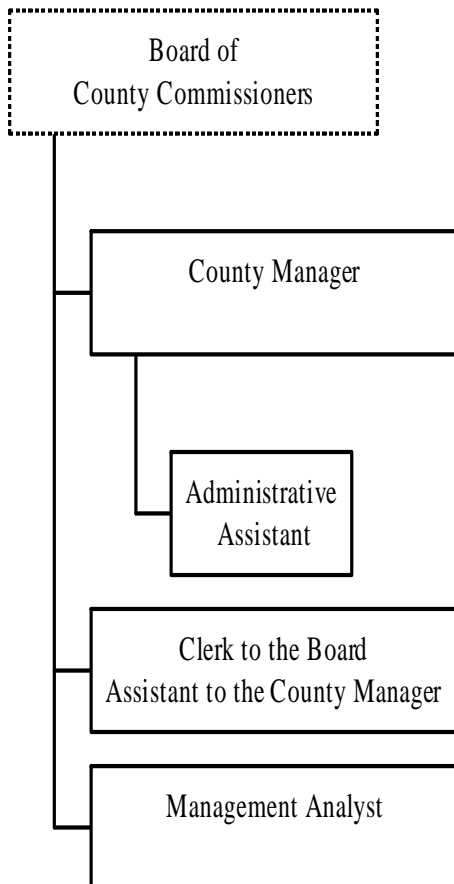
COUNTY ADMINISTRATION

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

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 Triangle North – Granville, transition of County water and sewer assets to SGWASA, 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 Board and local State Delegation to revise local occupancy tax legislation.
- Compiled and delivered the annual budget according to the approved schedule.

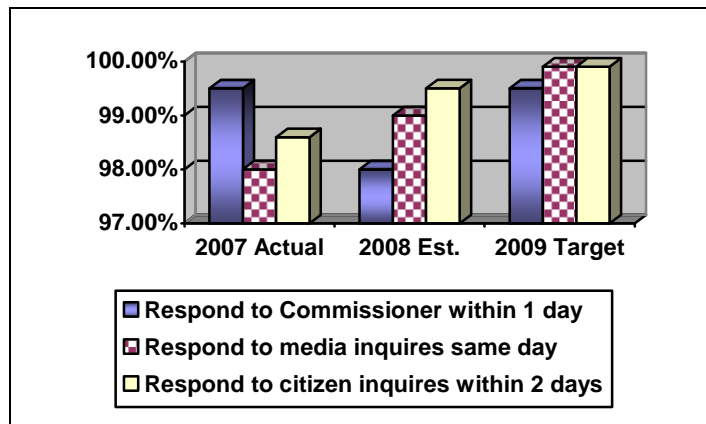
COUNTY ADMINISTRATION

FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
3	3	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 99.5% 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 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 167,510	\$ 259,527	\$ 209,560	\$ 213,679
Benefits	\$ 32,342	\$ 34,743	\$ 40,617	\$ 49,137
Operating	\$ 11,983	\$ 18,730	\$ 18,730	\$ 17,945
Capital Outlay	\$ 1,100	\$ 5,000	\$ 5,000	\$ 4,000
Total	\$ 212,935	\$ 318,000	\$ 273,907	\$ 284,761

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.

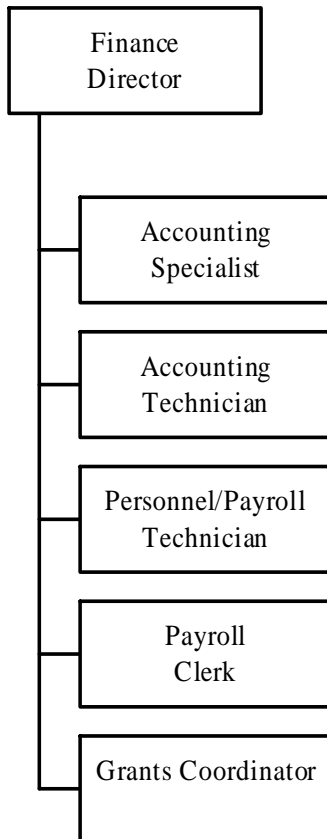
Michael Felts, Finance Director

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

- Received the GFOA Distinguished Budget Presentation Award and the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Received the GFOA Excellence in Financial Reporting Award for fiscal year 2007.
- Completed a review of finance department retained records and successfully updated them to be in compliance with the State's record retention guidelines.
- Transitioned to the State's ORBIT system for reporting and transmitting employee retirement information.

FULL-TIME POSTIONS AUTHORIZED

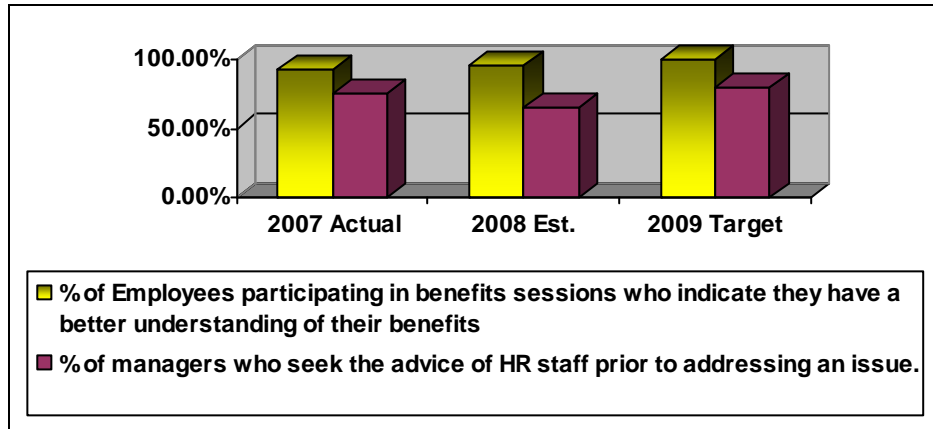
FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
6	6	6	7	7

* The Finance Director also serves as the Finance Officer of the Tourism Development Authority and South Granville Memorial Gardens. The Internal Auditor position, created by the Board of Commissioners in FY 07-08, reports to the County's audit committee and is supervised by the County Manager and works with the Finance Director on a day-to-day basis. The Internal Auditor is a department head level position and will be designated as a separate department in the FY 09-10 budget.

FINANCE DEPARTMENT

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Successfully complete the preparation of a Comprehensive Annual Financial Report and submit to the GFOA for the Excellence in Financial Reporting Award.
- Successfully complete the preparation of the County's budget and submit to the GFOA for the Distinguished Budget Presentation Award.
- 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 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.
- 100% of employees participating in benefits sessions will indicate a better understanding of their benefits.
- At least 80% of managers will seek advice from Human Resource staff prior to addressing an issue.



Finance Department	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 207,168	\$ 243,724	\$ 246,975	\$ 260,329
Benefits	\$ 43,255	\$ 55,980	\$ 62,801	\$ 67,363
Operating	\$ 103,095	\$ 101,975	\$ 105,575	\$ 107,875
Capital Outlay	\$ 1,558	\$ 1,500	\$ 7,500	\$ 4,000
Total	\$ 355,076	\$ 403,179	\$ 422,851	\$ 439,567

BOARD OF ELECTIONS

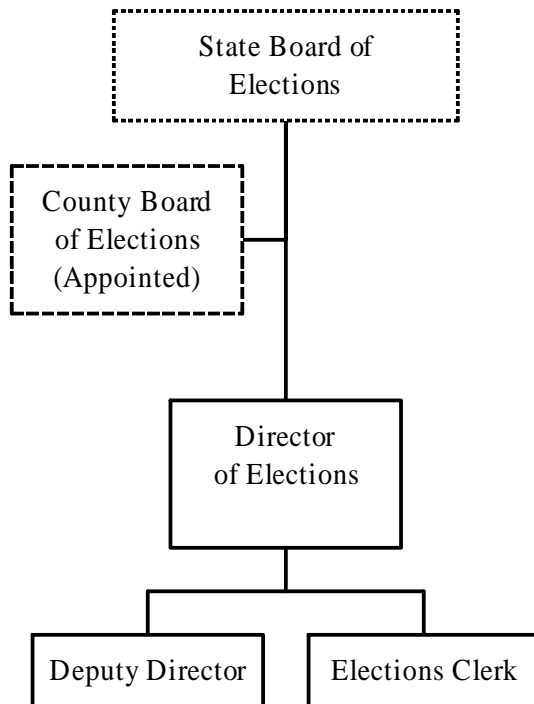
The Board of Elections exists to conduct fair and impartial elections. We also produce lists and mailing labels for candidates, parties, insurance agents, and businesses. We provide statistical information to the public, students, and universities. Anything is public record in our office, except for date of birth, signature, social security numbers, and driver's license numbers. We process voter registrations from the public and from agencies such as Social Services, DMV, Employment Security Commission, the library, etc. We continually remove voters who have moved out of the country or state and change addresses for those voters who move within the County. We also remove voters who are deceased or felons. We also conduct mailings to inform voters of annexations, road name changes, polling place changes, etc. We implement annexations and are responsible for having accurate maps available to the public. We work on implementing legislation such as new election laws. We hold voter registration drives and train groups to conduct these drives. We do presentations to the public to educate them about voting. We are responsible for ensuring that all polling places are surveyed and are ADA compliant. The Board of Elections is responsible for appointing Chief Judges and Judges every two years, and appointing pollworkers each election. We also split precincts when they become too large, with approval from the State Board of Elections, Legislative Services, and the US Justice Department. We must burn our PCMCIA cards and flashcards and test 100% of our voting equipment and document the testing. We are required to mail, or fax, absentee ballots to civilian and military voters who request them. We conduct a mock election before every election. Also, we must train pollworkers and One-Stop workers before every election.

Tonya Burnette, Director of Elections

Granville County Elections Office
122 Williamsboro Street
Oxford, North Carolina 27565

Phone: (919) 693-2515

E-mail: granville.boe@ncmail.net



Accomplishments

- Held a successful municipal election.
- Mailed over 3,000 cards and letters to voters who are in the newly incorporated Butner territory.
- Mailed over 3,000 cards and letters to voters to notify them of the new Brassfield/Mt. Energy split.
- Received approval for the Oxford One-Stop move to the Richard H. Thornton Library from the State Board of Elections and US Justice Department.
- Received approval from the State Board of Elections and the US Justice Department to transfer voters who were annexed in the city/town limits to another precinct that was open for the municipal election.

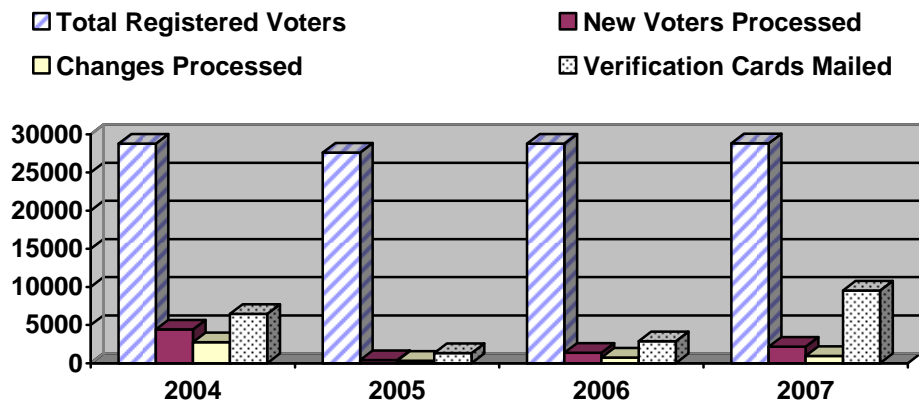
FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
2	3	3	3	3

BOARD OF ELECTIONS

Goals, Targets, and Performance Measures

- Conduct a successful Presidential Primary and possible Second Primary.
- Conduct a successful Presidential General Election.
- Move the One-Stop site from the conference room in the Administration Building to the conference room in the Richard H. Thornton Library.
- Process a record number of voters at One-Stop and on election day.
- Maintain 98% of votes cast without voter complaints during the Presidential election.
- Maintain 98% of votes cast without protests during the Presidential election.



Board of Elections	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 109,136	\$ 116,317	\$ 103,759	\$ 152,568
Benefits	\$ 25,127	\$ 27,025	\$ 28,648	\$ 31,900
Operating	\$ 69,543	\$ 121,987	\$ 130,387	\$ 86,355
Capital Outlay	\$ 1,275	\$ 30,000	\$ 31,000	\$ 0
Total	\$ 205,081	\$ 295,329	\$ 293,794	\$ 270,823

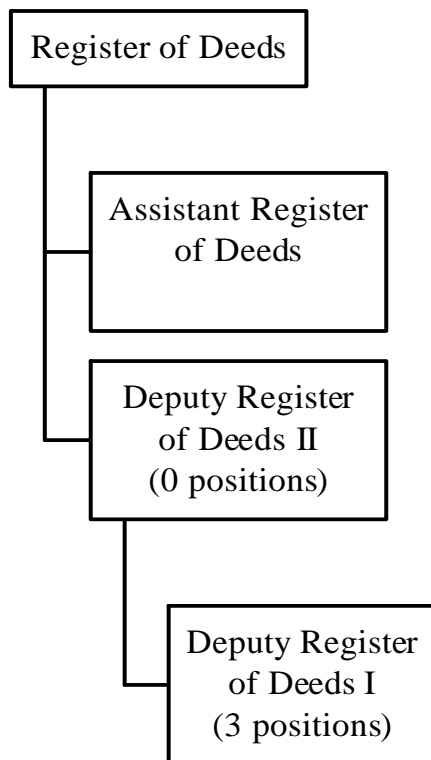
REGISTER OF DEEDS

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.

Kathryn Crews Averett, Register of Deeds

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

Phone: (919) 693-6314



Accomplishments

- Five deed books were approved by resolution to be removed for repair and returned upon completion.
- Assistant and Deputy attended the Basic Register of Deeds School for Experienced Personnel at the Institute of Government for continuing education.
- Staff members attended Spring 2008 district workshops for continuing education on ID for vital records, local indexing rules and issues, security issues, and future re-recording issues.
- All plats recorded or filed prior to 1978 were indexed into the computer system.

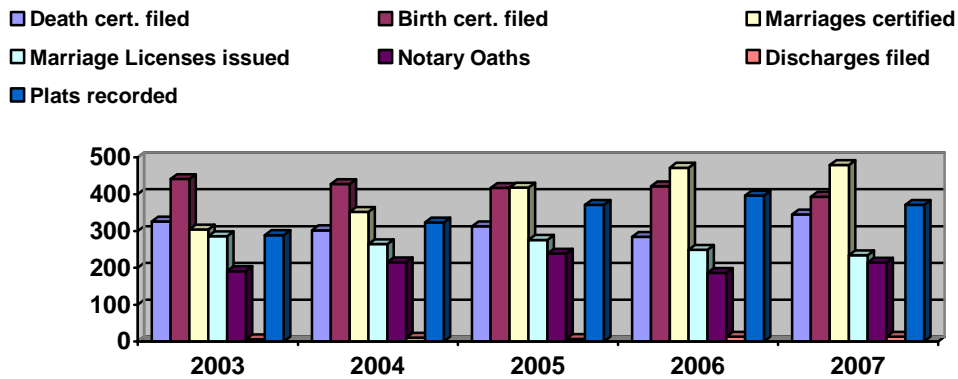
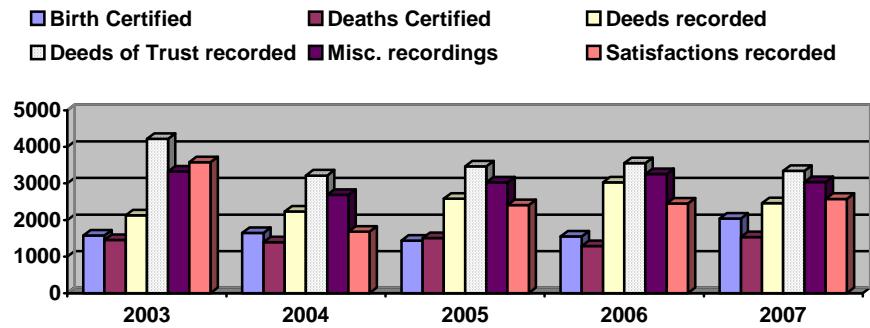
FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
5	5	5	5	5

REGISTER OF DEEDS

Goals, Targets, and Performance Measures

- To have a backfile conversion of real estate records to 1975 and plat records done to provide the images online in the office and on the website.
- 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 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 155,354	\$ 164,558	\$ 164,558	\$ 172,647
Benefits	\$ 56,769	\$ 56,860	\$ 62,172	\$ 65,588
Operating	\$ 44,192	\$ 61,486	\$ 61,486	\$ 50,241
Capital Outlay	\$ 3,425	\$ 450	\$ 450	\$ 1,000
Total	\$ 259,740	\$ 283,354	\$ 288,666	\$ 289,476

TAX ADMINISTRATION

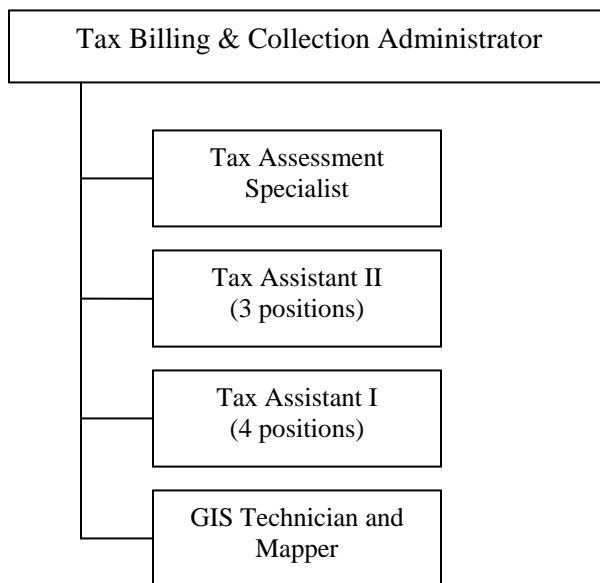
The Tax Department exists for the listing, appraisal, assessment and collection of taxes on real and personal property as required by North Carolina General Statutes. This generates a primary source of revenue to fund all county agencies. The department also determines in which municipal district property 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

E-mail: tax@granvillecounty.org



Accomplishments

- Set up 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. Implemented new ordinance requiring payment of delinquent taxes prior to recording transfer of ownership deeds.
- Began keeping digital updates of tax maps in the mapping department.
- Continued audit work with Evans and Associates to assure listing and appraisal of all Business personal property.

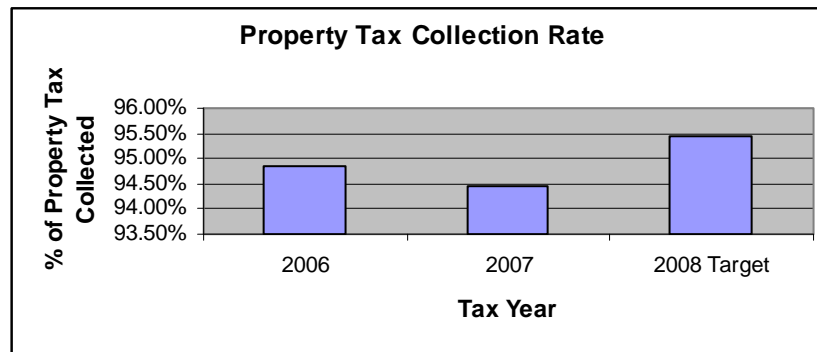
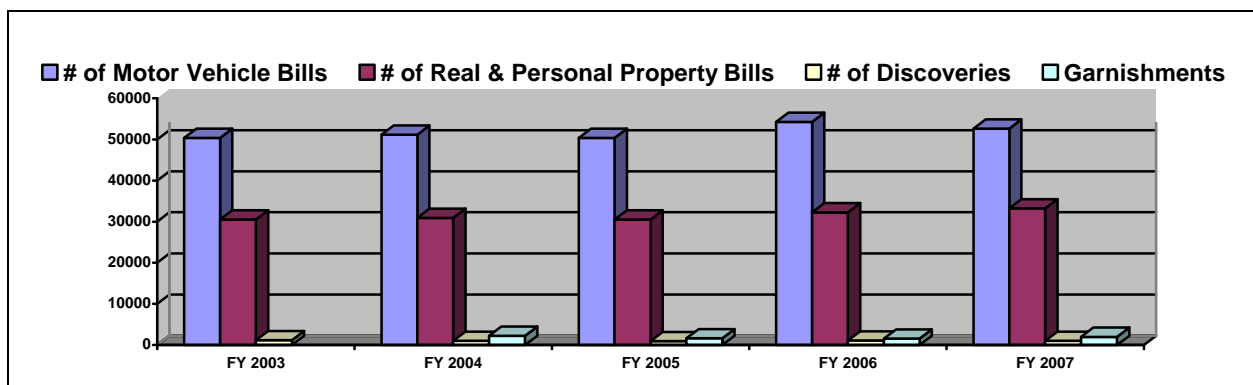
FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
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.
- Complete new Schedules of Values for the 2010 Revaluation Project.
- Improve current year collection rates for the county and all other taxing districts by 1% over the previous fiscal year.
- Improve prior 5-year collection rates for the county and all other taxing districts by 5% over the previous fiscal year.



Tax Administration	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 295,417	\$ 308,097	\$ 312,467	\$ 326,387
Benefits	\$ 77,696	\$ 80,851	\$ 94,685	\$ 98,504
Operating	\$ 139,704	\$ 168,174	\$ 168,174	\$ 164,000
Capital Outlay	\$ 6,749	\$ 16,350	\$ 16,350	\$ 12,000
Total	\$ 519,566	\$ 573,472	\$ 591,676	\$ 600,891

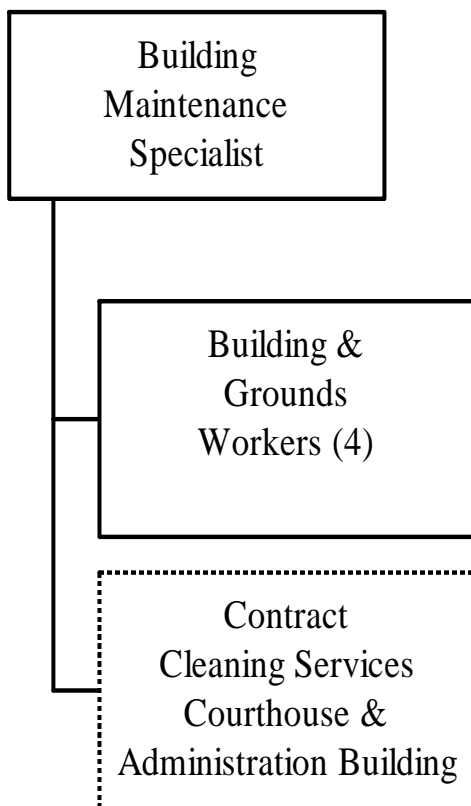
GENERAL SERVICES/COURT FACILITIES

The General Services Department maintains more than 150,000 square feet of office and institutional space in more than 25 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.

Junior Wilkerson, Building Maintenance Specialist

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

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



ACCOMPLISHMENTS

- 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 HVAC preventative maintenance contract for county facilities.
- Supervised the inventory of surplus items held by the County and successfully disposed of excess inventory items.
- Assisted with the construction of County projects.

FULL-TIME POSTIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
5	5	5	5	4

GENERAL SERVICES/COURT FACILITIES

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Replace air filters on a routine and scheduled basis.
- 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.
- Conduct a utility survey on all Progress Energy and Wake Electric utility billings for the County.
- Respond to all requests for service in a timely manner.

COUNTY MAINTAINED FACILITIES

Building	Year	SF
County Administration	1987	17,900
Detention Center	1976	5,760
Courthouse	1852	22,723
Courthouse Annex	1976	7,660
Granville Museum	1930	1,440
Harris Exhibit Hall	1930	6,000
Elections/Inspections	1900	11,500
Davis Building	1900	3,600
EMS #1 – Oxford	1970	1,750
R.H. Thorton Library	1963	12,400
Stovall Library	1968	800
Wall Street Office Bldg	1970	3,750
Stovall Senior Center	1996	1,960
EMS #3 - Stovall	1968	1,630
Health Center	1975	7,500
Senior Center - Oxford	1850	21,000
Social Services	1969	11,875
Habitat Building	1900	2,700
Orange St Comm Ctr	1930	1,750
Multi-Specialty Complex	2005	7,800
Landfill Building	1975	1,200
EMS #2 Creedmoor	1975	2,800
EMS #4 Butner	1980	1,600
South Granville Admin.	2001	4,800
EMS #5 Wilton	2007	3,000

General Services & Court Facilities	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 145,909	\$ 150,896	\$ 153,290	\$ 131,976
Benefits	\$ 39,198	\$ 40,147	\$ 45,757	\$ 39,701
Operating	\$ 122,044	\$ 117,150	\$ 117,150	\$ 135,050
Utilities	\$ 126,289	\$ 130,000	\$ 130,000	\$ 130,000
Capital Outlays	\$ 977	\$ 1,000	\$ 1,000	\$ 1,000
Court Facilities	\$ 69,144	\$ 76,425	\$ 76,425	\$ 77,000
Total	\$ 503,561	\$ 515,618	\$ 523,622	\$ 514,727



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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 and Adult Services]; and, 3) Child Support Enforcement. Public Assistance programs include Food & Nutrition Services, Medicaid, Work First (Employment), and General Assistance (Emergency Assistance-EA). Adult and Child Welfare Services include protective services, foster care, adoptions, guardianship, protective payee, personal care services, and case management. Child Support Enforcement services help establish parental responsibility, financial support obligations, and to ensure child support collections and disbursements.

ACCOMPLISHMENTS

- Goal:** To increase Child Support collections by 5% or \$200,000.
Result: By the end of CFY 06-07 the Child Support unit collected \$171,011 more than the previous fiscal year for a 4.41% increase, and they are on track to increase collections by another 3% this fiscal year.
- 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 the same recognition this year.
- 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 = 50.91 Days; NCHC = 34.55 days, and MA Other = 35.09 days. The Medicaid staff processed cases well below the tolerance level in all program areas.
- Goal:** The Work First Program will assist 150 persons to become employed and will divert 300 families from welfare by offering Benefit Diversion resources.
Result: By the end of the fiscal year the Work First program had assisted 194 persons secure employment for a 129% success rate. A total of 442 families were diverted from the welfare rolls for a 147% achievement rate.

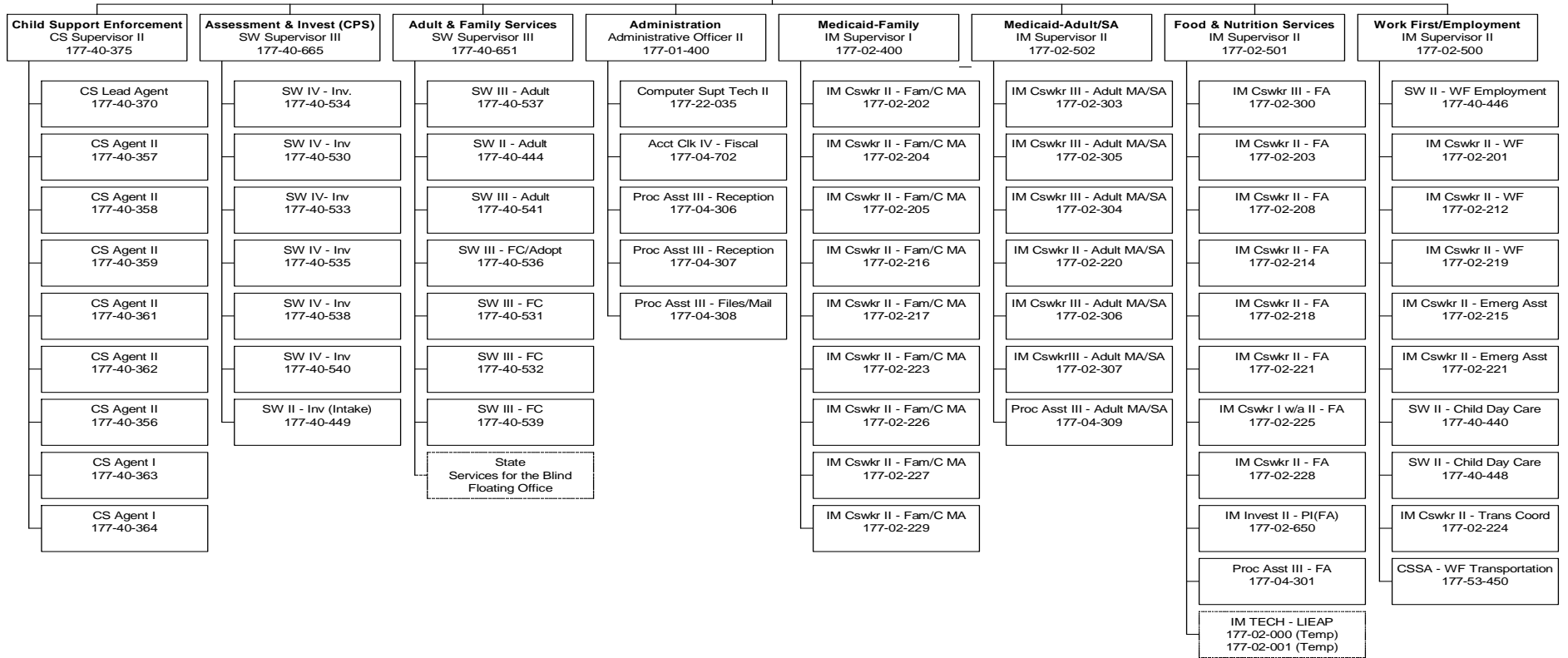
GOALS, TARGETS, AND PERFORMANCE MEASURES

1. Increase Child Support Collections by 5% (\$200,000).
2. Food Stamp Program to record “Zero” error rate.
3. Medicaid case processing times (MAD @ 90 Days/NCHC @ 45 Days/MA Other @ 45 Days) shall not exceed state tolerance levels in any program.
4. Work First Program will assist over 200 persons to become employed and divert 400 families from welfare enrollment.

**GRANVILLE COUNTY
DEPARTMENT OF SOCIAL SERVICES**

SOCIAL SERVICES BOARD
CFY 2008-2009

DIRECTOR
177-16-420

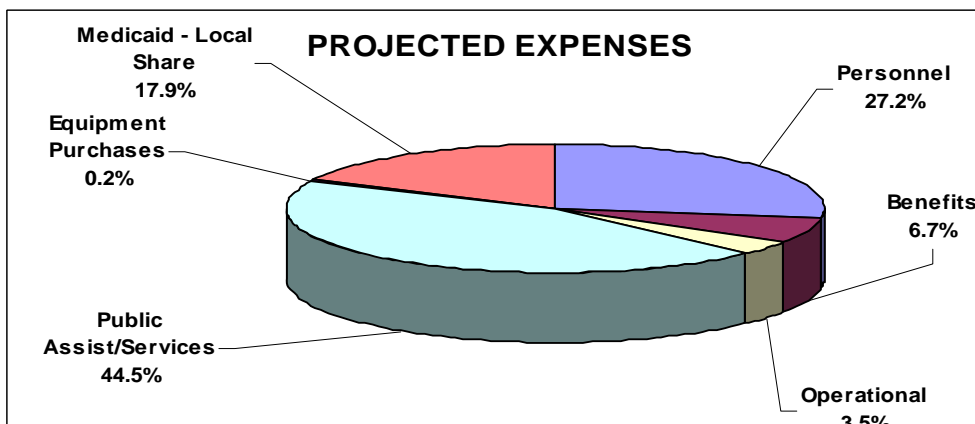
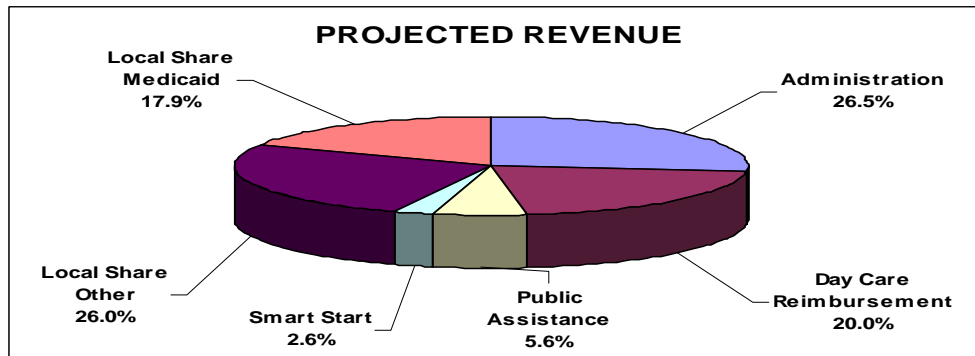


DEPARTMENT OF SOCIAL SERVICES

DSS REVENUE/EXPENSES

Revenue 5300	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Administration	\$ 2,686,045	\$ 2,413,784	\$ 2,420,077	\$ 2,523,987
Day Care Reimbursements	\$ 1,850,423	\$ 2,059,811	\$ 1,920,035	\$ 2,027,275
Public Assistance	\$ 280,807	\$ 563,964	\$ 556,077	\$ 533,788
Smart Start	\$ 154,450	\$ 244,820	\$ 244,820	\$ 244,820
Local Share Other	\$ 1,804,348	\$ 2,097,495	\$ 2,429,859	\$ 2,475,592
Local Share Medicaid	\$ 2,646,022	\$ 3,002,748	\$ 2,635,236	\$ 1,702,134
Total	\$ 9,422,095	\$ 10,382,622	\$ 10,206,104	\$ 9,507,596

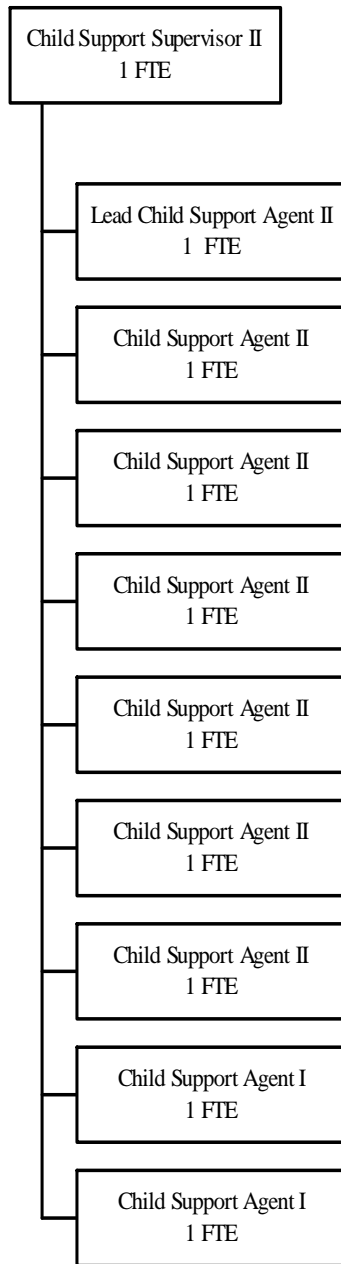
Expenses 5300	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 2,364,010	\$ 2,393,382	\$ 2,521,188	\$ 2,588,078
Benefits	\$ 586,831	\$ 604,833	\$ 691,335	\$ 635,072
Operational	\$ 281,163	\$ 309,364	\$ 313,109	\$ 333,594
Public Assist/Services	\$ 3,509,495	\$ 4,053,006	\$ 4,025,035	\$ 4,229,354
Equipment Purchases	\$ 34,574	\$ 19,289	\$ 20,201	\$ 19,363
Medicaid - Local Share	\$ 2,646,022	\$ 3,002,748	\$ 2,635,236	\$ 1,702,134
Total	\$ 9,422,095	\$ 10,382,622	\$ 10,206,104	\$ 9,507,596



Department of Social Services

Child Support Enforcement Organizational Chart

DSS Program/Unit Highlights



- Increased collections by 4.4% (\$171,734) over last year's collections.
- Exceeded the previous year's percentage for the number of Children with Paternity Established by 2.8% (1,957 of 2,096 cases) for an overall 93.4% of desired goal.
- Exceeded the state goal related to the number of cases with orders for support by 1.9% (2,297).
- Reduced attorney fees by an estimated \$10K by having staff prepare routine court orders.

Available Positions:

FY 04-05	FY 05-06¹	FY 06-07²	FY 07-08³	FY 08-09
10	10	10	10	10

¹ Reclassed an existing PA III to CSA I

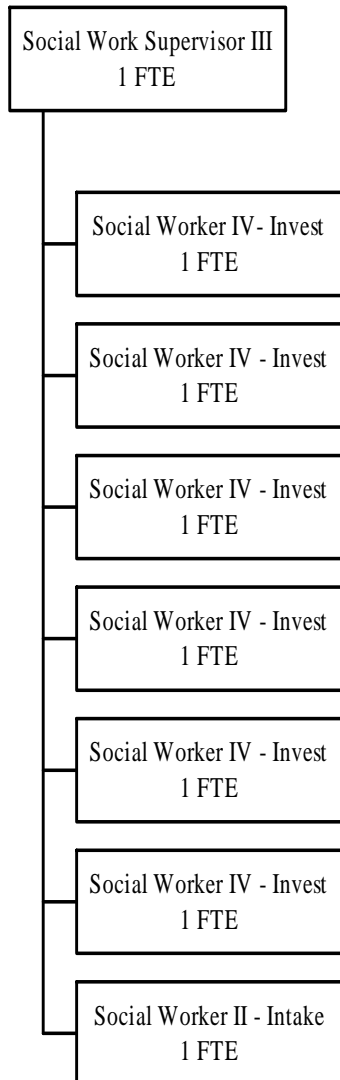
² Reclassed an existing CS Agent II to Lead CS Agent

³ Reclassed the last existing PA III to CSA I

Department of Social Services

Assessment & Investigations Organizational Chart

DSS Program/Unit Highlights



- Investigated 266 Child Protective Service reports, 40 less than previous year; a reduction of 13%.
- Recorded a 4.2% drop in Abuse reports over previous year (28 vs. 45) – Neglect reports remain the most frequently reported allegation at 84% of all reports.
- Turnover 25%, 2 of 8 positions, -- one resigned to accept higher pay with an urban county and the other resigned to accept a state position as supervisor. Both positions filled within 30 days.

Available Positions:

FY 04-05	FY 05-06¹	FY 06-07²	FY 07-08	FY 08-09
10	8	8	8	8

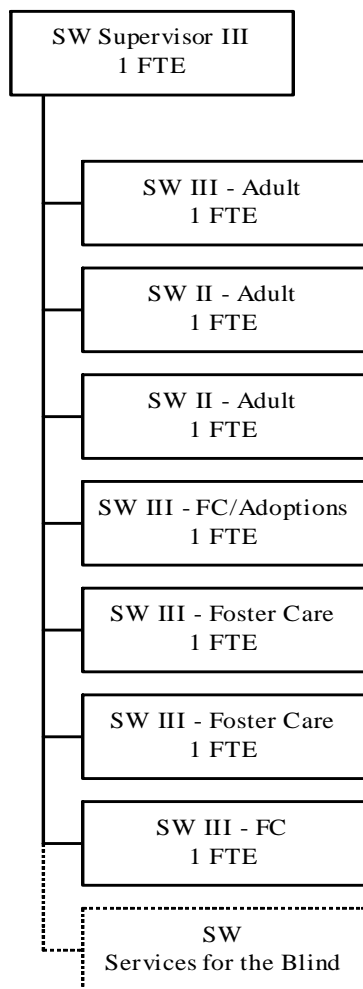
¹ Reorganized unit and merged Foster Care with Adult Services.

² 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 9 adjudicated incompetent adults.
- Managed an average number of children in-custody per month (75) with 45% of-in custody less than 2 years. Recognized as recipient of “Challenge For Children”
- Finalized 3 agency adoptions and assisted in 6 independent adoptions.

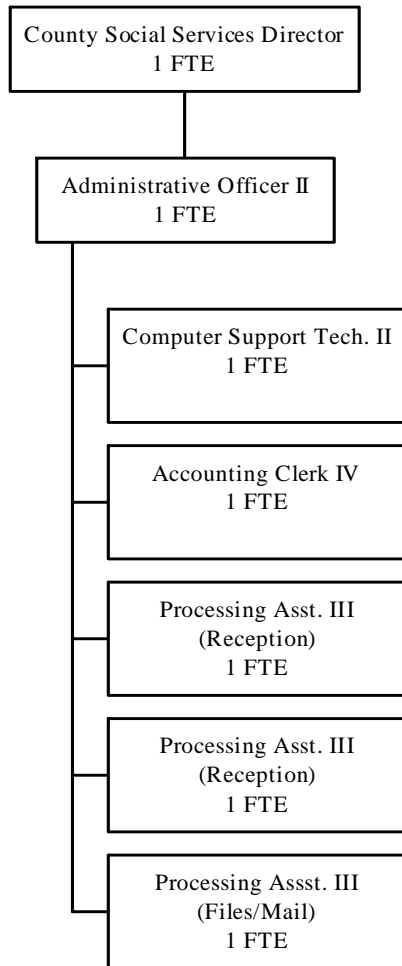
Available Positions:

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
8	8	8	8	8

Department of Social Services

Administration Organizational Chart

DSS Program/Unit Highlights



- Purged file system for Food & Nutrition Services
- Created a software database solution to track all EA and GA requests in Microsoft ACCESS, thereby transferring a paper record keeping system to digital.
- Coordinated Thanksgiving and Christmas Holiday sponsorship to 244 families with a total of 35 sponsors (7 less than previous year.)

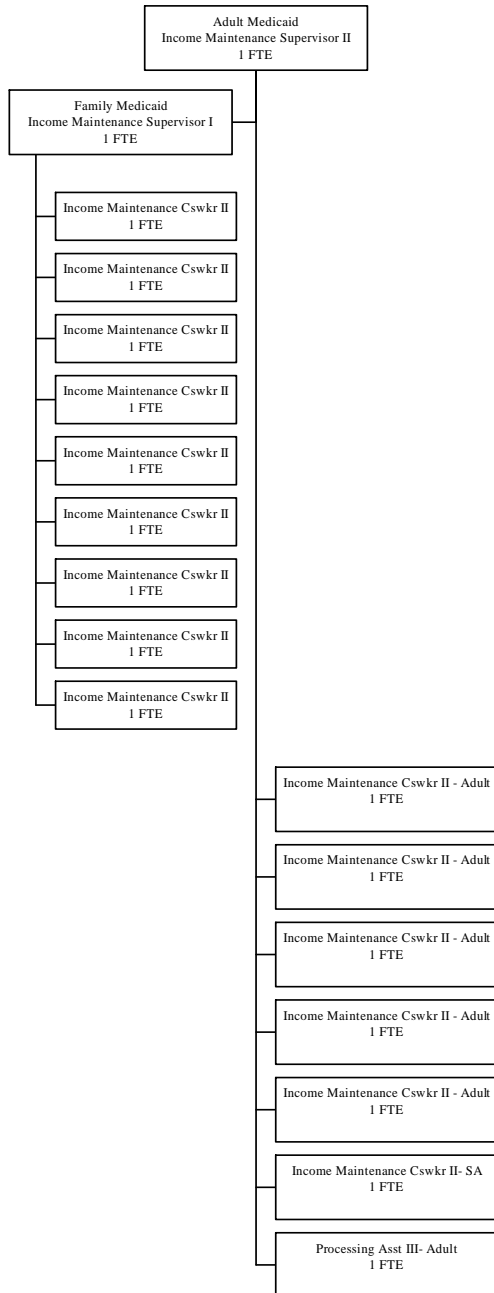
Available Positions:

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
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” Scores:

	<u>Goal</u>	<u>Achieved</u>
MAD	90 Days	53.91 Days
NCHC	45 Days	34.55 Days
OTHER	45 Days	35.09 Days

Although the program has stayed below the state tolerance level, each specialty program increased the processing times: MAD by 9.91 days, NCHC by 13.55 days, & Other by 5.09 days.

- The average monthly enrollment this fiscal year for Adult MA is projected to increase by 2% (47 cases) and in Family MA by 10% (277) over last year’s monthly averages. The staffing complement is inadequate to manage the caseload Family MA increase. The overall increase in MA is 8%.

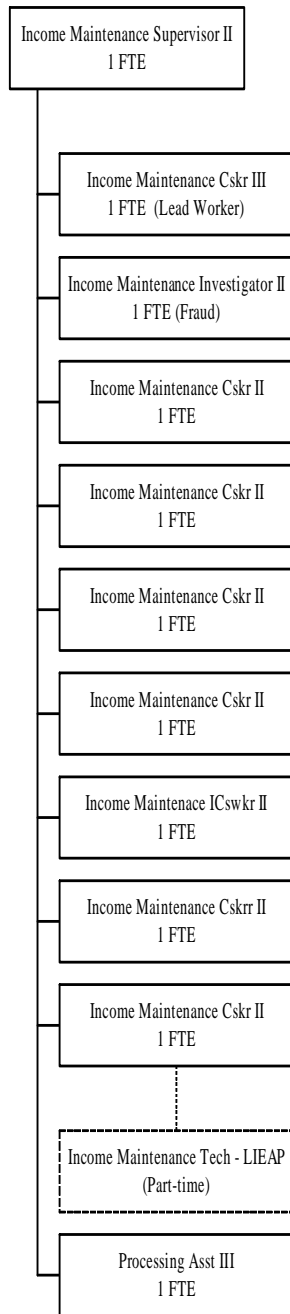
Available Positions:

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
13	16	16	17	18

Department of Social Services

Food Assistance Program 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 2008.
- Average number of approved households that received food assistance increased by 6%, or by an average of 124 Households per month, over the previous CFY.
- Program Integrity processed \$46,431 in fraud collections, an increase of \$17,243 (59%) over collections from the previous year (\$29,188).

Available Positions:

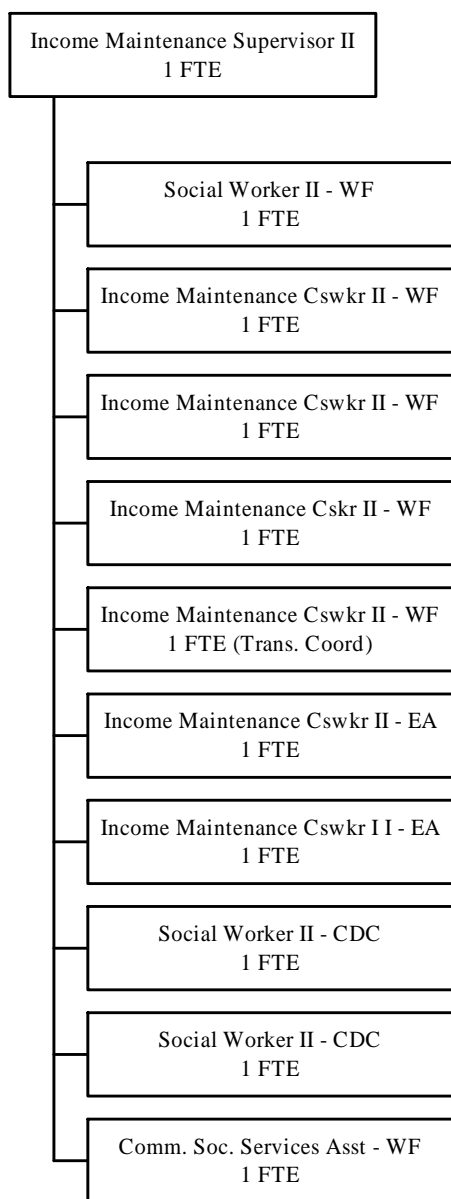
FY 05-06	FY 06-07 ¹	FY 07-08	FY 07-08	FY 08-09
10	11	11	11	11

¹ Reclassed IM Investigator II to IM Caseworker II

Department of Social Services

Work First Program Organizational Chart

DSS Program/Unit Highlights



- Enabled 194 families to find employment.
- Successfully diverted 442 families from Welfare with Benefit Diversion (BD).
- Monthly program enrollment decreased by 8 (an average of 20.33 cases a month) because more clients are being helped thru Benefit Diversion.
- Assisted an average of 151 families per month with Emergency Assistance (EA) at a cost of \$298,335.
- DSS was able to support an average of 489 children served in Child Day Care but lately the department has had to start another "Waiting List" due to insufficient funds.

Available Positions:

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
11	11	11	11	11

VETERANS SERVICES

Description: The Veterans 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.

To contact the Granville County Veterans Services office:

Granville County Veterans Services Office
Pello Duncan
141 Williamsboro 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

Helpful Links

Veterans Administration: www.va.gov

The American Legion: www.legion.org

VA Benefits FAQ: www.va.gov/oca/onepage.htm

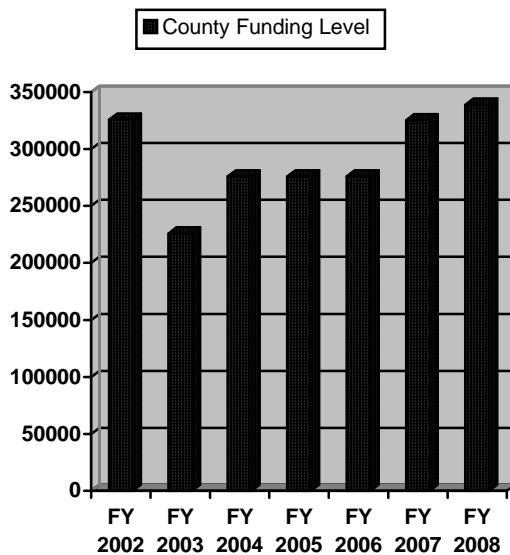
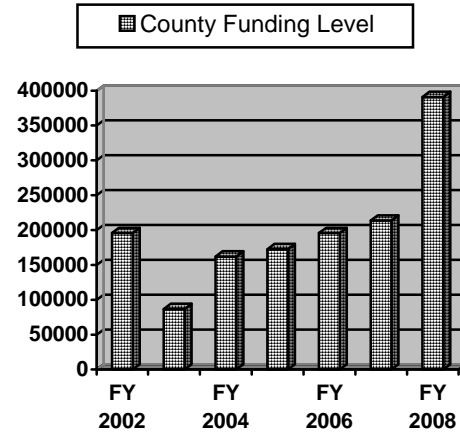
Flag Etiquette: www.legion.org/flagtoc.htm

	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 8,671	\$ 9,685	\$ 9,685	\$ 10,024
Benefits	\$ 663	\$ 741	\$ 741	\$ 767
Operating	\$ 440	\$ 750	\$ 750	\$ 750
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 9,774	\$ 11,176	\$ 11,176	\$ 11,541

HEALTH & MEDICAL SERVICES

Granville Medical Center

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, and certain capital needs. Fees and other revenue support the ongoing operations of the hospital. Funding for fiscal year 08-09 is \$214,495 to offset the indigent care cost, \$45,673 in property insurance, and \$132,873 for capital expenditures.



Granville-Vance District Health Dept.

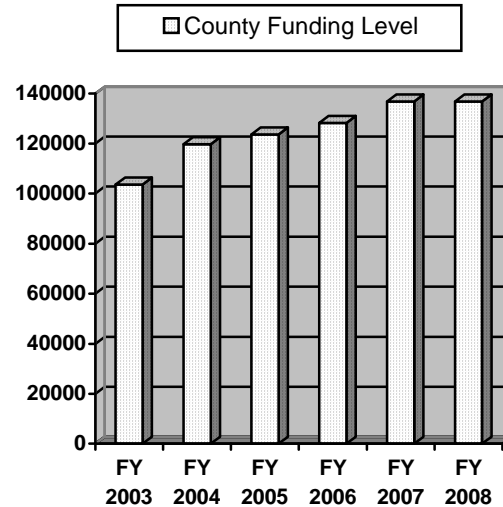
Public health services are provided by the Granville County branch of the Vance-Granville Health District, one of the few remaining health districts in the state. Under the full-time direction of the District Director with a staff of nurses, sanitarians, and office personnel, the Department operates 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. Local funding comprises approximately 5%

of the total District budget, while most of the funding is from state and federal sources. The funding for fiscal year 08-09 is \$137,193.

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 06-07	FY 07-08	FY 07-08	FY 08-09
	Actual	Original	Amended	Approved
GMC - Indigent Care	\$ 169,500	\$ 213,728	\$ 213,728	\$ 214,495
GMC - Property Insurance	\$ 44,263	\$ 44,343	\$ 44,343	\$ 45,673
GMC - Capital	\$ 1,659,820	\$ 132,873	\$ 132,873	\$ 132,873
Brantwood - Capital	\$ -	\$ -	\$ -	\$ -
Granville-Vance Health District	\$ 300,660	\$ 338,796	\$ 338,796	\$ 325,808
Five County Mental Health Authority	\$ 131,690	\$ 136,833	\$ 136,833	\$ 137,193
Total	\$ 2,305,933	\$ 866,573	\$ 866,573	\$ 856,042

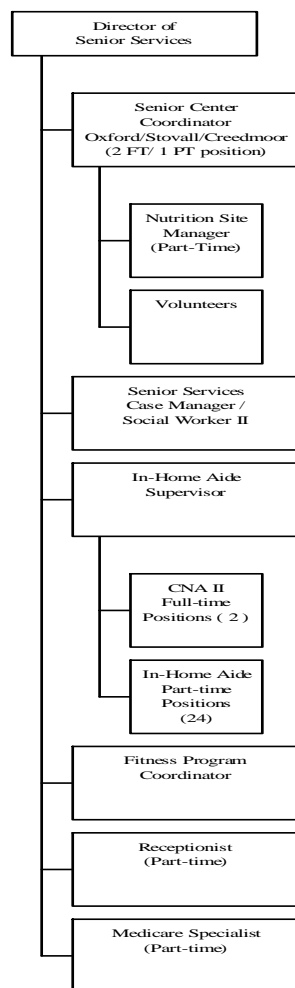
SENIOR SERVICES

The Department of Senior Services exists to provide services and programs to the 60+ population of Granville County. We operate three multipurpose 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

For more information about Granville County's Senior Services contact:

Kathy May, Director of Senior Services
120 Orange Street
Oxford, North Carolina 27565

Phone: 693-1930



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 include in-home aide services, home delivered meals, and a liquid nutrition program for those who need extra nutrition and calories. For others, the department provides ways to help them preserve or improve their current functioning levels. First, our “Fit past Fifty” fitness program offers several different levels of exercise classes including aerobics classes and equipment for cardiovascular health, water aerobics for those with back or joint problems, a seated exercise class for less mobile folks where the focus is on stretching and increasing circulation, yoga classes that help with balance and relaxation, strength training for overall body strength, and one-on-one personal training for those who need supervision. Line dancing classes are also a popular on-going activity, and the senior games program allows seniors to compete with others in their age group. We even had a Granville County senior to compete in shuffleboard at the National level, bringing home a silver medal on July 5, 2007! Second, we provide nutritious meals in a supportive, friendly environment within each senior center. Third, we provide educational programs to help keep the mind active, such as Spanish, driver safety, art, computer classes, etc. Fourth, we try to keep our older adults involved in the community. This is done through intergenerational programs in the schools, senior games, group trips, etc.

An important service that we began offering two years ago is assistance with the Medicare Prescription Drug Plan. This is a time-consuming program that assists all Medicare recipients in choosing a drug plan based on drugs they currently take. This is an on-going program that is filling a dire need in the community. We receive referrals daily from

seven pharmacies in the County, many physicians' offices, Department of Social Services, and Cooperative Extension. Also, with the new tax stimulus passed in 2008, we have assisted people who did not earn enough to file taxes in 2007. We are assisting them with filing the necessary paperwork to get the rebate.

Our team focuses daily on the mission statement that we developed for ourselves – especially the part that says “we are accessible and responsive through programs, services, and advocacy.”

SENIOR SERVICES

ACCOMPLISHMENTS

- Served 20,983 home-delivered meals during the first 8 months of FY 2008.
- Provided 8,727 hours of in-home aide services during the first 8 months of FY 2008.
- Served 10,205 congregate meals during the first 8 months of FY 2008.
- Provided 8,897 independent trips through KARTS, and 34 group trips.
- Mailed 10,074 newsletters during the first 8 months of FY 2008.

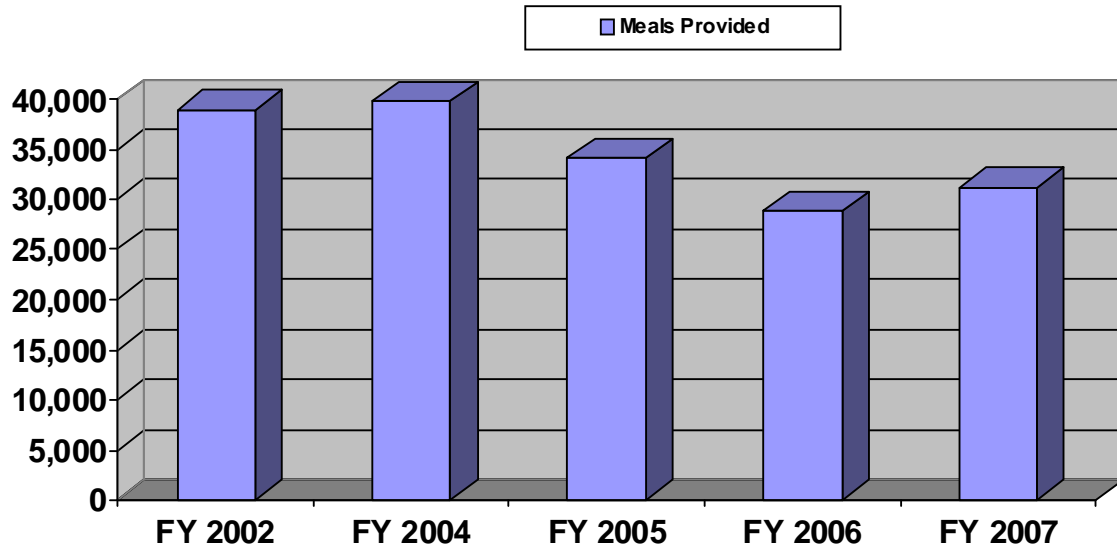
FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
8	8	9	9	10

GOALS, TARGETS, AND PERFORMANCE MEASURES

- Work with the North Carolina State University School of Design to develop an innovative plan for a new senior center.
- 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.
- Develop more creative ways to market our programs to target groups.
- 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 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 178,380	\$ 241,116	\$ 205,981	\$ 231,219
Benefits	\$ 38,125	\$ 54,022	\$ 55,397	\$ 63,068
Operating	\$ 69,167	\$ 70,587	\$ 76,787	\$ 70,949
Programs	\$ 504,136	\$ 401,812	\$ 469,859	\$ 521,035
Capital Outlay	\$ 1,008	\$ 3,000	\$ 7,575	\$ 0
Stovall Senior Center	\$ 69,243	\$ 69,993	\$ 66,665	\$ 74,093
Creedmoor Senior Center	\$ 50,881	\$ 51,714	\$ 62,494	\$ 55,482
Total	\$ 910,940	\$ 892,244	\$ 944,758	\$ 1,015,846

Granville County Public Library System
210 Main Street
Oxford, NC 27565
Phone # (919) 693-1121 / Fax # (919) 693-2244
www.granville.lib.nc.us



Richard H. Thornton Library
 210 Main Street, Oxford
 Phone # (919) 693-1121

Day	Hours
Monday-Thursday Lunes-Jueves	10:00 am-8:00 pm
Friday-Saturday Viernes-Sabado	10:00 am-5:00 pm
Sunday Domingo	1:00 pm-5:00 pm (Closed Sundays from Memorial Day to Labor Day)

South Branch Library
 1547 S. Campus Drive
 Creedmoor
 Phone # (919) 528-1752

Day	Hours
Monday-Wednesday Lunes-Miercoles	10:00 am-8:00 pm
Thursday-Friday Jueves-Viernes	10:00 am-5:00 pm
Saturday Sabado	10:00 am-2:00 pm
Sunday Domingo	Closed Cerrado

Stovall Branch Library
 101 Hwy. 15, Stovall
 Phone # (919) 693-5722

Berea Branch Library
 1211 Hwy. 158, Berea
 Phone # (919) 693-1231

Days	Hours	Days	Hours
Monday -- Friday Lunes -- Viernes	2:00 pm - 5:00 pm	Monday -- Friday Lunes -- Viernes	2:00 pm - 5:00 pm
Saturday & Sunday Sábado y Domingo	Closed Cerrado	Saturday & Sunday Sábado y Domingo	Closed Cerrado

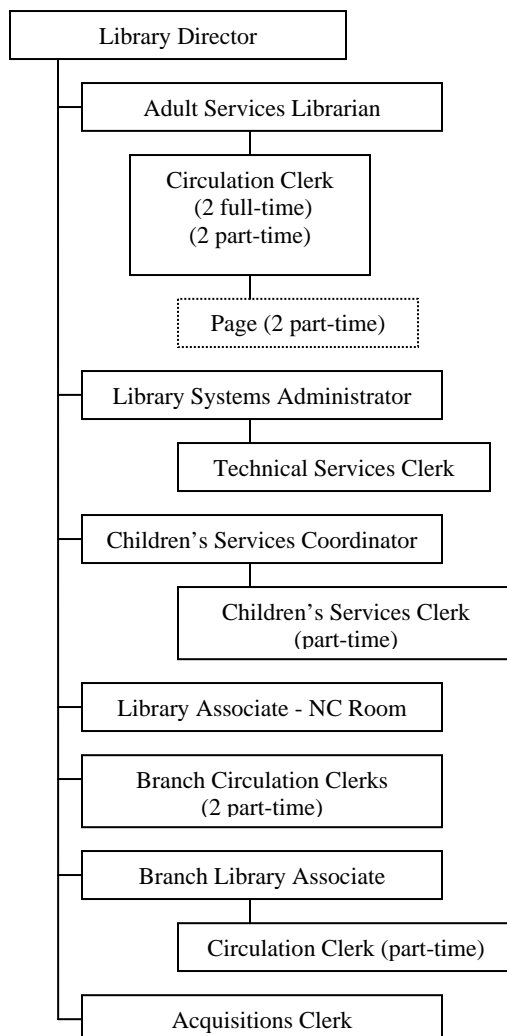
GRANVILLE COUNTY LIBRARY SYSTEM

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.

For more information about the Library contact:

Richard Thornton Library
210 Main Street
Oxford, North Carolina 27565

Phone: (919) 693-1121
Web Site: www.granville.lib.nc.us



Accomplishments

- Added a summer reading program for adults.
- A grant from LSTA (Library Services & Technology Act) was implemented, creating a wireless lab at the Thornton Library. A time and print management system was also installed to provide easier access to public computers.
- Computer classes offered to adults in the wireless lab.
- Conducted citizen focus groups at each library branch.
- Continues to provide service to preschool children to encourage reading.

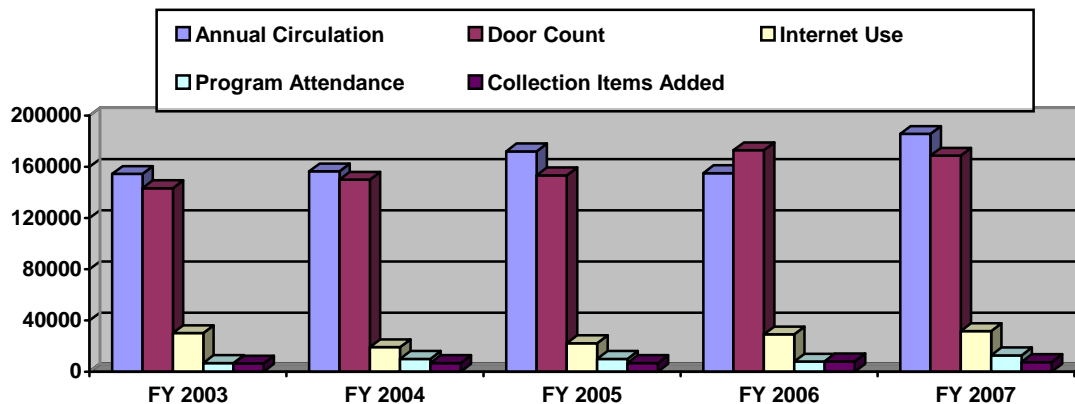
GRANVILLE COUNTY LIBRARY SYSTEM

FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
9	9	9	10	10

Goals, Targets, and Performance Measures

- Continue to create innovative and exciting programs for children, teens, and adults. Some ideas include the following:
 - A reading group for preteens and teens.
 - Create teen advisory groups.
 - Creating film discussion programs for all ages.
- Continue with collection development, updating non-fiction sections and purchasing more DVDs to meet public requests.
- Promote the library's programs and services.
- Apply for at least \$3,000 worth of grants to create additional programs and services.
- Increase overall circulation of library resources.
- Review all library policies and procedures and make necessary changes.

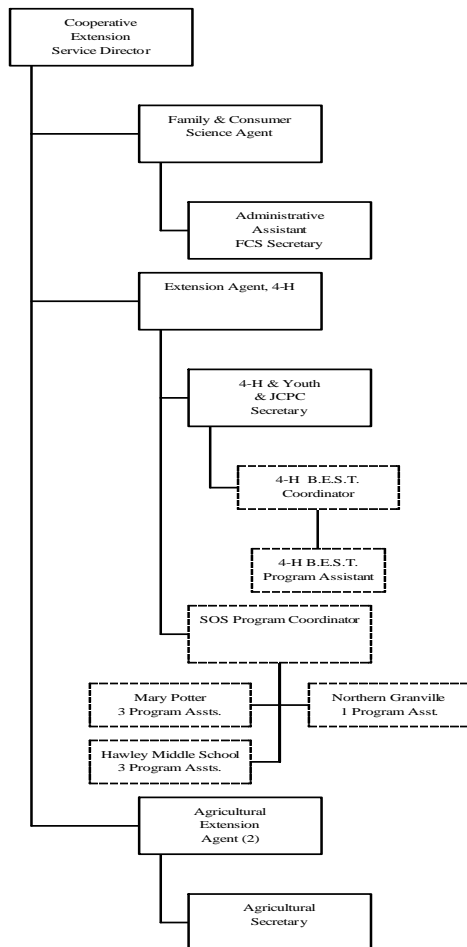


*Statistics for FY 2007 internet usage includes computer usage and all other electronic resources

Library System	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 310,495	\$ 380,355	\$ 387,355	\$ 395,882
Benefits	\$ 70,025	\$ 80,180	\$ 95,012	\$ 103,940
Operating	\$ 90,324	\$ 92,839	\$ 103,240	\$ 104,305
Capital Outlay	\$ 5,712	\$ 3,010	\$ 22,859	\$ 1,875
Media Items	\$ 129,584	\$ 182,474	\$ 174,024	\$ 163,743
Total	\$ 606,140	\$ 738,858	\$ 782,490	\$ 769,745

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 over 59 Granville County juveniles through the Community Service and Restitution Program. Over 70 youth received behavior modification, career exploration and enrichment services through the Project Success Program and R.I.S.E. summer program.
- The SOS Program is currently reaching 70 at-risk students at Mary Potter Intermediate School and Hawley Middle School. These students are receiving tutoring services, home support, and opportunities to participate in enrichment and educational field trips.

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.
- 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 SOS 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).
- Strengthen the economy through profitable, sustainable and safe food, forest and green industry systems.
- Empower youth and families to lead healthier lives and become community leaders.

Co-operative Extension	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel (Send-In Salaries)	\$ 172,423	\$ 163,347	\$ 163,347	\$ 191,792
Operating	\$ 48,938	\$ 30,355	\$ 49,710	\$ 31,350
Capital Outlay	\$ 2,611	\$ 0	\$ 0	\$ 0
4-H Best & Career Smarts	\$ 140,348	\$ 0	\$ 138,561	\$ 0
Total	\$ 364,320	\$ 193,702	\$ 351,618	\$ 223,142

*The allocation for 4-H BEST has not been determined for FY 2009 at the time of budget submissions; however, the overall funding for this program is included with the other JCPC funded programs in the Pass-Thru Section of the approved budget.

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

Granville County Soil and Water Conservation

For more information contact:

Warren Daniel, District Administrator
146 South Main Street
Oxford, North Carolina 27565

(919) 693-4603 ext. 3

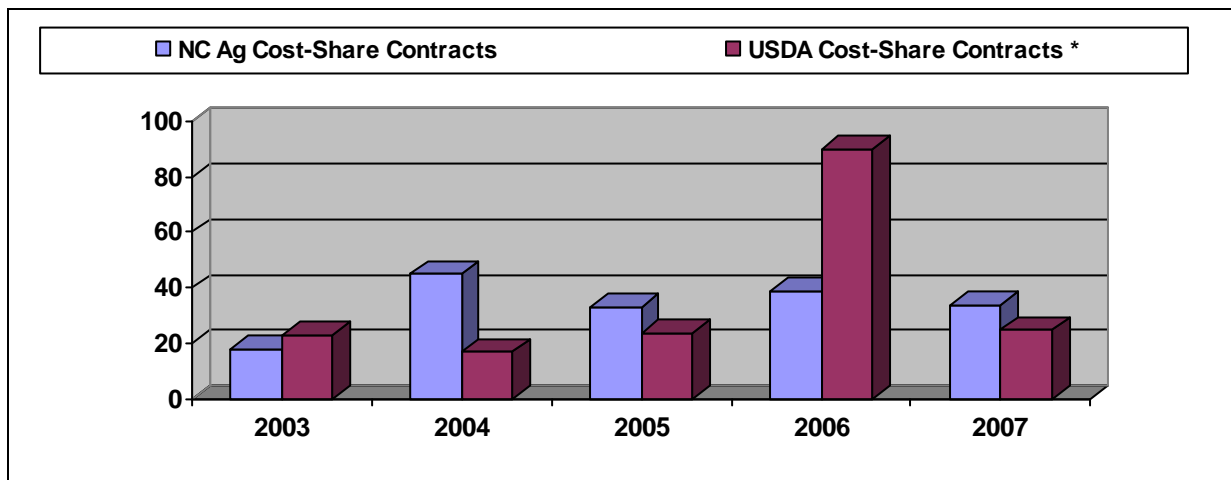
Accomplishments

- Cost-shared with 52 producers in Granville County.
- Distributed 800 hardwood and 200 pine seedlings to 75 applicants.
- Hosted N.C. FFA State Land Judging Contest at South Granville High School.
- Cost-shared with 9 first time applicants.

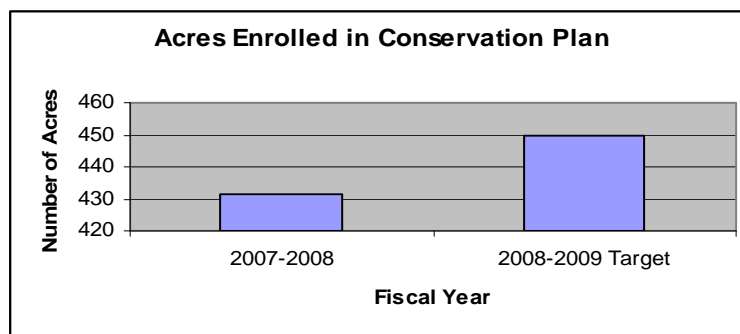
SOIL & WATER CONSERVATION

Goals, Targets, and Performance Objectives

- Offer free hardwood seedlings to the public.
- Cost-share with a combination of at least 5 first-time applicants, including first-time landowners, limited resource landowners, and minority landowners.
- Host Area IV Soil and Water District Meeting.
- Participate in at least 4 civic, agricultural, or public meetings to educate citizens about conservation programs.
- Have a Conservation Plan and Cost-Share Contracts on 450 acres of farmland for FY 2008-2009.



* Reduction in the USDA Cost-Share Contracts due to shifting this program to the NC Forestry Service.



Soil Conservation	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 76,144	\$ 81,618	\$ 81,948	\$ 84,838
Benefits	\$ 11,938	\$ 12,550	\$ 13,653	\$ 14,428
Operating	\$ 3,395	\$ 3,395	\$ 3,395	\$ 7,895
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 91,477	\$ 97,563	\$ 98,996	\$ 107,161

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 08-09 continuation budget includes \$ 77,613.

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 08-09 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 08-09 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 \$77,613 is in the account pending a recommendation from the Recreation Advisory Committee for distribution of the funds.

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. The continuation budget for fiscal year 08-09 includes the unexpended portion of these funds.

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. The recommended budget continues the funding level at \$35,000. 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 has been continued each year since. The funds are in lieu of funding a volunteer fire department, since these residents are taxed through a special district for the services. These funds are earmarked for recreation purposes. \$29,000.

CARE: Community Athletic and Recreation Enhancement was a non-profit that provides recreation programming in Southern Granville County. In July 2007, CARE merged with South Granville Athletic Association and is shown only for historic reference.

Recreation	Actual 2006-2007	Original Budget 2007-2008	Amended Budget 2007-2008	Approved 2008-2009
City of Oxford	\$ 73,157	\$ 75,352	\$ 75,352	\$ 77,613
South Granville Athletic Assoc.	\$ 26,500	\$ 0	\$ 60,352	\$ 0
City of Creedmoor	\$ 10,000	\$ 0	\$ 15,000	\$ 0
Parity in Funding	\$ 0	\$ 75,352	\$ 0	\$ 77,613
Stovall Area Park	\$ 0	\$ 50,000	\$ 50,000	\$ 0
Matching Grant Program Projects	\$ 21,481	\$ 35,000	\$ 78,973	\$ 35,000
Butner Planning Council	\$ 139,250	\$ 29,000	\$ 29,000	\$ 29,000
CARE	\$ 21,500	\$ 0	\$ 0	\$ 0
Total	\$ 291,888	\$ 264,704	\$ 308,677	\$ 219,226

GRANVILLE ATHLETIC PARK/JONESLAND ENVIRONMENTAL PRESERVE



(A detailed map of the park is available on page numbered 209 in the appendixes section of this document)

The Granville County Recreation Master Plan from 1998 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

4615 Belltown Road
Post Office Box 906
Oxford, NC 27565

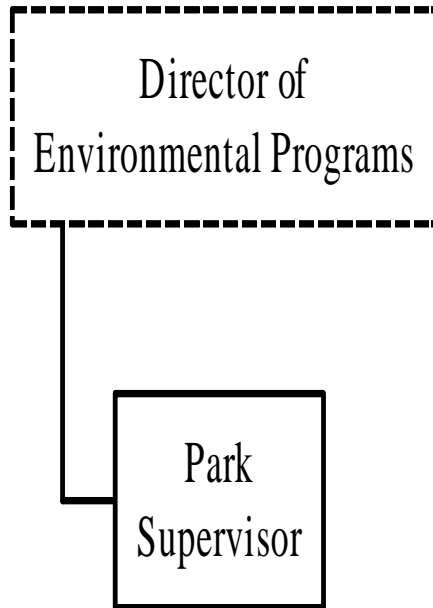
Phone: (919) 693-3716
Fax: (919) 693-6281
Email: park@granvillecounty.org

The existing park includes two and a half soccer fields, two lighted 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 construction includes two lighted multi-purpose fields, a sports pavilion, and amphitheater, and a small water park and is scheduled to be completed in 2008.

FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
1	1	1	1	1

GRANVILLE ATHLETIC PARK/JONESLAND ENVIRONMENTAL PRESERVE



ACCOMPLISHMENTS

- Began construction of phase II
- Awarded a \$5,000 Adopt-A-Trail Grant
- Constructed pond for backup water supply
- Marketed the facility to area businesses and local, state, and national organizations
- Staff completed field and grounds renovations from last season's drought

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Hire and train staff for new park amenities
- Complete Phase II construction during the summer of 2008
- Work with Grants Coordinator on acquiring sponsorships
- Work with local farmers on acquiring organic fertilizers
- Continue to work with TDA and others on promoting facility

GAP/JONESLAND	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 76,303	\$ 79,200	\$ 79,234	\$ 88,570
Benefits	\$ 11,744	\$ 14,832	\$ 14,832	\$ 14,449
Operating	\$ 84,040	\$ 136,500	\$ 136,466	\$ 140,250
Capital Outlay	\$ 9,950	\$ 10,000	\$ 10,000	\$ 24,700
Total	\$ 182,037	\$ 240,532	\$ 240,532	\$ 267,969

ECONOMIC DEVELOPMENT

The Granville County Board of Commissioners fund 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 created by the Granville County Commissioners and the City of Oxford. The Board consists of nine members, six members appointed by the County and three members appointed by the City. 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 full county funding request of \$134,617.

Kerr-Tar Regional Economic Development Corporation (KTREDC): The Kerr-Tar Regional Economic Development Corporation worked to develop one new industrial hub site in each of the counties of Granville, Vance, Warren and Franklin. Through special legislation, these four sites share Tier One tax credits under the William S. Lee. Act. A cluster study on targeted industries was done by the UNC Economic Development Department to market these sites. A \$4M appropriation was received from the State of North Carolina to assist with this project. The potential to attract new Biotechnology/Pharmaceutical and other industries to these counties is tremendous for the future.

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. The dues for FY 08-09 are \$ 2,692.

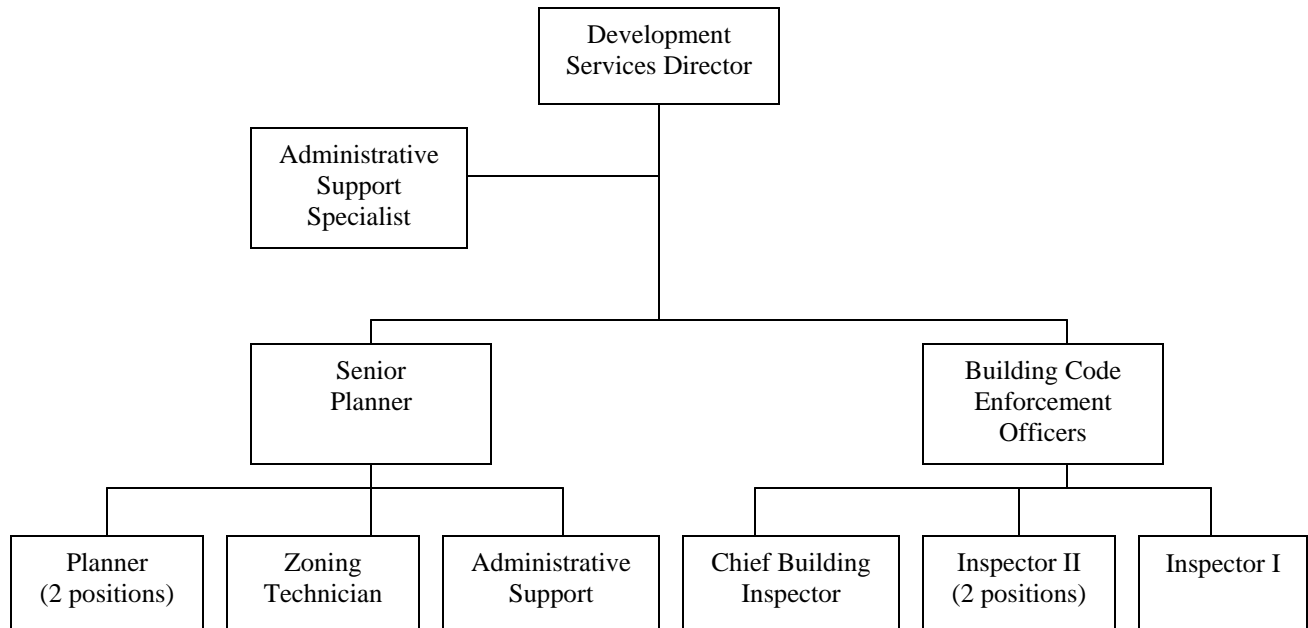
Downtown Oxford Economic Development: This is a non-profit corporation whose mission is to stimulate downtown economic development in Oxford, while preserving the historical character of the business district and immediate surrounding areas. The governing board consists of ten members appointed by the 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 08-09 includes \$20,000.

CURRENT & PROPOSED FUNDING LEVELS:

Economic Development	Actual 2006-2007	Original Budget 2007-2008	Amended Budget 2007-2008	Approved Budget 2008-2009
EDC	\$ 126,899	\$ 134,696	\$ 149,696	\$ 134,617
Kerr-Tar REDC	40,000	40,000	40,000	40,000
Research Triangle Regional Partnership	2,647	2,668	2,668	2,692
Downtown Oxford EDC	20,000	19,000	20,000	20,000
TOTAL	\$ 189,546	\$ 196,364	\$ 212,364	\$ 197,309

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 reducing the cost of operation. To date, the Department has significantly reduced public complaints regarding bureaucracy and the time involved with the process of permits and has reduced the operating expense 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.



*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 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Inspections Division	6.5	6	6	6	6
Planning Division	3	4	5	5	5

<p>Department of Development Services Division of Planning</p>
--

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

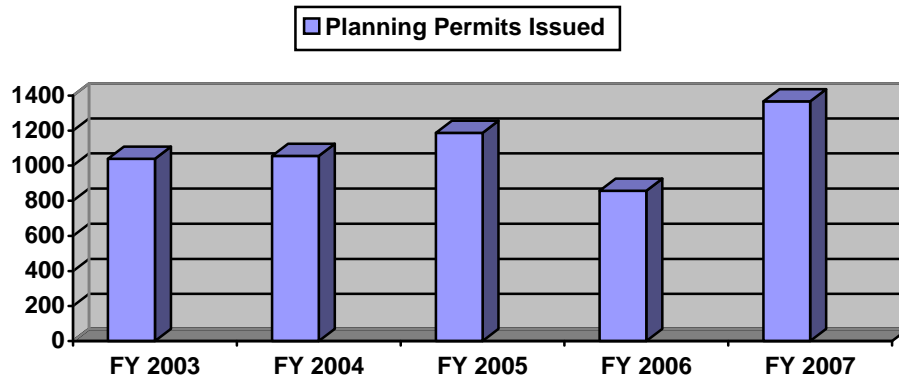
Accomplishments

- Comprehensive Transportation Plan adopted by County Commissioners.
- Comprehensive Transportation Plan received the 2007 Excellence Award for Collaborative Planning Approach in Regional Transportation Planning by the National Association of Development Organizations (NADO).
- Name and logo for Granville Greenways approved by County Commissioners along with the organizational structure, marketing plans, and initial implementation plans.
- Installed first segment of Granville Greenways, the *Butner-Stem School Trail Greenway*.
- New floodplain ordinance and maps adopted by County Commissioners.

Goals, Targets, and Performance Measures

- Issue 75% of zoning permits on the same day the application is received.
- Continue issuing 100% of zoning permits without errors.
- 750 zoning permits estimated for FY09.

Department of Development Services
Division of Planning



Development Services
Planning Division

	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 135,280	\$ 147,712	\$ 177,995	\$ 190,129
Benefits	\$ 29,374	\$ 38,571	\$ 49,977	\$ 52,451
Operating	\$ 28,357	\$ 34,372	\$ 34,372	\$ 33,672
Capital Outlay	\$ 1,229	\$ 8,395	\$ 8,395	\$ 4,050
Total	\$ 194,240	\$ 229,050	\$ 270,739	\$ 280,302

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 in various stages of construction. The Inspection Division's primary mission is to service the public with competent, courteous and efficient personnel.

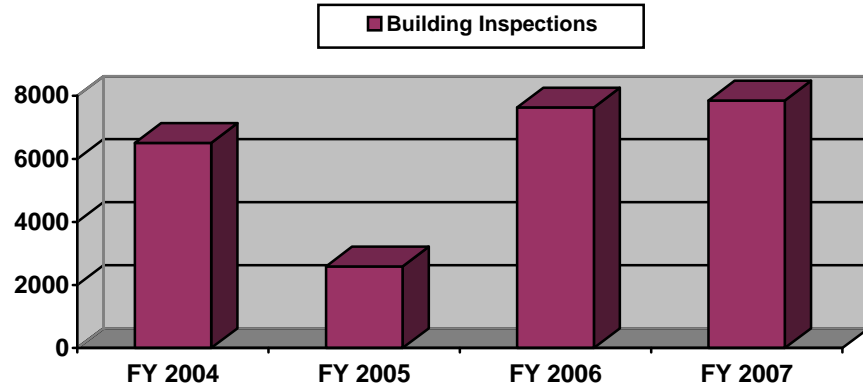
Accomplishments

- Set departmental guidelines for requirements and/or certifications for non-residential project plans.
- Established post-inspection reviews to check consistency of Inspector's work.

Goals, Targets, and Performance Measures

- Implement the use of truck-mounted computers and monitor the effect on Inspector's production.
- Continue to expand public awareness of changes in Building Code regulations by posting interpretations on the Public Notification bulletin board.
- Implement the standards set by Environmental Health regarding Water Well permits.

Department of Development Services
Division of Inspections



Developmental Services
Inspections

	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 280,610	\$ 297,149	\$ 292,581	\$ 302,530
Benefits	\$ 60,468	\$ 62,721	\$ 68,527	\$ 72,654
Operating	\$ 34,627	\$ 40,682	\$ 40,682	\$ 43,482
Capital Outlay	\$ 1,000	\$ 11,000	\$ 11,000	\$ 600
Total	\$ 376,705	\$ 411,552	\$ 412,790	\$ 419,266

<p>Department of Development Services Division of Construction Administration</p>

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.

Accomplishments

- Completed the construction of the Granville County Athletic Park's general site package, multi-purpose athletic fields and Sports Pavilion.
- Completed the design phase of the Granville County Athletic Park's Spray Area and amphitheater.
- Completed the construction of the Granville County EMS / Wilton & Oak Hill stations.
- Completed the exterior renovation of the Granville County Courthouse.
- Completed the parking lot improvements for the Granville County Multi-purpose Complex.

Goals, Targets, and Performance Measures

- Coordinate the construction and completion of the Granville County Athletic Park's Spray Area and Amphitheater.
- Administer contracts for the interior renovations of the Granville County Courthouse.
- Coordinate the design and construction of parking improvements for the Watkins Barn site.
- Assist Granville County General Services in soliciting and contracting services needed for roof maintenance, plumbing repairs, electrical repairs, and general construction services.

Development Services

Construction Administration	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	\$ 0	\$ 0	\$ 0	\$ 0
Operating	\$ 51	\$ 500	\$ 500	\$ 500
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 51	\$ 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, a satellite campus between Creedmoor and Butner (Granville County), Louisburg (Franklin County) and Warrenton (Warren 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

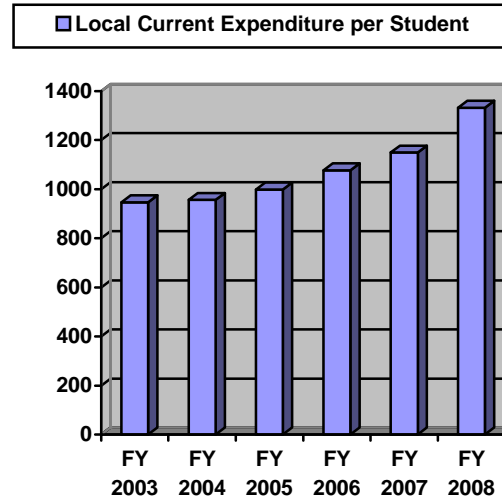
The table below shows the recommended funding for the operating and capital needs for both the Main Campus and the South Campus.

Vance-Granville Community College	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Main Campus- Capital Outlay	\$ 32,538	\$ 6,000	\$ 6,000	\$ 6,240
South Campus- Capital Outlay	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,400
Main Campus – Current Expenditures	\$ 290,535	\$ 302,156	\$ 302,156	\$ 314,242
South Campus – Current Expenditures	\$ 178,923	\$ 186,080	\$ 186,080	\$ 193,523
South Campus – Library Expenditures	\$ 25,503	\$ 26,523	\$ 26,523	\$ 27,584
Culinary Arts Program	\$ 20,000	\$ 20,800	\$ 20,800	\$ 21,632
Total	\$ 557,499	\$ 551,559	\$ 551,559	\$ 573,621

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 \$15,185,726, of which \$12,938,406 was for current expense, \$503,045 was for non-building related capital needs, and \$2,032,275 was for building maintenance and renovation.

The Board of Commissioners approved recurring "base" expense funding of \$12,103,287 and non-recurring "one-time" current expense funding of \$210,000 for fiscal year 2008-2009. Capital Outlay funding for non-building related needs included \$290,103 of recurring funding and \$78,000 of non-recurring high school start-up funding per the school system's three-year phased high school funding plan. The Board also approved \$675,486 for building-related capital needs for fiscal year 2008-2009.

GRANVILLE COUNTY SCHOOLS

FY 2008-09 Current Expenses Notable Items:		Projected Amount
14.6 FTE staff and teacher positions	\$	447,952
Payment to charter schools	\$	6,000
Exceptional Children's Services	\$	9,081
Instructional Supplies, travel, equip. maintenance	\$	47,997
School office supplies	\$	15,486
Vocational Education Programs	\$	10,950
Staff development, Art and Music equip., Athletic equip. and other general expenditures	\$	87,653
Total	\$	625,119

The following table shows the school's local funding for the last 10 years and the requested and approved funding for fiscal year 2008-2009.

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
98-99	7963	\$ 6,384,258	\$ 93,750	\$ 6,478,008	\$ 455,478	\$ 6,933,486
99-00	7968	\$ 7,018,640	\$ 100,000	\$ 7,118,640	\$ 449,150	\$ 7,567,790
00-01	7968	\$ 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

^ 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.

FY 08-09 School's Requested:

	\$ 12,938,406	\$ 503,045	\$ 13,153,451	\$ 2,032,275	\$ 15,185,726
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FY 08-09 Approved Budget:

	\$ 12,313,287	\$ 368,103	\$ 12,681,390	\$ 675,486	\$ 13,356,876
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Percentage Increase in Enrollment from FY 1999 to FY 2008 12.87%
 Percentage Increase in Funding from FY 1998 to FY 2007 88.68%

Additional Budget Document Information:

FY 06-07 Actual ^	\$ 10,319,028	\$ 268,216	\$ 10,587,244	\$ 624,525	\$ 11,211,769
FY 07-08 Amended	\$ 11,968,276	\$ 464,059	\$ 12,432,335	\$ 1,659,491	\$ 14,091,826



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Granville County Sheriff

David Smith



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. It produces results from service of papers, to 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

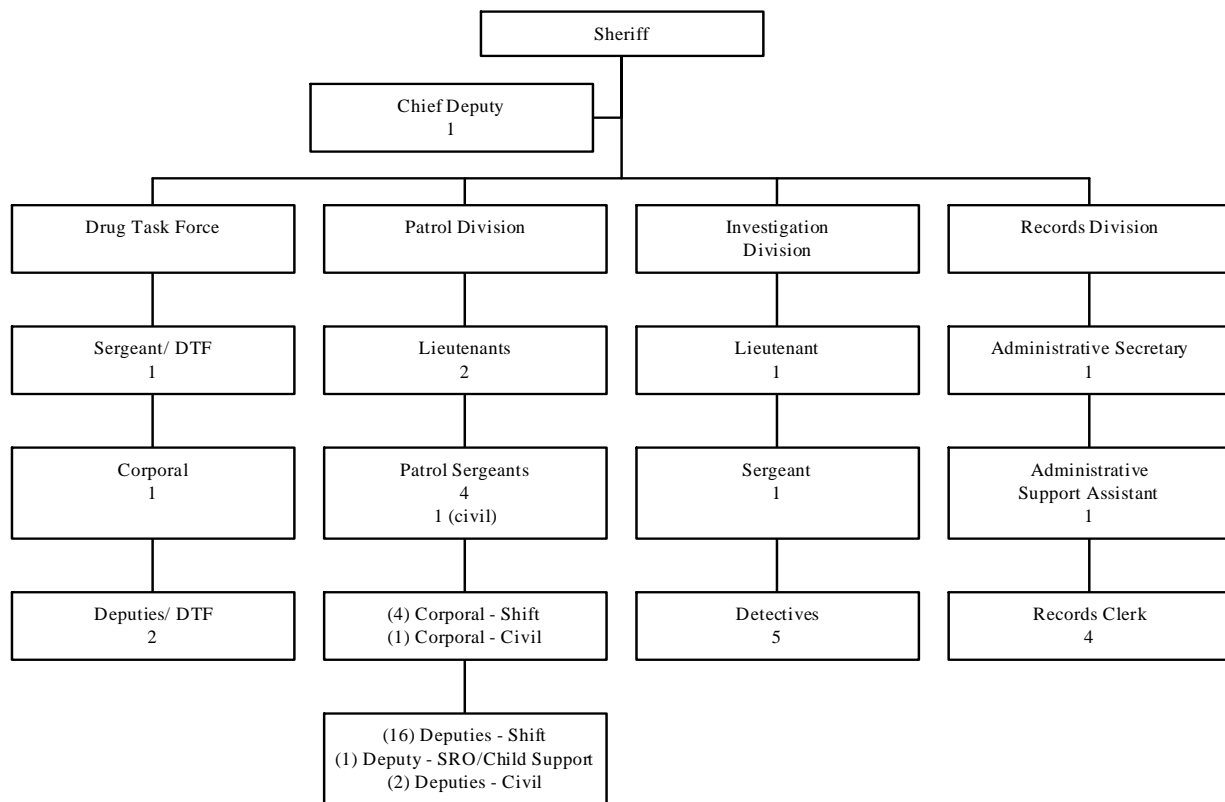
also provides courtroom security and provide escorts for funerals as well as financial institutions. The deputies produce arrest and incident reports, and aid in the collection of unpaid bills. They provide solutions to problems and also issue jury notices for potential jurors. Revenue is produced from service of papers and gun permits. Calls are also dispatched from the Sheriff's Office on occasion.

David Smith, Sheriff

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

Phone: (919) 693-3213

E-mail: sheriff@granvillecounty.org



Full-Time Positions Authorized

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
44	46	50	51	51

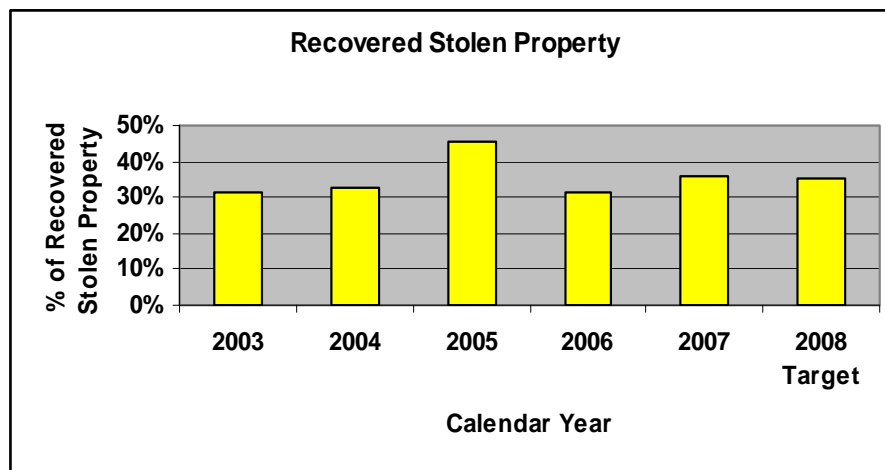
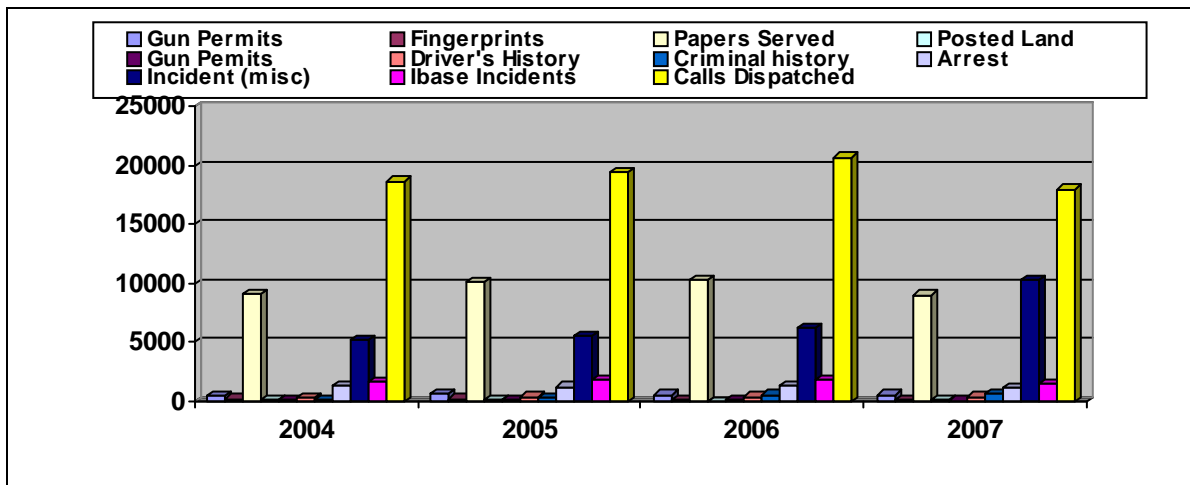
SHERIFF'S DEPARTMENT

Accomplishments

- Obtained and upgraded additional software that enabled us to search information from 400 other users.
- Currently participating in the gangnet program.
- Currently operating on the VIPER radio system.

Goals, Targets, and Performance Measures

- Obtain (2) full-time Patrol Deputies.
- Seeking to complete Mobile Data Terminals.
- To recover at least 35% of stolen property during calendar year 2008.



Sheriff	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 1,771,621	\$ 1,867,089	\$ 1,931,876	\$ 1,999,021
Benefits	\$ 491,522	\$ 513,808	\$ 595,798	\$ 637,328
Operating	\$ 332,591	\$ 361,736	\$ 371,736	\$ 385,441
Capital Outlay	\$ 6,933	\$ 10,000	\$ 10,000	\$ 12,100
Grant Expenditures	\$ 10,602	\$ 4,000	\$ 4,000	\$ 0
Total	\$ 2,613,269	\$ 2,756,633	\$ 2,913,410	\$ 3,033,890

DETENTION CENTER

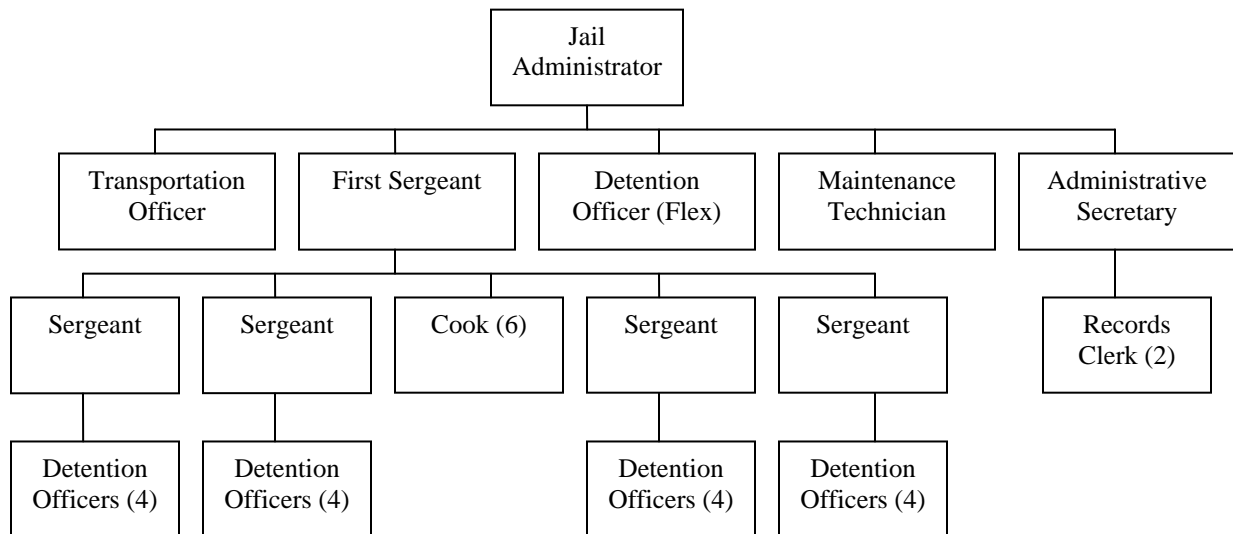
The Granville County Detention Center exists for the purpose of housing inmates until they are tried in court and disposition is made in their case. The Detention Center strives to provide a safe and secure environment for the inmates and staff as well as the general public. The Detention Center produces revenue by collecting monies from inmates for doctor/nurse visits as well as being reimbursed 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

E-mail: sheriff@granvillecounty.org



FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
31	32	33	34	34

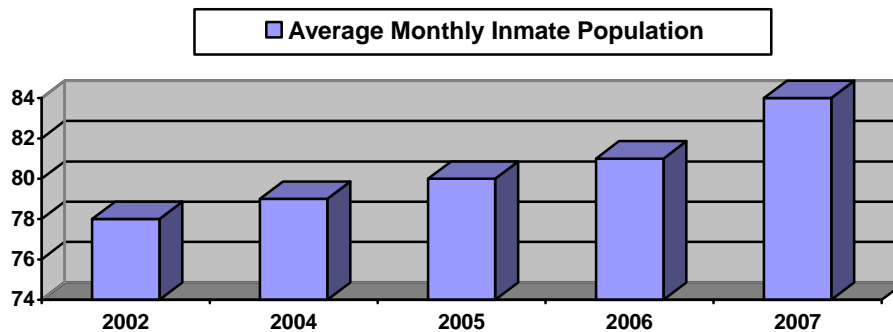
DETENTION CENTER

Accomplishments

- Hired a Maintenance Technician.
- Replaced roof on Detention Center.
- Bought a new van and cage system for transportation.
- Purchased a new up-to-date digital camera system.
- Bought new kitchen equipment.

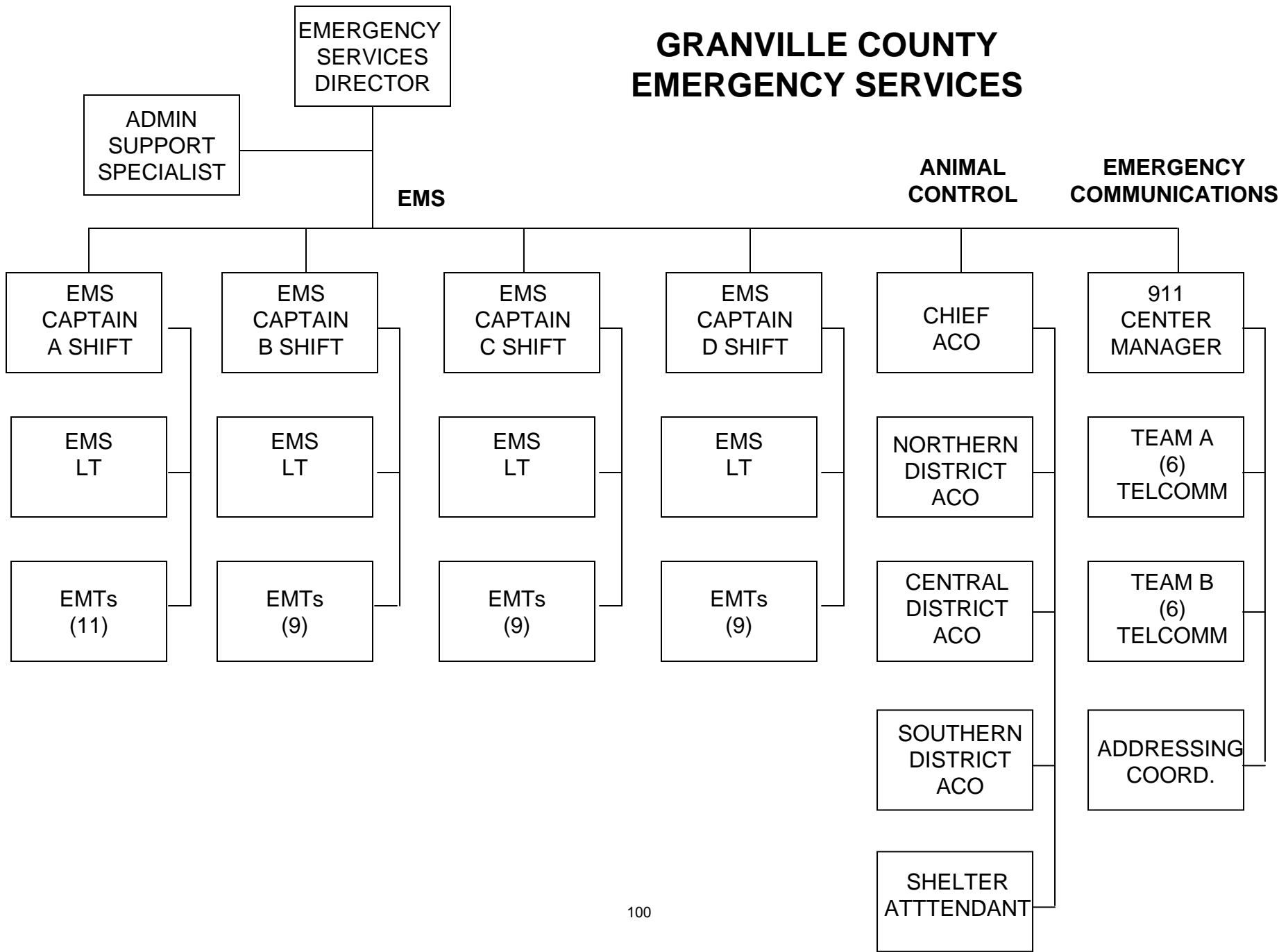
Goals, Targets, and Performance Objectives

- Requesting three new Detention Officers for court/security and one Court Liaison Officer.
- Requesting a DVR and 16 cameras to add to the existing recording system.
- Requesting an update for the current round system to a real time system
- Maintain no more than 0-7 demerits on the annual health inspection.
- Maintain annual budgeted food costs at no more than \$250,000.



Detention Center	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 983,340	\$ 976,441	\$ 1,025,517	\$ 1,022,870
Benefits	\$ 258,013	\$ 260,772	\$ 303,070	\$ 323,840
Operating	\$ 723,598	\$ 568,336	\$ 565,536	\$ 584,648
Capital Outlay	\$ 23,623	\$ 49,811	\$ 52,611	\$ 14,560
Total	\$ 1,988,574	\$ 1,855,360	\$ 1,946,734	\$ 1,945,918

GRANVILLE COUNTY EMERGENCY SERVICES



Granville County Department Of Emergency Services

The Department of Emergency Services is the safety net for citizens of and visitors to Granville County. Emergency Services includes both response services such as EMS and Animal Control and support services such as E-911 Communications. Response services are those that go directly to the scene of real or perceived emergencies and render aid or assistance. Support services receive information from the public and coordinate needed responses.

The overall goal of the Emergency Services Department is not only to manage emergencies but also to be proactive in its efforts so that emergency situations are decreased in number and severity. This occurs through public education and development of prevention strategies. Although emergencies will always occur, it is the function of the Emergency Services Department to return those situations to normal as soon as possible and with as little impact as possible.



Animal Control

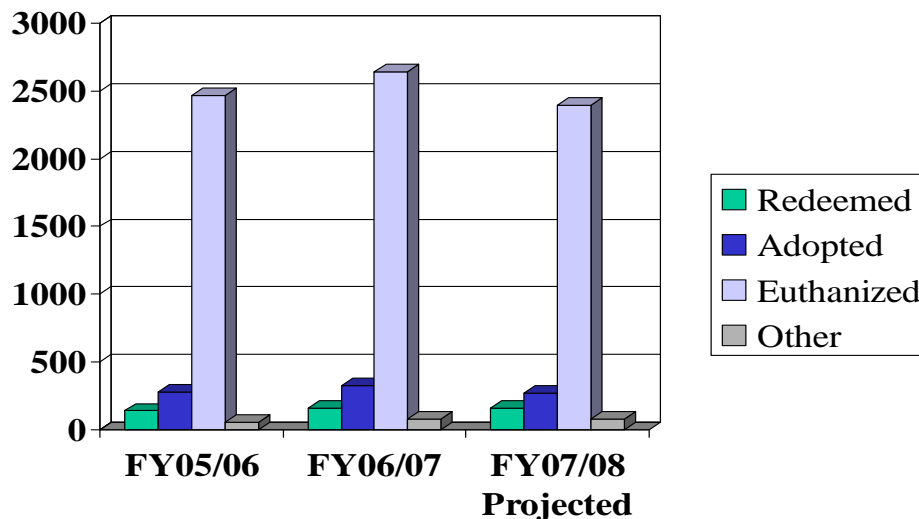
Description / Mission: The Animal Control Division exists to protect Granville County citizens and visitors from the potentially deadly threat of rabies, vicious wild or domestic animals and other dangerous situations that may occur from the daily interaction between humans and animals. Animal Control 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.

Accomplishments

- Developed and implemented:
 - large animal boarder agreement
 - veterinarian response procedure for large, injured animals
- Utilizing ShelterPro database for Animal Control Officer service calls and sheltered animal disposition information

Goals, Targets, and Performance Objectives

- Continue to develop Volunteer Program for additional shelter and administrative assistance
- Increase Animal Control Advisory Committee knowledge-base of Animal Control Officer responsibilities with educational meetings and a ride-along program
- Continue to pursue outstanding debt collection by tax garnishment and debt set-off programs
- Verify that at least 90% of adopted animals are in “Good” or “Fair” condition within 7 days of leaving the animal shelter.



**Department of Emergency Services
Division of Animal Control**



Jake, adopted from Animal Control

Full-Time Positions Authorized

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
5	5	5	5	5

	FY 06-07	FY 07-08	FY 07-08	FY 08-09
	Actual	Original	Amended	Approved
Personnel	\$ 144,981	\$ 146,678	\$ 150,197	\$ 148,815
Benefits	\$ 38,497	\$ 38,886	\$ 44,636	\$ 46,869
Operating	\$ 53,451	\$ 58,900	\$ 60,900	\$ 64,480
Capital Outlay	\$ 1,881	\$ 4,000	\$ 4,000	\$ 1,700
Total	\$ 238,810	\$ 248,464	\$ 259,733	\$ 261,864

EMS

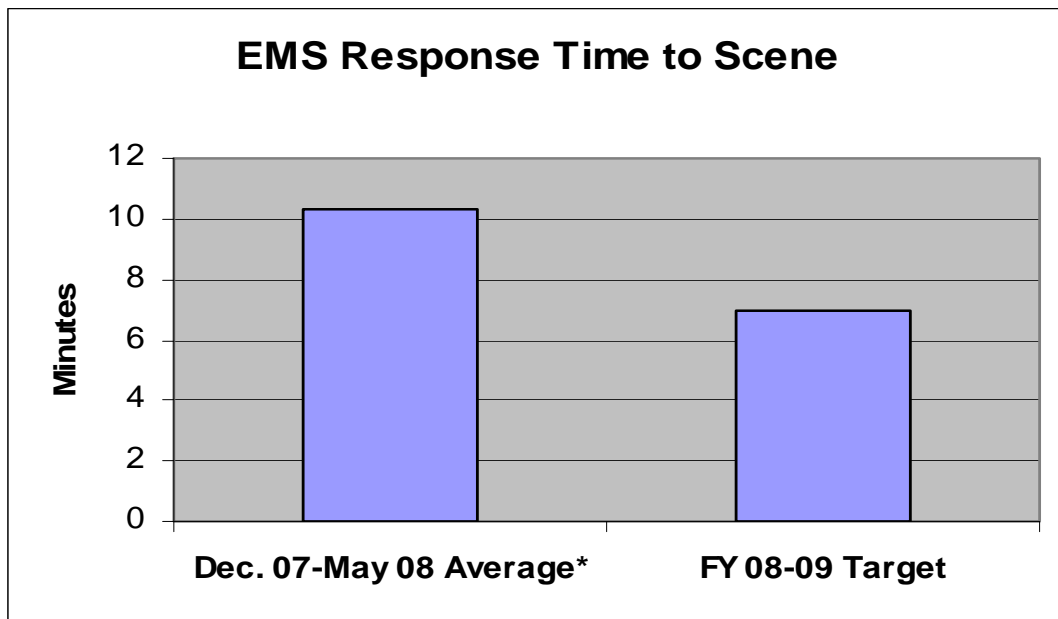
Description / Mission: The EMS Division exists to provide emergency medical care and assistance to all injured and sick persons in and around Granville County at the Paramedic level of care – the highest level of pre-hospital emergency care available in North Carolina. Public education is provided by speaking engagements and demonstrations of equipment at various events.

Accomplishments

- Wilton EMS station opened Dec 2007 - Oak Hill opening expected May 2008
- 12-lead ECG Monitors/Defibs funded, procured and fully utilized with positive results
- Received Duke Endowment grant for field laptops and mobile mapping software
- Utilizing emsCharts billing and patient record software to replace paper call reports

Goals, Targets, and Performance Objectives

- Continue to develop and implement paramedic recruiting strategies
- Develop performance indicators to measure employee and customer satisfaction
- To arrive at emergency scenes within 7 minutes of dispatch



* New event tracking software was installed in November 2007. Future data will include the entire fiscal year.

**Department of Emergency Services
Division of Emergency Medical Services**



EMS Paramedics in Action!

Full-Time Positions Authorized

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
40	41	41	48	48

	FY 06-07	FY 07-08	FY 07-08	FY 08-09
	Actual	Original	Amended	Approved
Personnel	\$ 1,497,308	\$ 2,054,267	\$ 1,921,214	\$ 2,133,463
Benefits	\$ 344,401	\$ 381,685	\$ 473,845	\$ 539,191
Operating	\$ 315,563	\$ 379,041	\$ 510,241	\$ 485,050
Capital Outlay	\$ 128,013	\$ 334,630	\$ 199,738	\$ 14,050
Total	\$ 2,285,285	\$ 3,149,623	\$ 3,105,038	\$ 3,171,754

E-911 Center

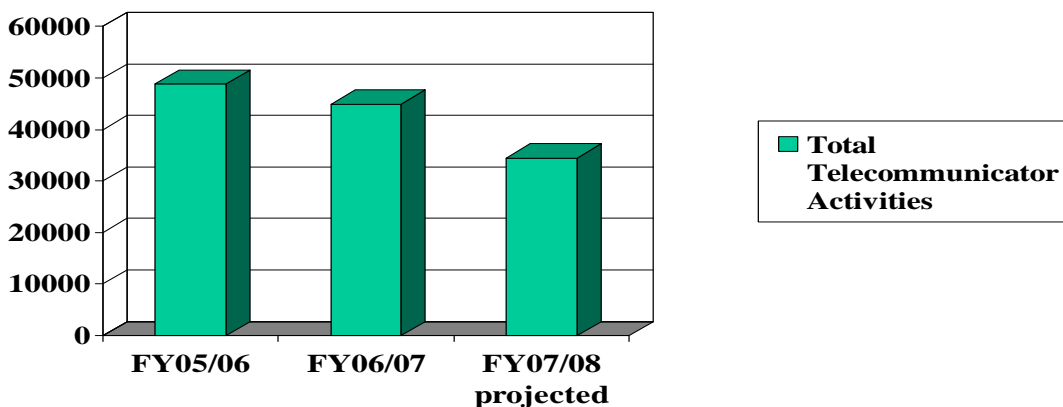
The Granville County E-911 Center exists as a central point of emergency communications for the general public and emergency response agencies. The effect of having one central coordinating point for emergency communications is an efficient reaction and response to emergency and disaster situations. The E-911 Center currently receives all E-911 Wireless and Wireline calls in the County except for those addresses located within the Butner district. The Center dispatches County 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. If the Center receives a 911 call requesting law enforcement for Oxford, Creedmoor or Butner, the call is transferred accordingly. The Granville County Sheriff's Department is dispatched to Stem and Stovall unless one of these township officers is on duty.

Accomplishments

- Installation completed for the replacement/addition of radio, telephony, UPS, generator, recording, CAD/GIS equipment, and console furniture
- Implemented the state highway patrol VIPER radio system that has enabled better radio communications interoperability between the 911 Center and other local, county and state agencies
- Transitioned from Wireless Phase I to Phase II capability
- Successfully trained all Telecommunicator staff and additional new hires on new equipment and consoles

Goals, Targets, and Performance Objectives

- Certify full-time and part-time Telecommunicator staff according to the NC Sheriff Standards for Telecommunicators
- Incorporate a customer service survey to enhance overall Telecommunicator and EMS performance
- Add a structure file layer to our existing GIS mapping system



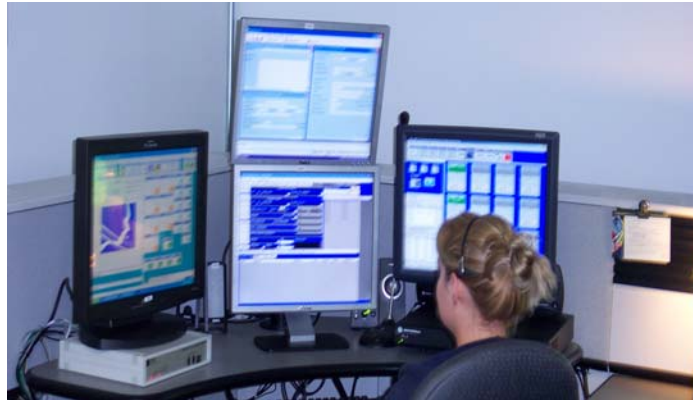
Note:

The new CAD system enables the Telecommunicator to filter non-essential event information (911 misdials, out-of-service units, etc.), therefore, FY07/08 projected Telecommunicator Activities reflect actual events.

**Department of Emergency Services
Division of E-911 Emergency Communications**



Granville County 911 Center



Full-Time Positions Authorized

Classification	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Telecommunicator (FT)	12	12	12	12
Telecommunicator (PT)	8	8	8	8
Addressing Coordinator	0	0	1	1
Manager	1	1	1	1

	FY 06-07	FY 07-08	FY 08-09	FY 08-09
	Actual	Original	Amended	Approved
Personnel	\$ 379,375	\$ 413,380	\$ 476,010	\$ 457,622
Benefits	\$ 91,051	\$ 105,953	\$ 132,463	\$ 137,346
Operating	\$ 9,323	\$ 13,430	\$ 85,869	\$ 163,363
Capital Outlay	\$ -	\$ -	\$ 266,125	\$ 2,000
Total	\$ 479,749	\$ 532,763	\$ 960,467	\$ 760,331

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.

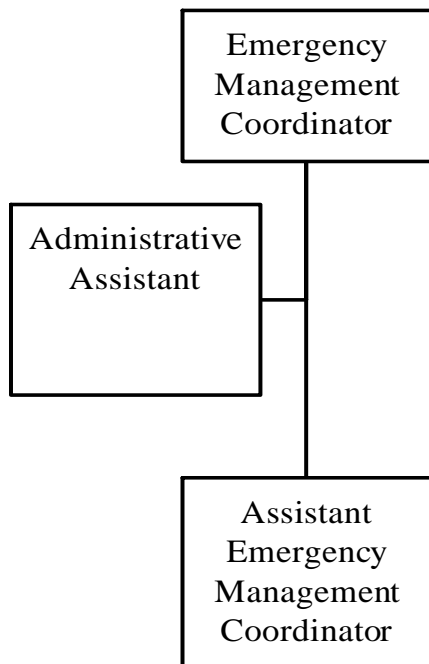
Doug Logan, Emergency Management
Coordinator/Fire Marshal

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

Phone: (919) 603-1310

Fax: (919) 603-1399

Email: emergencymgmt@granvillecounty.org



ACCOMPLISHMENTS

- Coordinated one exercise to test the local emergency response system.
- Applied for Homeland Security Grants in conjunction with Vance and Franklin Counties to enhance interoperable communication between response agencies.
- Created a Site-Specific Evaluation model for use on all SARA Title III Facilities.

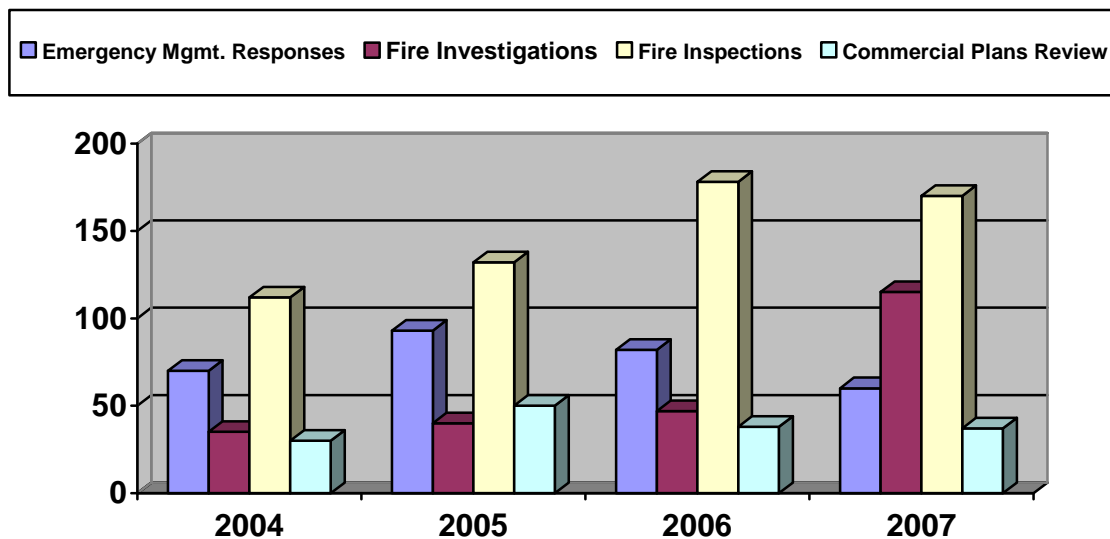
FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
1.5	3	3	3	3

EMERGENCY MANAGEMENT

GOALS, TARGETS, AND PERFORMANCE OBJECTIVES

- Coordinate two multi-agency exercises per the Homeland Security Exercise and Evaluation Program (HSEEP).
- Coordinate formal After Action Reviews following major incidents within the County.
- Issue permits within five days of application submittal.
- Improve interoperability with surrounding jurisdictions through joint planning sessions and grant opportunities.



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

Emergency Management	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 115,522	\$ 115,980	\$ 116,324	\$ 120,911
Benefits	\$ 26,564	\$ 27,276	\$ 30,506	\$ 32,523
Operating	\$ 21,798	\$ 31,613	\$ 31,613	\$ 30,040
Grant Expenditures	\$ 20,382	\$ 11,000	\$ 15,994	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 5,300	\$ 0
Total	\$ 184,266	\$ 185,869	\$ 199,737	\$ 183,474

FIRE SERVICES

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

Doug Logan, Granville County Fire Marshal

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

Phone: (919) 603-1310





E-mail: doug.logan@granvillecounty.org

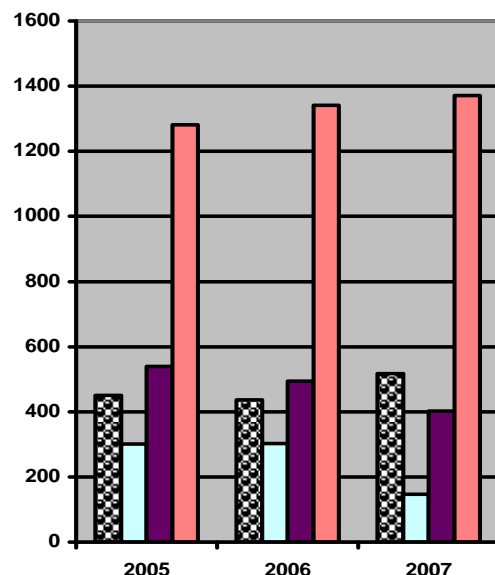
Accomplishments

- Underwent and successfully passed the NC Office of State Fire Marshal's 9E department inspection for insurance ratings.
- Participated in countywide Incident Command System Training.
- Participated in National Fire Prevention Week by providing firefighters and apparatus at fire prevention events.

Goals, Targets, and Performance Objectives

- Provide and maintain fire protection services to the citizens of the respective districts.
- Participate in inter-departmental mutual-aid drills and training.
- Assist 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 2006-2007	Original Budget 2007-2008	Revised Budget 2007-2008	Approved Budget 2008-2009
Antioch Fire Dept	\$ 50,000	\$ 52,025	\$ 52,025	\$ 53,956
Berea Fire Dept - First Responder	53,586	55,756	55,756	\$ 57,817
Bullock Fire Dept - First Responder	53,586	55,756	55,756	\$ 57,817
Corinth Fire Dept	50,000	52,025	52,025	\$ 53,956
Creedmoor Fire Dept	50,000	52,025	52,025	\$ 53,956
City of Oxford Fire Dept	50,000	52,025	52,025	\$ 53,956
Granville Rural Fire Dept	50,000	52,025	52,025	\$ 53,956
Providence Fire Dept	50,000	52,025	52,025	\$ 53,956
Stem Fire Dept - First Responder	53,586	55,756	55,756	\$ 57,817
Stovall Fire Dept	53,586	55,756	55,756	\$ 53,956
South Virgilina Fire Dept - First Responder	32,156	33,458	33,458	\$ 34,690
Brassfield Fire Dept - First Responder	53,586	55,756	55,756	\$ 57,817
Cornwall Fire Dept - First Responder	53,586	55,756	55,756	\$ 57,817
Total	\$ 653,672	\$ 680,146	\$ 680,146	\$ 701,467

**Approved Budget based on total tax valuation increase from FY 07-08 (3.71%)
and projected increase for First Responder Supplement (3.5%)





Call Type	2004	2005	2006	2007
Structure Fires	140	212	203	206
Vehicle Fires	60	87	60	72
Grass/Woods Fires	136	151	173	240
Alarms	60	301	302	147
Auto Accidents	254	539	494	402
Other (Hazmat, Medical, SAR, Good Intent)	1190	1281	1342	1371

FORESTRY ADMINISTRATION

DESCRIPTION: The North Carolina Forestry Service exists to develop, protect and manage 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 08-09. 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.

County Ranger: Robert Montague
 5087 Herbert Henly Road
 Oxford, NC 27572
 (919) 693-3154
 Email: www.dfr.state.nc.us



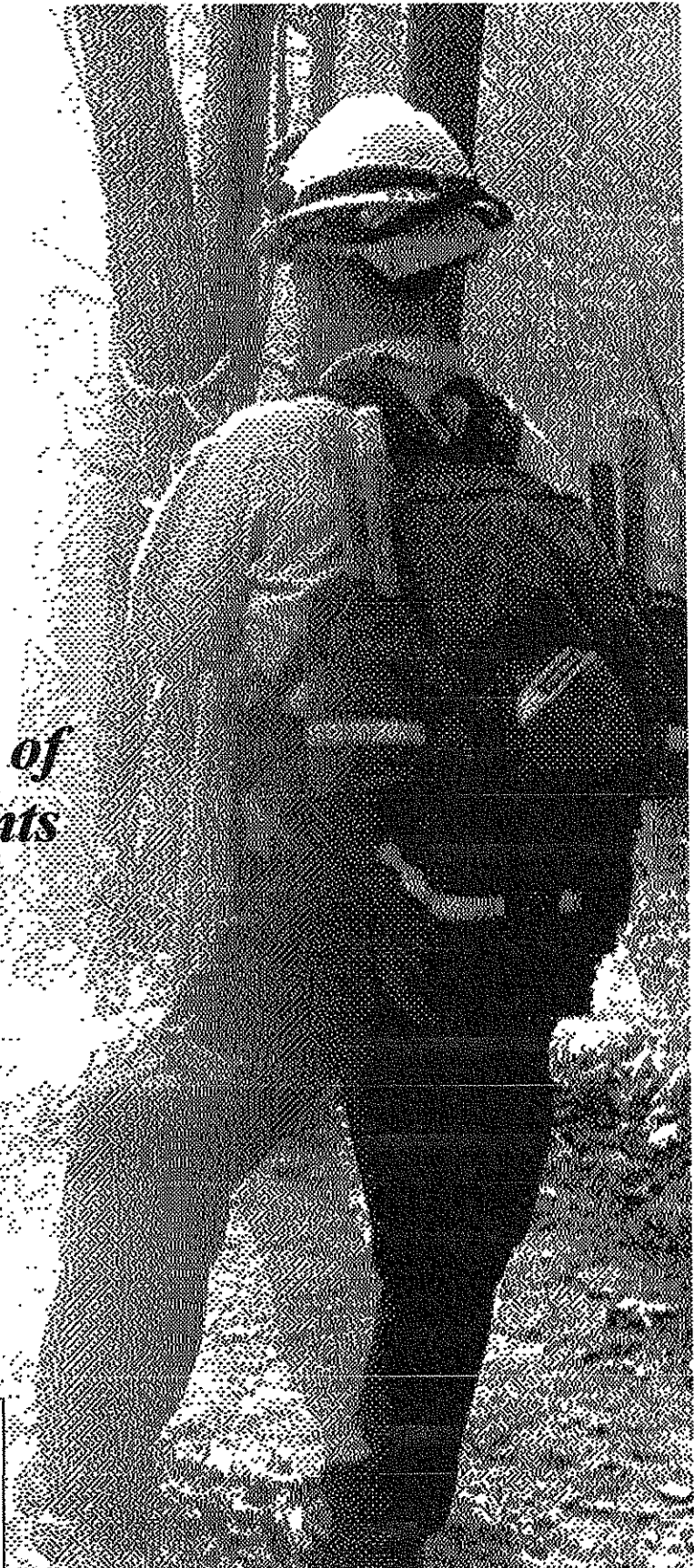
	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$ 16,737	\$ 18,740	\$ 18,740	\$ 19,875
Benefits	\$ 1,280	\$ 1,434	\$ 1,434	\$ 1,520
Operating & Capital	\$ 627	\$ 2,300	\$ 2,300	\$ 2,300
Forestry Activities	\$ 67,378	\$ 66,644	\$ 66,644	\$ 67,144
Total	\$ 86,022	\$ 89,118	\$ 89,118	\$ 90,839



*North Carolina
Division of Forest
Resources*

*2007 Summary of
Accomplishments
in Granville
County*

North Carolina Forest Service
5087 Herbert Henley Road
Oxford, NC 27565-8588
(919) 693-3154
Granville.DFR@ncmail.net



2007 NCDNR Summary of Accomplishments in Granville County

County Resources

Personnel

POSITION	NAME	YEARS WITH NCDNR
County Ranger	Rob Montague	5
Assistant County Ranger	Jason Walker	1
Forest Fire Equipment Operator	Danny Ray Matthews	29
Secretary (County Funded)	Barbara Twisdale	9

County personnel are support by 11 District office employees, which are 100% state funded. In addition to this 600± employees are available from across the state to assist with incidents and technical advice in Granville County.

Facilities

Headquarters --- 3,000 sq. ft. --- built 1987 --- state funded

Miscellaneous structures: Oil House

Vehicles & Heavy Equipment

YEAR	MODEL	MILES
2002	Ford 1 ton 4x4 pickup	94000
2005	Ford 1 ton 4x4 pickup	38000
1998	Ford ¾ ton 4x4 pickup	135500
1993	Freightliner Truck/Tractor & lowboy trailer	60500
2005	John Deere 650J Crawler tractor with plow	625 tach. hrs

FOREST RESOURCES & ECONOMIC STATISTICS

Forest management and reforestation activities added nearly **11.5 million dollars** to the Granville County economy during fiscal year 2006-2007.

These efforts also provided seasonal work for site preparation contractors, logging crews and planting crews.

Forest Resources

Total land area in the county	339,900 acres
Commercial forest land (Protected by NCDFR from wildfire, insects & disease)	188,200 acres
Privately owned forest land (Eligible for cost-share assistance)	163,951 acres
Estimated forest volume	293,800,000 cu. ft.
Estimated timber value	\$185,000,000

Economic Statistics

Value added to County Economy	FY 2006 - 2007
Total Federal Cost Share (CRP & CREP) (Establishment and Rental Payments)	\$7,099.00
Total State (FDP, FLEP, SPBPP) Cost Share Program monies received by landowners	\$95,442.00
Estimated value of timber harvested in Granville County	\$11,476,000.00
TOTAL ADDED TO ECONOMY	\$11,578,541.

Future value added to County Economy	FY 2006 - 2007
Estimated value of newly established pine plantations in 35 years	\$8,065,390.00

FOREST MANAGEMENT

In 2007, **156 Forest Management Plans were prepared** by the N.C. Forest Service placing an additional **8,841 acres under active forest management**.

Forest Management Plans include a field visit by a Service Forester and/or County Forest Service representative. During the field visit an examination of the land is made and written recommendations are made.

Recommendations concerning timber harvesting, timber stand improvement and reforestation are given, taking into account both the goals of the landowner and sound management practices that protect and enhance wildlife and water quality.

Forest Service employees assisted with the establishment of **2,311 acres of new forests**. This equates to approximately **858,484 seedlings** that were planted or naturally regenerated in Granville County last year. Additionally, **118 initial and follow inspections** were conducted to verify compliance with state and federal water quality guidelines.

2007 Forest Management Accomplishments

Management Plans prepared:	156
Acres in plans:	8,841
Acres of site preparation:	411
Acres planted:	1,969
Acres of natural regeneration:	342
Acres of timber harvested:	4,881
Acres of Wildlife Habitat Improvement:	336
Acres under Forestry Best Management Practices	5,046
Active logging inspections:	10

TREE PLANTING

Granville County Landowners That Planted Trees in 2007

L.C. Adcock, Nell Blackwell, Frank Bragg, Marylin Brown, Bob Bullock, James Bullock, Ven Burwell, Anne Cannon, Robert Corbitt, Walter Crews, Margret Curl, William Davis, M.J. Ellis, Betty Fudge, Carlton Garrett, Sandy Gabel, Herbert Gregory, Wayne Hicks, Nancy James, Myra Jennings, Mary Jones, Mary Kendrick, William Landis, Annie Matthews, James McVay, Linda Parham, Francis Louis, Hazel Roberson, Odell Salughter, Melinda Stovall, Billy Stovall, Warren Tippet, Stewart Vaughan, Watkins Brothers, Huber Windley, Pam Ayscue, Tommy Brooks, Mildred Dean, Lariston Elloit, Rhodes Fraizer, Becky Gooch, Willis Hancock, Jesse Harris, Joel Harris, Craig Husketh, Al Lyon, Catherine Peacock, Gerald Stovall, Richard Sumrell, Clyde Wilson, Mary Ingold, Doris Pleasents

FOREST STEWARDSHIP

Forest Stewardship Program

The Forest Stewardship Program is a cooperative effort involving several agencies and forestry professionals. It is designed to encourage landowners to manage their natural resources to enhance timber, fish and wildlife, water, soils, and aesthetics. Below is a list of Granville County Forest Stewardship Committee members and the agencies with which they are associated.

Rob Montague	N.C. Division of Forest Resources
Joe Swartz	N.C. Division of Forest Resources
Diana Lewis	Natural Resources Conservation Service
Tommy Brooks	N.C. Cooperative Extension Service
Daniel Ray	N.C. Wildlife Resources Commission

WILDFIRE RESPONSE

In 2007, the NCDFR in Granville County responded to 68 wildfires that burned 260 acres. 13 warning tickets and 3 court citations were issued to burning offenders.

Fire Control

Number of forest fires controlled:	68
Number of acres burned:	260
Threatened buildings / homes saved:	64
Value of buildings / homes saved:	\$8,700,000

Law Enforcement

Number of warning tickets issued:	13
Number of court cases:	3

Fire Prevention

Number of school programs:	5
Number of exhibits / displays:	1
Acres of hazard reduction and wildlife burning by NCDFR & landowners:	336

INSECT & DISEASE CONTROL

At this time there are no major forestry insect or disease problems in Granville County. Forest Service employees conduct periodic aerial surveys to detect forest pest outbreaks. If an infestation is discovered, County Forest Service personnel undertake the following activities:

1. The site is located and the affected landowner is informed;
2. Control measures are communicated to landowner;
3. NCDFR personnel assist landowner with marking infected area and making harvest recommendations.

INFORMATION & EDUCATION

Accomplishments in 2007 include:

1. 5 Smokey Bear visits to elementary schools were conducted, at which fire prevention materials were distributed;
2. Forest Service personnel escorted Smokey in 4 parades;
3. Career Day program at 1 middle school was conducted;
4. Forest Service personnel conducted 11 interviews to various media outlets.
5. Conducted Forestry Landowner Meeting jointly with the Cooperative Extension Service.

SPECIAL PROJECTS

Granville County NCDNR personnel responded to assistance requests with wildfires in other parts of North Carolina, Oklahoma, Georgia and Texas.

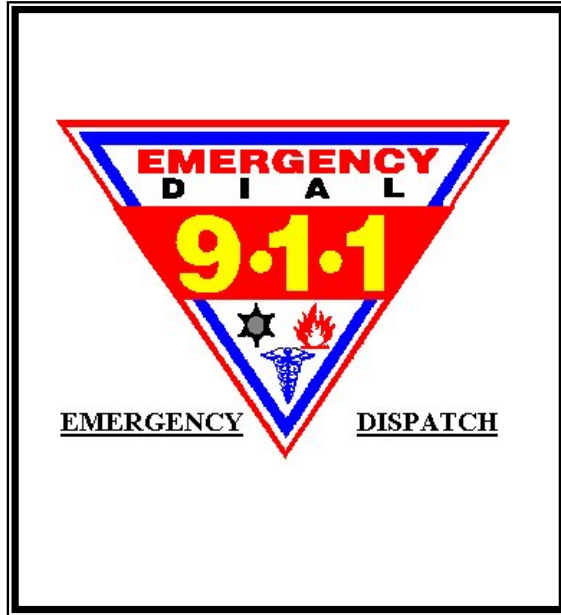
CURRENT NEEDS

Service to the citizens of Granville County will be enhanced by purchase of the following items:

- 3 800mhz radios
- New Pickup to Replace the 2002 model

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 designated 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 budget shows an appropriation of \$5,000 for the Granville Rescue Squad. In FY 07-08, a one-time appropriation of \$5,000 for a Zodiac boat was approved by the Board for the Granville Rescue Squad. The budget also shows an appropriation of \$5,000 for the Sheriff's Auxiliary Unit.



Other Emergency Services:	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Medical Examiner	\$ 23,600	\$ 24,700	\$ 24,700	\$ 24,700
Sheriff's Auxiliary	\$ 4,674	\$ 5,000	\$ 5,000	\$ 5,000
Granville Lifesaving/Rescue	\$ 5,000	\$ 10,000	\$ 10,000	\$ 5,000
Total	\$ 33,274	\$ 39,700	\$ 39,700	\$ 34,700



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AREA PROJECTS/ SPECIAL APPROPRIATIONS

OVERVIEW: Area Projects/Special Appropriations is a budgetary category, which includes appropriations from the General Fund for support to non-profit agencies and other appropriations authorized by the Commissioners. Agencies are required to request funding annually and appropriations are reviewed annually by County staff and the Board of Commissioners for continued funding. New agencies can submit a funding request as part of the service expansion budget process each year. A brief description of each agency or program is included below. Prior year actual appropriations, current year appropriations, and FY 2008-2009 approved appropriations for each are shown in the chart following the descriptions.

- **City of Oxford (Coon & Fishing Creeks)** – The Granville County Commissioners choose to fund this effort to assist the City of Oxford with protecting and restoring Coon and Fishing Creeks as public resources.
- **Beaver Management Program** – The Granville County Commissioners choose 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. In FY 2005, The Board of County Commissioners approved a five-year funding plan for the facility. The FY 08-09 appropriation is consistent with the funding plan.
- **Kerr Tar Rural Planning Organization** – This is an initiative to improve regional transportation planning efforts and is administrated by the Kerr Tar Council of Governments.
- **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 16 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 helps 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.
- **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.
- **Civic Education Support** – The North Carolina City and County Managers Association, in conjunction with the County Commissioners Association and the League of Municipalities, work to promote a stronger local government curriculum in the public school system.
- **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, this is a non-profit organization that offers a nine-week training program designed to develop and enhance job skills. It addresses the needs of the unemployed as well as the underemployed.

CURRENT & PROPOSED SPENDING LEVELS

Agency	Actual 2006-2007	Original Budget 2007-2008	Revised Budget 2007-2008	Approved Budget 2008-2009
City of Oxford (Coon & Fishing Creeks)	\$ -	\$ 1,625	\$ 1,625	\$ 1,625
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	23,000
HOVG Airport Authority*	24,529	25,264	25,264	26,022
Kerr-Tar RPO	1,656	-	-	-
Kerr Tar Council of Government	16,795	20,154	20,154	16,124
KARTS	19,899	20,482	20,482	20,994
Central Children's Home	24,356	4,465	4,465	4,580
Franklin, Vance, Warren, Inc.	17,120	17,120	17,120	17,120
Granville Arts Council	2,575	2,575	2,575	2,640
Friends of the Library	582	-	926	-
Chamber of Commerce	-	985	985	985
CAMPO	15,526	8,631	8,631	8,847
Oxford Bus. & Prof. Chain - Trans.	5,000	5,150	5,150	5,279
Upper Neuse River Basin	7,431	7,399	8,509	8,046
Human Relations Council	2,022	2,937	8,937	3,010
Tar River Land Conservancy	-	1,000	1,000	1,000
Live Well Granville	700	4,500	4,500	4,500
Granville Little Theater	-	2,000	2,000	2,000
Civic Education Support	-	500	500	-
Roanoke River Basin Association	1,800	1,800	1,800	1,800
Jobs for Life		2,000	2,000	2,000
Cherry, Bekaert, and Holland Project and other one time funded projects	60,731	2,000	4,782	-
Total	\$ 228,222	\$ 156,087	\$ 168,905	\$ 154,072

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 FY 2008-2009 approved appropriations immediately follows.

Workers' Compensation – General Statue 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. Claims in FY 07-08 have declined but premiums are rated on the previous three years. If claims continue to decrease in FY 08-09, a decrease in premium is expected.

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: a) Age 65 or older and have been previously employed by Granville County on a permanent full-time basis for at least twenty (20) years; (b) 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 (c) have been employed by Granville County on a permanent full-time basis for at least thirty (30) years regardless of age".

Unemployment Compensation – Unemployment compensation coverage, extended to County employees by the Federal Unemployment Compensation Amendments of 1976, requires that counties be charged for each qualified employee that separates from his job and is qualified to receive unemployment benefits. All of North Carolina's counties have elected to pay this cost by reimbursing the state for benefits paid to separated workers for which the employer is liable.

Property & Liability Insurance – Granville County is a member of the Sedgwick 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. In order to keep premiums at a minimum, deductibles were increased on most coverage areas. The premium cost is \$254,293.

Performance Based Pay Adjustments & COLA – Periodic pay adjustments are important to recruiting and retaining good employees. The County Manager recommends budgeting three (3%) 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. Individual departmental salary budgets include 3.15% over their base salary calculation. A reserve of \$45,000 is also included in this section to provide for the potential affects of over-time and holiday pay on the departments salaries. Cost of living adjustments were proposed in the service expansion section of the budget. However, they were not funded in FY 2008-2009.

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 been significant over several years and premiums reflect that history. The current quote from BCBS is 11.5% over last year. The departmental budgets contain 10% funding to cover this increase based on the industry trend. The continuation budget earmarks funds in the non-departmental section for the remaining cost of the increase, in addition to an allocation for professional consulting services related to on-going County benefits.

Health & Wellness Challenge – The Board funds a volunteer program that provides health screenings for employees and other educational opportunities. This program is overseen by a team of County employees and volunteer consultants from the area health department. This program has positively impacted employee morale and identified several potential health problems in the early stages. The continuation budget includes an appropriation to fund this program.

	Actual 2006-2007	Original Budget 2007-2008	Revised Budget 2007-2008	Approved Budget 2008-2009
Worker's Compensation	\$ 421,275	\$ 643,374	\$ 638,274	\$ 332,623
Retirees' Health Insurance	\$ 128,394	\$ 128,000	\$ 117,700	\$ 160,000
Unemployment Compensation	\$ 43,117	\$ 30,000	\$ 15,400	\$ 30,000
Legislative Services	\$ 3,943	\$ 5,000	\$ 5,000	\$ 5,000
Legal Fees	\$ 101,014	\$ 118,140	\$ 118,140	\$ 80,000
Property & Liability Insurance	\$ 246,159	\$ 242,600	\$ 273,868	\$ 254,293
Performance Based Pay Adjustments & COLA	\$ -	\$ 95,000	\$ -	\$ 105,000
Position Reclassifications	\$ 4,168	\$ 30,000	\$ 2,801	\$ 10,000
HR Assistance (CAI)	\$ 27	\$ 5,000	\$ -	\$ 5,000
Available for Health Insurance Increase	\$ 23,735	\$ 333,660	\$ 32,404	\$ 61,500
Health & Wellness Challenge	\$ 8,495	\$ 9,200	\$ 7,700	\$ 15,000
Economic Incentive/Debt Payment	\$ 552,465	\$ 250,000	\$ 1,857,756	\$ 250,000
Available for Grant Match	\$ -	\$ 2,400	\$ 2,400	\$ 10,000
Computer Services Retainer	\$ 20,520	\$ 30,520	\$ 36,520	\$ 43,000
Time & Attendance Program	\$ 51,197	\$ 28,000	\$ 33,500	\$ 15,000
Available for Mileage Increase & Drug Testing	\$ -	\$ 18,000	\$ 18,000	\$ 5,000
Total	\$ 1,604,509	\$ 1,968,894	\$ 3,159,463	\$ 1,381,416

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 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 FY 2008-2009 approved budget includes \$144,696 for these programs, and approximately a 20% County match of \$28,940.
- **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 - Transportation/ROAP Allocation** - The County serves as the conduit for Rural Operating Assistance funds paid to the Harold Sherman Adult Day Care.
- **Granville Health Systems - Transportation/ROAP Allocation** - The County serves as the conduit for Rural Operating Assistance funds paid to Granville Health Systems.

AREA PROJECTS – PASS THRU FUNDS

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

	Actual 2006-2007	Original Budget 2007- 2008	Revised Budget 2007-2008	Approved Budget 2008-2009
Register of Deeds Domestic Violence	\$ 5,020	\$ 4,700	\$ 4,700	\$ 4,400
Register of Deeds Children's Trust	\$ 1,255	\$ 1,175	\$ 1,175	\$ 1,100
Register of Deeds Recreation & Natural Heritage	\$ 298,468	\$ 264,000	\$ 264,000	\$ 254,000
JCPC Programs	\$ 77,987	\$ 144,696	\$ 98,687	\$ 144,696
County JCPC Match	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,940
KARTS/ROAP Allocation	\$ 79,065	\$ 49,852	\$ 73,241	\$ 73,241
Harold Sherman Adult Daycare - Transportation	\$ 9,000	\$ 8,000	\$ 12,000	\$ 8,000
Health Systems - Transportation Grant	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000
Total	\$ 503,015	\$ 504,643	\$ 484,023	\$ 516,377

Note: The approved budget for JCPC programs includes an appropriation for the 4-H Best Program. Once the initial appropriation is allocated among the various programs, the 4-H Best allocation is transferred to its own "department," as it is administered through the Cooperative Extension Agency.



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CONTRIBUTION TO OTHER FUNDS

Overview: Certain governmental activities are accounted for in funds other than the General Fund because of statutory requirements or because of the need for multi-year accounting. 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 growing at a rate of approximately 2.5%. 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 increase by an estimated four (4%) percent yearly, based on past collections. An additional transfer of \$1,000,000 was made in FY 2005 to cover the cost of anticipated debt service associated with the sale of the school bonds. The most recent bonds were sold in 2005 and 2006. \$1,468,500 is being made in fiscal year 08-09 to cover the cost of this debt service. Revaluation Reserve is based on the estimated cost of the next revaluation scheduled in the year 2010.

	Actual 2006-2007	Original Budget 2007-2008	Revised Budget 2007-2008	Approved Budget 2008-2009
School's Capital Reserve Fund	\$ 3,280,926	\$ 2,014,326	\$ 2,303,453	\$ 2,335,844
Revaluation Reserve Fund	\$ 58,000	\$ 58,000	\$ 58,000	\$ 63,000
Capital Projects and Vehicle Replacement Funds	\$ 750,270	\$ 650,000	\$ 830,000	\$ 200,000
Debt Service	\$ 228,737	\$ 225,861	\$ 302,350	\$ 372,854
School's Capital Reserve Fund (Debt Service for Schools)	\$ 732,500	\$ 1,635,174	\$ 1,635,174	\$ 1,468,500
Transfer to Tourism Development Authority	\$ 111,225	\$ 98,000	\$ 159,900	\$ 177,300
Transfer to Library Memorial Fund	\$ -	\$ -	\$ 1,305	\$ -
Transfer to Grant/Capital Project Ordinance Activities	\$ 1,203,524	\$ -	\$ 129,200	\$ -
Transfer to Landfill Capital Reserve Fund	\$ 150,000	\$ 150,000	\$ 458,460	\$ 310,603
Transfer to C & D Landfill	\$ 98,551	\$ -	\$ -	\$ -
Total	\$ 6,613,733	\$ 4,831,361	\$ 5,877,842	\$ 4,928,101



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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 \$ 2,346,928, based on the recommended budget. The amount approved for contingency in fiscal year 08-09 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 07-08 is approved for FY 08-09. The Granville County Board of Commissioners weighs very carefully, as with all other funds, each and every appropriation from contingency.

During Fiscal-Year 2007-2008, the Board amended the contingency appropriations as shown in the table below:

General Contingency:			
Date	Description/Action	Adjustment Amount	Balance
07/01/2007	Budget Ordinance		\$ 180,000
10/15/2007	Local Update of Census Addresses	\$ (8,500)	\$ 161,500
11/05/2007	Finance System Server Replacement	\$ (6,000)	\$ 155,500
	Professional Services, Upper Neuse River Dues, and County		
12/03/2007	Tax Property Purchase	\$ (4,244)	\$ 151,256
01/07/2008	EDC funding per Granville County Board of Commissioners	\$ (15,000)	\$ 136,256

Contingency Summary

Actual Contingency Utilized during FY 2006-2007	Original Budget 2007-2008	Total 2007-2008 Contingency Amendments	Remaining 2007-2008 Contingency Budget	Approved 2008-2009*
\$ 173,582	\$ 180,000	\$ (33,744)	\$146,256	\$180,000

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



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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 2002 reappraisal cost a total of \$434,594. In planning for the 2010 Revaluation, it is assumed that the expected reserve fund balance of \$48,341 plus future deposits and investment earnings will be more than sufficient to meet the projected cost.

Assumptions used to project cost for the 2010 Revaluation:

- Annual Contributions of \$63,000 will be made at the end of each remaining fiscal year.
- Projection assumes an average investment earnings rate of 2% annually.
- Amount required is calculated on 31,750 parcels being reviewed at \$17.50 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)	31,750	\$ 17.50	\$ 555,625

Revised as of 4/22/2008

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

Summary of Actual & Projected Fund Balances

	Actual Fiscal Year 2003	Actual Fiscal Year 2004	Actual Fiscal Year 2005	Actual Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
Contributions	57,000	57,000	58,000	58,000	58,000	58,000	63,000	63,000
Investment Earnings	980	972	3,183	8,816	16,245	17,104	10,000	11,000
Expenditures	21,170	0	0	0	0	0	0	555,625
Fund Balance	85,150	149,334	210,517	277,333	351,578	426,682	499,682	18,057

SCHOOL'S RESTRICTED CAPITAL

Overview: This fund accounts for the school's portion of the Article 40 & 42 sales tax and the ADM 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 next five 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. 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 honor an agreement made during the discussions on the school bonds approved by the Granville County voters in November 1998. In order to ensure sufficient funds were available to pay the debt service without a tax increase, 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: Based on a request from the Granville County Board of Education to fund school facility needs, the Granville County Board of Commissioners ordered to be issued general obligation school bonds of the County to pay capital costs of providing school facilities, together with related financing and other necessary or incidental costs. A Bond Referendum was passed on July 20, 2004. The maximum aggregate principal amount of the bonds issued was \$35,000,000. \$25,500,000 of these bonds were sold in May of 2005 and the remaining \$9,500,000 were sold in November 2006. A contribution from General Fund property taxes is included through fiscal year 2024-2025 to pay off debt service. 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 FY 08-09 budget and the Debt Service payment shown below includes that amount.

	Actual Expenditures FY 06-07	Original Budget FY 07-08	Revised Budget FY 07-08	Approved Budget FY 08-09
Debt Service	\$ 3,714,810	\$ 4,300,019	\$ 4,442,564	\$ 4,488,753
Construction Reserve	-	-	280,999	-
Category I Expenditures	624,525	649,506	1,659,491	675,486
Total	\$ 4,339,335	\$ 4,949,525	\$ 6,383,054	\$ 5,164,239

**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	673,253	1,346,505	470,000	633,970	106,928	2,116,173	5,346,829	(1,659,491)	(142,545)	(4,300,019)	(6,102,055)	2,330,201
08/09	780,605	1,555,239	470,000	600,000	60,000	1,468,500	4,934,344	(675,486)	(279,984)	(4,208,769)	(5,164,239)	2,100,306
09/10	803,633	1,601,119	553,026	600,000	61,800	1,468,500	5,088,077	(695,751)	(273,177)	(4,117,519)	(5,086,447)	2,101,937
10/11	827,340	1,648,352	552,336	600,000	63,654	1,468,500	5,160,182	(716,623)	(266,370)	(4,222,019)	(5,205,012)	2,057,106
11/12	851,747	1,696,978	556,972	600,000	65,564	1,468,500	5,239,760	(738,122)	(259,563)	(4,104,519)	(5,102,204)	2,194,663
12/13	876,873	1,747,039	571,590	600,000	67,531	1,468,500	5,331,532	(760,265)	(252,756)	(3,986,519)	(4,999,540)	2,526,655
13/14	902,741	1,798,576	593,691	600,000	69,556	1,468,500	5,433,065	(783,073)	(245,949)	(3,868,519)	(4,897,541)	3,062,178
14/15	929,372	1,851,634	620,385	600,000	71,643	1,468,500	5,541,534	(806,566)	(239,142)	(3,760,519)	(4,806,227)	3,797,486
15/16	956,788	1,906,258	649,068	600,000	73,792	1,468,500	5,654,406	(830,763)	(232,335)	(3,692,019)	(4,755,117)	4,696,775
16/17	985,013	1,962,492	550,000	600,000	76,006	1,468,500	5,642,012	(855,685)	(225,528)	(3,580,669)	(4,661,882)	5,676,905
17/18	1,014,071	2,020,386	550,000	600,000	78,286	1,468,500	5,731,243	(881,356)	(218,721)	(3,471,319)	(4,571,396)	6,836,752
18/19	1,043,986	2,079,987	550,000	600,000	80,635	1,468,500	5,823,109	(907,797)	(211,914)	(3,364,850)	(4,484,561)	8,175,300
19/20	1,074,784	2,141,347	550,000	600,000	83,054	1,468,500	5,917,685	(935,031)	(205,107)	(3,258,263)	(4,398,401)	9,694,584
20/21	1,106,490	2,204,516	550,000	600,000	85,546	1,468,500	6,015,052	(963,082)	(198,300)	(3,152,425)	(4,313,807)	11,395,830
21/22	1,139,132	2,269,550	550,000	600,000	88,112	1,468,500	6,115,293	(991,974)	(191,493)	(3,048,850)	(4,232,317)	13,278,806
22/23	1,172,736	2,336,501	550,000	600,000	90,755	1,468,500	6,218,493	(1,021,733)	(93,194)	(2,945,275)	(4,060,202)	15,437,097
23/24	1,207,332	2,405,428	550,000	600,000	93,478	1,468,500	6,324,738	(1,052,385)	-	(2,838,776)	(3,891,161)	17,870,673
24/25	1,242,948	2,476,388	550,000	600,000	96,282	1,468,500	6,434,119	(1,083,957)	-	(2,257,275)	(3,341,232)	20,963,560
25/26	1,279,615	2,549,442	550,000	600,000	99,171	-	5,078,228	(1,116,475)	-	(544,950)	(1,661,425)	24,380,363
26/27	1,317,364	2,624,650	550,000	600,000	102,146	-	5,194,160	(1,149,970)	-	-	(1,149,970)	28,424,553
27/28	1,356,226	2,702,078	550,000	600,000	105,210	-	5,313,514	(1,184,469)	-	-	(1,184,469)	32,553,598

(1) Increase by 2.95%.

(2) Ten Year State Estimate used through FY2016, with 85% annual estimate shown for years following FY2016. Balance of ADM funds as of Sept. 2007 is \$1,466,303 (Current balance \$1,772,706 less Medicaid Relief adjustment of \$306,403)

(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.

(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, 2007 the County had a legal debt margin of \$211,972,506.

> Percentage of total debt to Appraised Value of Property	1.62%
> Total Debt per Capita	\$885
> GO Debt per Capita	\$868

- Granville County has taken the approach to finance projects with a “pay-as-you-go” basis whenever possible, however in 2005, the county issued GO Bond Debt for school projects which required a 5¢ tax increase for anticipated debt service.
- The County currently holds the following ratings: Moody’s rating is at A1, Standard and Poor’s rating at A+, 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 January 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 principal reduction for fiscal year 2008-2009.

Category of Debt	Principal	Interest
General Government	\$279,794	\$93,060
Hospital	\$656,696	\$162,186
Schools	\$2,557,984	\$1,930,769
<i>Total Debt Service 2008-2009</i>	<i>\$3,494,474</i>	<i>\$2,186,015</i>

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 has borrowed funds for nine individual projects and used 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.

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.

Refunded GO bonds represent general obligation bonds that are refinanced to obtain a lower net interest cost.

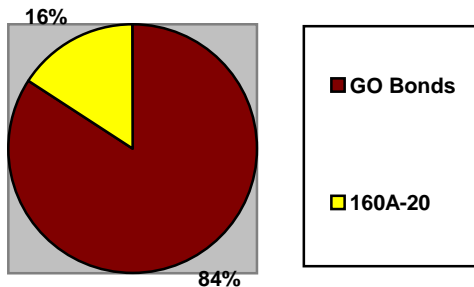
<i>Analysis of Debt for Granville County</i>		Balances At Fiscal Year End				
	Funding Source	As of 6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009
Outstanding Debt as of June 30		47,684,473	45,123,749	53,372,821	53,367,886	49,873,412
GO School Bonds – Series 1999	Restricted Sales Tax	7,100,000	6,500,000	5,900,000	5,300,000	4,700,000
GO School Bonds – Series 2001	Restricted Sales Tax	7,850,000	7,500,000	7,000,000	6,500,000	6,000,000
GO School Bonds – Series 2005	Restricted Sales Tax	25,500,000	24,700,000	23,900,000	23,100,000	22,300,000
GO School Bonds – Series 2006	Restricted Sales Tax	0	0	9,500,000	9,025,000	8,550,000
Public Improvement Bonds (2/3 Bonds)	General Fund	765,000	740,000	715,000	690,000	665,000
Park & Recreation Facility Bonds	General Fund	500,000	450,000	400,000	350,000	300,000
Installment Purchase – Hospital Renovation (Refinanced 10/2003)	GHS	2,541,922	2,174,306	1,792,587	1,396,228	984,664
Installment Purchase – Hospital Construction (January 2003)	GHS	2,097,222	1,930,556	1,763,889	1,597,222	1,430,555
Installment Purchase – Industrial Park Infrastructure	General Fund	550,481	467,126	380,581	290,725	197,432
Installment Purchase – Lyon Station Water Loop	Enterprise Fund	779,848	661,761	539,156	0	0
Installment Purchase – Hospital Window Renovations	GHS	0	0	1,481,608	1,406,193	1,327,727
Installment Purchase – Schools & E-911 Communications	Schools Capital & General Fund	0	0	0	3,712,518	3,418,034
Granville County Population		53,356	53,840	54,606	55,680 (est)	55,680 (est)

DEBT SERVICE

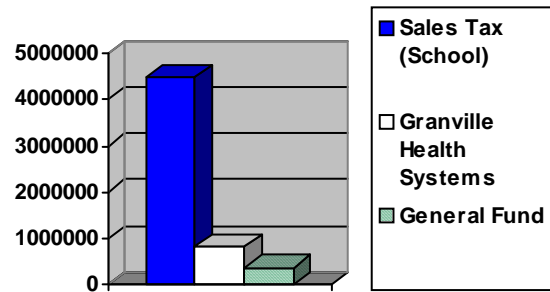
Debt Service Requirements

Issue Date	Final Pay Date	Debt Description	Actual Fiscal Year 2006-2007	Budget Fiscal Year 2007-2008	Budget Fiscal Year 2008-2009	Interest Rate	Type
5/96	5/11	So. Granville Industrial Park	103,436	103,436	103,437	3.790	160A-20
5/96	5/11	Lyon Station Water & Sewer	146,535	554,766	0	3.790	160A-20
05/99	9/11	Hospital – Renovation	457,138	457,138	457,139	3.770	160A-20
6/99	6/17	GO School Bonds – Series 1999	893,600	866,600	839,600	4.519	GO Bond
10/01	4/20	GO School Bonds – Series 2001	830,250	809,000	787,750	4.423	GO Bond
10/01	4/15	Park & Recreation Facilities Bonds	69,525	67,400	65,275	4.423	GO Bond
1/03	1/18	Hospital – Renovation	242,409	235,686	228,869	4.090	160A-20
6/05	5/23	GO School Bonds – Series 2005	1,808,500	1,784,500	1,760,500	4.074	GO Bond
6/05	5/23	Public Improvement Bonds	55,775	55,025	54,275	4.074	GO Bond
11/06	5/26	GO School Bonds – Series 2006	182,460	839,919	820,919	3.732	GO Bond
3/07	3/22	Hospital – Window Renovation	33,218	132,873	132,874	3.970	160A-20
11/07	11/22	Schools & Equipment	0	219,034	429,851	3.20	160A-20
		Totals	4,822,846	6,125,377	5,680,489		

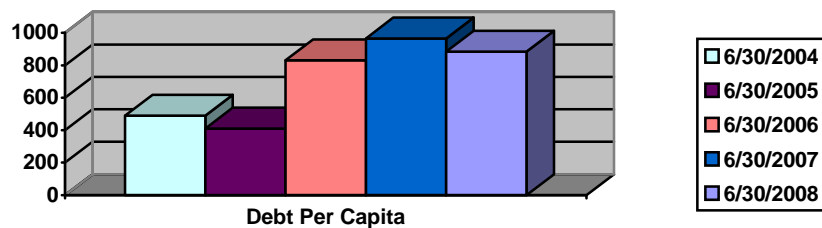
**Outstanding Debt by Type
As of June 30, 2008**



**Fiscal Year 2009 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>
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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 Emergency Telephone Fund (ETSF)

				Amended	Approved
				↓	↓
	ACTUAL	ACTUAL	ACTUAL	Budget	Budget
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Revenues					
Wireline					
911 Subscriber Fees	\$ 225,572	\$ 221,934	\$ 224,034	\$ 128,064	\$ -
Interest on Investments	\$ 6,349	\$ 15,003	\$ 15,209	\$ 57	\$ -
Grant Funding & Other Revenues			\$ 6,115		\$ -
GIS Subscription Fees		\$ 24,000	\$ 19,750	\$ 16,650	\$ -
Loan Proceeds				\$ 1,115,000	\$ -
Appropriated Fund Balance				\$ 418,210	\$ -
Total	\$ 231,921	\$ 260,937	\$ 265,108	\$ 1,677,981	\$ -
Wireless					
State Wireless Surcharge*	\$ 185,395	\$ 231,678	\$ 253,315	\$ 200,000	\$ 224,750
Interest on Investments	\$ 5,995	\$ 18,066	\$ 18,604	\$ 4,122	\$ 5,000
GIS Subscription Fees	\$ 14,750				\$ -
Loan Proceeds					\$ -
Appropriated Fund Balance				\$ 15,000	\$ -
Total	\$ 206,140	\$ 249,744	\$ 271,919	\$ 219,122	\$ 229,750
Total Revenues	\$ 438,061	\$ 510,681	\$ 537,027	\$ 1,897,103	\$ 229,750
Expenditures					
Wireline					
Operating					
Equipment Maintenance	\$ 33,326	\$ 37,644	\$ 110,323	\$ 62,161	\$ -
Phone	\$ 53,363	\$ 58,864	\$ 111,642	\$ 61,523	\$ -
Foreign Language Support	\$ 847	\$ 1,483	\$ 575	\$ 1,050	\$ -
Street Signs	\$ 18,104	\$ 14,144	\$ 26,224	\$ 11,745	\$ -
Pagers	\$ 566	\$ 548	\$ 429	\$ 28	\$ -
Utilities	\$ 1,664	\$ 2,044	\$ 1,466	\$ 369	\$ -
911 Center Upgrade	\$ -	\$ 81,814	\$ 1,098,902	\$ 1,093,649	\$ -
Addressing Coordinator (MSAG)	\$ 33,858	\$ 35,512	\$ 36,328	\$ 9,272	\$ -
Transfer to County General Fund	\$ -	\$ -	\$ -	\$ 435,967	\$ -
Routine Capital	\$ 6,000	\$ 3,712	\$ -	\$ 2,217	\$ -
Total	\$ 147,728	\$ 235,765	\$ 1,385,889	\$ 1,677,981	\$ -
Wireless					
Operating					
Equipment Maintenance	\$ 19,973	\$ 2,999	\$ 4,390	\$ 101,731	\$ 75,000
Phone	\$ 35,528	\$ 50,773	\$ 9,943	\$ 48,912	\$ 123,000
Foreign Language Support		\$ 35	\$ 575	\$ 2,104	\$ 2,000
911 Center Upgrade		\$ 70,242	\$ 259,686	\$ 45,177	
Addressing Coordinator (GIS)	\$ -	\$ -	\$ -	\$ 10,502	
Street Signs	\$ -	\$ -	\$ -	\$ -	\$ 25,000
GIS Contracted Svc.	\$ 25,190	\$ 16,500	\$ 36,383	\$ 8,050	
Due to Debt Service			\$ -		
Routine Capital	\$ 437	\$ 2,177	\$ -	\$ 2,646	\$ 2,000
GIS Module	\$ 1,171		\$ -		
Training			\$ -		\$ 2,750
Total	\$ 82,299	\$ 142,726	\$ 310,977	\$ 219,122	\$ 229,750
Total Expenditures	\$ 230,027	\$ 378,491	\$ 1,696,866	\$ 1,897,103	\$ 229,750
Projected Fund Balances					
Wireline	\$ 393,038	\$ 418,210	\$ (702,571)	\$ -	\$ -
Wireless	\$ 404,569	\$ 511,587	\$ 472,529	\$ 496,587	\$ 496,587

Note: The Wireless and Wireline subscriber funds have transitioned into the Emergency Telephone System Fund (ETSF), effective January 1, 2008. This view of FY 08-09 revenue and expenditures is based on current information provided by the 911 Board, administrators of the ETSF. The County's 911 Center Manager and Finance Director will continue to monitor the progress of the 911 Board and their list of eligible ETSF expenses, updating this document as required. A meaningful 5-year forecast will not be possible until more ETSF variables are resolved.

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 new animal shelter and future EMS stations. 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 \$1M in CIP project expenditures will occur in FY 07-08. This will result in an approximate fund balance of \$1.8M at the end of FY 07-08.

Due to budget constraints in FY 08-09, several new projects scheduled for implementation have been deferred to later years. The contribution from the General Fund to the CIP has also been reduced. This will impact future project funding levels and is a point of concern. Future budgets will look to restore funding levels as soon as possible to minimize these anticipated impacts.

Overview of Projects:

- Courthouse Projects: \$110,000 to renovate the interior of the Courthouse. 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: \$50,000 to a space needs study to evaluate existing County facilities and plan for expansion of those facilities as needed.
- Emergency Services: \$30,000 for renovations at the Creedmoor EMS station and \$12,000 for a facilities and response study to determine needs for emergency services based on growth in the County.
- Register of Deeds: \$70,000 to scan prior year deeds and make available on-line. This project is funded with revenues generated by the Register of Deeds office and reserved by statute for technology and automation.
- Granville Athletic Park: \$15,000 to install a lightning detection and warning system at the park.

- Parking Lot Construction: \$50,000 to construct parking facilities on the old Watkins barn site located behind the County Administration Building.
- Other Projects: \$75,000 for CMAQ match and \$10,000 for maintenance of roofs.

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**Granville County
Capital Improvement Plan (CIP)
FY 2008-2009 Budget**

	Actual FY 05-06	Actual FY 06-07	Amended Budget FY 07-08	Approved FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Revenues								
Interest on Reserve	\$53,273	\$154,668	\$67,500	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000
Transfer from General Fund	\$2,355,995	\$375,770	\$275,000	\$100,000	\$400,000	\$400,000	\$500,000	\$500,000
Transfer from Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant Funds/Intergovernmental	\$318,763	\$47,228	\$0	\$0	\$0	\$0	\$0	\$0
Register of Deeds Automation Fund	\$0	\$0	\$0	\$70,000	\$0	\$0	\$45,000	\$0
Interfund Loan Pmt - Elevated Tank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$39,005	\$0	\$5,100	\$0	\$0	\$0	\$0	\$0
Appropriated Fund Balance	\$0	\$0	\$180,400	\$152,000	\$0	\$0	\$0	\$0
Total	\$2,767,036	\$577,666	\$528,000	\$422,000	\$450,000	\$450,000	\$595,000	\$550,000

Summary of Expenditures

Courthouse	\$194,438	\$20,848	\$377,410	\$110,000	\$44,000	\$29,000	\$41,000	\$41,000
Government Center and Annex	\$4,273	\$51,596	\$277,726	\$50,000	\$128,000	\$224,000	\$86,500	\$86,500
Emergency Services Facilities	\$53,890	\$101,875	\$483,292	\$42,000	\$15,000	\$15,000	\$10,000	\$10,000
Senior Centers	\$8,094	\$4,441	\$57,495	\$0	\$9,000	\$7,000	\$9,000	\$7,000
Granville County Library System	\$12,423	\$50,662	\$95,387	\$0	\$28,000	\$35,000	\$25,000	\$25,000
Wall Street Office Complex	\$12,575	\$0	\$42,430	\$0	\$5,000	\$3,000	\$8,000	\$28,000
Water and Sewer Projects	\$18,416	\$199,946	\$61,678	\$0	\$0	\$0	\$0	\$0
Other Projects	\$1,388,365	\$490,626	\$1,010,816	\$220,000	\$158,500	\$129,500	\$109,000	\$55,000
Total	\$1,692,474	\$919,994	\$2,406,234	\$422,000	\$387,500	\$442,500	\$288,500	\$252,500

Fund Balance * target of \$2,000,000

	\$2,842,757	\$2,500,419	\$441,785	\$289,785	\$352,285	\$359,785	\$666,285	\$963,785
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Summary of Projects

Courthouse Projects

Courthouse Paint - Int./Ext	\$0	\$3,250	\$21,000	\$20,000	\$2,000	\$2,000	\$5,000	\$5,000
Courthouse Interior Renovations	\$3,967	\$0	\$27,283	\$70,000	\$2,000	\$2,000	\$5,000	\$5,000
Courthouse Roof	\$0	\$898	\$116,328	\$0	\$25,000	\$25,000	\$25,000	\$25,000
Courthouse Windows	\$0	\$1,800	\$171,200	\$0	\$0	\$0	\$0	\$0
District Courtroom chairs/benches	\$12,330	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
Integrated LRS - ROD	\$169,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phone System - ROD	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Elevator Safety Devices	\$0	\$11,930	\$28,070	\$0	\$15,000	\$0	\$0	\$0
Courthouse - Carpet/Tile	\$5,049	\$2,970	\$8,529	\$20,000	\$0	\$0	\$6,000	\$6,000
Total	\$194,438	\$20,848	\$377,410	\$110,000	\$44,000	\$29,000	\$41,000	\$41,000

**Granville County
Capital Improvement Plan (CIP)
FY 2008-2009 Budget**

	Actual FY 05-06	Actual FY 06-07	Amended Budget FY 07-08	Approved FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Government Center and Annex								
Fuel Pump Improvements	\$0	\$0	\$19,700	\$0	\$20,000	\$20,000	\$0	\$0
Detention Center/ Mag Office Ren	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$5,000	\$5,000
Detention Center - Expansion	\$0	\$0	\$100,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000
Detention Center - Security	\$0	\$0	\$6,985	\$0	\$2,000	\$2,000	\$2,500	\$2,500
Detention Center - Roof	\$0	\$143	\$76,900	\$0	\$25,000	\$25,000	\$25,000	\$25,000
Detention Center - Kitchen HVAC	\$0	\$18,134	\$10,366	\$0	\$0	\$20,000	\$0	\$0
Detention Center - Electrical	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	\$0
Sheriff's PAK Software & 5 Yr. Maintenance	\$0	\$0	\$0	\$0	\$0	\$72,000	\$0	\$0
Tax Dept. Counter Remodel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carpet Replacement	\$0	\$3,644	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$4,000
ADA Improvements - DSS	\$0	\$0	\$7,900	\$0	\$0	\$4,000	\$0	\$0
Renovation/Repairs - DSS	\$2,808	\$0	\$15,000	\$0	\$10,000	\$10,000	\$0	\$0
Accounting System/Admin Server	\$1,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff - Evidence Room Renovation	\$0	\$4,877	\$0	\$0	\$0	\$0	\$0	\$0
Space Needs Study	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
Commissioner Meeting Room - Audiovisual	\$0	\$2,554	\$9,120	\$0	\$0	\$0	\$0	\$0
Mast Building - Demolition/Paving	\$0	\$22,244	\$12,755	\$0	\$0	\$0	\$0	\$0
Total	\$4,273	\$51,596	\$277,726	\$50,000	\$128,000	\$224,000	\$86,500	\$86,500
Emergency Services Facilities								
Station 1 Garage Addition/Repair	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$0
Creedmoor EMS Station Renovations	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
Animal Shelter/ Prison Camp Renovation	\$49,666	\$14,059	\$50,000	\$0	\$0	\$0	\$0	\$0
Relocate EMS - Central	\$0	\$1,250	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Facilities Study	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0
New Station - Wilton Area	\$0	\$18,166	\$413,472	\$0	\$0	\$0	\$0	\$0
Radio System Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Creedmoor EMS Station - Bay Heater	\$0	\$3,380	\$0	\$0	\$0	\$0	\$0	\$0
Stovall Improvements	\$4,224	\$65,020	\$9,820	\$0	\$0	\$0	\$0	\$0
Total	\$53,890	\$101,875	\$483,292	\$42,000	\$15,000	\$15,000	\$10,000	\$10,000
Senior Centers/Area Mental Health								
Orange Street - Repair	\$8,094	\$452	\$1,548	\$0	\$2,000	\$0	\$2,000	\$0
Carpet/Repairs	\$0	\$3,989	\$5,000	\$0	\$3,500	\$3,500	\$3,500	\$3,500
Paint Exterior - Senior Center	\$0	\$0	\$22,500	\$0	\$0	\$0	\$0	\$0
Senior Center - Window Repair and Sealing	\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0
Interior Renovation - Paint	\$0	\$0	\$10,447	\$0	\$3,500	\$3,500	\$3,500	\$3,500
Total	\$8,094	\$4,441	\$57,495	\$0	\$9,000	\$7,000	\$9,000	\$7,000
Granville County Library System								
Roof Repair - R.H. Thornton	\$983	\$0	\$31,921	\$0	\$0	\$0	\$0	\$0
ADA Improvements	\$0	\$0	\$3,000	\$0	\$3,000	\$0	\$0	\$0
Gates Foundation Grant Project	\$11,357	\$774	\$0	\$0	\$0	\$0	\$0	\$0
LSTA Grant Project	\$0	\$39,888	\$0	\$0	\$0	\$0	\$0	\$0
Interior Improvements - HVAC	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
Thornton Facility - Addition	\$83	\$10,000	\$60,466	\$0	\$25,000	\$25,000	\$25,000	\$25,000
Total	\$12,423	\$50,662	\$95,387	\$0	\$28,000	\$35,000	\$25,000	\$25,000

**Granville County
Capital Improvement Plan (CIP)
FY 2008-2009 Budget**

	Actual FY 05-06	Actual FY 06-07	Amended Budget FY 07-08	Approved FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Wall Street Complex - CES/Probation								
Roof Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
General Building Renovation	\$12,575	\$0	\$12,430	\$0	\$5,000	\$3,000	\$3,000	\$3,000
Interior Renovations	\$0	\$0	\$30,000	\$0	\$0	\$0	\$5,000	\$0
Total	\$12,575	\$0	\$42,430	\$0	\$5,000	\$3,000	\$8,000	\$28,000
Water and Sewer Projects								
Repairs - S. Granville Industrial Park	\$908	\$0	\$6,500	\$0	\$0	\$0	\$0	\$0
Water and Sewer Master Plan	\$0	\$0	\$31,694	\$0	\$0	\$0	\$0	\$0
Stovall Water Line Improvements	\$0	\$198,046	\$1,893	\$0	\$0	\$0	\$0	\$0
Wilton Water Tank Maintenance	\$17,508	\$1,900	\$21,591	\$0	\$0	\$0	\$0	\$0
Total	\$18,416	\$199,946	\$61,678	\$0	\$0	\$0	\$0	\$0
Other Projects								
UDO/Land Development Plan	\$4,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tolar/Oak Hill Community Center	\$0	\$33,793	\$402,655	\$0	\$2,000	\$2,000	\$2,000	\$2,000
GMC Strategic Study	\$170,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wilton Slopes Park Project	\$5,481	\$2,746	\$179,500	\$0	\$5,000	\$0	\$5,000	\$0
Election System Upgrade	\$0	\$54,238	\$80,762	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Elections Site Improvements (HAVA grant)	\$25,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Museum Roof and Exterior Repairs	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
Radio System Enhancement	\$1,101,462	\$119,206	\$76,535	\$0	\$0	\$0	\$0	\$0
HRSA Bioterrorism Grant Project	\$13,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Countywide Automation	\$0	\$25,163	\$2,250	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Museum Renovation	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Museum "Old Jail" Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Supply Pond Improvements - Park	\$0	\$0	\$6,564	\$0	\$0	\$0	\$0	\$0
Park Lightning Detection & Warning System	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
Jonesland Environmental Park/GAP	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Watkins Barn	\$0	\$75,397	\$0	\$0	\$0	\$0	\$0	\$0
Watkins Barn Parking Lot Construction	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
GAP - Phase II	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
South Granville Admin Building	\$544	\$11,234	\$4,000	\$0	\$4,000	\$0	\$4,000	\$0
HVAC Repairs	\$12,567	\$1,739	\$23,250	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Maintenance of Roofs	\$3,903	\$8,170	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Maintenance of Parking Lots	\$0	\$3,850	\$16,650	\$0	\$7,500	\$7,500	\$8,000	\$8,000
Certainited Road Project	\$0	\$125,765	\$0	\$0	\$0	\$0	\$0	\$0
Greenway Project - CMAQ Match	\$0	\$1,395	\$148,605	\$75,000	\$75,000	\$75,000	\$0	\$0
Southern Livestock Arena	\$25,000	\$107	\$12,490	\$0	\$0	\$0	\$0	\$0
Adequate Public Facilities Ordinance	\$0	\$27,823	\$42,555	\$0	\$0	\$0	\$0	\$0
Register of Deeds - Scanning Project	\$0	\$0	\$0	\$70,000	\$0	\$0	\$45,000	\$0
Orange Street Community Center Roof	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,388,367	\$490,626	\$1,010,816	\$220,000	\$158,500	\$129,500	\$109,000	\$55,000

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 – or VeRP – to ensure that sufficient funds are available to replace patrol cars, ambulances, animal control officers' vehicles, and emergency management vehicles in a systematic manner.



The VeRP is a financial management tool. Setting money aside in a separate fund essentially allows the Commissioners to provide a regular and predictable stream of funds, rather than experiencing large fluctuations in funding that may be difficult to generate in tough financial times. In some years the fund may carry a large surplus, only to be spent in a subsequent year. Meanwhile, the amount appropriated by the Board may remain relatively constant.

Vehicle purchases for newly funded positions are generally included in the General Fund as a service expansion. Once the position is funded, the vehicle is included in the VeRP for eventual replacement. Patrol cars are generally replaced in the fifth year, van style ambulances are generally replaced in the fourth year, truck style ambulances are replaced in the fifth year, and other vehicles are replaced in the fourth year. 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, investment earnings on the available fund balance, and proceeds from the sale of surplus vehicles. Total revenues estimated for fiscal year 2008-2009 are \$135,800. Vehicles eligible for replacement include one ambulance in EMS, and four patrol vehicles in the Sheriff's Department. \$79,450 was appropriated from fund balance for fiscal year 2008-2009. Due to budget constraints, the funding for fiscal year 2008-2009 was reduced, resulting in several vehicle purchases being deferred. Vehicles deferred include, one Quick Response Vehicle (QRV) in EMS, four patrol cars in the Sheriff's Department, one crime scene truck in the Sheriff's Department, one truck for Inspections, and one Animal Control truck. The funding plan shows the necessary contributions in order to return to the full replacement program by fiscal year 2012-2013.

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 2008-2009 Proposed Vehicle Replacement Schedule

Summary Revenues and Expenditures

	Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
REVENUES:								
Contributions from general fund	\$350,000	\$374,500	\$555,000	\$100,000	\$550,000	\$500,000	\$500,000	\$500,000
Contributions from other funds	\$0	\$0	\$0	\$0	\$18,150	\$0	\$0	\$0
Investment earnings	\$0	\$0	\$750	\$10,000	\$5,000	\$1,165	\$775	\$1,860
Sale of fixed assets	\$12,235	\$6,652	\$16,500	\$25,800	\$12,900	\$30,100	\$23,000	\$15,600
Use of fund balance	\$0	\$0	\$67,795	\$79,450	\$0	\$0	\$0	\$0
Total Revenues	\$362,235	\$381,152	\$640,045	\$215,250	\$586,050	\$531,265	\$523,775	\$517,460
EXPENDITURES:								
Emergency Medical Services (EMS)	\$55,435	\$92,251	\$296,235	\$98,250	\$171,500	\$105,000	\$187,175	\$0
Animal Control Services	\$0	\$29,961	\$18,886	\$0	\$20,900	\$44,000	\$23,100	\$0
Emergency Management Department	\$16,957	\$0	\$28,791	\$0	\$0	\$0	\$33,000	\$0
Inspections Department	\$0	\$14,172	\$16,879	\$0	\$36,300	\$19,000	\$20,000	\$21,100
Parks and Recreation Department	\$0	\$7,499	\$12,000	\$0	\$0	\$0	\$0	\$0
Sheriff's Department	\$115,247	\$182,380	\$237,754	\$112,000	\$384,250	\$338,250	\$227,500	\$310,900
Detention Center	\$0	\$0	\$24,500	\$0	\$0	\$0	\$0	\$31,275
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	\$18,150	\$0	\$0	\$0
Fleet Management	\$2,304	\$2,477	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000
Total Expenditures	\$189,943	\$328,740	\$640,045	\$215,250	\$636,100	\$512,250	\$496,775	\$369,275
Fund Balance	\$222,825	\$275,238	\$207,443	\$127,993	\$77,943	\$96,958	\$123,958	\$272,143

FY 2008-2009 Proposed Vehicle Replacement Schedule

Emergency Medical Services (EMS) currently maintains seven (7) front-line vehicles, six (6) box style ambulances and one (1) truck used as a Quick Response Vehicle (QRV). The department also maintains six (6) van style back-up ambulances and two (2) staff vehicles used for addressing and administration. These eight 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 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$55,435	\$92,251	\$296,235	\$98,250	\$171,500	\$105,000	\$187,175	\$0
Number of Vehicles Purchased or Scheduled for Purchase			1 - box remount	1 - new	2-new 1-remount	1 - new	2-new 1-remount	1 - new	1-new 1-remount	0
Department Vehicle Inventory										
VIN	License Plate#	Year	Make	Description	Type	Former Department	Current Department	Class	Year Scheduled for Replacement	Estimated Replacement Cost
3693	No tag	1993	Ford	Ambulance	Ambulance	n/a	EMS - backup	7919	NSFR	\$ -
3905	61203-R	1994	Ford	Ambulance	Ambulance	n/a	EMS - backup	7919	NSFR	\$ -
6570	31787-S	1996	Ford	4S	Private Passenger	General	EMS-Addressing	7398	NSFR	\$ -
9736		1996		Ambulance	Ambulance	n/a	EMS - backup		NSFR	\$ -
5001	89685-R	1997	Ford	Ambulance	Ambulance	n/a	EMS	7919	NSFR	\$ -
7795	37635-S	1997	Ford	Explorer	Truck	n/a	EMS	7919	NSFR	\$ -
6363	10344-S	1998	Ford	Ambulance	Ambulance	n/a	EMS	7919	NSFR	\$ -
7202	46395-S	2002	Ford	Ambulance	Ambulance	n/a	EMS	7919	FY 2008-2009	\$ 98,250
3490	59068-S	2003	Ford	Ambulance	Ambulance	n/a	EMS	7919	FY 2009-2010	\$ 70,000
6467	62796-S	2005	Chevrolet	Truck	Light Truck	Inspections	EMS	01499	NSFR	\$ -
6568	63807S	2005	Ford	Ambulance	Ambulance	n/a	EMS	7919	FY 2009-2010	\$ 70,000
2548	82803S	2006	Ford	E-450	Truck	n/a	EMS - QRV	01499	FY 2009-2010	\$ 31,500
8969	71776S	2006	Ford	Ambulance	Ambulance	n/a	EMS	7919	FY 2010-2011	\$ 105,000
3374	92847-S	2007	Pace	Trailer	Trailer - Over 2000	n/a	EMS	68499	NSFR	\$ -
4206	94558-S	2007	Chevrolet	Ambulance	Ambulance	n/a	EMS	7919	FY 2011 - 2012	\$ 110,000
5786	91379S	2007	Ford	E-450 Amb.	Ambulance	n/a	EMS	7919	FY 2011 - 2012	\$ 77,175

FY 2008-2009 Proposed Vehicle Replacement Schedule

Animal Control currently maintains four (4) front-line trucks and one (1) secondary truck. Front-line trucks are typically replaced in the fourth 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 fiscal year 2008-2009, the administrative staff is recommending that the replacement of the truck purchased in 2005 be deferred until fiscal year 2009-2010.

Animal Control			Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$0	\$29,961	\$18,886	\$0	\$20,900	\$44,000	\$23,100	\$0
Number of Vehicles Purchased or Scheduled for Purchase			0	2	1	0	1	2	1	0
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 2008	\$ 18,886
2078	62797-S	2005	Chevrolet	Truck	Light Truck	n/a	Animal Control	01499	FY 2010	\$ 20,900
8776	85512-S	2007	Chevrolet	Truck	Light Truck	n/a	Animal Control	01499	FY 2011	\$ 22,000
8903	85511-S	2007	Chevrolet	Truck	Light Truck	n/a	Animal Control	01499	FY 2011	\$ 22,000

Emergency Management currently maintains one (1) front-line auto and two (2) secondary vehicles, one of which is a camper trailer used as a mobile command unit. Front-line vehicles are typically replaced in the fourth 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. The department also has use of 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.

Emergency Management			Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$16,957	\$0	\$28,791	\$0	\$0	\$0	\$33,000	\$0
Number of Vehicles Purchased or Scheduled for Purchase			1	0	1	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
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 2012	\$ 33,000

FY 2008-2009 Proposed Vehicle Replacement Schedule

The Inspections Department maintains five (5) front-line trucks and one (1) sedan. The sedan is not scheduled for replacement. Front-line trucks are typically replaced in the fifth 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 fiscal year 2008-2009, the administrative staff is recommending that the replacement of the truck purchased in 2005 be deferred until fiscal year 2009-2010.

Inspections			Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$0	\$14,172	\$16,879	\$0	\$36,300	\$19,000	\$20,000	\$21,100
Number of Vehicles Purchased or Scheduled for Purchase			0	1	1	0	2	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
1789	18258-S	2000	Ford	Truck	Light Truck	Inspection	Inspection	01499	FY 2009-2010	\$ 18,150
9928	44198-S	2003	Ford	4S	Sedan	Inspection	Inspection	7398	VSFR	\$ -
3462	57995-S	2005	Chevrolet	Truck	Light Truck	Inspection	Inspection	01499	FY 2009-2010	\$ 18,150
4620	TY12407	2005	Chevrolet	Truck	Light Truck	Inspection	Inspection	01499	FY 2010-2011	\$ 19,000
8160	85625-S	2007	Chevrolet	Truck	Light Truck	Inspection	Inspection	01499	FY 2011-2012	\$ 20,000
4833	96240-S	2008	Ford	Truck	Light Truck	n/a	Inspection	01499	FY 2012-2013	\$ 21,100

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 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$0	\$7,499	\$12,000	\$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	AS-97513	1997	Falcon	Trailer	Trailer - Over 2000	General	GAP - Park	68499	NSFR	\$ -
0972	No tag	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 2008-2009 Proposed Vehicle Replacement Schedule

The Sheriff's Department currently maintains forty-five (45) front-line vehicles, and eighteen (18) secondary vehicles. Typically, the Sheriff's patrol cars are replaced in the fifth 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, or possible transfer to other departments, for county fleet autos, or for use as spare parts. Due to funding constraints identified in fiscal year 2008-2009, the administrative staff is recommending that the replacement of four (4) 2004 patrol cars and the 2004 Dodge Sedan and Dodge Durango be deferred until fiscal year 2009-2010.

Sheriff			Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$115,247	\$182,380	\$237,754	\$112,000	\$384,250	\$338,250	\$227,500	\$310,900
Number of Vehicles Purchased or Scheduled for Purchase			5	7	9	4	13	11	7	9
Department Vehicle Inventory										
VIN	License Plate#	Year	Make	Description	Type	Former Department	Current Department	Class	Year Scheduled for Replacement	Estimated Replacement Cost
0553	28188-S	2001	Jeep	Jeep	Police Commercial	n/a	Sheriff's	7912	NSFR	\$ -
4575					Police Commercial	n/a	Sheriff's	7912	NSFR	\$ -
5162					Police Private	n/a	Sheriff's	7911	NSFR	\$ -
5136	MYD2483	2000	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
0552	28187-S	2001	Jeep	Jeep	Police Commercial	n/a	Sheriff's	7912	NSFR	\$ -
6848	23803-S	2001	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
6851	NXJ6658	2001	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
4575	37356-S	2002	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
4577	62396-S	2002	Ford	Crown Victoria	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
8778	LZF-1508	2002	GMC	Yukon	Police Commercial	n/a	Sheriff's	7912	NSFR	\$ -
4574	37358-S	2002	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
0199					Police Private	n/a	Sheriff's	7911	NSFR	\$ -
9546	42645-S	2003	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
9547	42644-S	2003	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
9548	42647-S	2003	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
9549	42643-S	2003	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
9550	RSM-9300	2003	Ford	4S	Police Private	n/a	Sheriff's	7911	NSFR	\$ -
2954	TRL7287	2004	Dodge	Sedan	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
6873	50294-S	2004	Dodge	Durango	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 30,250
6933	50040-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2008-2009	\$ 28,000
6934	50039-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2008-2009	\$ 28,000
6935	50038-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2008-2009	\$ 28,000
6936	50035-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2008-2009	\$ 28,000
6937	50037-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
6938	50036-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
6939	50034-S	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
6940	SST-1309	2004	Ford	Patrol Car	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500

FY 2008-2009 Proposed Vehicle Replacement Schedule

	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 2009-2010	\$ 29,500
	4568	62397-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
	4569	62391-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
	4570	62394-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
	4571	37359-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7398	FY 2009-2010	\$ 29,500
	4572	62392-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
	4573	SWE-4457	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2009-2010	\$ 29,500
	4573	63235-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	4574	62393-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	4576	TVB-7510	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	4577	TVJ-3726	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	5840	66095-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	5842	66096-S	2005	Ford	4S	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	2514	77325-S	2006	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	2515	77323-S	2006	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	2516	77324-S	2006	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	2517	VSD-7280	2006	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	3739	USD7279	2006	Ford	MP	Police Private	n/a	Sheriff's	7911	FY 2010-2011	\$ 30,750
	4638	78177-S	2007	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	4639	78176-S	2007	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	4640	78173-S	2007	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	4641	78175-S	2007	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	4642	WSD-7468	2007	Ford	Sedan	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	7848	78478-S	2007	Dodge	Charger	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	7849	78479-S	2007	Dodge	Charger	Police Private	n/a	Sheriff's	7911	FY 2011-2012	\$ 32,500
	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
	6076	93423-S	2008	Dodge	Charger	Police Private	n/a	Sheriff's	7911	FY 2012=2013	\$ 34,250
	4207	37357-S		GMC	Yukon	Police Commercial	n/a	Sheriff's	7911	FY 2012=2013	\$ 36,900

FY 2008-2009 Proposed Vehicle Replacement Schedule

The Detention Center (Jail) currently maintains four (4) vehicles. One van purchased in 1997 is scheduled for surplus in 2008-2009, and the 2004 van is maintained as a back-up security van. They also maintain a 1994 truck used for maintenance of the facility. These three vehicles are not scheduled for replacement (NSFR). The 2008 passenger van is used for inmate transports and is scheduled for replacement in the sixth year.

Detention Center				Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted				\$0	\$0	\$24,500	\$0	\$0	\$0	\$0	\$31,275
Number of Vehicles Purchased or Scheduled for Purchase				0	0	1	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	\$ -	
4556	89467-R	1997	Ford	Van	Light Truck	n/a	Detention Center	01499	NSFR	\$ -	
9524	50033-S	2004	Ford	Van	Light Truck	n/a	Detention Center	01499	NSFR	\$ -	
5421	92790-S	2008	Ford	Van	Private Passenger	n/a	Detention Center	7398	2012-2013	\$ 31,275	

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 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
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 2008-2009 Proposed Vehicle Replacement Schedule

The Social Services Department currently maintains five (5) 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 2008-2009.

Social Services				Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
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	Police Private	Sheriff's	Social Services	7911	NSFR	\$ -
	1941	80798-R	1999	Ford	4S	Police Private	Sheriff's	Social Services	7911	NSFR	\$ -
	5130	13000-S	2000	Ford	4S	Police Private	Sheriff's	Social Services	7911	NSFR	\$ -
	6849	64248-S	2001	Ford	4S	Police Private	Sheriff's	Social Services	7911	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 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
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
	1775	12976-S	1995	Ford	4S	Private Passenger	Inspection	Senior Center	7398	NSFR	\$ -
	6571	39111-S	1996	Ford	4S	Police Private	Sheriff's	Senior Center	7911	NSFR	\$ -

FY 2008-2009 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 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
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	\$ -
0743	82372-R	1997	Chevrolet	Truck	Light Truck	General	General Services	01499	NSFR	\$ -
2894	82336-R	1997	Chevrolet	Truck	Light Truck	Inspection	General Services	01499	NSFR	\$ -
2664		1997	Ford	Truck	Light Truck	General	General Services	01499	NSFR	\$ -
7430	77641-S	1999	Ford	Explorer	Police Commercial	n/a	Sheriff's	7912	NSFR	\$ -
1788	18257-S	2000	Ford	Truck	Light Truck	Inspection	General Services	01499	NSFR	\$ -
5131	16201-S	2000	Ford	4S	Sedan	Sheriff's	General Services	7911	NSFR	\$ -
5132	77642-S	2000	Ford	4S	Sedan	Sheriff's	General Services	7911	NSFR	\$ -
5135	64244-S	2000	Ford	4S	Sedan	Sheriff's	General Services	7911	NSFR	\$ -
6850	55262-S	2001	Ford	4S	Sedan	Sheriff's	General Services	7911	NSFR	\$ -
4213	41016-S	2002	Dodge	Durango	Truck	Emer. Mgmt.	General Services	7911	NSFR	\$ -

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

Solid Waste			Actual 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted			\$0	\$0	\$0	\$0	\$18,150	\$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	\$ -
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 2009-2010	\$ 18,150

FY 2008-2009 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 2005-2006	Actual 2006-2007	Amended Budget 2007-2008	Approved Budget 2008-2009	Planning Budget 2009-2010	Planning Budget 2010-2011	Planning Budget 2011-2012	Planning Budget 2012-2013
Amount Expended or Budgeted	\$2,304	\$2,477	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000

SOLID WASTE MANAGEMENT C&D LANDFILL AND CONVENIENCE CENTERS

ENTERPRISE FUNDS

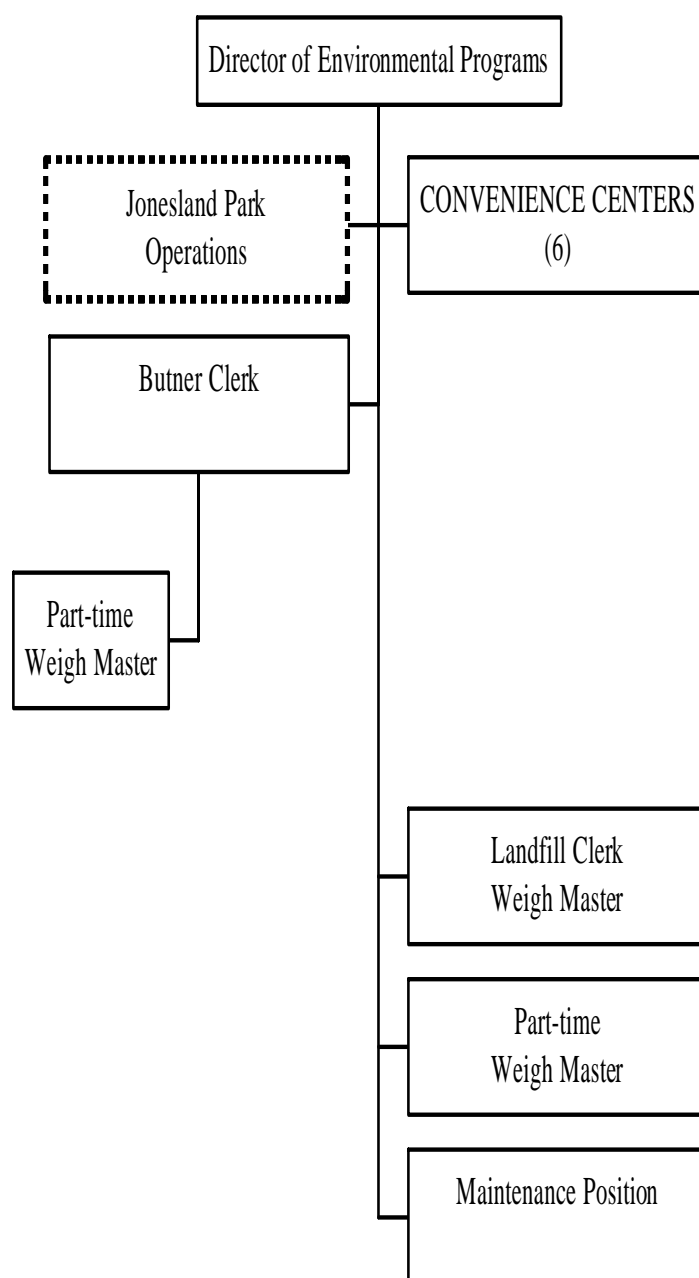
The County operates a construction and demolition (C&D) landfill at the site of the former municipal solid waste landfill north of Oxford off Sterl Carrington Road. The North Carolina Division of Solid Waste authorizes operation of the facility through permit number 39-02. The permit allows the following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

For information related to Solid Waste please contact:

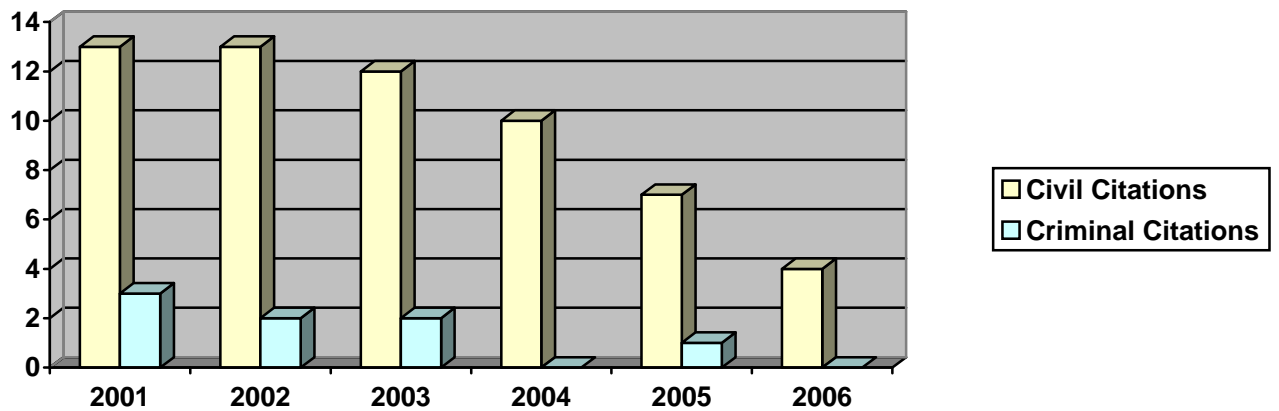
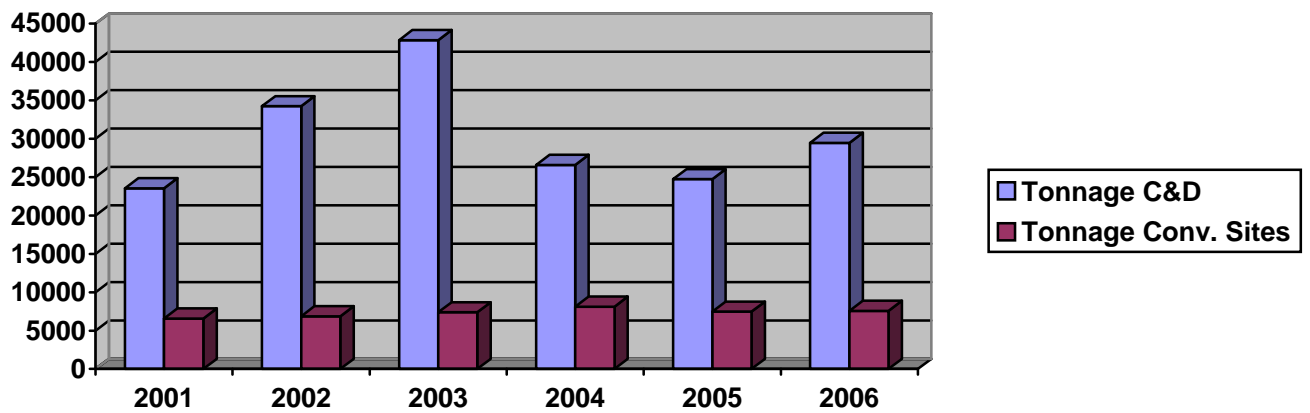
Jason Falls, Director of Environmental Programs
6584 Landfill Road, PO Box 906
Oxford, North Carolina 27565
Phone (919) 603-1354



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.

FULL-TIME POSITIONS AUTHORIZED

FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
4	4	4	4	4



C&D LANDFILL OPERATIONS

Description: County staff operates the scale house, and 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

- Revenue of \$50,000 on scrap metal
- Levied fines for illegal dumping/littering
- Advocated for policy change resulting in many savings
- Began permitting work for landfill expansion
- Updated operational plans at Oxford and Butner facilities

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
- Work towards permitting for expanding C&D facility
- Increase litter awareness through the public and various groups

REVENUES	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Solid Waste Fees	\$603,755	\$622,160	\$622,160	\$525,000
Scrap Tire	74,401	65,000	65,000	65,000
Investment Earnings	35,384	30,000	30,000	35,000
Other Revenues	107,415	-	-	500
Compost Sales	7,270	5,000	5,000	6,000
Use of Retained Earnings	-	323,063	332,563	208,241
Transfer from Other Funds	712,000	-	-	-
Total	\$1,540,225	\$1,045,223	\$1,054,723	\$839,741

EXPENDITURES	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Personnel	\$129,698	\$124,259	\$124,259	\$145,170
Benefits	28,541	29,706	29,706	39,996
Operating	976,419	506,758	516,258	261,075
Contracted Services	279,147	295,000	295,000	305,000
Disposal Cost	80,410	86,500	86,500	86,500
Capital Outlay	2,388	3,000	3,000	2,000
Total	\$1,496,603	\$1,045,223	\$1,054,723	\$839,741

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.

Accomplishments

- Began scrap metal/white goods collection at Wilton site
- Diverted estimated 500 tons of recyclables and reusables through recycling and swap shops
- Constructed concrete ramps at Butner site

Goals, Targets, and Performance Measures

- Improve hauling ratios to 1:1
- Improve customer service
- Improve and maintain site appearances at each site
- Continue to work towards securing two convenience sites, one each in the northern and southern areas

REVENUES	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Solid Waste Fees	\$810,115	\$768,000	\$768,000	\$810,000
Previous Year Fees	66,204	52,000	52,000	55,000
Other Revenues	22,315	21,000	21,000	31,000
Investment Earnings	48,829	25,000	25,000	40,000
Use of Retained Earnings	-	85,197	85,197	93,700
Total	\$947,463	\$951,197	\$951,197	\$1,029,700

EXPENDITURES	FY 06-07 Actual	FY 07-08 Original	FY 07-08 Amended	FY 08-09 Approved
Operating	22,684	67,200	67,200	64,700
Site Management	338,214	356,000	356,000	374,500
Waste Disposal	241,630	277,700	277,700	318,000
Container Transportation	244,942	230,297	230,297	252,500
Site Construction/Remodeling	2,805	20,000	20,000	20,000
Total	\$850,275	\$951,197	\$951,197	\$1,029,700

GRANVILLE COUNTY 2008-2009 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, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County.

General Government:

Board of Commissioners	219,451
Administration	284,761
Finance Department	439,567
Board of Elections	270,823
Register of Deeds	289,476
Tax Administration	600,891
General Services & Court Facilities	514,727
Total General Government	2,619,696

Human Services:

Social Services	9,507,595
Veterans Services	11,541
Health and Medical Services	856,042
Senior Services	494,811
Senior Services - Nutrition/In-Home Aid	521,035
Total Human Services	11,391,024

Community Services:

Library System - Operating	606,002
Library System - Media	163,743
Cooperative Extension/4-H Best	223,142
Soil Conservation Program	107,161
Recreation	219,226
Jonesland Park Operations/GAP	267,969
Development Services (Planning/Inspections/Const Admin)	700,068
Economic Development	197,309
Total Community Services	2,484,620

Education:

Granville County Schools (Current Expense)	12,313,287
Granville County Schools (Capital - Cat. 2 & 3)	368,103
Vance-Granville Community College	573,621
Total Education	13,255,011

Public Safety:

Sheriff's Department/Detention Center	4,979,808
Emergency Services	4,193,949
Emergency Management	183,474
Fire Services	701,467
Forestry Administration	90,839
Other Emergency Services	34,700
Total Public Safety	10,184,237

Area Projects & Other Appropriations:

Special Projects	154,072
Non-Departmental	1,381,416
Pass Thru Funds	516,377
Total Area Projects & Other Appropriations	2,051,865

Contributions to Other Funds:

Transfer to School's Capital Reserve	3,804,344
Transfer to Debt Service	372,854
Transfer to Other Funds	750,903
Total Contributions to Other Funds	4,928,101

Contingency:

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

TOTAL GENERAL FUND BUDGET 2008-2009 **47,094,554**

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Ad Valorem Taxes - County General Fund	25,667,339
Prior Years Taxes	980,000
Penalties & Interest	257,500
Less Tax Discount	(125,000)
Sales & Other Taxes	9,147,655
Licenses, Fees & Other Revenue	2,724,410
Investment Earnings & Operating Transfers In	1,031,000
Restricted & Intergovernmental	6,687,130
Appropriated Fund Balance	724,520

TOTAL REVENUES - GENERAL FUND 2008-2009 **47,094,554**

Section 3. The following amount is appropriated in the Revaluation Reserve Fund, a Special Revenue Fund, for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Revaluation Reserve	<u>73,000</u>
Total Expenditures	73,000

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, 2008 and ending June 30, 2009:

Contribution from General Fund	63,000
Investment Earnings	<u>10,000</u>
Total Revenues	73,000

Section 5. The following amount is appropriated in the School's Restricted Capital Reserve Fund, a Special Revenue Fund, for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Transfer to Debt Service	4,488,753
School's Capital Outlay Category I	<u>675,486</u>
Total Expenditures	5,164,239

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 the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Sales Tax Revenue (Transfer from General Fund)	2,335,844
ADM Funds	470,000
ADM Funds - Lottery Proceeds	600,000
Transfer from General Fund	1,468,500
Appropriated Fund Balance	229,895

Investment Earnings	<u>60,000</u>
Total Revenues	5,164,239

Section 7. The following amount is appropriated in the Debt Service Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Debt Payments - South Granville Industrial Park	103,437
Debt Payments - School Bond Series 1999	839,600
Debt Payments - School Bond Series 2001	787,750
Debt Payments - Park & Facility Bonds Series 2001	65,275
Debt Payments - Granville Medical Construction - 2003	228,869
Debt Payments - High School & E-911 Equipment - 2007	429,851
Debt Payments - Granville Medical Refinance - 2003	457,139
Debt Payments - School Bond Series 2005	1,760,500
Debt Payments - Granville Medical Renovation - 2007	132,874
Debt Payments - School Bond Series 2006	820,919
Debt Payments - Public Improvement Bonds Series 2005	<u>54,275</u>
Total Debt Payments	5,680,489

Section 8. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Contribution from Schools Construction Reserve Fund	4,488,753
Contribution from Granville Health Systems	818,882
Contribution from General Fund	<u>372,854</u>
Total Contributions	5,680,489

Section 9. The following amount is appropriated in the Emergency Telephone System Fund, a Special Revenue Fund, for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Emergency Telephone System Fund	<u>229,750</u>
Total Expenditures	229,750

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, 2008 and ending June 30, 2009:

911 Board - State Funding	224,750
Investment Earnings	<u>5,000</u>
Total Revenues	229,750

Section 11. The following amount is appropriated in the Capital Projects Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Other Capital Projects	<u>422,000</u>
Total Expenditures	422,000

Section 12. It is estimated that the following revenues will be available in the Capital Projects Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Investment Earnings	100,000
Other Revenues	70,000
Contribution from General Fund	100,000
Appropriated Fund Balance	<u>152,000</u>
Total Revenues	422,000

Section 13. The following amount is appropriated in the Vehicle Replacement Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Vehicle Replacement	215,250
Total Expenditures	215,250

Section 14. It is estimated that the following revenues will be available in the Vehicle Replacement Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Investment Earnings	10,000
Sale of Fixed Assets	25,800
Contribution from General Fund	100,000
Appropriated Fund Balance	79,450
Total Revenues	215,250

Section 15. The following is appropriated in the Solid Waste Convenience Sites Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Operations	1,009,700
Site Construction and Remodeling	20,000
Total Expenditure	1,029,700

Section 16. It is estimated that the following revenues will be available in the Solid Waste Convenience Sites Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Collection Fees	865,000
Other Revenues	31,000
Investment Earnings	40,000
Appropriated Fund Balance	93,700
Total Revenues	1,029,700

Section 17. The following amount is appropriated in the Construction & Demolition Landfill Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Landfill Operations	839,741
Total	839,741

Section 18. The following revenues are available for the Construction & Demolition Landfill Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

User Fees	525,000
Other Revenues	106,500
Appropriated Fund Balance	208,241
Total Revenues	839,741

Section 19. There is hereby levied a tax at a rate of \$.755 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2008 for the purpose of raising the revenue listed as 2009 Ad Valorem Taxes in the General Fund in Section 2 of this Ordinance. The total rate of \$.755 is based on an estimated total valuation of \$3,599,034,099 and an estimated collection rate of 94.46%. The collection rate is based on the fiscal year 2006-2007 actual collection rate of 94.46% as of June 30, 2007.

Section 20. 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.

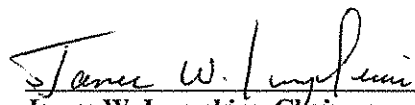
Section 21: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding as the end of the fiscal year must be approved 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 22: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and the Finance Director to be kept on file by them for their direction in the disbursement of funds.

Section 23: 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 24: This Ordinance was adopted by the Granville County Board of Commissioners on June 2, 2008 and will become effective July 1, 2008.

Granville County Board of Commissioners


James W. Lumpkins, Chairman

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, E-911 Communications Fund, CDBG Grant Fund, R.H. Thornton Library Fund, Series 2001 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.)

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.

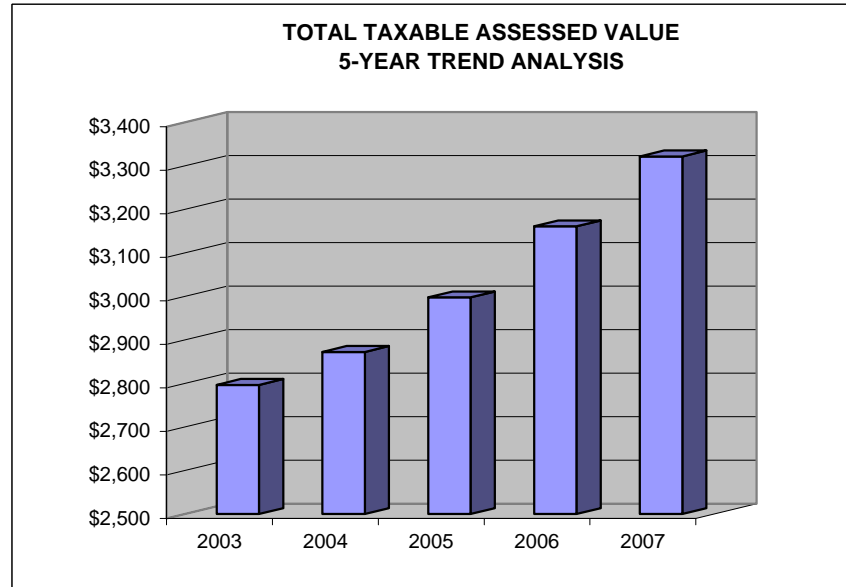
Tax Levy: The total amount of revenue to be raised by property (Ad Valorem) taxes.

VeRP: Vehicle Replacement Program.

VGCC: Vance Granville Community College.

**GRANVILLE COUNTY, NORTH CAROLINA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST FIVE 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/Mar ket 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%



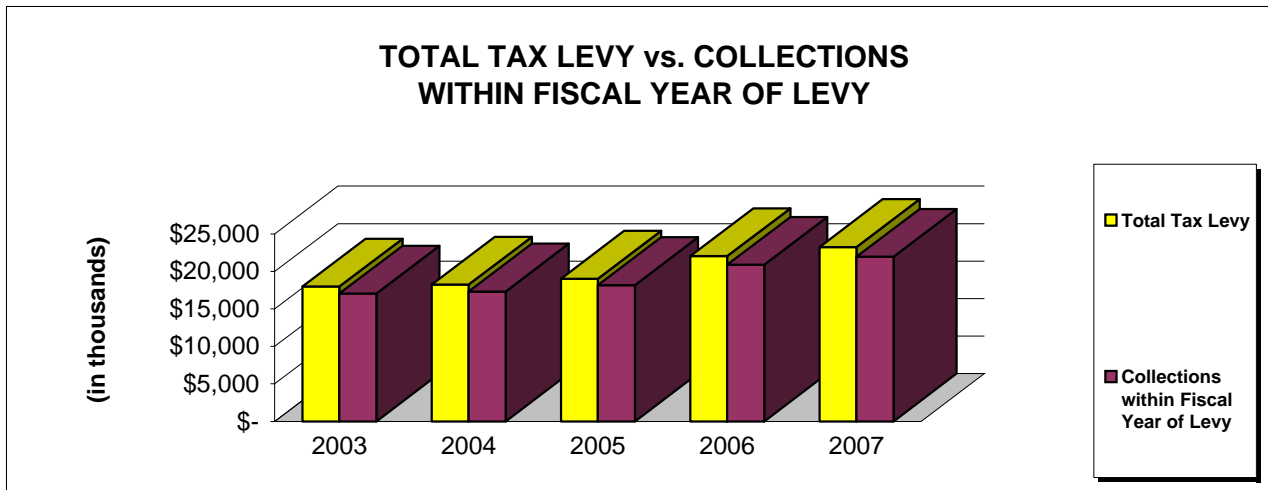
**GRANVILLE COUNTY, NORTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2007
CURRENT YEAR AND FOUR YEARS AGO**

<u>Taxpayer</u>	2007			2003		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Revlon	\$ 67,127,366	1	2.02%	\$ 54,580,442	1	1.95%
Certainteed Corporation	31,946,482	2	0.96%	19,223,791	6	0.69%
CP&L/Progress Energy	29,940,047	3	0.90%	19,984,445	5	0.71%
Athol Manufacturing Corp	27,535,605	4	0.83%	-	-	0.00%
Bandag Inc.	21,524,964	5	0.65%	23,520,784	3	0.84%
Alaris Medical Systems, Inc.	20,841,179	6	0.63%	-	-	0.00%
Central leasing USA	20,394,561	7	0.61%	-	-	0.00%
WAKE EMC	18,808,827	8	0.57%	16,591,183	8	0.59%
Butner Acquisition Company	18,550,812	9	0.56%	-	-	0.00%
Newton Instrument Company	15,742,802	10	0.47%	23,329,563	4	0.83%
Wilson Boney & Sons, Inc.	-	-	0.00%	29,619,001	2	1.06%
Georgia Pacific Corp	-	-	0.00%	17,692,132	7	0.63%
Goldsboro Properties, Inc.	-	-	0.00%	14,387,591	9	0.51%
Lace Lastics	-	-	0.00%	13,421,005	10	0.48%
Totals	<u>\$ 272,412,645</u>		<u>8.20%</u>	<u>\$ 232,349,937</u>		<u>7.31%</u>

Source: Granville County Tax Department

**GRANVILLE COUNTY, NORTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST FIVE 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%	\$ 856,637	\$17,904,980	99.49%
2004	18,238,111	17,328,380	95.01%	786,392	18,114,772	99.32%
2005	19,036,984	18,176,364	95.48%	673,957	18,850,321	99.02%
2006	22,031,861	20,892,320	94.83%	781,152	21,673,472	98.37%
2007	23,253,821	21,965,301	94.46%	-	21,965,301	94.46%



**GRANVILLE COUNTY, NORTH CAROLINA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST FIVE 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	21,385	73	13	8,503	8.6%
2004	52,824	22,596	73	13	8,649	7.4%
2005	53,356	23,490	73	13	8,677	6.5%
2006	53,840	24,430	73	13	8,704	5.1%
2007	54,606	25,431	73	13	8,804	5.2%

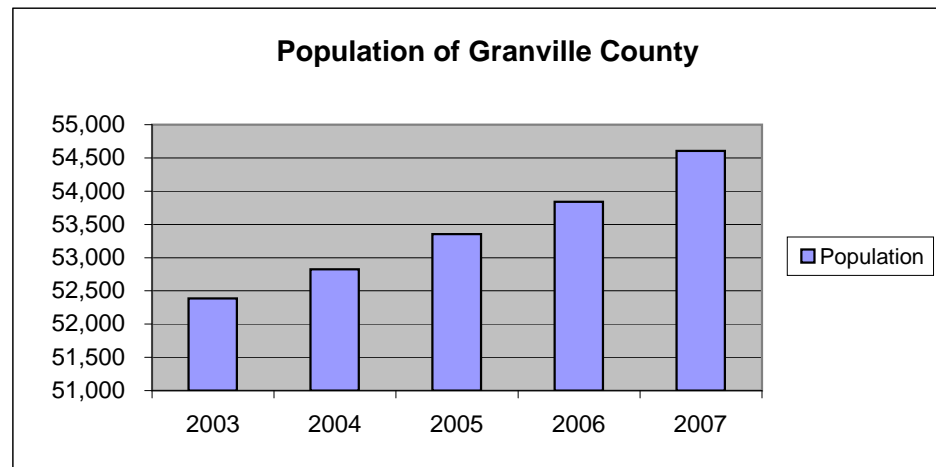
Source 1: Population figures are from the North Carolina Department of the State Demographer

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



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

2007				2006			
Employer	Employees	Rank	Percentage of Total County Employment	Employer	Employees	Rank	Percentage of Total County Employment
Revlon	2,000	1	8.65%	Revlon	2,500	1	10.96%
Altec Industries	400	2	1.73%	Selectron	500	2	2.19%
Flextronics	350	3	1.51%	Food Lion Distribution	350	3	1.53%
Food Lion Distribution	350	4	1.51%	Certainteed Corporation	300	4	1.32%
Certainteed Corporation	325	5	1.40%	Ideal Fastener	300	5	1.32%
				Sandusky International/ Athol Division	300	6	1.32%
Ideal Fastener	300	6	1.30%	Altec Industries	250	7	1.10%
Bandag, Inc.	225	7	0.97%	Bandag, Inc.	250	8	1.10%
Clayton Homes	225	8	0.97%	Clayton Homes	225	9	0.99%
Lace Lastics	200	9	0.86%	Lace Lastics	200	10	0.88%
Newton Instrument Co.	175	10	0.76%	Newton Instrument Co.	200	11	0.88%
PalletOne of North Carolina, Inc.	165	11	0.71%	Gate Precast	165	12	0.72%
Gate Precast	165	12	0.71%	PalletOne of North Carolina, Inc.	165	13	0.72%
Carolina Sunrock	145	13	0.63%				
Total	<u>5,025</u>		<u>21.72%</u>	Total	<u>5,705</u>		<u>25.01%</u>

Source: Information from Granville County Economic Development Commisison

**GRANVILLE COUNTY, NORTH CAROLINA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST FIVE FISCAL YEARS**

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

Source: Granville County Finance Department

**GRANVILLE COUNTY, NORTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST FIVE FISCAL YEARS**

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

Source: North Carolina Department of Public Instruction, Granville County

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

Fiscal Year	City of Oxford	Town of Stem	Town of Stovall	City of Creedmoor	Butner Police and Fire Protection	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

**GRANVILLE COUNTY, NORTH CAROLINA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST FIVE FISCAL YEARS**

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

**GRANVILLE COUNTY, NORTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST FIVE FISCAL YEARS**

	2003	2004	2005	2006	2007
Function					
Public Safety/Sheriff					
Incident Reports	2,274	1,561	1,611	2,069	1,780
Miscellaneous Incident Reports	6,269	5,640	5,267	5,611	6,566
Arrests	1,492	1,420	1,327	1,795	1,238
Court Papers	6,473	8,599	9,138	9,195	9,194
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
Inspections	125	132	163	167	170
Solid Waste					
C & D Landfill Tonnage	34,236	42,850	28,184	28,184	29,920
Convenience Sites Tonnage	6,870	7,387	7,548	7,548	8,563
Civil Citations	13	12	5	5	6
Criminal Citations	2	2	1	1	-
Community Services/Library					
Items Added to Collection	9,401	6,467	9,886	7,931	9,060
Circulation	138,494	144,726	156,423	155,110	154,080
Internet Use	18,651	14,731	19,013	28,995	31,647
Program Attendance	8,451	6,121	9,951	7,762	11,803
Community Services/Planning & Inspections					
Number of Building Permits Issued	321	445	467	613	736
Number of Mobile Home Permits Issued	210	144	118	105	80
Number of Other Permits Issued (Includes Electrical, Plumbing & Mechanical)	841	837	675	848	507
Human Services/Social Services					
Average # Adult Medicaid Eligible Cases	2,135	2,127	2,167	2,253	2,300
Average # Family & Child Medicaid Cases	2,127	2,456	2,577	2,839	3,116
Average # Households Receiving Food Stamps	1,283	1,518	1,701	1,953	2,077
Average \$ Fraud Collections per Month	4,301	3,159	2,501	2,432	3,802
Education					
School enrollment	8,503	8,649	8,677	8,704	8,804

Sources: Various county government departments.

School enrollment statistics are from the Granville County Finance Office.

Granville County



Debt Affordability Study

January 15, 2008

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

January 15, 2008

To: Board of Commissioners
Brian Alligood, County Manager

Attached is the January 15, 2008 Debt Affordability Report. The report, closely modeled after the State's Debt Affordability 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 a peer group composed of North Carolina counties with populations over 50,000.

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 growth, 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 \$2.9 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	2008	2009	2010	2011	2012
Total Additional Debt Capacity per year	\$(5,166,748)	\$(1,441,520)	\$1,837,842	\$7,067,324	\$12,196,237
Debt Capacity Available Each and Every Year	\$2,898,500	\$2,898,500	\$2,898,500	\$2,898,500	\$2,898,500

Other Recommendations

The Finance Department confirms the view that achieving maintaining the County's Undesignated/Unreserved Fund Balance is evidence of financial stability and flexibility. At Fiscal Year 2007 year-end, the Undesignated/Unreserved General Fund Balance totaled \$11,966,953 or 25.3% of recurring General Fund expenditures for Fiscal Year 2008.

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.

Currently, Granville County funds the Capital Improvement Plan (CIP) and the Vehicle Replacement Program (VeRP) with an annual general fund appropriation of \$650,000.

The Finance Department recommends setting aside a portion of our debt capacity to fund County facility and infrastructure needs, 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 10% of outstanding net tax-supported debt by program.

Conclusions

Currently, all of the County's debt ratios are reasonable when compared to other North Carolina counties with populations greater than 50,000. Granville County's debt is considered manageable at current levels. On an absolute basis, debt service will increase through Fiscal Years 2009 and will level through 2012. As a percentage of general tax revenues, debt service peaks in Fiscal Year 2011 at 15.2%, inline with the target of 15%. The ratio of debt to personal income is projected to rise to 3.5% in Fiscal Year 2008.

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 the State'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 cannot predict the future level of interest rates, of the pace of revenue growth and recognizes the sensitivity of the model 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 3.0% - 4% 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 June 30, 2007 are shown below.

Chart 1

Granville County Outstanding Net Tax-Supported Debt	
	<u>June 30, 2007</u>
Net Tax Supported General Obligation Bonds	\$ 47,415,000
Appropriation Supported Indebtedness:	
Installment Purchase Contracts / Equipment & Capital Leases	\$ 2,471,070
Less: Component unit funded debt	-1,551,332
Less: Enterprise funded debt ¹	-539,157
Net Appropriation Supported Indebtedness	380,581
Summary	
Gross Tax Supported Debt	\$ 49,886,070
Less: Self – Supporting Debt	-2,090,489
Net Tax-Supported Debt	\$ 47,795,581
¹ This debt will be paid off in November 2007 to facilitate water and sewer transfer	

General Obligation Bonds versus Special Indebtedness

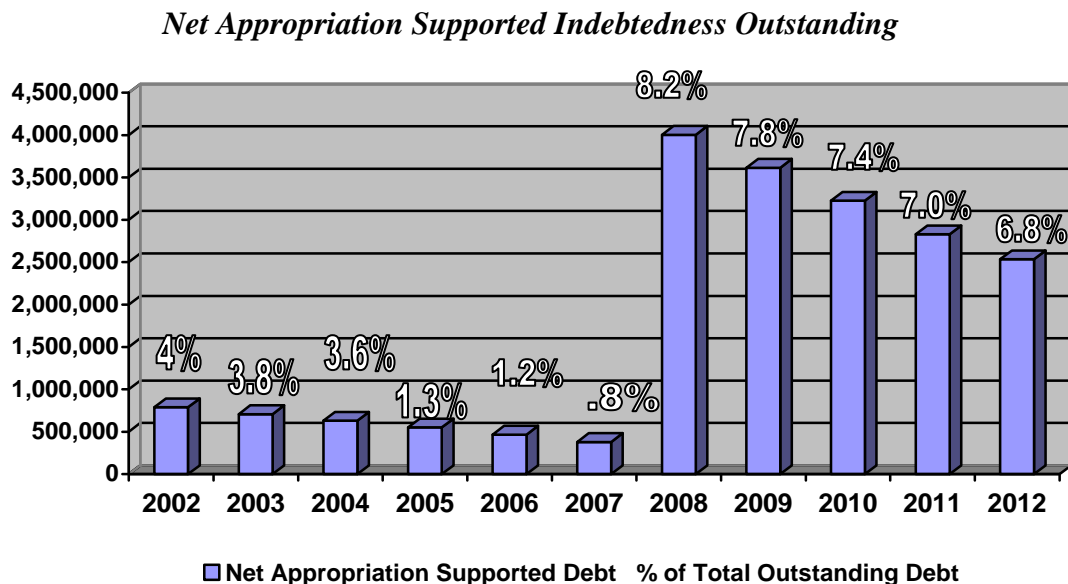
General Obligation (“GO”) debt is usually considered to be the highest quality of all the various types of debt or debt-like instruments and usually carries the highest credit rating. Several factors contribute to the high rating including the legal protections inherent in

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 FY 2012, assuming issuance of all existing debt authorizations for school and E-911 center upgrade in fiscal year 2008.

Chart 2



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, 2006. 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 3 Counties; Brunswick (pop. 89,463), Carteret (pop. 62,760), and Henderson (pop. 97,792) show a higher credit rating than Granville County's. Granville County is currently rated A1 with Moody's and A+ with Standards and Poor's rating services.

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.

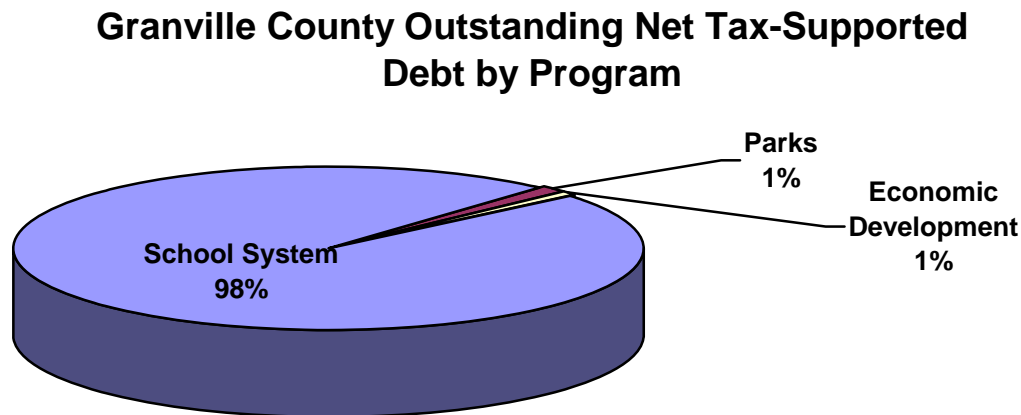
Granville County administration should work to maintain our current ratings and take necessary steps to secure a rating of Aa and AA as our population reaches 75,000. This is the standard rating for North Carolina counties with populations over 100,000.

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 (97.8%).

Chart 3

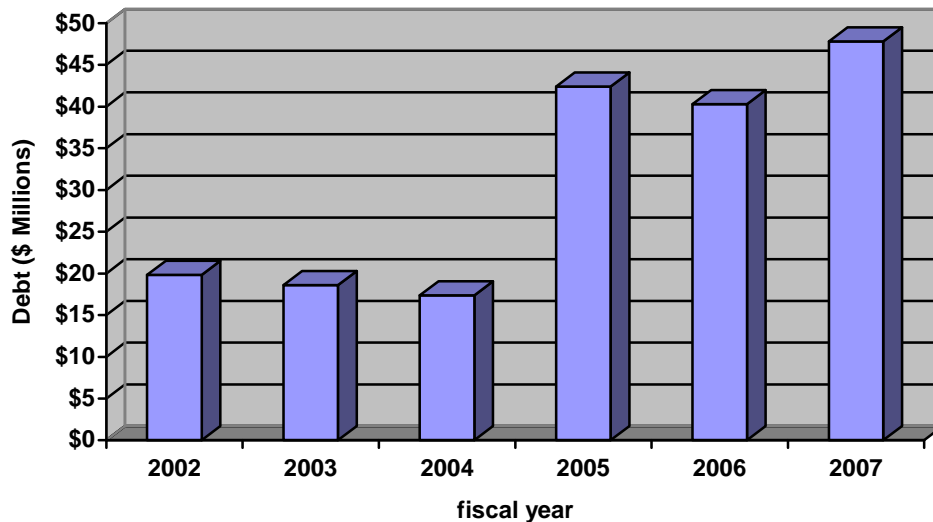


Growth in County Debt

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 \$51.5 million at June 30, 2007. 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



Authorized but Unissued Debt

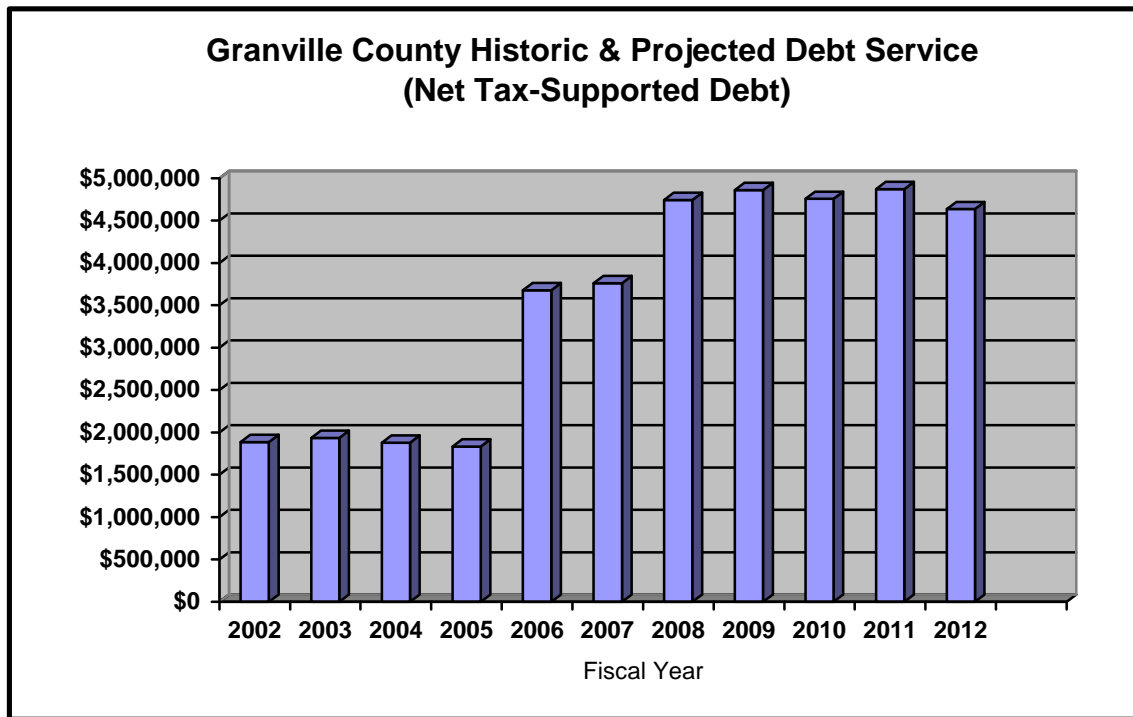
The County issues debt on a cash flow basis. Bond issues are timed to provide funds as they are actually needed. Therefore there is typically a lag between when debt is authorized and when it is actually issued. As of the end of December 2007, the County was not carrying any unissued authorized tax-supported 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 level for the near future, as the absolute amount of outstanding debt levels. 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 \$14.4 million through 2012 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 \$2.9 Million of new debt annually is illustrated.

Table 2

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

Fiscal Year	2008	2009	2010	2011	2012
Total Additional Debt Capacity per year	\$(5,166,748)	\$(1,441,520)	\$1,837,842	\$7,067,324	\$12,196,237
Debt Capacity Available Each and Every Year	\$2,898,500	\$2,898,500	\$2,898,500	\$2,898,500	\$2,898,500

Table 3

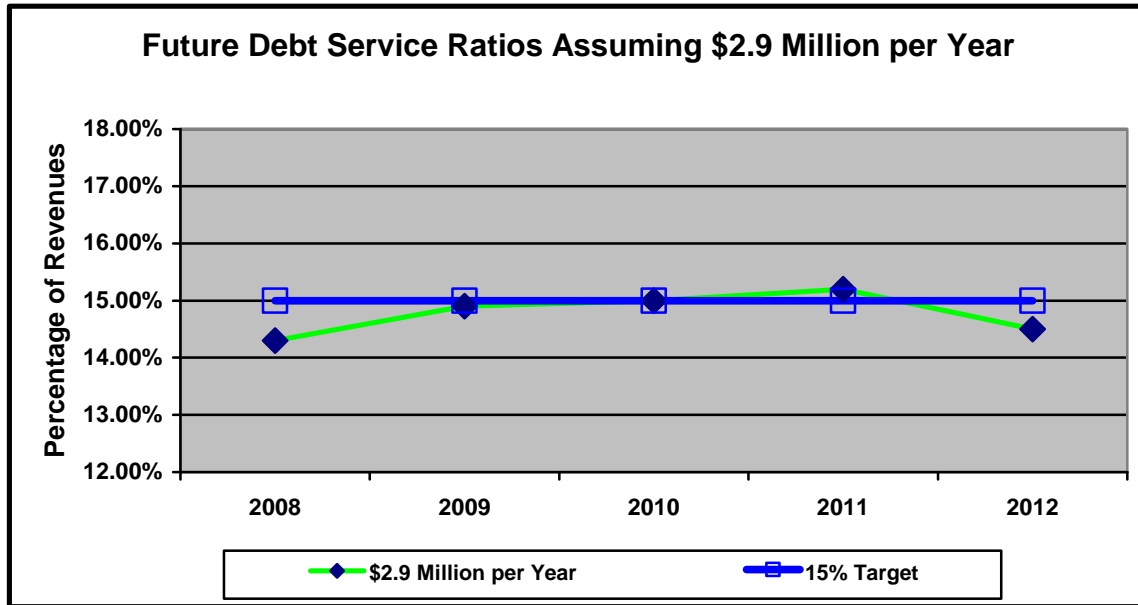
Retirement of Outstanding Debt Compared to the \$2.9 Million Annual Debt Capacity

Fiscal Year	2008	2009	2010	2011	2012
Retirement of Outstanding Debt	\$2,687,098	\$2,938,940	\$3,043,671	\$3,373,539	\$3,374,132
Debt Capacity in Excess of Retirement of Debt	\$211,402	\$(40,440)	\$(145,171)	\$(475,039)	\$(475,632)
Additional Debt Service on Debt Capacity (\$2.9 million/yr)	\$0	\$101,162	\$202,324	\$303,486	\$404,648

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 \$2.9 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 \$465,000.

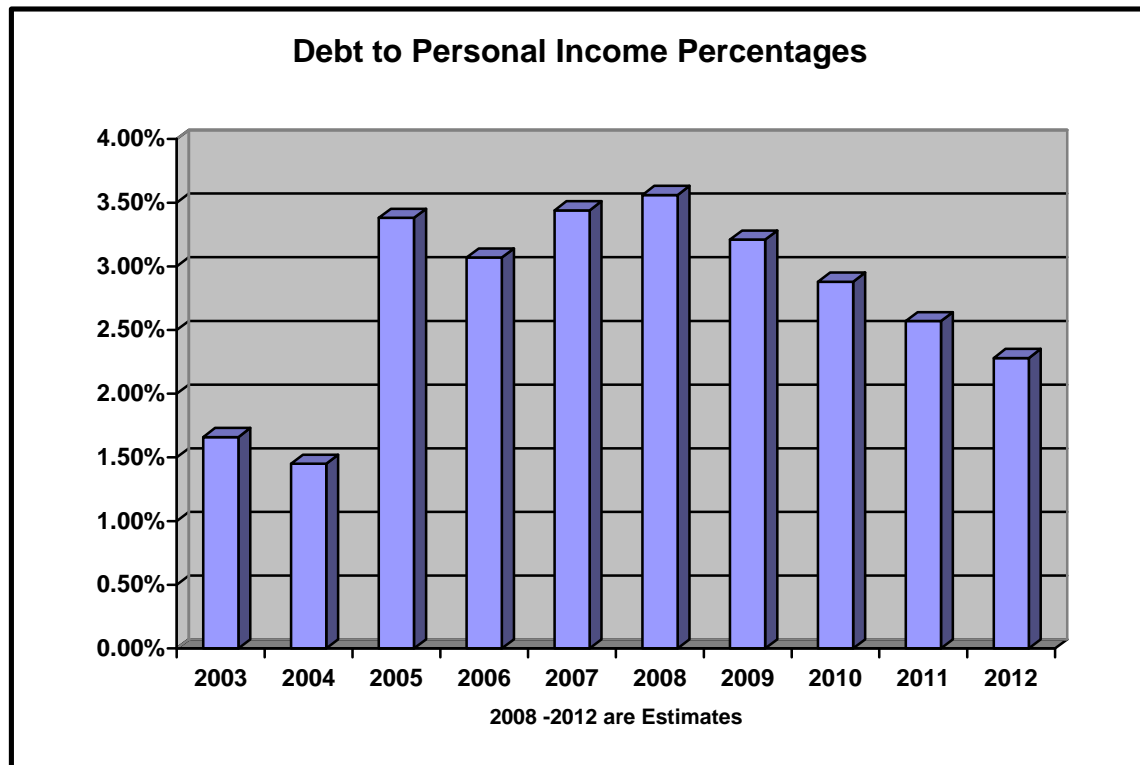
Net Tax-Supported Debt to Personal Income

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 been rising and will peak in Fiscal Year 2008 incorporating all currently authorized debt.

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, 2007	\$ 11,966,953	25.3%
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%
June 30, 1999	\$ 5,362,620	21.80%
June 30, 1998	\$ 4,167,376	16.10%

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.

Currently, Granville County funds the Capital Improvement Plan (CIP) and the Vehicle Replacement Program (VeRP) with an annual general fund appropriation of \$650,000. 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 increased by approximately \$250,000.

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 10% 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 3-4% annually through the forecast period (2012). 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 and for all authorized, but Unissued tax-supported debt. The following is a list of those liabilities that are included in the model (outstanding as of June 30, 2007):

- General Obligation Bonds supported by General Fund Tax Revenue - \$47,415,000
- Appropriation-Supported Indebtedness (Lease Purchase Contracts) - \$380,581

Liabilities not included in the model (outstanding as of June 30, 2007):

- Component Unit funded debt - \$1,551,332
- Enterprise funded debt - \$539,157
- 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 5% and a level principle payment profile after the initial years.



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SERVICE EXPANSIONS & SIGNIFICANT CHANGES

Service expansions were not approved for FY 2008-2009, with the exception of two no-cost service expansions that affect the County's operations. The reasons for this decision are as follows:

- Rising costs for fuel, utilities and materials
- Slower local and national economies
- Significant use of fund balance during previous years
- Unfunded state mandates
- Maintaining current tax rate in order to reduce burden on taxpayers

As previously mentioned, two no-cost service expansions were approved. One expansion is to implement GIS Electronic Subscription Payments, which will allow people to pay for a GIS subscription electronically. People benefit by obtaining practically instantaneous membership rather than waiting 5-7 days to access GIS records.

The second no-cost service expansion is for Fleet Fuel Services. This is a management tool that will manage the fleet more effectively and make the purchase of fuel more convenient for County employees.

Staffing

One Grounds & Maintenance position was transferred from Building & Grounds to Senior Services to clarify supervision since the position is dedicated to maintaining Senior Services buildings and grounds. This position now reports directly to the Senior Services Director.

Four positions in the Cozart and Lyon Station Water & Sewer Districts were eliminated in December 2007 with the transfer of those enterprise funds to the South Granville Water & Sewer Authority, a separate governmental unit created to regionalize water and sewer activities in the southern area of the County.

COMMUNITY HIGHLIGHT:

GRANVILLE ATHLETIC PARK

AT THE

JONESLAND ENVIRONMENTAL PRESERVE



Granville Athletic Park at the Jonesland Environmental Preserve is a prime example of how a community can work together toward a common goal that ultimately benefits everyone. In 1989, this site was a candidate for a hazardous waste incinerator. Local citizens mobilized to prevent this situation through a unique endeavor. A local attorney and his wife purchased the land from the heirs, and then sold 1/70,000 interests in the property for \$5 an interest. Besides the growing citizen and political support for this initiative, the large number of owners complicated any potential purchase of the land, so the plans for the incinerator were abandoned. The majority of interests were sold to the County's citizens, but some interests were sold as far away as South America, Africa, Europe, and Japan!

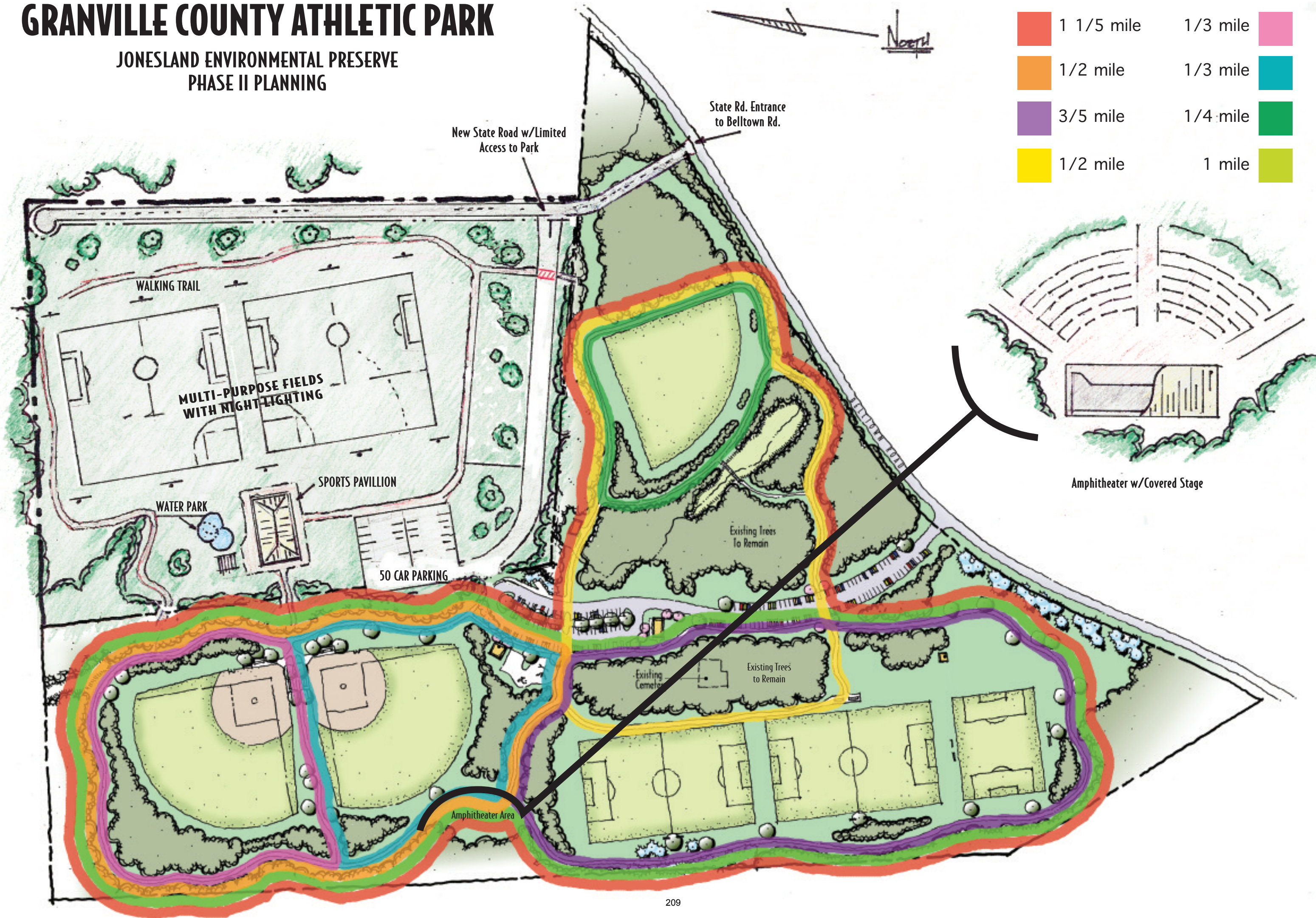
Phase I of the park was opened to the public in July 2002. The elements of Phase I can be found on the diagram on the following page. These elements include soccer fields, baseball/softball fields, and multi-purpose fields. There was an ardent effort to preserve existing trees, which enhances the park's beauty.

Phase II is anticipated to be opened to the public in Fall 2008. Its elements, also found on the following page, include two multi-purpose fields, a sports pavilion, a water park, a walking trail, and additional parking. An amphitheater is also scheduled to be located next to the walking trail constructed during Phase I.

Our citizens' enthusiasm and determination toward this project demonstrates that Granville County is one of the best communities in North Carolina!

GRANVILLE COUNTY ATHLETIC PARK

JONESLAND ENVIRONMENTAL PRESERVE PHASE II PLANNING



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Granville County Library System	(919) 693-1121	http://www.granville.lib.nc.us
Board of Education	(919) 693-4613	http://www.gcs.k12.nc.us/granville
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Vance Granville Health Department	(919) 693-2141	http://www.gvdhd.org
Veterans Services	(919) 693-1484	