

GRANVILLE COUNTY BOARD OF COMMISSIONERS
February 5, 2024
GRANVILLE EXPO AND CONVENTION CENTER
4185 US Highway 15 South, Oxford, North Carolina

PRESENT:

Chair Timothy Karan
Vice Chair Jimmy Gooch
Commissioner Zelodis Jay
Commissioner Robert Williford
Commissioner Tony W. Cozart
Commissioner Russ May

Commissioner Sue Hinman was absent.

County Manager Drew Cummings
Deputy County Manager Korena Weichel
County Attorney James C. Wrenn, Jr.

CALL TO ORDER

At 7:00 p.m. Chair Timothy Karan called the meeting to order. He then had the invocation and led the Pledge of Allegiance.

Chair Karan noted Commissioner Sue Hinman's absence due to sickness.

CONSENT AGENDA

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, 6-0, the Board approved the consent agenda as follows:

A. Approved Budget Amendment #6 for fiscal year 2023-2024.

BUDGET AMENDMENT #6
February 5, 2024
Legal Document

Be it ordained, the FY 2023-2024 Annual Budget Ordinance is hereby amended as follows:

GENERAL FUND			
Expenditures	Increase	Decrease	Total
General Government			\$ 9,000
IT	9,000		
Public Safety			\$ 10,000
Emergency Management	10,000		
Human Services			\$ 8,500
Oxford Senior Center	3,500		
Creative Lifetime Learning	5,000		
Area Projects and Other Appropriations			\$ (9,000)
Non-Departmental		(9,000)	
Total Expenditures			\$ 18,500
Revenues			
Restricted and Intergovernmental	18,500		
Total Revenues			\$ 18,500
SHERIFF SPECIAL			
Expenditures	Increase	Decrease	Total
Operations	\$16,000		
Total Expenditures			\$ 16,000
Revenues			
Appropriated Fund Balance	\$16,000		
Total Revenues			\$ 16,000

B. Approved Project Ordinance Amendment #5 – School Facility Repair Project:

Project Ordinance
2018 School Facility Roof and HVAC Repair
Budget Amendment #1 (during Fiscal Year 2024)
Budget Amendment #5 for project ordinance
February 5, 2024
Legal Document

Be it ordained, the FY 2023-2024 School Facility and HVAC Repair Project Budget Ordinance is hereby amended as follows:

Expenditures	Increase	Decrease	Total
HVAC	189,000		\$ 189,000
Roofing		(189,000)	\$ (189,000)
Total Expenditures			\$ -

2018 School Facility Roof and HVAC Repair
Budget Amendment #5 for project ordinance
Detail [For Reference Only]

Description		Amendment	Balance after Amendment
Expenditures: Increase/(Decrease)			
73 5912 583 HVAC Repairs		\$189,000	\$10,239,000
73 5912 584 Roofing Repairs		(\$189,000)	\$4,411,000

Description: Transfer funds from Roofing Repairs to HVAC Repairs to fund chiller replacements at C G Credle and Granville Central High School

C. Approved the following tax refunds, releases, & write-offs:

- Refunds December 21, 2023 – January 24, 2024: \$16,694.72
- Releases December 21, 2023 – January 24, 2024: \$ 3,518.11
- Write-offs (\$2 and less) December 21, 2023 – January 24, 2024: \$ 10.50

D. Approved minutes:

- November 6, 2023 Regular Meeting
- November 20, 2023 Regular Meeting
- December 4, 2023 Regular Meeting

INTRODUCTIONS, RECOGNITIONS, AND PRESENTATIONS

Chair Karan announced that the item under introductions, recognitions, and presentations would be held at another time.

PUBLIC COMMENTS

Reverend John Gooch, P.O. Box 233, 1649 Sanders Road, Stem, NC expressed his concerns regarding the issue of trash accumulation along various roads in the area, specifically mentioning Brogden Road, Lyon Station Road, Old Hwy 75, and Belltown Road. He highlighted the problem of trash falling off trucks hauling loads, possibly en route to Roxboro, causing litter on the highways. He pointed out instances where trash from the landfill, particularly in the Butner area and along Hwy 75 by GFL, seemed to be spreading due to trucks not securing their loads properly. Reverend Gooch noted the proliferation of trash near the South Granville Memorial Garden, attributing it to passing trucks. He emphasized the safety implications of this situation, having witnessed firsthand the hazardous conditions caused by trash flying off trucks. He mentioned contacting Environmental Programs Director Jason Falls, head of the Granville County landfills, about the issue. Mr. Falls told him he would reach out to the company, but Reverend Gooch noted the challenges in identifying the responsible trucking companies due to the lack of visible signage or readable license plates. Reverend Gooch concluded by expressing his hope for measures to prevent further littering and improve the county's cleanliness.

FINANCE MATTERS

Board Approved FY 2022-2023 Annual Financial Audit Report

Finance Director Steve McNally introduced Stuart Hill, an auditor from Thompson, Price, Scott, Adams and Co., P.A. (TPSA) who has worked with the County for several years.

Mr. Hill provided the Board with the Annual Comprehensive Financial Report as well as a summary report for the fiscal year ending June 30, 2023. He explained that while he would speak from a PowerPoint presentation, he would mainly reference the audit report summary provided to the Board. The PowerPoint included graphs and select information pulled directly from the audit report summary.

Mr. Hill delved into the analysis of the fund balance, presenting a five-year trend, and highlighting the total fund balance, which stood at \$49,134,592 for 2023. He also discussed the fund balance available, reflecting a slight decrease from the previous year but still above the state average.

Mr. Hill continued with an analysis of the unassigned fund balance as a percentage of general fund expenditure, noting a minor decrease in 2023 due to anticipated adjustments. He then discussed revenues over or under expenditures before transfers, emphasizing the general fund's profit of \$666,159. He clarified that these terms were used loosely for governmental funds.

Mr. Hill proceeded with charts detailing cash balances versus fund balances and property tax rates, which remained consistent over the five years, with a collection rate of 98.99%.

Further, he provided an analysis of the County's debt, highlighting the types and percentages of debt, followed by a breakdown of general fund revenues and expenditures. Education constituted the largest portion of expenditures, followed by public safety and human services.

Regarding the audit status, Mr. Hill mentioned a couple of minor issues and he and Finance Director McNally answered questions. Regarding segregation of duties, Mr. Hall stated that he did not have any concerns, noting that smaller organizations sometimes face challenges in this area due to limited staff resources.

After the presentation and questions, the Board took action.

Motioned by Commissioner Robert Williford, seconded by Commissioner Tony W. Cozart, and unanimously carried, 6-0, the Board approved the fiscal year 2022-2023 Comprehensive Annual Financial Report.

TAX MATTERS

Board Denied Full Exemption Appeal and Approved Upholding Partial Exemption for the Power Church

Tax Administrator Jenny Short summarized the situation regarding a property tax exemption application received by the Tax Department on January 6, 2023, by Cary Price of The Power Church. She explained that due to the property being over 20 acres in total with a parsonage, the office approved a partial exemption for the parsonage and one acre of land surrounding it.

Tax Administrator Short then mentioned that Mr. Price, the property owner, had appealed the decision, arguing that the entire property should be excluded from taxation due to various activities such as horseback riding and homeschooling. She referenced General Statute 105-278.3, which defines a parsonage as a religious purpose building and land occupied by it, including additional adjacent land necessary for convenient use. She gave an example that a parking lot would be considered convenient use.

Ms. Short explained that despite her attempts to contact Mr. Price, there had been no communication from him since the initial appeal hearing on November 20, 2023. She emphasized that the burden of proof lay with the church to demonstrate that the entire parcel was being used for religious purposes. Ms. Short expounded that not every 501(c)3 organization automatically qualifies for exemption and that homeschools do not qualify.

County Manager Drew Cummings requested clarification on the recommended action. Ms. Short recommended denying the full exemption appeal and upholding the partial exemption for the parsonage and the surrounding one-acre property. She stated that the Tax Department could not justify exempting the entire property based on the evidence provided.

Commissioner Williford asked County Attorney Wrenn for his legal opinion on the matter. County Attorney Wrenn responded that, based on his review and the absence of contrary evidence, Ms. Short's recommendation appeared in his opinion to be legally sound and noted that at the initial hearing, Mr. Price did not present any persuasive evidence.

Motioned by Commissioner Russ May, seconded by Commissioner Robert Williford, and unanimously carried, 6-0, the Board denied the full exemption appeal from the Power Church and upheld the partial exemption for the parsonage and one acre of land.

Board Approved Authorizing Tax Administrator to Advertise Tax Liens in the Local Newspaper

Tax Administrator Jenny Short explained the requirement outlined in North Carolina General Statute 105-369(a) mandating that the Tax Collector report the total amount of unpaid taxes for the current fiscal year that are liens on real property to the governing body is due the first Monday

in February. As of January 23, 2024, the collection rate stood at 94.68%, with efforts made throughout the year to collect 100% of property taxes through various means such as wage garnishment, lottery winnings interception, tax refund offsets, foreclosure, and bank attachments. She highlighted the improvement in collection rates, noting that Granville County ranked ninth out of 25 peer counties in tax collection rates.

Tax Administrator Short recommended that the Board order the advertisement of tax liens in local newspapers, as required by statute.

Commissioner Williford inquired about the normal process and whether the current practice aligned with past procedures. Ms. Short explained that while she was not sure about past practices, it was mandated by statute to advertise tax liens annually. County Attorney Wrenn confirmed that publishing in the newspaper was standard practice, although he could not recall if it had been brought before the Board previously.

Commissioner May asked about the statutory requirement for notification methods, including mailing and emailing. County Attorney Wrenn acknowledged that publishing in the paper was standard but agreed to look into other notification methods.

County Manager Cummings suggested following up with Board members to provide information on how property owners might be notified about their tax liabilities through various means, including delinquent letters. Mr. Short confirmed that delinquent letters had been sent to property owners with overdue bills, addressing Commissioner May's concern.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved ordering the Tax Administrator to advertise tax liens in the local newspaper.

SHERIFF MATTERS

Board Affirmed the Renewal of PowerDMS Digital Management Software

Chief Deputy of Special Operations and Intelligence Kevin Buster of the Granville County Sheriff's Office presented the proposal to renew the software subscription for PowerDMS Digital Management. He explained that PowerDMS is proprietary software utilized across law enforcement and public safety sectors for disseminating policies and training. Chief Buster highlighted its importance in enabling personnel to digitally sign off on policies, enhancing efficiency within the office.

County Attorney Wrenn informed the Board that the contract had been received for review the previous week and requested that the approval be made subject to the review of the contract.

Chair Karan read the recommendation for Sheriff Fountain regarding the renewal of the annual subscription.

Motioned by Commissioner Robert Williford, seconded by Commissioner Tony W. Cozart, and unanimously carried, 6-0, the Board affirmed the renewal of the annual PowerDMS Digital Management software subscription in the amount of \$11,479.01, subject to review of the contract by the County Attorney. The subscription will be sourced from the U.S. Department of Justice asset forfeiture fund, under the Sheriff's budget allocation and expenditure decisions.

Board Affirmed Ammunition Purchase

Chief Deputy of Special Operations and Intelligence Kevin Buster of the Granville County Sheriff's Office explained that the ammunition purchase is an annual necessity to ensure law enforcement officers maintain proficiency in firearms. He highlighted the importance of training and emphasized that firearms proficiency is a perishable skill. The recommendation from Sheriff Fountain was to approve the purchase of ammunition from Kiesler Police Supplies in the amount of \$17,377.51. The County Manager confirmed the availability of funds, and it was assured that the procurement complied with the County's purchasing policy.

Commissioner May inquired about the allocation of rounds per officer for training and duty. Chief Buster clarified the minimum rounds allocated for qualification and duty, mentioning variations based on specialized units' requirements. Commissioner May expressed concern about excessive inventory accumulation and inquired about the inventory management process. Chief Buster assured the Board that the Sheriff's office tracked ammunition inventory closely. Commissioner May further questioned Chief Buster about the frequency of qualification and the availability of ammunition for individual deputies. Chief Buster confirmed that ammunition is available for individual training sessions. Commissioner May concluded that he had no issue with the purchase of ammunition but stressed the importance of responsible inventory management.

Motioned by Commissioner Russ May, seconded by Commissioner Zelodis Jay, and unanimously carried, 6-0, the Board affirmed the purchase of ammunition for training and duty requirements from Kiesler Police Supply in the amount of \$17,377.51, subject to review of the contract by the County Attorney. The funds for this purchase, totaling \$17,377.51, are to be drawn from the fiscal year 2023-2024 ammunition expenditure line item within the Sheriff's budget.

APPOINTMENTS

Board Approved Appointments to the Oxford Zoning Board of Adjustment – Extraterritorial Members

Motioned by Commissioner Tony W Cozart, seconded by Commissioner Zelodis Jay, and unanimously carried, 6-0, the Board reappointed Harold Satterwhite (District 4) and Ajulo Othow Norman, Alternate (District 4) to the Oxford Zoning Board of Adjustment Extraterritorial seats.

Motioned by Commissioner Robert Williford, seconded by Commissioner Zelodis Jay, and unanimously carried, 6-0, the Board reappointed Leonard Overton (District 2) to an Oxford Zoning Board of Adjustment Extraterritorial seat.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, 6-0, the Board reappointed Annie Nesbitt (District 1) to an Oxford Zoning Board of Adjustment Extraterritorial seat.

COUNTY MANAGER'S REPORT

Board Approved Reclassification of Animal Service Position

County Manager Cummings added an agenda item regarding a proposed reclassification for a position within the Animal Management Department. He explained that periodic pay and classification studies are conducted every four to five years to ensure the County's pay structure remains competitive. However, certain positions may fall out of alignment in between these comprehensive reviews. He highlighted the need for reclassification due to surrounding counties offering much higher salaries at recruiting fairs, leading to employees from Granville County seeking employment elsewhere. Specifically, he addressed the need to adjust the pay grade for

the number two position in the Animal Management Department, which supervises multiple employees but was still compensated between \$40,000 and \$50,000 despite nearly a decade of service. After conducting a thorough evaluation of the position's responsibilities and comparing it to similar roles, Mr. Cummings proposed reclassifying the position from a pay grade 65 to a pay grade 68, reflecting its importance and level of supervision within the department.

Commissioner Cozart expressed understanding of the difficulty in addressing salary discrepancies during times when the County lacks the capacity to adjust salaries accordingly.

Chair Karan stated the recommendation.

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Robert Williford, and unanimously carried, 6-0, the Board approved the position reclassification for the Animal Control Supervisor, grade 65, to Deputy Animal Services Manager, grade 68.

Commissioner Williford then shared a personal experience involving the prompt and compassionate response of Animal Control to a distressed dog in his neighborhood. He expressed gratitude for the quick and effective assistance provided by the department, particularly highlighting the professionalism and efficiency of the staff member who responded to the call. He conveyed his appreciation for their dedication and commitment to their work.

County Manager Cummings also took the opportunity to acknowledge the presence of the Animal Control staff and volunteers at the meeting and expressed appreciation for their dedication to their responsibilities, which often require them to be available at all hours, including weekends. He assured them of the County administration's commitment to ensuring that positions within the department are appropriately compensated for the vital services they provide to the community.

County Manager's Report

County Manager Cummings did not have any further items to report.

COUNTY ATTORNEY'S REPORT

County Attorney Wrenn said that he had one matter for closed session.

PRESENTATIONS BY COUNTY BOARD MEMBERS

Commissioner Cozart praised the Youth Build Program at Franklin-Vance-Warren Opportunity, highlighting its support for individuals aged 16-25 to pursue education and self-sufficiency. He said that he appreciated the informative joint meeting with the Granville County Board of Education and commended the efforts of the County Manager for his part in facilitating it. The joint meeting with the Board of Education was held on January 29, 2024 at 6:00 p.m. at the Mary Potter Center for Education, 202 Taylor Street, Oxford.

Commissioner May echoed Commissioner Cozart's sentiments regarding the joint meeting with the Granville County Board of Education meeting and expressed anticipation for upcoming Fire Commission meetings. He advocated for expanded transportation services in southern Granville County through KARTS (Kerr Area Regional Transit Authority) and thanked the County Manager for supporting this initiative.

Commissioner Gooch echoed praise for the joint meeting with the Granville County Board of Education and emphasized the importance of open discussions on school funding.

Commissioner Jay highlighted efforts by KARTS to secure grants for expanded transportation services, particularly in southern Granville County. He addressed the issue of littering and urged community members to respect property and report instances of littering.

Commissioner Williford expressed appreciation for the productive joint meeting with the Granville County Board of Education meeting and suggested more frequent meetings of this nature. He commended the Detention Center, Emergency Communications Director Trent Brummitt and 911 staff, and Animal Control personnel for their work and achievements.

Chair Karan stressed concerns about the funding cliff for teacher salaries due to the pending expiration of COVID relief funding that was used to increase teacher salaries. He noted the implications for the County budget and the importance of equitable compensation for teachers. He announced the schedule for the upcoming annual Board of Commissioners Retreat on Monday, February 19, 2024, at 3:00 p.m. and Friday, February 23, 2024, at 9:00 a.m. at the Granville County Convention and Expo Center noting its significance for discussions and planning for the upcoming budget.

ANY OTHER MATTERS

There were no other matters to report in the open session.

CLOSED SESSION

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Robert Williford, and unanimously carried, 6-0, the Board went into closed session. as allowed by North Carolina General Statue 143-318.11(a)(5) for property acquisition matters at 8:04 p.m.

RETURN TO OPEN SESSION

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, 6-0, the Board returned to open session.

ADJOURNMENT

Motioned Commissioner Zelodis Jay, seconded by Commissioner Robert Williford and unanimously carried, 6-0, the Board adjourned at 8:28 p.m.

Respectfully submitted,
Debra A. Weary, NCMCC, CMC
Clerk to the Board