

What Is A County?

In North Carolina, county government is the level of government that most directly impacts every citizen. All North Carolinians live in a county while slightly more than half the population lives within the limits of a city or town.

County governments were originally created by the state to give citizens greater access to government services. Because it was so difficult to travel in the 17th and 18th centuries, citizens could not reasonably be expected to come to the state capital every time they needed to conduct official business. As a result, the state created counties, and the governor appointed justices of the peace to oversee each county and carry out the mandated policies and services of state government.

After the Civil War, the North Carolina Constitution of 1868 gave citizens more input into electing their local leaders. Citizens were given the power to elect the sheriff, coroner, register of deeds, clerk of court, surveyor and treasurer, as well as the newly created board of commissioners.

Commissioners replaced the appointed justices of the peace and were given full financial responsibility for the county, which included adopting the budget and setting the property tax rate.

Today, citizens still elect the commissioners, sheriff, register of deeds and clerk of court, although the court system is now a function of state government. Counties remain an arm of state government and carry out the many services that are mandated by the state and federal governments.

Counties exist to help enhance the lives of their citizens. County governments do this by providing needed services, such as public and mental healthcare, schools, libraries and support to senior citizens and children in need. Counties establish important local laws (ordinances) and enforce laws that protect citizens from harmful behavior. They also encourage citizens and businesses to get involved in their communities.



The Chowan County Courthouse, constructed in 1767, outdates the birth of the United States. It is the oldest government building in the state and the most intact colonial courthouse in the country. (Photo courtesy John Ed Whitehurst)

Who Runs a County?

Ultimately, the citizens of each county decide who runs their government by electing a board of county commissioners to govern the county. In most counties, commissioners serve four-year terms, but a few counties use two-year terms or a combination of two- and four-year terms.

The board of commissioners sets the county property tax rate and adopts the budget each year. The board also establishes county policies by adopting resolutions and local laws (ordinances).

Commissioners are not the sole policy makers in county government, however. Because the sheriff and register of deeds are also elected officials, they have independent authority to adopt specific policies for their departments. In addition, several independent or nearly independent local boards have responsibility for such areas as alcoholic beverage control, elections, mental health, public health and social services. These boards appoint directors and have the authority to make local policies. Similarly, school boards are separately elected by the citizens and have responsibility for education policies and setting the school system's budget. None of these other local boards have the power to tax citizens, however.

The commissioners have statutory authority to appoint a professional county manager or administrator to oversee the day-to-day operations of the county government, while the commissioners focus on county policies. Some counties in North Carolina have more than 2,500 employees to provide needed services while others have fewer than 100.



County boards of commissioners vary in size and term lengths. Pitt County's board has nine commissioners who serve four-year, staggered terms. (Photo courtesy Pitt County)

Who Can Be A Commissioner?

To be eligible to serve as a county commissioner, you must reside in the county you wish to serve, be a registered voter and be at least 21 years of age. There are no other formal requirements, and there are no limitations on how many terms a commissioner can serve.

The typical county board in North Carolina consists of five commissioners, although some counties have as many as 11 and a few only have three. Boards generally meet at least two times per month at the county courthouse or administrative building.

Who Works For The County?

County governments are complex operations, offering a wide variety of services. In many counties, the county is the largest employer and is a major contributor to the financial health and well-being of the community.

Counties employ many types of professionals, including accountants, sheriff's deputies, crime scene investigators, librarians, attorneys, emergency medical technicians, nurses, social workers, aerobics instructors, engineers, planners, dentists and tax specialists. Many jobs require advanced college degrees and specialized training.

Citizens have many opportunities to interact with their county leaders and get involved in the decision-making process.

How Are Citizens Involved?

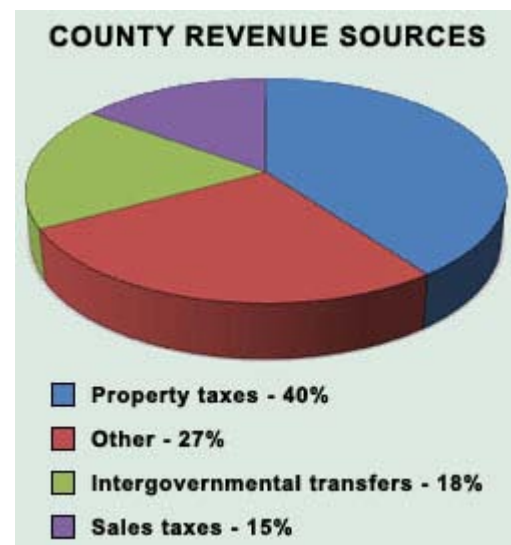
Citizens vote for the commissioners, school board members, sheriff and register of deeds. Citizens can also volunteer to serve on various advisory boards and committees appointed by the commissioners, such as the planning board, human services board, library committee or arts commission. They can also participate in public meetings or hearings and volunteer with the many agencies that need additional help.

How Is A County Funded?

Counties receive funding from several sources, but taxes provide most of the revenue. Counties do not have the authority to implement new taxes or increase existing taxes, other than the property tax.

Property taxes are the largest source of revenue, comprising 40 percent of all revenue generated by North Carolina counties in the 2005-06 fiscal year.* Property taxes are value-based taxes paid on various types of property (i.e. residential or commercial real estate, automobiles, boats, etc.). The taxing authority performs an appraisal of the monetary value of the property, and tax is assessed in proportion to that value.

The North Carolina Constitution requires that all property be assessed at its fair market value, and state law requires counties to re-assess property values every eight years. Counties can do so more frequently if they choose.





Counties may impose fees for services such as water provision. (Johnston County water tower photo by Jason King)

Local sales taxes are another important source of revenues for counties, providing 15 percent of county revenues in 2005-06. Each county shares its sales tax revenues with all the incorporated municipalities within its borders.

Some counties levy special taxes on hotels or prepared meals.

Intergovernmental transfers make up another significant source of revenue for counties. These are monies that the federal or state governments provide to counties to pay for services that counties are mandated by either federal or state law to provide, such as public health or public education.

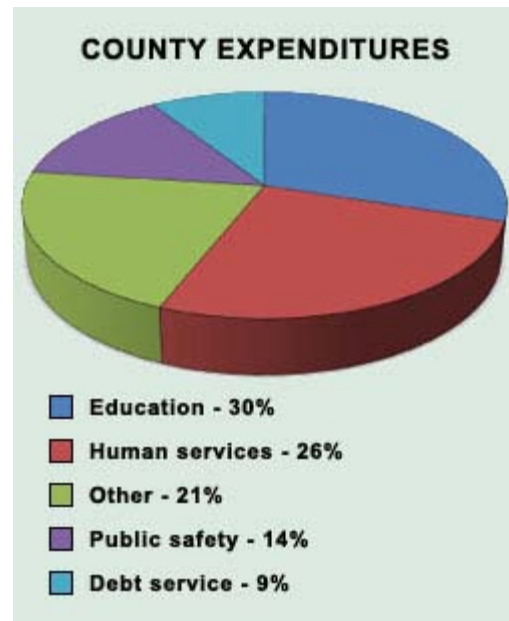
Counties also derive revenue from other sources, such as locally imposed fees for services like trash pick-up or water and sewer provision, special taxes to fund volunteer fire departments or Emergency Medical Services units, and fees for restaurant inspections and building permits.

* Source: N.C. Department of the State Treasurer

Where Does The Money Go?

Education and human services are the largest sources of expenditures for most counties. In North Carolina, counties are required to build and maintain public school buildings. Many counties offer salary supplements to attract and retain qualified teachers, and counties also hire additional personnel like teacher aides or deputies to patrol the schools during the day. Human services programs, such as mental health, public health and social services, also make up a significant portion of county budgets. In 2006, education and human services spending accounted for more than half of county expenditures.*

Counties also spend a significant amount of their budget on public safety (Sheriff's Department, volunteer fire departments and Emergency Medical Services), debt service (to pay off existing bonds for capital facilities) and general government operations.



Counties are required to adopt a balanced budget, and most counties strive to maintain a “fund balance” (savings account) of at least 8 percent of their total budget in case revenues do not meet projections or expenditures are higher than anticipated.

* Source: N.C. Department of the State Treasurer

What Services Do Counties Offer?

There are two types of services that North Carolina counties provide. Some services are required by either federal or state law. These are called mandates. Examples of mandated services include provision of a register of deeds, Sheriff’s Department, public and mental health care, social services and school construction. Counties can also offer other services that are not required by law, but are asked for by the citizens. Examples of services that are not required are public libraries, water and sewer systems, and parks and recreation programs and facilities. In most cases, state governments administer public assistance programs. North Carolina is one of a few states that have assigned this task to county governments. As a result, counties operate social services programs that are regulated by the state and federal governments – like food stamps or Medicaid.



Although counties are not required by law to operate a parks and recreation department, many counties do as a service to their citizens. (Photo by Jason King)



County public health departments typically hold seasonal clinics to administer immunizations at a minimal cost to citizens considered to be at-risk for contagious disease. (NCACC file photo)

The federal and state governments decide who is eligible for these services, but the county must determine if individuals meet those requirements. The federal government provides most of the funding for these programs but only if the states or counties follow their strict guidelines. Some counties have established their own programs to offer additional help to citizens with emergencies or for those who do not meet requirements for federal or state assistance.

Counties operate public health departments, and – along with other counties – manage community mental health services. Health departments provide a safer living environment for citizens by removing hazards from the environment, educating citizens and providing immunizations to prevent the spread of illness, and

providing healthcare for citizens who cannot afford to pay for it. Some of the state-mandated services that health departments provide are inspections of restaurants and hotels.

Counties are also responsible for inspecting new buildings, including residences, to ensure they are constructed to meet existing state codes.

Schools are a joint program of federal, state and county governments. Counties provide funding for all school systems, including city school systems. Each school system is governed by an elected board of education. This elected board follows guidelines established by the North Carolina Board of Education.



Counties are required to maintain and operate public health departments. (Photo by Jason King)

The state requires that counties build and maintain school buildings. The state pays teacher salaries, but teachers are hired by local school boards. Many school boards pay teachers a bonus or hire additional classroom personnel, such as teacher's assistants, who are paid with county funds. Counties provide equipment, books and other supplies for the schools.



Counties build, maintain and operate jails as part of their role in the criminal justice system. (Henderson County Jail photo courtesy Chris Coulson)

Each county school board adopts a budget for its system, but this budget has to be approved by the board of county commissioners, which ultimately decides how much money the school system will receive.

In addition to schools, the state mandates that counties operate a jail and provide administrative office space for the state's district and superior courts, even though the court system itself is now a function of state government. The Sheriff's Department is responsible for operating the county jail and providing security at the courthouse.

How Does A County Set Its Budget?

A county fiscal year begins July 1 and ends June 30 of the following year. State law requires that each board of commissioners adopt a balanced budget by June 30.

The budget process usually begins in the winter, when each department submits its budget request for the next fiscal year to the county manager. The manager compiles the requests and presents them to the board of commissioners.

The board looks at all the requests and examines what the projected revenues are for the coming year. If there are not enough revenues to fully fund all the proposals, the board can decide to either raise property taxes to generate the additional revenue or adjust the budget requests.

After the commissioners have modified the budget and determined the new property tax rate, they must hold a public hearing to give citizens a chance to speak before they can adopt the budget.

This information appears courtesy of:

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Website - <http://www.ncacc.org/>

Link to view the *Welcome to Your County* Playlist:

<http://www.youtube.com/playlist?list=PLSxrvIUzp1G9ZLEcNTbd6iNtMsGIUegth>