

# Surveys of County Officials

*Surveying local government officials—county commissioners, county managers, city council members, and city managers—can provide valuable information to state officials. The article below summarizes the type of surveys undertaken by a county advocacy group. In the municipal section of this issue of North Carolina Insight, an article from a more academic perspective presents selected survey results from towns under 50,000 in population (see page 62).*

by Ed Regan

Last spring, the Elizabeth City-Pasquotank County School Board requested the Pasquotank County Commissioners to appropriate \$2.14 million for the county school system—\$1.76 million in operating expenses and \$384,000 for capital needs. The commissioners approved 82 percent of the request—\$1.44 million in operating funds and \$300,000 in capital funds. Should those school board members be satisfied with getting 82 percent of what they requested?

In a year when education reform has climbed near the top of agendas of legislators, executive-branch officials, and interest groups, policymakers could benefit from knowing how county governments responded to such local school fund requests in all the 100 counties. But in the impressive and useful array of state government publications, no such data exists.

As the N. C. Association of County Commissioners staff prepared for our annual Budget and Tax Information Survey last summer, county commissioners and managers encouraged us to find out more about the extent to which counties meet the requests of local boards of education. So we added a section to this 10th annual survey, asking county officials to report the "amount requested" and "amount approved" for both current expenses and capital outlays ("direct appropriations" and "bond proceeds" had separate blanks). This new information appeared under the heading, "Comparison of School Board Requests and Amounts Approved by Commissioners." Table 1



Michael Matros

summarizes the data from this section of the 1983 survey.

As Table 1 shows, 45 of the 89 counties that responded to this question met more than 95 percent of the local school board requests for operating funds. Another 24 counties provided between 90 and 95 percent of these requests. Put another way, 78 percent of the *responding counties* granted over \$9 of every \$10 requested by the local school board for operating funds. Such a statistic shows the value of conducting surveys, for the conventional wisdom that counties are reluctant to meet school board funding requests appears to be overstated.

These data are based on a survey, not an official reporting form, so they should only be viewed as suggestive of trends. For instance, one could assume that the 89 responding counties contributed the *highest* percentage of funds and thus indicate a greater willingness to meet the requests of school boards than exists throughout all 100 counties. These data are for a single year and do not reveal historic trends. The data might also indicate that an informal negotiating process takes place between school boards and county commissioners in many counties so that the actual budget proposal does not exceed by much what the school board thinks it can actually get from the commissioners.

Finally, the special circumstances of last

---

*Ed Regan, fiscal analyst for the N. C. Association of County Commissioners, coordinates much of the survey work done by the Association.*

year may have caused school boards to make more modest requests or may have resulted in county commissioners having more discretionary revenues for schools than in previous years. Last year, federal revenue sharing was renewed, a proposed new local-option sales tax to provide state funds for school construction was about to pass the legislature, and modest salary increases were being projected for school personnel.

While the results of all surveys must be qualified to some extent, such survey information as this school funding data serves an important function. The Association staff uses such data to work for the counties' best interests at the state level. In our work, we draw heavily on government data sources, many of which are extremely useful and often underutilized. For example, local governments submit formal financial data on a Uniform Financial Report to the N.C. Local Government Commission (see page 6 for more on this agency). These data are now available in a computerized form through the N. C. Office of State Budget and Management.

Despite such excellent resources, we need surveys to augment existing information, usually for one of two reasons. First, a time lag often exists from a current fiscal year to when the year's data is published by a state office. The Association, for example, obtains information on property taxes directly from the counties shortly after they adopt their annual budget and well before this information is available through state publications.

Second, specific county-by-county data are often not available in state publications.

Individual counties' responses to school board funding requests illustrate this point. Although the state Department of Public Instruction issues local school *expenditure* data, it does not publish information on *appropriations* by individual counties. The latest refinement to our annual budget and tax survey, as discussed above, shows how we try to fill such information gaps.

During the last several years, the Association staff has developed several survey mechanisms. These range from annual and biennial surveys of the 100 counties to special surveys on single issues involving a sampling of county governments.

The Annual Survey of Budget and Tax Information has gradually expanded to include questions on special taxing districts and appropriations to school systems. Also, the annual survey has provided a vehicle for gathering data of special interest to a specific group of counties. Recent examples include questions about financing landfill operations and county financial support for volunteer fire departments.

Occasionally, during a session of the General Assembly, we conduct a quick survey of counties on a single issue under legislative debate. In the last several sessions, such special polls have focused on such issues as county expenditures for housing state prisoners in county jails, county assistance to public hospitals for providing care to indigents, hazardous wastes, and the impact of proposed property tax exemptions on county tax receipts.

The single-issue surveys are particularly useful in anticipating the impact of legislative

**Table 1. Actions by County Commissioners in Response to School Fund Requests from Local School Boards, FY 1983-84**  
(all \$ in millions)

Appropriations As % of Request	Current Expense			Capital Outlay		
	No. of Counties	Amount Requested	Amount Appropriated	No. of Counties	Amount Requested	Amount Appropriated
95 - 100%	45	\$240.2	\$236.8	26	\$20.7	\$20.4
90 - 94.9%	24	97.1	89.9	7	15.0	13.8
85 - 89.9%	11	69.3	60.6	3	1.7	1.4
80 - 84.5%	6	14.5	12.1	4	6.0	5.0
under 80%	3	12.6	9.9	49	73.6	29.6
Totals (Responding Counties):	89	\$433.5	\$409.2	89	\$117.0	\$70.2
Average %:			94.4%			60.0%
No Response:	11	—	—	11	—	—

**Table 2. County Financial Assistance for Rural Volunteer Fire Companies, FY 1983-84**

Types of Assistance	No. of Tax Districts	No. of Counties	Special Tax	Appropriations	Total Amount
Special Tax Levy Only	115	12	\$ 5,046,245	—	\$ 5,046,245
Special Tax & Appropriation	413	48	10,231,116	\$3,421,444	13,652,560
Approp. Only	N/A	28	—	3,127,047	3,127,047
No Assistance	N/A	2	—	—	—
No Response	34	10	—	—	—
<b>Total</b>	<b>562</b>	<b>100</b>	<b>\$15,277,361</b>	<b>\$6,548,491</b>	<b>\$21,825,852</b>

actions on individual counties. If a pending action may have a disproportionate impact on specific counties, the statewide aggregate statistics—usually the only type of data available—rarely reveal what that impact will be.

In most instances, the Association's information gathering efforts concentrate on factual and statistical data. However, there have been a few situations where the Association has polled county officials to identify problems or assess anticipated needs. The most extensive survey of this type involved a cooperative effort with the N.C. League of Municipalities and the state Department of Administration to ascertain problems with state administrative regulations. The county questionnaire—sent to commissioners, managers, county attorneys, and directors of health, social services and mental health agencies—drew more than 400 responses. The survey did not produce dramatic changes in the short term, nor was this expected. Rather, the poll on state regulations focused efforts on gradual reform which continues today.

Ultimately, survey information is most useful when combined with existing data sources. In our 1983 Budget and Tax Information Survey, for example, we included questions on county funding for volunteer fire protection companies. Counties have had the authority to establish fire taxing districts since 1951, but the number of such districts has increased rapidly in recent years. In the 10-year period from 1972 to 1982, the number of fire districts increased from 170 in 40 counties to 485 in 61 counties.<sup>1</sup> All of this information on special tax districts came from public sources.<sup>2</sup> No county-by-county breakdown of additional direct appropriations was readily available in published form, however.

With a special district covering only a portion of a county, the commissioners can tax only the residents in that district through a special levy. In addition, many counties have

made direct appropriations out of the general county budget to rural volunteer fire departments. County commissioners and managers urged us to find out more about the extent of such funding in each county, so we added these questions to our 1983 survey:

1. Aside from special tax levies, does your county provide financial assistance to local fire districts or volunteer fire companies?
2. How much was appropriated for FY 1983-84?"

Table 2 summarizes the answers from these questions. Such data are most valuable when used together with the computerized data from the Uniform Financial Report, mentioned above. This data bank includes information on county expenditures for fire protection and other service areas that traditionally have been the domain of municipal governments—water and sewer systems and various public safety functions, for example.

As counties continue to take on a broader scope of funding efforts—from increased school appropriations in Pasquotank County to new fire districts in Alexander County—the Association staff will continue to update and expand our survey efforts.

The needs of county officials continue to change, so data sources will have to be continually updated and surveys constantly refined. Survey efforts can augment the data base even as they expand perceptions of what county officials need from the state. □

#### FOOTNOTES

<sup>1</sup>The chart on special districts on page 11 does not include fire districts because fire districts are dependent on counties for funds and administrative direction. But the text explains that fire districts are an important political issue in county funding for special service areas.

<sup>2</sup>*Property Tax Rates for N.C. Counties and Municipalities*, N.C. Department of Revenue, Tax Research Division, annual publication.