

# Understanding County Government



Yadkin County  
North Carolina

A Helpful Presentation to Understanding the Inner Workings  
of County Government

# Table of Contents

**Tip: Click your desired slide, you will be directed there!**

What is a County? .....	3 - 4
Understanding County Commissioners .....	5
Who Runs a County? .....	6 - 7
Who Can Be a Commissioner? .....	8
Who Works for the County? .....	9
How are Citizens Involved? .....	10
Understanding County Funding .....	11
How is a County Funded? .....	12 - 13
Where Does the Money Go? .....	14 - 15
What Services Do Counties Offer? .....	16
How Does a County Set its Budget? .....	17

# 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.

# What is a County?

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 healthcare, 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.

# Understanding County Commissioners

# 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; in Yadkin County, they serve 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. Because the Sheriff and Register of Deeds are also elected officials, they have independent authority to adopt specific policies for their departments.

# Who Runs a County?

In addition, several independent or nearly independent local boards have responsibility for such areas as elections and mental health. 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, however, have the power to tax citizens.

The commissioners have statutory authority to appoint a professional county manager 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 who provide needed services while others have fewer than 100.

# 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 eleven and a few only have three. Boards generally meet twice per month.

# Who Works for the County?

County governments are complex operations, offering a wide variety of services.

Counties employ many types of professionals, including accountants, deputies, attorneys, emergency medical technicians, nurses, social workers, 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, Board of Adjustment, and the Human Services Advisory Committee.

Citizens can also participate in public meetings or hearings and volunteer with the many agencies that need additional help.

# Understanding County Funding

# 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 48.07 percent of all revenue generated by Yadkin County in FY2023. 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 at least every eight years.

# How is a County Funded?

Local sales taxes are another important source of revenue for counties, providing 26.89 percent of Yadkin County revenue in FY2023. Each county shares its sales tax revenue with all the incorporated municipalities within its borders.

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 and social services.

Counties also derive revenue from other sources, such as locally imposed fees for services like trash disposal, and special tax districts for fire protection.

# 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 public health and social services, also make up a significant portion of county budgets. In FY2023, education and human services spending accounted for more than one-third of Yadkin County expenditures.

Schools are a joint program of federal, state and county governments. Counties do provide local current expense funding, as well as capital funding for the public school system. 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.

# Where Does the Money Go?

Counties also spend a significant amount of their budget on public safety (Sheriff's Office, Emergency Services, and volunteer fire departments), debt service (to pay off borrowed money 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) in case revenues do not meet projections or expenditures are higher than anticipated.

# What Services do Counties Offer?

Counties operate public health departments. 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.

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 Office is responsible for operating the county jail and providing security at the courthouse.

# How Does a County Set its Budget?

The county's 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 each year.

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 a recommended budget to the Board of Commissioners.

# Sources of information:

North Carolina Association of County  
Commissioners

County of Yadkin Finance Department