

Local Government Functions in NC

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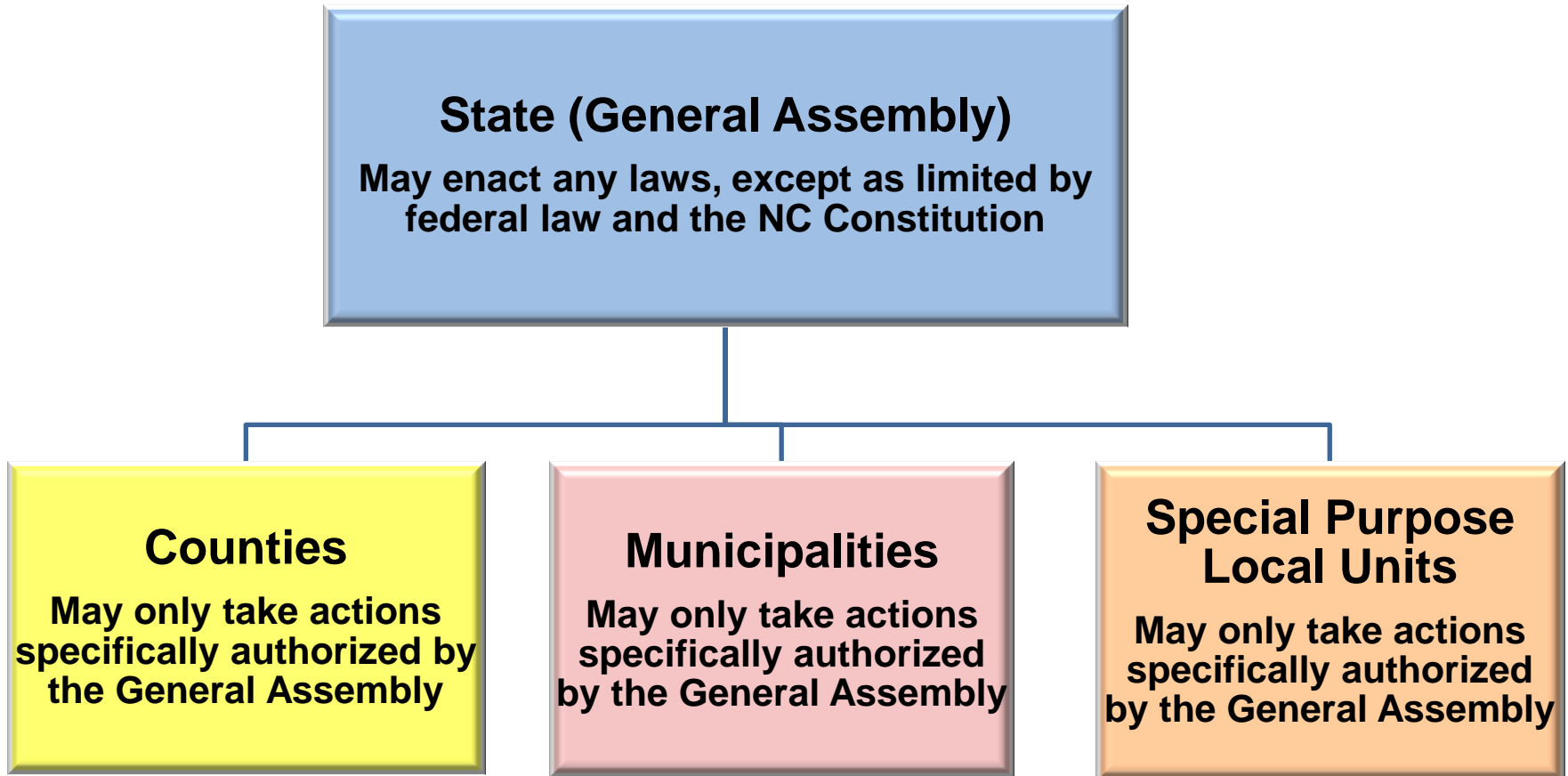
December 2014

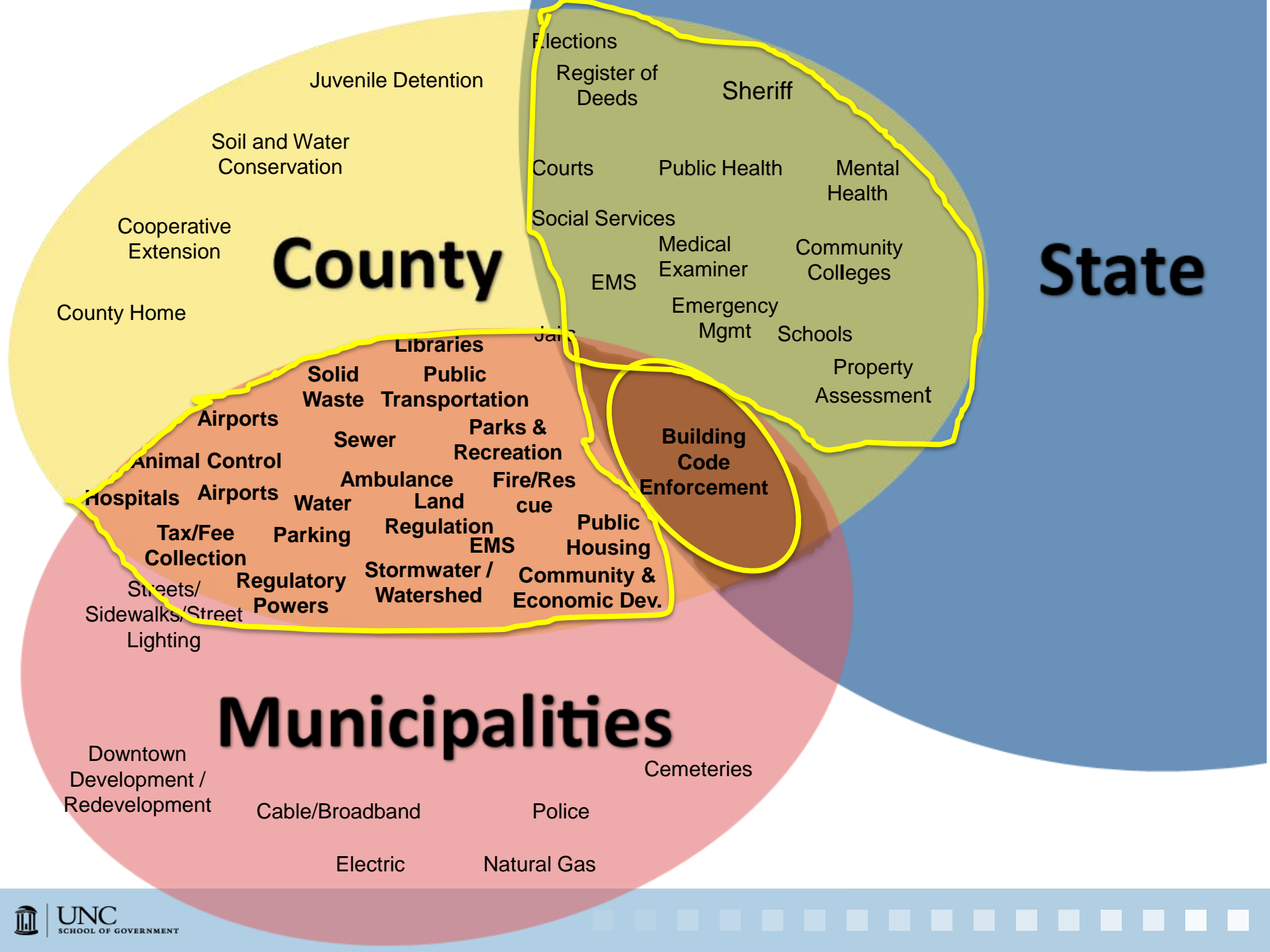


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Government Structure in NC





County

State

Municipalities

Elections
 Register of Deeds
 Sheriff
 Courts
 Public Health
 Mental Health
 Social Services
 Medical Examiner
 Community Colleges
 EMS
 Emergency Mgmt
 Schools
 Property Assessment
 Building Code Enforcement

Juvenile Detention
 Soil and Water Conservation
 Cooperative Extension
 County Home

Libraries
 Solid Waste
 Transportation
 Parks & Recreation
 Fire/Rescue
 Public Housing
 Community & Economic Dev.
 Sewer
 Water
 Land Regulation
 Stormwater / Watershed
 EMS
 Emergency Mgmt
 Public Health
 Mental Health
 Community Colleges
 Schools
 Property Assessment
 Building Code Enforcement

Downtown Development / Redevelopment
 Cable/Broadband
 Police
 Electric
 Natural Gas
 Cemeteries



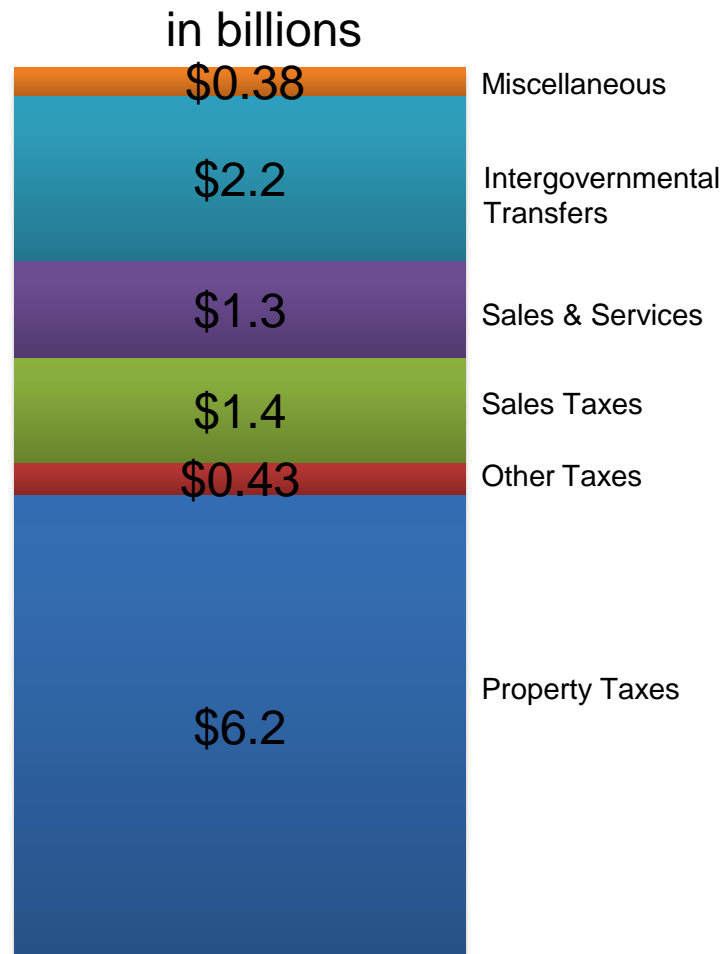
LOCAL REVENUE SOURCES		
<u>Both Municipalities and Counties</u>	<u>Municipalities Only</u>	<u>Counties Only</u>
Property Tax / Service Districts	Motor Vehicle License Taxes	Local Sales and Use Taxes
Privilege License Taxes*		Transportation Sales and Use Tax
Rental Car Gross Receipts Tax		County Vehicle Registration Tax
Animal Taxes		
General User Fees		
Public Enterprise Fees		
Regulatory Fees		
Statutory Fees		
Franchise Fees		
Special Assessments		
Heavy Equipment Rental Tax		
<i>Occupancy Taxes (local act)</i>		
<i>Prepared Food Taxes (local act)</i>		
<i>Local Real Estate Transfer Tax (local act)</i>		
<i>Impact Fees (local act)</i>		

STATE / COUNTY-SHARED REVENUE SOURCES		
<u>Both Municipalities and Counties</u>	<u>Municipalities Only</u>	<u>Counties Only</u>
Beer & Wine Taxes	Local Sales and Use Taxes	State Real Estate Transfer Tax
Video Programming Services Taxes	Electric Tax	Disposal Taxes
Solid Waste Tipping Tax	Telecommunications Tax	
911 Charge	Piped Natural Gas Tax	
Court Fees	Motor Fuels Tax (Powell Bill)	
	Transportation Sales and Use Tax	

OTHER REVENUE SOURCES		
<u>Both Municipalities and Counties</u>	<u>Municipalities Only</u>	<u>Counties Only</u>
ABC Store Revenue		
Investment Earnings		
Payment in Lieu of Taxes		
Rental Payments		

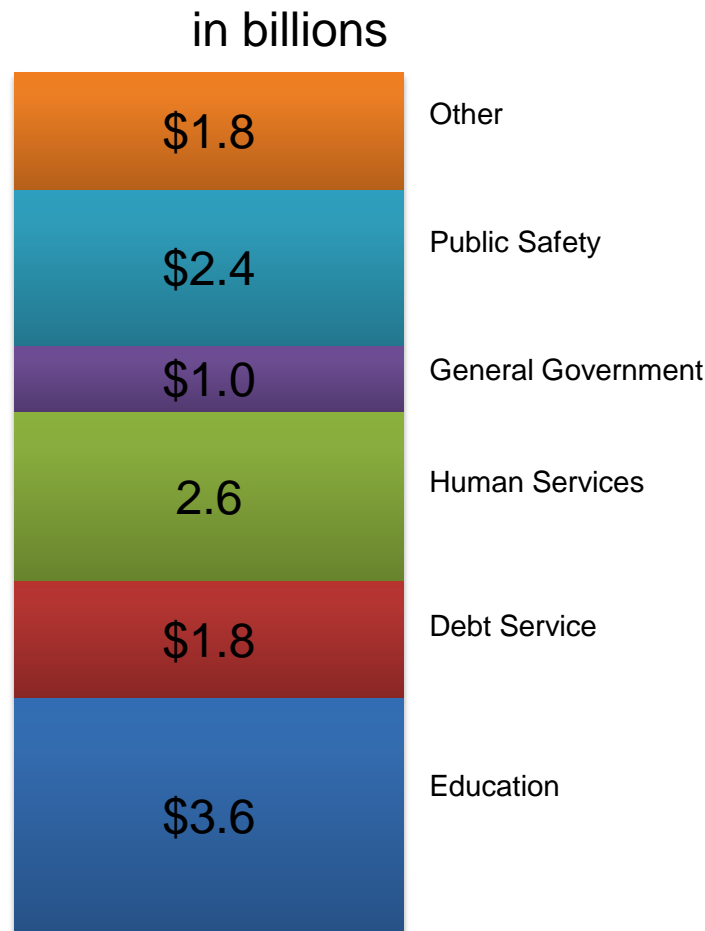
2012-13 County Revenues

\$11.9 billion total



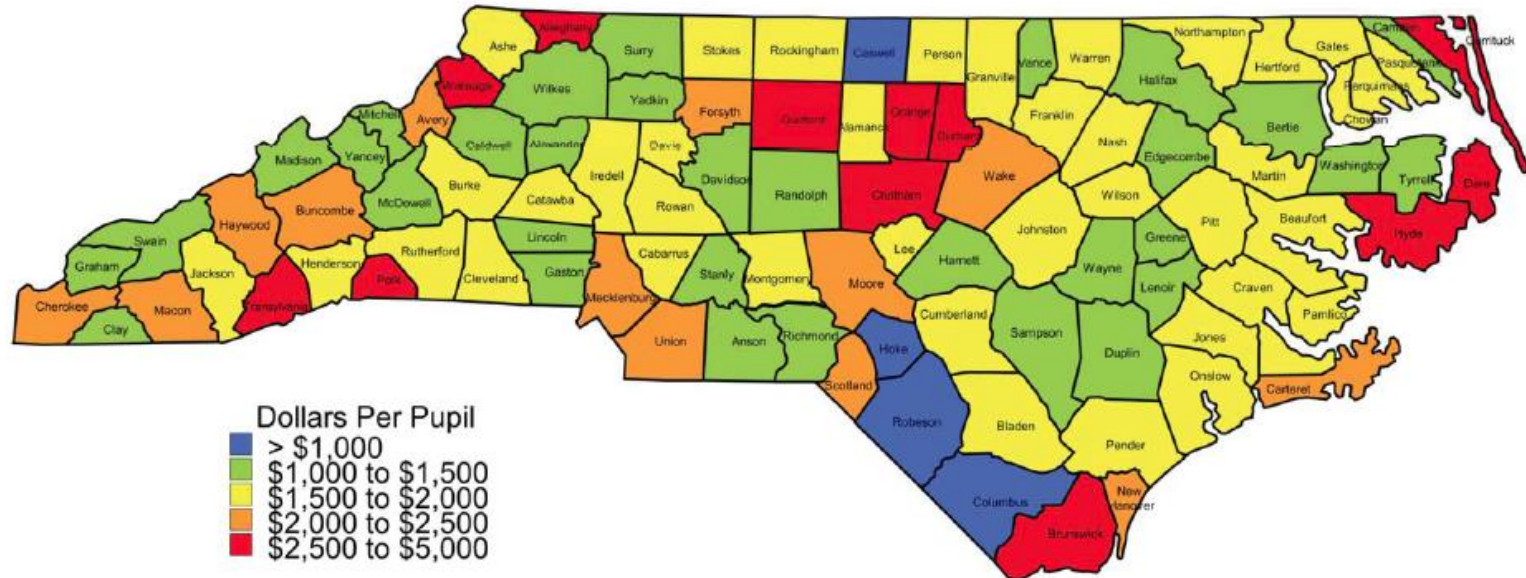
2012-13 County Expenditures

\$13.2 billion total



Variations in County Funding

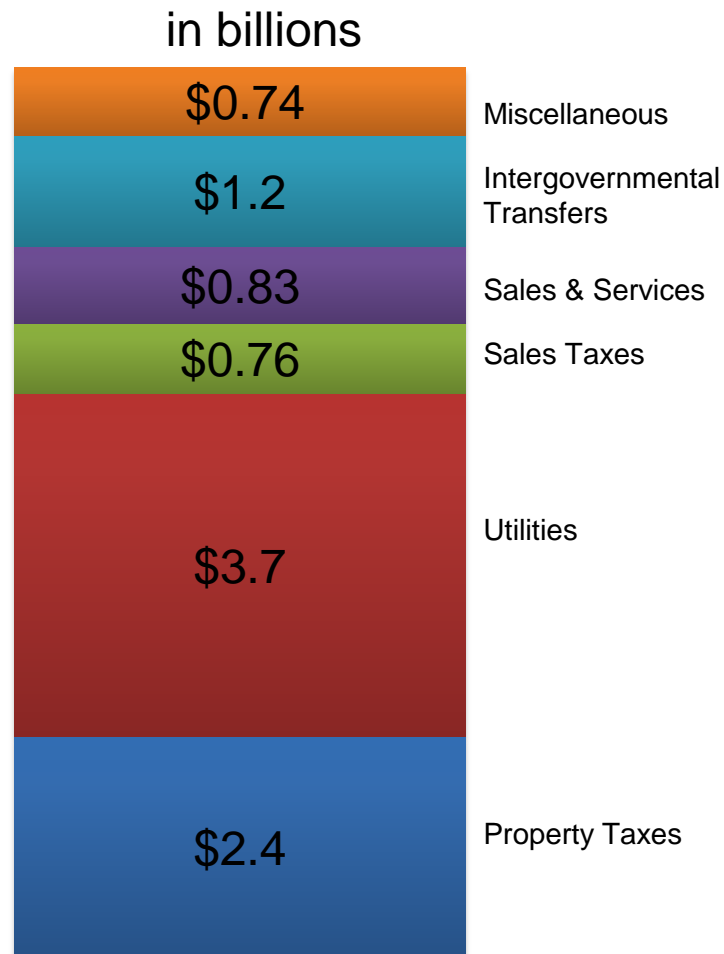
County Per Pupil Expenditures Current Expense (2013)



Source: North Carolina Association of County Commissioners 2014 MapBook

2012-13 Municipal Revenues

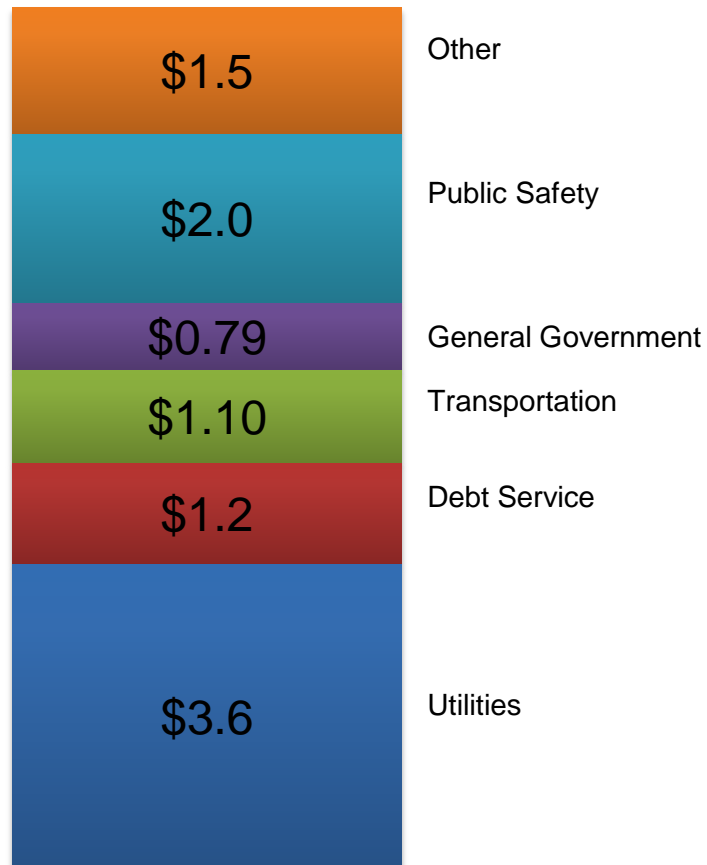
\$6.7 billion total



2012-23 Municipal Expenditures

\$9.2 billion total

in billions



NC vs Other States

- State has primary responsibility for funding education and highways
- Counties have primary responsibility for human services at the local level
- Cities have primary responsibility for water, sewer, and fire services within city boundaries
- Counties have authority to provide most urban-type services
- Counties and cities have extensive authority to regulate and direct urban development
- Counties and cities have broad authority to enter into interlocal agreements and form regional partnerships
- City and State's Department of Transportation jointly develop and adopt a major thoroughfare plan for the city and its surrounding areas
- Heavy reliance on general-purpose local governments (counties and cities) to perform most local functions (e.g. schools do not have taxing authority)