

Summary Information on the Peer County Comparisons

Background

After conducting the school funding data analysis, the question was asked if we could compare the county budget to peer counties in the same way. Counties cover a wider range of services to citizens compared to education systems so there is more room for varied services and service levels, but all NC county budgets report annually at audit to the State Department of Revenue under general classifications including General Government, Public Safety, Economic Development, Human Services, Culture and Recreation, Education and Debt Service. The attached budget ordinance shows which departments fall under each classification.

Methodology and Disclaimers

The numbers here are audit figures for FY 16, which were the most recent audit information available when the study began in November. Audits for FY 17 were being reported and posted at the time of the peer analysis. The analysis only compares the General Fund Expenditures so Enterprise Funds like Solid Waste are not included.

Peer counties typically used were included and Ashe County is included after noticing during the education funding analysis that they had similar economic and population characteristics. Scotland County was re-evaluated to keep as a peer county. For 2016, their average weekly wage exceeds Transylvania County's. This would indicate that their working economy remains comparable even though they have other economic challenges.

This information only looks at spending by category. A department level analysis would yield more information and need to evaluate services and service levels to assure that apples to apples are compared. For example, because funding for some of the SRO expenses goes to the school system and then comes in as a revenue to pay the Sheriff's office, there is some double counting of funds for approximately \$200k under both education and public safety for the same ultimate expense. Ultimately, it accounts for less than 1% of total budget so *if* no other system analyzed has SROs then that factor would not change the education category ranking but potentially could impact the public safety ranking by drawing the % of budget closer to the next two ranking spots and change the ranking.

For each category, the analysis gives ***the ranking out of 8 counties from least to greatest*** for both the category % of budget and for the expense per capita and also comments on where Transylvania County falls in regards the average for the 8 total.

Funding Analysis and Ranking (least to greatest of 8 total)

Population

The range for the 8 counties included is population from 27,000-41,000. Transylvania County is the 3rd in population (ranked least to greatest) and at the average.

Households

The range for households is 10,500-16,000. Transylvania County is ranked 4th (least to greatest) and is at the average for number of households.

Housing Units

The range for housing units is 15,000-34,500. Transylvania County is ranked 5th and is slightly below the average. The difference in ranking for households and housing units reflects Transylvania's housing units that are not occupied by full time residents such as short term rentals and secondary homes.

County Employees

The County employee range is 200-700 employees and Transylvania County is ranked 4th from smallest to greatest and under the average for number of county employees. Transylvania ranks 5th for employees as % of population which could be an impact of part time residents not counting towards the total population even though they still have need for services.

Budget Total

Transylvania County is 6th of 8 for total budget and below average. It appears Dare County skews the average for this data set.

Results by Category of Expense

General Government: Spending in Transylvania County is 3rd of 8 ranking least to greatest for % of the budget spent on general government and below the average of the dataset. This category is 5th in per capita spending and below the average.

Public Safety: Spending in Transylvania County is 7th of 8 ranking least to greatest for % of the budget spent on public safety and above the average. Spending per capita for public safety ranking is 7th and above the average.

Economic Development: Spending in Transylvania County is 6th of 8 ranking least to greatest for % of the budget spent and at average for the dataset. Spending per capita ranks 5th and is above the average.

Human Services: Spending in Transylvania County is 2nd of 8 ranking least to greatest for % of the budget spent and below the average. Spending per capita ranks 2nd and below average.

Culture and Recreation: Spending in Transylvania County is 5th of 8 ranking least to greatest for % of the budget spent and above the average. Spending per capita ranks 5th and is above average.

Education: Spending in Transylvania County is 7th of 8 ranking least to greatest for % of the budget spent and above the average. Spending per capita is ranked 7th and is above average.

Debt Service: Spending in Transylvania County is ranked 2nd of 8 ranking least to greatest for % of the budget spent and far below average. Spending per capita is ranked 2nd and far below the average.