

**NEW COUNTY GOVERNMENT LAWS**

**NEW COUNTY BUDGET ACT**

One of the new county government laws is called The County Fiscal Control Act. This act provides in the first place that the board of county commissioners in each county shall appoint in April 1927, and biennially thereafter, "some person of honesty and ability, who is experienced in modern methods of accounting, as county accountant." In counties in which there is an auditor he shall be given the powers and duties of accountant. Or the board may impose the duties upon any county officer, except the sheriff or tax collector, treasurer or financial agent. The duties of the accountant, or the person acting in that capacity, are briefly: (a) act as accountant for the county and subdivisions in settling with all county officers; (b) keep a record of all receipts, disbursements and contracts; (c) require every officer and department receiving or disbursing money of the county or its subdivisions, to keep a detailed record of all financial transactions; (d) examine monthly, or oftener, all books, accounts, receipts, vouchers and other records of all county officers and departments, including the road commission and the county board of education; (e) require regular reports of all fees, fines and penalties; (f) file annually a complete statement of the financial conditions of the county; (g) co-operate in the development of simple, accurate and uniform accounts for all the counties.

**Budget Estimate**

Each department head or other spending agency must file before June 1 of each year (a) a statement of the amounts expended and estimated to be expended for each object in his department in the current fiscal year; (b) beginning in 1928, a statement of expenditures for the previous fiscal year; (c) an estimate of the requirements of his department for each object in the ensuing fiscal year.

Upon receipt of such statements and estimates the county accountant shall prepare a budget estimate for the next ensuing year. This shall show an estimate of the amount necessary to be appropriated for the different objects of the county, and its subdivisions, an itemized estimate of the revenue available for each fund, and an estimate of the amount of unencumbered balance in each fund. The following funds must be kept distinct: (1) current expenses of the county; (2) constitutional school maintenance; (3) county-wide school expenses over and above constitutional school maintenance; (4) county debt service; (5) county roads; (6) each special purpose to which the General Assembly has given its special approval, separately stated; (7) debt service of each subdivision, separately stated; (8) maintenance of each subdivision, separately stated; (9) permanent improvements in each subdivision, separately stated. Each fund is subdivided into functional accounts.

**Budget Publicity**

Immediately upon the submission of the budget estimate, and at least twenty days before the adoption of the appropriation resolution, the board is required (a) to file the budget estimate in the office of the clerk of the board for public inspection; (b) to furnish a copy of the budget estimate to each newspaper published in the county; and (c) to publish in at least one newspaper a summary of the budget estimate.

Not later than the fourth Monday in July the board shall adopt and record on its minutes an appropriation resolution, the form of which shall be prescribed by the county accountant. The board is not bound by the budget estimates except (1) it shall not reduce the appropriation recommended for debt service (that is, principle and interest of bonds and notes falling due and sinking fund deposits); (2) it must provide for a six months school term; (3) it must appropriate the full amount of all deficits reported in the budget estimate; (4) no appropriation shall be made in excess of the amount which may be raised under constitutional or statutory limits of taxation.

Since the budget estimate is prepared in June it is not possible to know the exact balance or deficit which may be shown by each at the end of the fiscal

year. Hence a supplementary budget is to be submitted by the accountant as soon as practicable after the first Monday in July. Upon the submission of the figures showing increase or decrease in deficits or balances, the appropriation resolution shall be deemed automatically amended by the amount of such increases or decreases. The supplementary budget does not affect the appropriation for any item, but must be taken into consideration in fixing the tax levy.

**Annual Statement**

Early in July the county accountant must publish a statement of the financial condition of the county, giving (a) the assessed valuation for the current year; (b) itemized statement of the county debt; (c) amount and rate of taxation for the preceding fiscal year; (d) amount of taxes uncollected at the end of each of the three preceding years, and amount of such taxes collected by the close of the preceding fiscal year; (e) miscellaneous revenue; (f) deficits, if any, in all county funds for the preceding fiscal year; (g) deficits, for each subdivision; (h) surplus revenues of the county, and of each subdivision for the preceding year; (i) unencumbered balances of the county, and of each subdivision; (j) the estimated rate of taxation for county purposes and for each subdivision for the current fiscal year.

**Levy**

Not later than Wednesday after the third Monday in August the commissioners shall make sufficient levy upon the taxable property of the county to meet the budget requirements.

**To Prevent Deficits**

No contract or agreement or requisition requiring the payment of money shall be valid unless endorsed by the county accountant as follows: "Provision for the payment of the moneys to rail due under this agreement has been made by appropriation duly made or by bonds or notes duly authorized, as required by the County Fiscal Control Act." Before making such certificate the county accountant must ascertain that funds are available to meet the obligation.

No claim against the county or any subdivision shall be paid unless signed by the head of the department for which the expense was incurred and approved by the county accountant. Provided, the board may approve a claim disallowed by the county accountant by entering on its minutes the reason therefor. Accounts shall be kept by the county accountant for each object of appropriation, and every warrant or order upon the county treasury shall state specifically against which fund the warrant or order is drawn. Every public officer and employee whose duty it is to collect or receive public funds must deposit the same with the county treasurer or a designated bank daily, and make report to the county accountant by means of a duplicate deposit ticket signed by the depository.

The purpose of this act is to provide a uniform system for all counties of the state by which their fiscal affairs may be regulated, to the end that accumulated deficits may be made up, future deficits prevented, and a balanced budget become the only legal and accepted standard. The provisions of the act may at first seem rather stringent and the bookkeeping complicated, but a little study will reveal otherwise. Budgetary bookkeeping is very simple and a balanced budget the only safe practice in the household, in business, or in government. The counties will be assisted in setting up budgetary accounts, and it is a safe prediction that after the counties become accustomed to the budget they will never want to go back to the old methods. Certainly the taxpayers will welcome the budget, for it permits them to compare governmental expenditures year by year and item by item, and offers them for the first time an effective means of fiscal control.—Paul W. Wager.

**PITT COUNTY HOME**

Four years ago it was costing Pitt county around \$1.00 per month to care for each dependent—last year it cost

**PROGRAM FOR EDUCATION**

1. A businesslike State system of school organization, administration, supervision, and support; a professionally staffed and adequate State department of education.
2. Establishment of an effective unit for the greatest efficiency in local school administration, or such changes in existing unit as will add to its practical efficiency.
3. Readjustment of elementary and secondary education to include (a) education for health, (b) education for citizenship, (c) education for life occupation, and (d) education for leisure.
4. A liberal system of school support, including sources which supplement income from property taxation, if possible; a scientifically distributed equalization fund; or an equitable method of distributing established funds to equalize educational opportunities and at the same time provide an equitable distribution of tax burdens.
5. Provision which insures sanitary and appropriate school grounds and buildings, preferably under State supervision and inspection.
6. Preparation of an adequate staff of teachers.
7. Provision for a modern system of certifying teachers based on a gradual increase in professional requirements.
8. Adequate provision for living salaries for these teachers, longer tenures, and retirement pension.—Federal Bureau of Education.

\$13.50. And this \$13.50 includes food, clothing, tobacco, snuff, the superintendent's salary, and even Nancy the cook's wages. There are sundry other little interesting items here and there in the records, too, which read somewhat as follows: "Received from sale of stock, produce, etc., \$464.83," which undoubtedly furnish food for thought for those who doubt the wisdom of the board's decision and the practical results of Mr. Corbett's labors.

There are still many things to be desired ere the Pitt County Home could be considered a model for absolute praise and emulation, particularly in the house itself, which, though provided with modern comforts and conveniences, has not kept pace in general appearance with the things going on outside. But a modern, up-to-date home and farm are rarely perfected in four years—especially when the funds for their perfection must be provided from a public treasury. And there are those who believe most frankly that this "Live at Home" idea around which Superintendent Corbett has built his plan for making the county farm pay its own expenses will eventually solve a problem which has been a matter of concern in other counties and states than Pitt and North Carolina.

The events—and the figures—of coming years will determine the real worth of the experiment which is going on at the Pitt County Home for the Poor, and, in the meantime, certain commissioners are now able to speak of the county home without that feeling of exasperation which the mention of its name conjured up in their minds just four short years ago.—News and Observer, March 20, 1927.

**STARTLING DEATH RATES**

The table which appears elsewhere shows how the counties of North Carolina rank in deaths of infants under one year of age, along with data on maternal mortality. Clay county appears to have ranked best in the state for the year 1925, with only 13.4 deaths of infants under one year of age per one thousand live births. Pasquotank had the highest infant death rate with approximately one infant death for every seven children born during the year, or one hundred and thirty-five infant deaths per one thousand live births, an appalling infant death rate.

A study of the table will show that the counties which make the best showing are mainly mountain and extreme eastern tidewater counties with large white population ratios. There are very few exceptions to this rule. The counties that make the worst showing, those having high infant death rates, are located in the eastern half of the state. The last

twenty-three counties appearing in the table are with one exception all located in the eastern half of the state. The exception is Forsyth where the negro ratio is high. It will be noted that almost without exception the counties that have high infant death rates have high negro population ratios. The negro infant death rate is ordinarily about fifty percent higher than the white infant death rate.

However, there are many counties with large white population ratios that have high infant death rates, as Davie, Surry, Polk, and others.

**Urban Counties Rank Low**

It will also be noted that the counties with large urban population ratios usually have high infant death rates, the deaths probably occurring more frequently among the poorer classes and especially among the negroes in cities. All of the counties with large urban population ratios appear in the second column of the table, ranking between fifty-five and one hundred. The urban counties with large negro ratios rank especially low.

North Carolina has a high infant death rate compared with other states. Out of thirty-seven states for which data were reported by the Federal Census in 1923, only ten states had higher infant death rates than North Carolina.

Children born alive but dying before the first birthday numbered 6,541 in North Carolina in 1925. Probably a large number of infant deaths were not reported. More infants die in North

Carolina each year than there are people in many counties of the state. The rate is appalling. The cause is largely ignorance of the proper care of infants. More adequate facilities for the proper instruction of mothers, young and old, would greatly reduce the infant death rate.

**Maternal Mortality**

Not only is the infant death rate high in North Carolina, but also the maternal mortality rate is high. The maternal mortality rate for the state was 8.2 per one thousand live births. During the year 1925 six hundred and ninety mothers were reported to have died from puerperal causes, that is causes resulting from childbirth. Six counties reported no deaths of mothers resulting from childbirth. The rate was highest in Jones county with 20.2 deaths of mothers resulting from childbirth per one thousand live births. In thirty-three counties the maternal mortality rate was above ten per one thousand live births. There appears to be some tendency for counties with high infant death rates to have high maternal mortality rates, but there are many exceptions.

North Carolina makes an unfavorable showing in maternal mortality when compared with other states. Out of thirty states reported in 1923 only four had maternal mortality rates higher than North Carolina. There is no foreign country for which data are reported whose maternal mortality rate is anywhere near as high as North Carolina's. Our high infant and maternal mortality rates may be due in part to the fact that nearly one-third of all births in North Carolina are attended by midwives. Nearly twenty-six thousand were thus attended in 1925, more than eight thousand of which were births of white children.—S. H. H., Jr.

**INFANT AND MATERNAL MORTALITY RATES**

**Per 1,000 Births in North Carolina, 1925**

In the following table, based on the 1925 report of the Bureau of Vital Statistics, North Carolina State Board of Health, the counties are ranked according to infant deaths under one year of age per 1,000 live births. The parallel column gives the maternal mortality rate per 1,000 live births.

Clay county ranks best in infant deaths with a rate of 13.4 deaths under one year of age per 1,000 live births. Pasquotank ranks last with an infant death rate of 135.1 per 1,000 live births. Nearly one out of every seven born in Pasquotank died during the first year.

Jones county ranks last in maternal mortality with a rate of 20.2 deaths of young mothers per 1,000 live births. Six counties did not report any deaths from childbirth.

For North Carolina a total of 6,591 children born alive died during the first year, a rate of 78.7 infant deaths per 1,000 live births. Maternal deaths reported numbered 690, and the state maternal mortality rate was 8.2 per 1,000 live births.

S. H. Hobbs, Jr.

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Rank	County	Maternal mortality rate per 1,000 live births	Infant mortality rate per 1,000 live births	Rank	County	Maternal mortality rate per 1,000 live births	Infant mortality rate per 1,000 live births
1	Clay	6.7	13.4	51	Camden	10.1	70.7
2	Moore	7.7	24.8	52	Stanly	6.7	71.1
3	Cherokee	2.1	39.0	53	Halifax	8.1	71.7
4	Brunswick	11.6	40.6	54	Perquimans	13.1	72.1
5	Watauga	5.8	41.0	55	Gaston	8.9	72.3
6	Burke	1.6	41.6	56	Buncombe	9.0	73.5
7	Graham	—	43.4	57	Rowan	2.8	73.6
8	Rates	7.4	44.9	58	Carteret	14.3	73.9
9	Mitchell	2.4	45.3	59	McDowell	16.2	75.0
10	Granville	7.8	45.5	60	Davidson	—	75.4
11	Alamance	5.0	48.8	61	Alexander	2.7	75.8
12	Haywood	3.5	49.1	62	Vance	7.6	77.8
13	Yadkin	3.9	49.8	63	Bladen	7.9	78.0
14	Stokes	1.5	50.0	64	Wake	11.8	78.6
15	Alleghany	11.2	50.5	65	Cabarrus	4.6	78.7
16	Madison	5.4	50.5	66	Harnett	9.9	79.8
17	Onslow	11.3	52.1	67	Orange	3.3	81.3
18	Macon	5.6	53.8	68	Robeson	11.2	81.6
19	Yancey	—	54.7	69	Pamlico	11.8	82.6
20	Caldwell	5.9	56.2	70	Mecklenburg	11.6	83.9
21	Montgomery	3.8	58.4	71	Anson	14.4	84.0
22	Hyde	—	58.8	72	Guilford	10.6	85.3
23	Wilkes	2.5	58.9	73	Polk	16.7	87.8
24	Avery	5.4	59.6	74	Beaufort	7.5	88.1
25	Catawba	6.5	60.5	75	Tyrrell	7.4	88.8
26	Rutherford	6.3	60.7	76	Surry	5.0	91.1
27	Dare	12.1	60.9	77	Davie	5.2	91.3
28	Cumberland	13.6	61.6	78	Sampson	8.6	92.4
29	Iredell	7.1	62.8	79	Greene	8.0	93.0
30	Warren	10.7	63.0	80	Duplin	3.2	95.1
31	Columbus	4.0	63.5	81	Forsyth	6.1	97.7
32	Union	7.4	63.6	82	Washington	5.9	97.9
33	Jackson	1.8	64.5	83	Martin	2.9	98.0
34	Henderson	10.6	65.5	84	Pitt	10.6	100.6
35	Swain	—	65.6	85	Lenoir	10.5	101.3
36	Person	6.0	66.4	86	Franklin	13.3	102.7
37	Northampton	6.2	66.6	87	Durham	9.0	102.8
38	Pender	16.0	66.6	88	Hoke	16.5	104.9
39	Lincoln	4.1	66.9	89	Edgecombe	15.3	107.1
40	Richmond	9.5	67.0	90	New Hanover	8.8	107.2
41	Jones	20.2	67.5	91	Nash	15.0	111.2
42	Caswell	3.8	67.6	92	Wayne	10.8	111.4
43	Randolph	5.7	68.2	93	Hertford	7.1	111.5
44	Rockingham	6.5	68.4	94	Wilson	14.0	114.9
45	Tennessee	—	68.4	95	Chowan	2.5	115.0
46	Lee	8.3	68.6	96	Scotland	13.5	116.5
47	Chatham	8.1	68.7	97	Bertie	8.0	118.7
48	Cleveland	2.4	68.7	98	Currituck	17.8	119.0
49	Johnston	11.5	69.3	99	Craven	13.6	130.7
50	Ashe	2.9	70.2	100	Pasquotank	15.9	135.1