

# County Government Overview

## ● History of County Government

Counties trace their roots to the English of a thousand years ago. Serving a dual function, the shire acted as the administrative arm of the national government as well as the citizens' local government. The structural form of the shire was adopted along the eastern seaboard of North America by the colonists and adapted to suit the diverse economic and geographic needs of each of the colonies.

When our national government was formed, the framers of the Constitution did not provide for local governments. Rather, they left the matter to the states. Subsequently, early state constitutions generally conceptualized county government as an arm of the state.

After World War I, population growth, and suburban development, the government reform movement strengthened the role of local governments. Those developments set the stage for post World War II urbanization. Changes in structure, greater autonomy from the states, rising revenues, and stronger political accountability ushered in a new era for county government. The counties began providing an ever widening range of services. These trends continue apace today.

## ● County Characteristics

Forty-eight of the fifty states have operational county governments. Alaska and Louisiana call their county type governments boroughs and parishes, respectively. Connecticut and Rhode Island are divided into geographic regions called counties, but they do not have functioning governments, as defined by the Census Bureau.

Delaware has the fewest counties (3); Texas has the most (254). In addition to the 3,028 counties, there are 40 city-county governments (i.e., cities that have consolidated government functions with their surrounding counties). Jacksonville/Duval City/County is an example of this types of government structure.

Counties vary greatly in size and population. They range in area from 26 to 87,860 square miles (i.e. Arlington County, Virginia and the North Slope Borough, Alaska). Similarly, the population of counties varies tremendously from Loving County, Texas with 45 residents to Los Angeles County, California, which is home to 9,848,011 people.

Counties with populations under 50,000 accounted for nearly 70 percent of all county governments in 2009.

## Counties By State

State	Counties	Consol. Govts.
Alabama	67	0
Alaska	13	5
Arizona	15	0
Arkansas	75	0
California	57	1
Colorado	62	2
Connecticut	0	0
Delaware	3	0
District of Columbia	1	0
Florida	66	1
Georgia	152	7
Hawaii	4	1
Idaho	44	0
Illinois	102	0
Indiana	91	1
Iowa	99	0
Kansas	103	2
Kentucky	118	2
Louisiana	60	4
Maine	16	0
Maryland	24	0
Massachusetts	5	1
Michigan	83	0
Minnesota	87	0
Mississippi	82	0
Missouri	115	0
Montana	54	2
Nebraska	93	0
Nevada	16	1
N. Hampshire	10	0
New Jersey	21	0
New Mexico	33	0
New York	57	1
N.Carolina	100	0
N. Dakota	53	0
Ohio	88	0
Oklahoma	77	0
Oregon	36	0
Pennsylvania	66	1
Rhode Island	0	0
S. Carolina	46	0
S. Dakota	66	0
Tennessee	92	3
Texas	254	0
Utah	29	0
Vermont	14	0
Virginia	90	5
Washington	39	0
W. Virginia	55	0
Wisconsin	72	0
Wyoming	23	0
<b>Total</b>	<b>3028</b>	<b>40</b>



## ● The Many Hats of County Government

Traditionally, counties performed state mandated duties which included assessment of property, record keeping (e.g., property and vital statistics), maintenance of rural road, administration of election and judicial functions, and poor relief. Today, counties rapidly are moving into other areas, undertaking programs relating to child welfare, consumer protection, economic development, employment/training, planning and zoning, and water quality, to name just a few.

Service delivery responsibilities, however, vary widely among counties. For most, construction/ maintaining local roads is one of their prime duties. North Carolina Counties, however, have no responsibilities in this area. Wide variations also exist in the social service responsibilities and the types of utility services (e.g., water supply) provided by county governments.

That disparity is clearly demonstrated by a review of individual states and the percentage (of total expenditures) their counties spent on various services. For instance, counties in Virginia spent 55 percent of their total expenditures on educational services (including library services) in FY 2001-02. New Hampshire counties spent 67 percent on public welfare services in the same fiscal year. South Dakota counties spent 35 percent of their budget on transportation services for FY 2001-02 and Maine spent 56 percent of its budget on public safety that year.

## ● County Finance

### Revenues

State constitutions and statutes dictate the revenue sources counties may use. Barely half the states allow counties to impose a sales tax. Only in Indiana and Maryland is a tax on income a significant county revenue source.

According to the 2007 Census of Governments, conducted by the U.S. Census Bureau, county governments receive just 3 percent of their overall revenue from the federal government. Collectively, counties receive 33 percent of their total revenue from their own home states. Finally, 61 percent of their budget revenue is generated from their own sources. Property taxes account for the largest source, 40 percent, of these self-generated funds.

General and selective sales taxes account for almost 13 percent of self-generated

revenue. However, the 2001 NACo Study County Revenue Patterns: A Survey of Authority Practices showed that the following states with a state sales tax do not permit local government to levy a local sales tax: Hawaii, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, and West Virginia. More than half of the counties who responded to the survey reported sales tax as a percentage of the government's revenue.

Largest Counties in Total Revenue Dollars (2006)	
County	Revenue
Los Angeles, CA	\$21,585,731,100
Dade, FL	\$6,528,166,000
Fairfax, VA	\$5,136,579,000
San Diego, CA	\$5,116,968,000
Clark, NV	\$4,445,705,000
Orange, CA	\$4,439,313,000
San Bernardino, CA	\$3,918,668,000
Santa Clara, CA	\$3,496,557,000
Riverside, CA	\$3,399,286,000
Cook, IL	\$3,378,123,000

### Expenditures

In 2002, counties spent almost half of their resources on social services and education combined. According to the 2002 Census of Governments, conducted by the U.S. Census Bureau, counties spent \$33 billion on public welfare programs. These services included cash assistance payments (\$7.468 billion), vendor payments (\$1.893 billion), medical services (\$1.268 billion), as well as other miscellaneous expenditures. Counties spent \$38.190 billion on educational services. Thus, counties allocated roughly 45 percent of the \$266.605 billion spent in FY 2001-02 on either social welfare or education.

Largest Counties in Total Expenditure Dollars (2006)	
County	Expenditures
Los Angeles, CA	\$18,720,274,000
Dade, FL	\$6,930,876,000
Fairfax, VA	\$4,831,211,000
San Diego, CA	\$4,205,107,000
Clark, NV	\$4,012,859,000
Nassau, NY	\$3,633,211,000
Orange, CA	\$3,481,857,000
Santa Clara, CA	\$3,350,193,000
San Bernardino, CA	\$3,334,765,000
Harris, TX	\$3,206,887,000

## Income

Median Household Incomes (2009) Populations 250,000 or more		
Highest Median		
Rank	County	Median
1	Loudon County, VA	\$110,643.00
2	Fairfax County, VA	\$106,785.00
3	Howard County, VA	\$101,710.00
4	Somerset County, NJ	\$100,207.00
5	Morris County, NJ	\$97,565.00
Lowest Median		
Rank	County	Median
1	Hidalgo County, TX	\$30,513
2	Cameron County, TX	\$30,950
3	El Paso County, TX	\$36,519
4	Caddo Parish, LA	\$36,527
5	Orleans Parish, LA	\$37,047

Median Household Incomes (2009) Populations 65,000-249,999		
Highest Median		
Rank	County	Median
1	Hunterdon County, NJ	\$100,947
2	Arlington County, VA	\$96,390
3	Stafford County, VA	\$89,536
4	Calvert County, VA	\$89,049
5	Putnam County, NY	\$88,580
Lowest Median		
Rank	County	Median
1	McKinley County, NM	\$30,366
2	Pike County, KY	\$31,012
3	Robeson County, NC	\$31,499
4	Apache County, AZ	\$31,728
5	St. Landry Parish, LA	\$32,373

### Debt

On average, per capita debt outstanding totals \$334, representing nearly 1.5 percent of resident per capita income for the counties surveyed in the 1998 NACo study. Per capita debt outstanding is far higher for residents of the most urbanized counties (\$500) than for the least urbanized counties (\$172).

## ● Counties as Employers

To fulfill their service responsibilities, county governments employ more than 2 million professional, technical, and clerical personnel. Employment by county governments increased by nearly 37 percent between 1967 and 1997 rising from 1,582,000 full time-equivalent (FTE) personnel to 2,181,000 in 1997. Moreover, the total cost of a typical

one month payroll for all county employees climbed from \$1,489,300 to \$5,750,400 over than 30 year period.

According to Census Bureau figures, local governments nationwide employed 389.4 FTE per 10,000 population in FY 2000. Top individual county employers were as follows:

County	Non-Education FTE
Los Angeles County, CA	96,161
Dade County, FL	36,734
Cook County, IL	26,703
Harris County, TX	18,546
San Diego County, CA	17,195

## ● Sources of Revenue

Property tax continues to be a basic income generator for the 25 largest county governments, although the most recent data shows a noticeable fluctuation in this reliance. Fairfax County, VA reports that 41 percent of their revenue comes from property taxes, while Orange and San Bernardino Counties report that only 9% of their revenue is from this tax. On average, the top 25 counties report that nearly 22% of their revenue comes from property taxes.

For the largest 25 counties, state aid provides a larger percentage of revenue than property taxes. Riverside County, CA received 60% of this revenue from state aid. The receipts from

direct state aid averaged nearly 35% of total county revenues.

County Sources of Revenue (2007-08)	
Federal Government	3%
State Government	33%
General Revenue from Own Sources	61%

## ● Population

Largest Counties by Population (2009)	
County	Population
Los Angeles County, CA	9,848,011
New York City, NY*	8,214,426
Cook County, IL	5,287,037
Harris County, TX	4,070,989
Maricopa County, AZ	4,023,132
<i>*All five New York Boroughs are combine for the New York City Population</i>	

Fastest Growing Counties by Percentage Growth (2009)	
County	Percent Increase
Kendall County, IL	92.10%
Pinal County, AZ	89.70%
Rockwall County, TX	88.90%
Flagler County, FL	83.90%
Loudoun County, VA	77.60%

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The United States and its 3,068 counties, boroughs and parishes

## Web Site Sources

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[www.gfoa.gov](http://www.gfoa.gov)  
[www.municode.com](http://www.municode.com)  
[www.thomas.loc.gov](http://www.thomas.loc.gov)

## About NACo – The Voice of America’s Counties

The National Association of Counties (NACo) is the only national organization that represents county governments in the United States. Founded in 1935, NACo provides essential services to the nation’s 3,068 counties. NACo advances issues with a unified voice before the federal government, improves the public’s understanding of county government, assists counties in finding and sharing innovative solutions through education and research, and provides value-added services to save counties and taxpayers money. For more information about NACo, visit [www.naco.org](http://www.naco.org).

