

FLORIDA

COUNTY GOVERNMENT OVERVIEW

Counties

67

Government Form

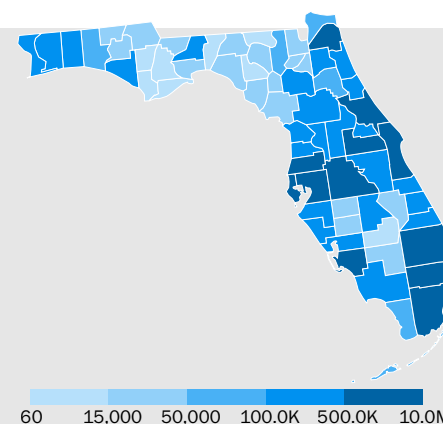
Mixed¹

Governing Body Size

5 or 7, unless otherwise provided by county charter

Population (2020)

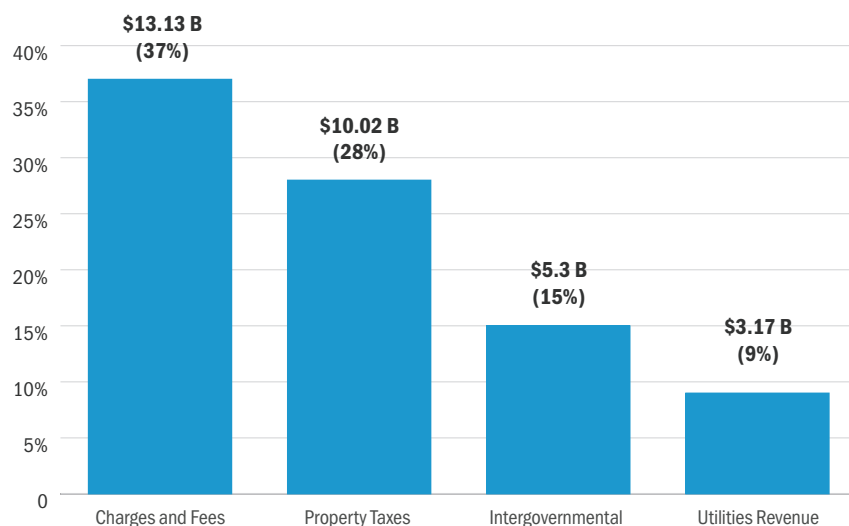
21.5 million²



County Authority

Optional Home Rule: Counties in Florida are authorized to submit to its voters the option of adopting a home rule charter. Counties operating under county charters have all powers of local self-government not inconsistent with state law. Counties not operating under county charters have the power of self-governance as provided by state law. Currently, there are 20 charter counties in Florida.

TOP REVENUE SOURCES FOR FLORIDA COUNTIES



Summary of County Services

Services counties **MUST** provide:

- Establish and maintain an emergency management agency.
- Operate solid waste disposal facilities.
- Establish a local planning agency.

Services counties **CAN** provide:

- Cooperate with the state department of health to establish and maintain county health departments.
- Create recreation districts.

Services counties **CANNOT** provide:

- Provide gas and electric utilities.
- Govern community colleges.

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

STRUCTURE/AUTHORITY

SUMMARY

Florida counties have a five- or seven-member board of county commissioners, unless otherwise provided by county charter. Each county is divided into districts roughly equal in population. There are single member, at large and mixed districts. Florida counties may exist in one of four forms of government. In the traditional commission form, the board of commissioners serves as both the legislative and executive body of the county. In the commission-administrator form, the board of commissioners appoints an administrator or manager who leads policy implementation. Alternatively, counties may have a commission-executive form of government. Three counties have adopted this form of government, in which the executive (known as the mayor) is elected rather than appointed. Lastly, counties may adopt a charter if approved by a popular vote.

| Row Officers | Elected/ Appointed | Mandatory/ Optional |
|--------------------------------------|-----------------------|------------------------|
| Clerk of the Courts | Elected | Mandatory |
| Medical Examiner (district level) | Appointed | Mandatory |
| Property Appraiser | Elected | Mandatory |
| Sheriff | Elected | Mandatory |
| Supervisor of Elections | Elected | Mandatory |
| Tax Collector | Elected | Mandatory |



COUNTY STRUCTURE

Legislative Branch: A board of five to seven commissioners acts as the legislative decision-making body for counties.

Executive Branch: The board of county commissioners acts as the executive decision-making body. Counties that have adopted a commission-executive government form also elect a county executive or mayor.

Judicial Branch: Each of Florida's 67 counties has a county court, also referred to as a "people's court." The number of county court judges in each county depends on that county's population. County courts have trial jurisdiction which has been established by state statute.

Optional Forms of Government:

- Board of Commissioners
- Commission-Administrator/Manager
- Commission-Executive

*All counties are also either chartered or non-chartered.



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers subject only to limitations expressly imposed by state law. Duties are performed by the passage of a motion, resolution, amendment or ordinance. Counties may adopt their own rules of procedure and select their officers. They may also build and maintain county buildings.

Ability to Form Partnerships: The legislative and governing body of a non-charter county has the power to contract with a municipality or special district within the county for purposes such as fire protection, law enforcement, library services and facilities and beach erosion control.

Call a State of Emergency: Each county must establish and maintain an emergency management agency which is then responsible for developing a county emergency management plan and program. The county sheriff has the authority to declare a state of emergency within the unincorporated areas of the county in response to riots, routs or unlawful assemblies.

Special Districts: There are around 1,100 special districts throughout Florida. Counties may create special districts for certain purposes such as children's services and water. There are roughly 80 different types of special purpose districts. Generally, counties may only create dependent special districts. Counties may create dependent special districts by ordinance, subject to approval by the governing bodies of the incorporated areas affected.

SERVICES

OVERVIEW OF COUNTY SERVICES

Florida counties have jurisdiction over many services including public health, solid waste and public safety. Counties may also create dependent special districts to provide targeted services to residents such as flood control, airports and community development.



HEALTH AND HUMAN SERVICES

County Health Department: Counties may cooperate with the state department of health to establish and maintain county health departments. Counties may levy an annual tax to fund public health services and facilities. Two or more counties may also combine to establish and maintain a joint county health department and contribute to a joint fund.

Hospitals: A county hospital may be established through an election or by the board of county commissioners directly. Upon the establishment of a county hospital, the governor must appoint five citizens from the county to serve as a board of trustees for the hospital.

Mental Health Facilities: Each county may establish, through ordinance, a health care and mental health care special district to provide funding for indigent and other care services throughout the county. Upon approval by a majority of voters, the county may levy ad valorem taxes to fund the district.

Child Services: Counties may, by ordinance, create an independent special district to provide funding for children's services throughout the county. The district shall be led by a council on children's services consisting of 10 members.

Child Welfare: Child welfare services are primarily administered by the state.

Welfare: Counties may participate in a state program providing health care services to low-income individuals who do not qualify for Medicaid or any other state-funded or federal-funded program.



INFRASTRUCTURE

Roads: The board of county commissioners is responsible for the general superintendence and control of the county roads, and may establish new roads, change and discontinue old roads and make necessary road repairs.

Public Transit: Counties may provide and operate air, water, rail and bus terminals; port facilities; and public transportation systems.

Utilities: Utilities are regulated at the state level by the public service commission which is an arm of the legislative branch of Florida government. Counties, however, are responsible for operating solid waste disposal facilities and may, through the creation of a special district, operate water and sewer systems.

- **Water/Sewer:** Counties may establish a water and sewer district in the unincorporated areas of the county through board approval or through a petition and election.
- **Solid Waste:** Counties have the authority and the responsibility to provide solid waste disposal facilities to all incorporated and unincorporated parts of the county.
- **Electric:** Counties are not authorized to provide this service. Electric utility services are provided by state regulated utilities, cooperatives or municipalities.
- **Gas:** Counties are not authorized to provide this service. Gas utility services are provided by the state or municipalities.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Each county may, through an ordinance, create recreation districts in the unincorporated areas of the county. The power to acquire, purchase, construct, improve, operate and maintain recreational facilities is granted to the recreation districts through charters created by the county establishing the districts.

Libraries: Counties have the power to provide libraries and local government units may establish a multicounty library.

Beaches: Where applicable, a county board of commissioners is required to act as the county beach and shore preservation authority.

Water Pollution and Shore Erosion: County commissioners are responsible for responding to petitions regarding water pollution and shore erosion.



ZONING AND DEVELOPMENT

Zoning Power: County governments have the zoning authority to regulate and restrict the use and construction of buildings and spaces. Counties must also establish a local planning agency.

Housing Authority: Counties may create by ordinance a housing finance authority to alleviate a shortage of housing and capital for investment in housing in the authority's area of operation. Counties may also adopt an ordinance for increasing the supply of affordable housing through land use mechanisms such as inclusionary zoning ordinances.

Economic Development: Counties are authorized to expend public funds to attract and retain business enterprises, develop and improve local infrastructure, issue bonds to refinance costs for manufacturing and industrial plants and more, for the purpose of enhancing economic development.

Ditches, Drains and Canals: Counties are responsible for responding to petitions regarding the need for ditches, drains or canals to protect lands that have become submerged or are liable to become submerged if it poses a risk to sanitation or agriculture. Counties may levy a tax to fund these services and they must appoint a committee of three disinterested freeholders to supervise and maintain these projects.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: A sheriff may be designated as the chief correctional officer of a county's correctional system upon adoption of an ordinance; however, counties may instead appoint someone other than the sheriff. Counties may also contract with municipalities or service districts to provide law enforcement.

Jails: If designated, the sheriff must enforce all state laws concerning the operation and maintenance of county jails. Additionally, any two or more counties may establish a regional jail, supervised by a board consisting of the sheriff and one commissioner from each participating county.

Courthouses: There shall be a county court in each county. Counties may construct and maintain a county courthouse for the purposes of the county court.

Fire: Counties may provide fire protection services while the state may create independent fire control districts. Counties may also contract with a special district or municipality for fire protection. Fire chiefs are required by law to organize a county fire chiefs' association to coordinate the planning of all fire protection and suppression services.

Ambulance: County commissioners may authorize the operation and maintenance of an ambulance service.

Emergency Management Agency: Each county must establish and maintain an emergency management agency responsible for developing an emergency management plan.



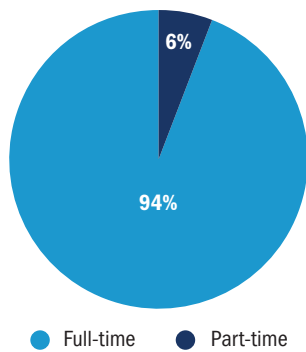
SCHOOLS

Education, Generally: Every county constitutes a school district. Two or more contiguous counties may be combined into one school district. Every school district elects a superintendent of schools.

School Board: Every school district has a school board composed of five or more elected members, which operates, controls and supervises all free public schools in the school district and determines the rate of school district taxes.

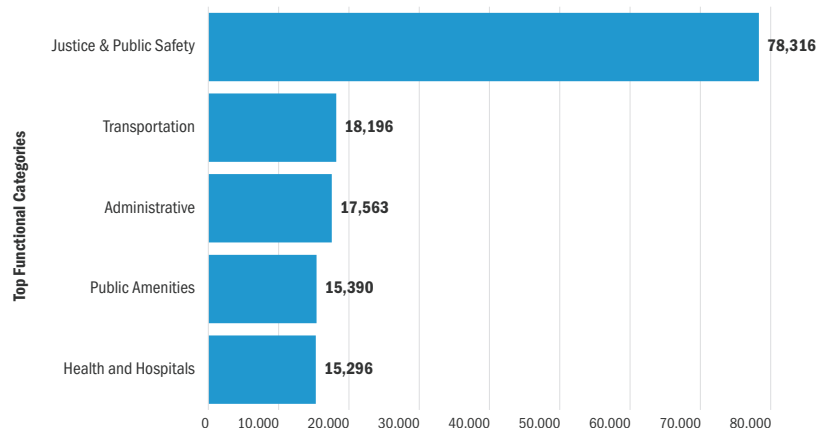
Community colleges: Counties do not have authority over community colleges. Each community college is governed by a district board of trustees consisting of members appointed by the governor.

FLORIDA COUNTIES EMPLOY 171,889 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

FLORIDA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties in Florida derive revenue from taxes imposed by the county, non-tax charges imposed by the county and state and federal governmental revenues that are shared with counties. Counties are authorized to levy ad valorem taxes on tangible personal property and real estate. Ad valorem taxes for county purposes may not exceed 10 mills. Counties may also levy taxes on fuel and the sale of food and drinks. The board of county commissioners can issue bonds, upon approval of the majority of votes in an election, in order to fund outstanding indebtedness of the county, construct highways and erect a courthouse or other public buildings.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties are authorized to levy ad valorem taxes not exceeding 10 mills upon the assessed value of real estate and tangible personal property. A county furnishing municipal services may levy additional taxes within the 10-mill limit fixed for municipal purposes. There must be a uniform millage rate within each taxing unit.

Personal Property: Tangible personal property may be assessed for property taxes. Household items and motor vehicles are not subject to property taxes.

Income Tax: Counties cannot impose an income tax.

Sales Tax: Counties may levy local option surtaxes for specific purposes. Some taxes are capped to a combined total levy while others require a referendum. The maximum sales tax a county can levy is 3 percent.

Severance and Production Tax: Counties share in certain severance and production taxes.

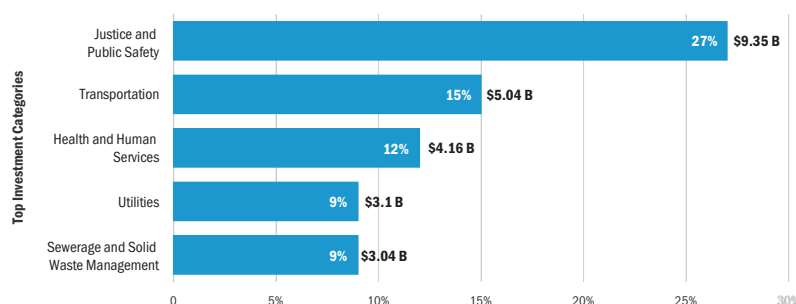
Gas/Fuel Taxes: County governments, through referendum or a board vote, may levy local option fuel taxes of up to 12 cents in three separate levies. The revenue may be used only for transportation service expenditures.

Debt and Debt Limit: A board of commissioners can issue county bonds to fund outstanding indebtedness if approved by a majority vote; however, counties may not issue debt if it is repayable from ad valorem tax revenue and will mature more than a year after the date the debt is issued, unless the debt is used to finance capital projects and approved by a vote of property owners subject to the tax.

Funding from State and Federal Government: The Revenue Sharing Trust Fund for counties consists of two state revenues: a monthly credit of 2.9 percent of the net cigarette tax collections that month and a portion of net state sales tax collections. The local government half-cent sales tax program returns approximately nine percent of state sales tax proceeds to eligible counties.

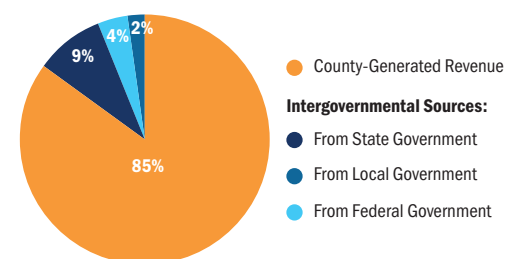
Tourist Development Tax: Counties may levy a tourist development tax on the renting and leasing of any living quarters or accommodation at a rate of either 1 or 2 percent and to be used for purposes of tourism development. If such a tax has been imposed by a county, additional tourist development taxes may be levied following certain guidelines for obtaining commission and/or voter approval. The maximum current levy is 6 percent.

FLORIDA COUNTIES INVEST \$34.3 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

FLORIDA COUNTIES RECEIVE \$5.3 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017