America's County Governments:

A SHORT PRIMER ON OUR HISTORY, DEFINITIONS, STRUCTURES AND AUTHORITIES

A Publication of the NACo County Governance Project

March 2024

NACo’s Vision

Healthy, safe and vibrant counties across America.

NACo’s Mission

Strengthen America’s Counties.

About the National Association of Counties (NACo)

The National Association of Counties (NACo) strengthens America’s counties, serving nearly 38,000 county elected officials and 3.6 million county employees. Founded in 1935, NACo unites county officials to:

- Advocate county priorities in federal policymaking
- Promote exemplary county policies and practices
- Nurture leadership skills and expand knowledge networks
- Optimize county and taxpayer resources and cost savings, and
- Enrich the public understanding of county government.

About the County Governance Project

NACo’s County Governance Project provides a comprehensive guide to county government structure, authority, services and finances. Dig into individualized state profiles and the national database to learn about the intricacies of county governance by state, share information with policymakers and educate the public on the importance of counties.

AMERICA'S COUNTIES: A SHORT PRIMER

The term county is often used to describe two different meanings:

1. a substate unit of general purpose government, or
2. a substate census geography of a state.

** The term county includes parishes in Louisiana, boroughs in Alaska and city-county consolidations.*

Counties are deeply engaged in the labor market, employing more than

3.6 MILLION

public servants, representing one out of every 50 American workers

Annually, counties invest over

$600 BILLION

in our communities

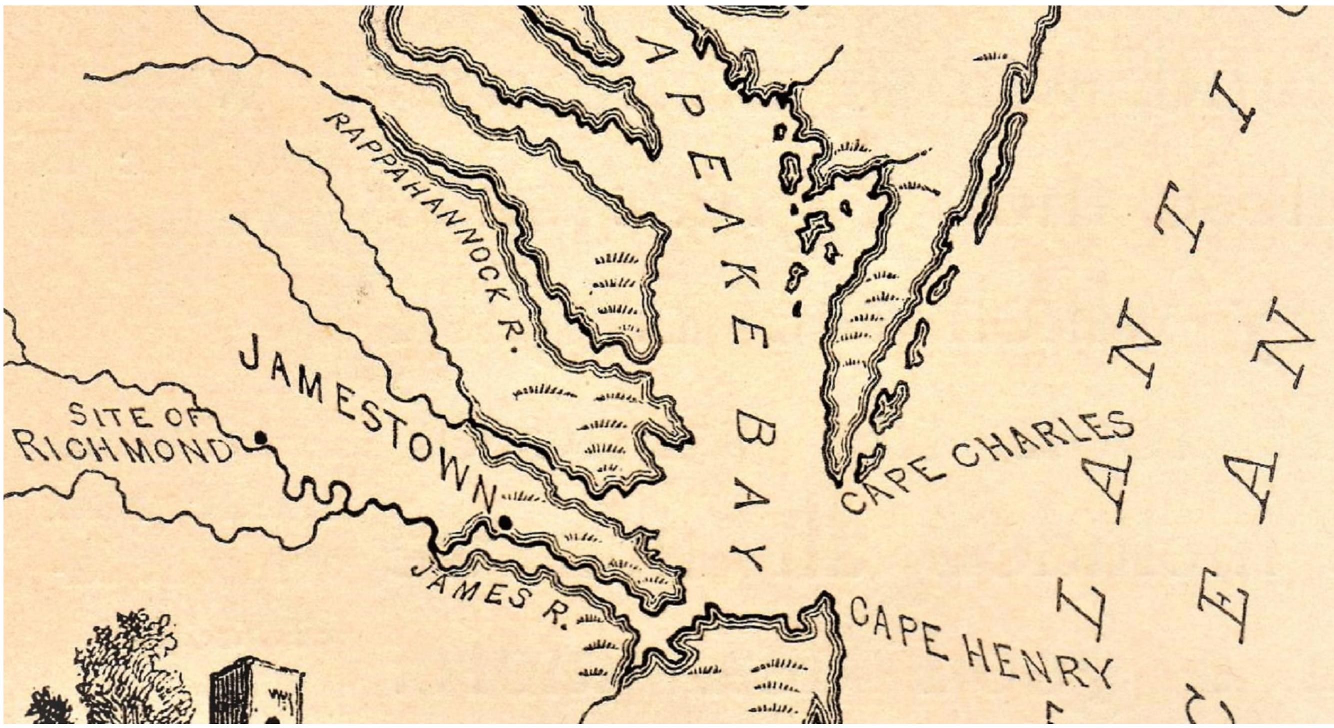
Counties are so present in our everyday lives that we sometimes overlook the many ways counties help our communities thrive. Often behind the scenes, nearly 38,000 county elected officials and a workforce of 3.6 million public servants, counties are responsible for maintaining roads and bridges, caring for our physical and mental health, administering our elections, ensuring public safety, strengthening environmental stewardship and so much more.

INTRODUCTION

Counties are one of America's oldest forms of government, dating back to 1634 when the first county governments (shires) were established along the eastern shores of Virginia. The organization and structure of today's 3,069 county governments are chartered under state constitutions or laws and are tailored to fit the needs and characteristics of states and local areas.

> *Counties are one of America's oldest forms of government.*

County governments and our elected and appointed county leaders are instrumental partners in our nation's intergovernmental system of federal, state, local and tribal officials. This system includes sub-state local compliance, delivery, management and implementation of federal laws, regulations, mandates and services.



Counties are diverse in structure and how we deliver services to our communities. In general, states authorize and set the roles and responsibilities of county governments. Counties are governed by locally elected officials and, in some instances, operate under home rule authority, which allows for more local flexibility and control with structural, functional and fiscal powers. Though the governance and organizational structures vary nationally and even within a state, all county, parish and borough governments are on the front lines of delivering vital services to residents. Counties invest more than $600 billion, collectively, each year.

19,355
BOARD AND COMMISSION MEMBERS

+

18,629
INDEPENDENTLY ELECTED CONSTITUTIONAL OR ROW OFFICERS

=

37,984
TOTAL COUNTY ELECTED OFFICIALS

Primarily responsible for setting policy and budgets. Titles include: **COMMISSIONERS, SUPERVISORS, POLICE JURORS AND LEGISLATORS.**

Responsible for specific county functions and departments, including: **Sheriffs, DAs/Prosecutors, Treasurers, Clerks, Recorders and Coroners.**

Nationally, county governments are governed by 19,355 elected county policy board members (serving as the county legislative branch and/or executive branch) and elected executives (executive branch). These elected officials are primarily responsible for the budgets and fiscal oversight of the county, as well as setting the general policies of the county.

In addition, 18,629 independently elected county officials, often referred to as "constitutional officers" or "row officers", provide important leadership and management of specific county functions, such as sheriffs, district attorneys, county attorneys, clerks of the court, assessors, auditors, clerks, recorders, coroners, election administrators and treasurers. In some cases, these positions may be political or career officials appointed by the county board or another governing body.

> *Counties are diverse in structure and how we deliver services to our communities.*

HISTORY OF COUNTY GOVERNMENT

County governments trace our roots to the English shires of the 9th century. Rechristened "counties" after the Norman Invasion in 1066, they continued to serve a dual function — acting as administrative arms of the crown or national government as well as the citizens' local government. Power in the shire/county was shared between the "shire-reeve," or sheriff, and the justice of the peace.[i]

The English county structure 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. The first county governments in the colonies were established in Virginia, near Williamsburg, by King Charles 1 in 1634. The colonial governor appointed local officials to serve on a county court, the governing arm of the county.[ii]

> *The first county governments in the colonies were established in Virginia, near Williamsburg, by King Charles 1 in 1634.*

Shortly after counties were established in Virginia, other colonies soon followed. Those in the South replicated the Virginia model, while those in the North took a different path, known as the New York model. County officials were elected rather than appointed, in the northern tier of colonies, and thanks to a strong network of cities and towns in the North, counties needed to provide fewer services.

Despite the long history of counties in the English settlements of North America, the framers of the new nation's Constitution did not provide for local governments. They left the matter to the states. Subsequently, the colonial county became the state's county, continuing our role as a substate administrative arm of the state government.

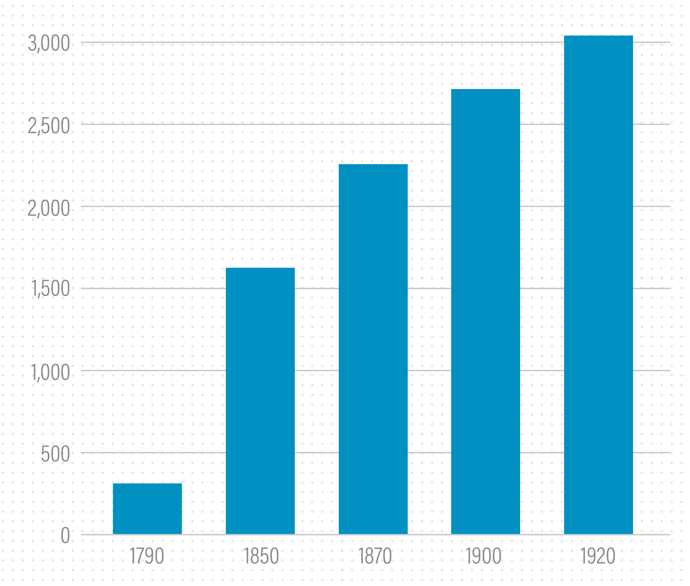
> *Subsequently, the colonial county became the state's county, continuing its role as a substate administrative arm of the state government.*

Counties evolved as units of local government and administration, but our importance from state to state and region to region varied depending on the economic, social and political conditions of the area.[iii]

In 1790, census data reported 292 counties. As the nation continued its westward expansion, the same local government forms followed; as a result, the 19th century was the most active period of county formation in our nation's history. The Northwest Ordinance allowed the newly settled territories to establish local governments and empowered the governors of those territories to create geographic divisions to serve as a unit of representation. **As a result, between 1790 and 1900, over 2,000 counties were formed.** Many of the less-settled portions of these states had a few very large counties in comparison to other states, which could then be subdivided as settlement expanded.[iv] And in some states, such as Texas, officials prioritized keeping local governments small so residents could be closer to the critical services that counties provide.[v]

After World War II, growth, suburban development and the government reform movement boosted the role of local governments. Those developments set the stage for post-World War II urbanization. In the 1970s and 1980s, a rise in the number of federal programs and unfunded federal mandates put pressure on counties to centralize our administrations and hire additional professional staff to guide operations.

NUMBER OF U.S. COUNTIES INCLUDED IN DECENNIAL CENSUS, 1790-1920



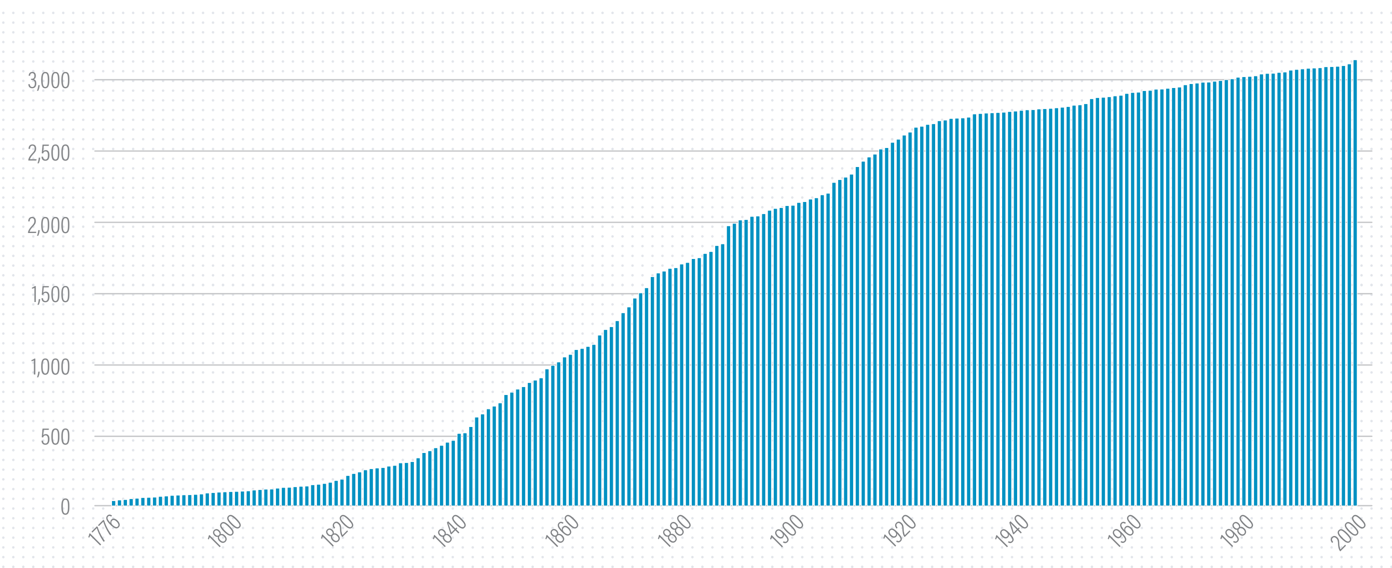
The changes in structure, greater autonomy from the states, rising revenues and stronger political accountability ushered in a new era for county government. Counties began providing an ever-widening range of services. These trends continue today.

__Note:__ The totals do not include statistical equivalents of counties (such as the independent cities of St. Louis and Baltimore and the cities of Virginia, some of which were independent as early as 1850).

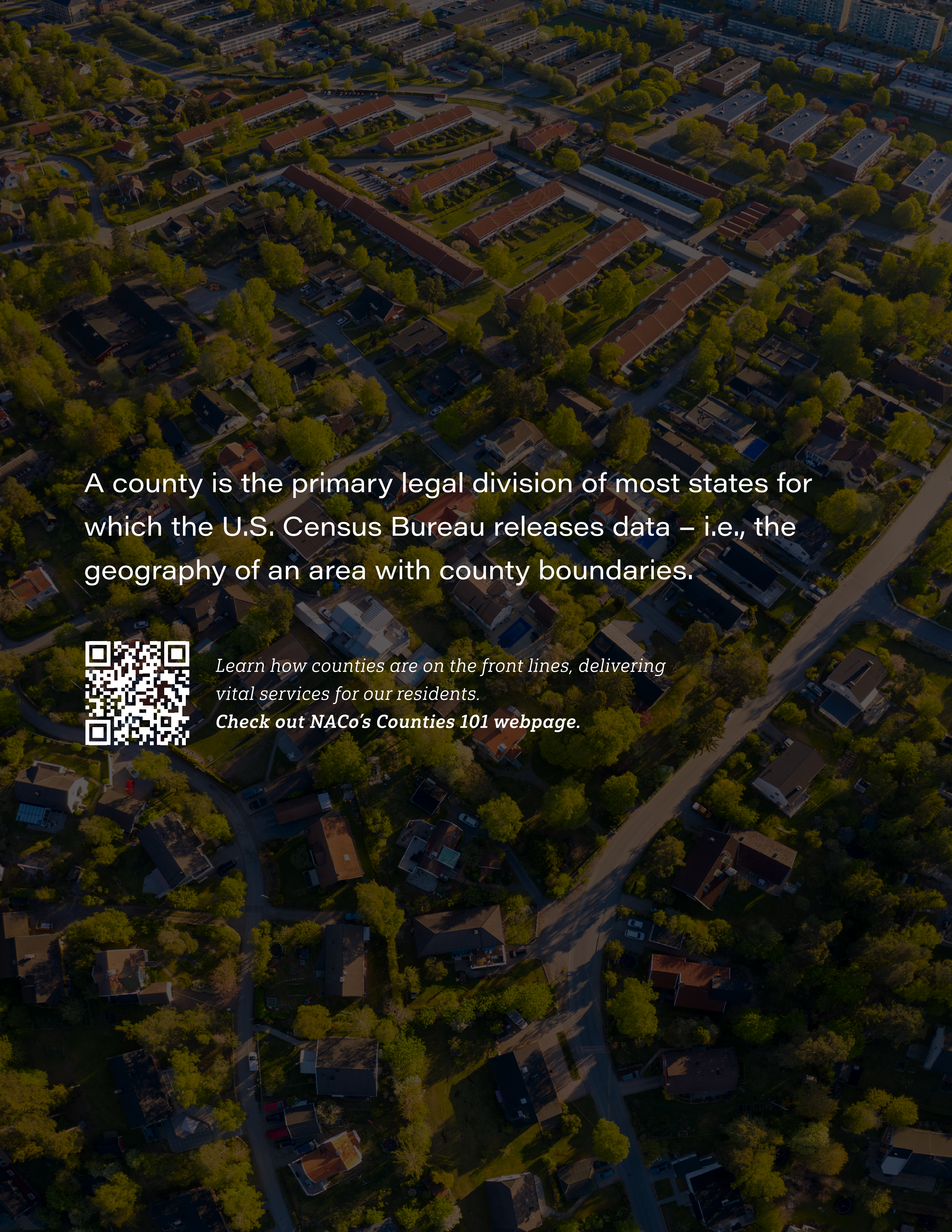
__Source:__ Census Bureau, "States, Counties, and Statistically Equivalent Entities," available at: https://www2.census.gov/geo/pdfs/reference/GARM/Ch4GARM.pdf

THE U.S. ADDED OVER 2,000 COUNTIES IN THE 19TH CENTURY

No. of U.S. Counties, 1776-2000



__Source:__ Egor Larin and Alex Varlamov, "U.S. Historical Counties," available at: https://public.tableau.com/views/USHistoricalCounties/USACounties?:showVizHome=no



A county is the primary legal division of most states for which the U.S. Census Bureau releases data – i.e., the geography of an area with county boundaries.

Learn how counties are on the front lines, delivering vital services for our residents.
Check out NACo's Counties 101 webpage.

WHAT IS A COUNTY?

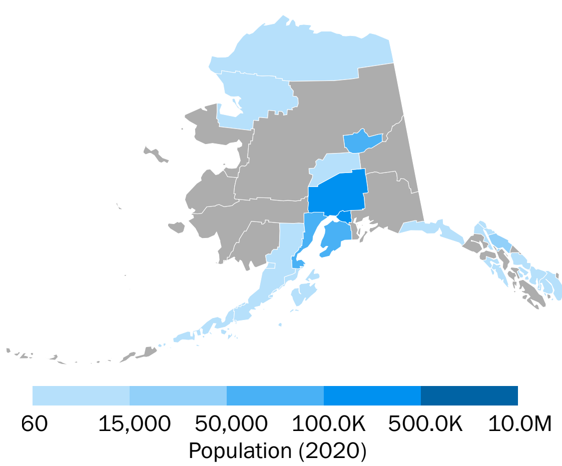
A county is the primary legal division of most states for which the U.S. Census Bureau releases data – i.e., the geography of an area with county boundaries. **In Louisiana, a county is known as a parish. In Alaska, a county is known as a borough.**

A county, as defined by the U.S. Census Bureau, may have a county government or may be considered a county equivalent for statistical purposes. **Three thousand and sixty-nine (3,069) counties have county governments,** which include 42 city-county consolidations, the District of Columbia and two independent cities (Baltimore City, Md. and St. Louis City, Mo.) considered county governments under their state constitution or city charter. For example, in Alaska some boroughs have city-borough consolidations or municipality-borough consolidations.

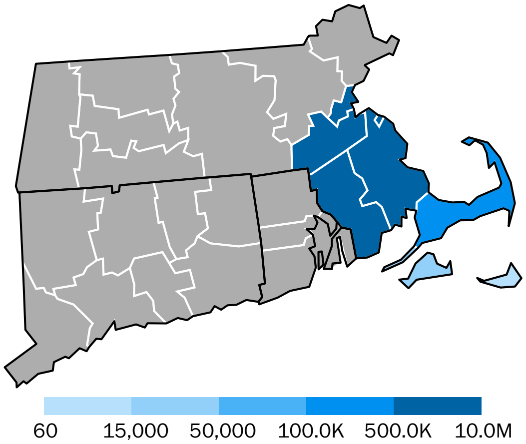
The U.S. Census Bureau considers a county equivalent to be an unorganized area bearing county designations, an independent city or the District of Columbia. According to the U.S. Office of Management (OMB), there are 3,143 counties and county equivalents, for geographic reference and statistical purposes, in the United States.

Some examples of county equivalents are as follows:

- The state of Alaska and the U.S. Census Bureau created the Alaska census areas, which are unorganized areas and considered as counties for statistical purposes.



- The U.S. Census Bureau considers each of the five boroughs of New York City as counties for statistical purposes, but the boroughs no longer have their own county governments. New York City serves as a consolidated city-county government, with each borough maintaining its own municipality with limited government functions.
- The U.S. Census Bureau counts Kalawao County, Hawaii, as a county equivalent for statistical purposes, but the county does not have its own county government. Rather, Kalawao County is a judicial district of Maui County's government and is administered by the Hawaii Department of Health. The government of Maui County serves the islands of Maui, Moloka'i, Lana'i and Kaho'olawe.



- All the counties in Connecticut and Rhode Island and seven county areas in Massachusetts no longer have county governments, so they are considered counties for statistical purposes only.[vi] Connecticut abolished all county governments in 1960 but still retained the former eight counties for elections and other administrative purposes, though the state transitioned to nine planning regions in 2024. Similarly, Rhode Island has counties that exist only for judicial administration purposes.[vii] Massachusetts, too, abolished 8 of its 14 county governments between 1997 and 2000, retaining county governments only in eastern Massachusetts with limited governmental functions.[viii]

- Four states (Maryland, Missouri, Nevada and Virginia) have independent cities. The U.S. Census Bureau treats all independent cities as county equivalents for statistical purposes, but some have both municipality status and county government authority. For example, Baltimore City (Md.) and St. Louis City (Mo.) are considered county governments under their respective state constitutions and Carson City (Nev.) under its city charter. In contrast, the 38 independent cities in Virginia are designated only as incorporated areas under Virginia state law, meaning the cities are NOT within a county boundary.

> *Baltimore City (Md.) and St. Louis City (Mo.) are considered county governments under their respective state constitutions and Carson City (Nev.) under its city charter.*

WHAT IS A COUNTY GOVERNMENT?

A county government is an organized entity with governmental character which covers the area of a county or county equivalent. **County governments have sufficient discretion in the management of our own affairs to be independent general purpose units of government.** Depending on the state, county governments are also known as parish governments (in Louisiana) or borough governments (in Alaska).

Most often, a county government provides services to residents in both unincorporated and incorporated areas of the county. Incorporated areas of a county are governed by municipalities with their own government, having been established and organized as a municipal corporation as permitted under state law. Thus, residents in incorporated areas of a county receive municipal and county services. In contrast, unincorporated areas of a county do not have a municipal government and are not organized to provide any municipal services to residents in these areas.

NACo considers an entity to be a county government if it is recognized as a county government under the state constitution, state law or by charter. There are 42 counties that are city-county consolidations, the District of Columbia, incorporated counties (Los Alamos, N.M.) and independent cities that are considered county governments under their state constitution (Baltimore City, Md.; St. Louis City, Mo.) or city charter (Carson City, Nev.).

NACo refers to these 42 counties as "city-county consolidations" because they have both county and municipality authorities. Most often, a city-county consolidation has a jail (not a temporary holding facility) and/or provides health care services for residents. Justice and public safety and health and hospitals are often top county investments.

> *Most often, a county government provides services to residents in both unincorporated and incorporated areas of the county.*

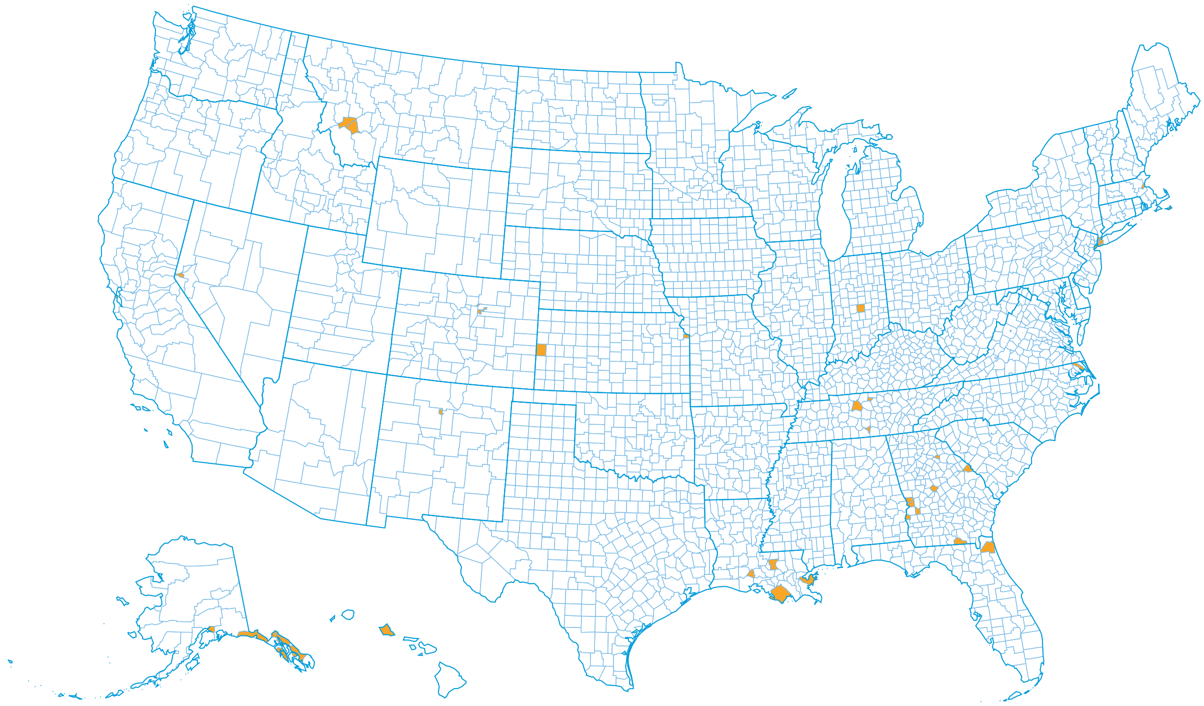
Several of the nation's largest U.S. cities are city-county consolidations, and many acquired this status more than a century ago. For example, the county governments of the NYC boroughs consolidated with the New York City government in 1898. As a result, New York City is a city-county consolidation which counts as one county government, but five county geographies for census statistical purposes.

Other large cities that are city-county consolidations include: New Orleans (consolidated with Orleans Parish in 1805), Boston (consolidated with Suffolk County in 1821), Philadelphia (consolidated with Philadelphia County in 1854), San Francisco (consolidated with San Francisco County in 1856) and Denver (consolidated with Denver County in 1902).

Alaska has the largest share of city-county consolidations (eight of the 19 boroughs). The latest city-county consolidation took place in 2014 in Georgia, between the city of Macon and Bibb County.

The number of county governments and county equivalents is not static; counties can change to meet the needs of local residents. The latest county established in the U.S. was the City and County of Broomfield, Colo., which formed in 2001, while Petersburg Borough, Alaska, was the latest county geography to incorporate and form a county government in 2013. County equivalents have seen even more recent changes: the Chugach and Copper River Census Areas in Alaska formed in 2019 (as statistical areas), and beginning in 2024, the Census formally recognized Connecticut's nine planning regions, each with a council of governments, as county equivalents, in place of its eight historical county geographies.[ix]

AMERICA'S 42 CITY-COUNTY CONSOLIDATIONS



Alaska

- Anchorage Borough
- Haines Borough
- City and Borough of Juneau
- Petersburg Borough
- City and Borough of Sitka
- Skagway Borough
- City and Borough of Wrangell
- City and Borough of Yakutat

California

- San Fransisco City & County

Colorado

- Broomfield City and County
- Denver City and County

Florida

- Duval County/City of Jacksonville

Georgia

- Bibb County
- The Unified Government of Cusseta-Chattahoochee County
- Athens-Clarke County
- Echols County
- Columbus-Muscogee County
- Quitman County
- Augusta-Richmond County
- Webster County

Hawaii

- Honolulu City and County

Indiana

- Indianapolis and Marion County

Kansas

- Greely County
- Unified Govt. of Wyandotte County and Kansas City

Louisiana

- East Baton Rouge Parish
- Lafayette Consolidated Government
- Orleans Parish
- Terrebonne Parish Consolidated Government

Massachusetts

- Nantucket County
- Suffolk County, City of Boston

Montana

- Anaconda-Deer Lodge County
- Butte-Silver Bow County

Nevada

- Carson City

New Mexico

- Los Alamos County

New York

- New York City

North Carolina

- Camden County

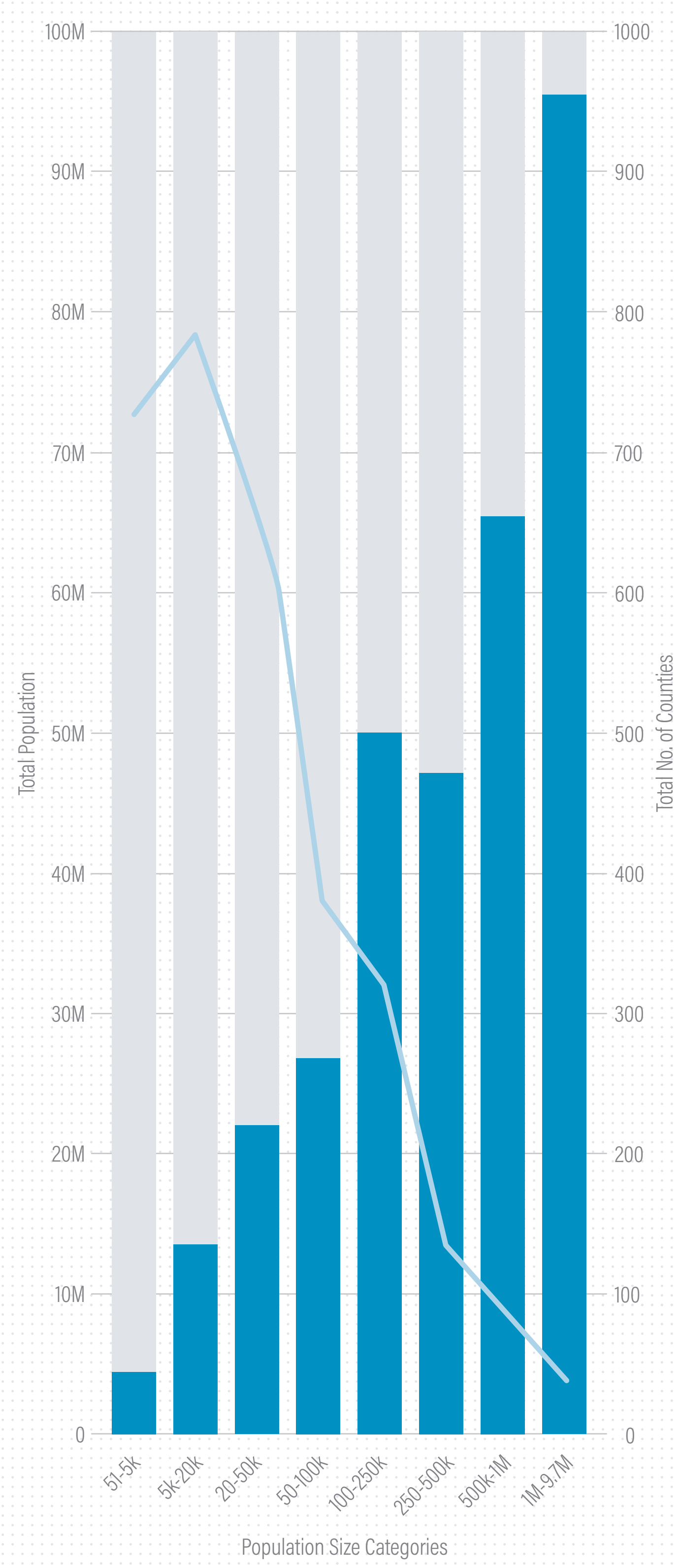
Tennessee

- Metropolitan Government of Nashville and Davidson County
- Moore County
- Trousdale County

NACo County News:

Explore articles from our award-winning, biweekly publication, press releases and more.

COUNTIES BY POPULATION SIZE



Counties encompass a wide range of urban, suburban and rural areas throughout our jurisdictions. In place of a rural-urban classification,[x] NACo defines small counties as those with fewer than 50,000 residents, mid-sized counties as those between 50,000 and 500,000 residents, and large counties as those that have more than 500,000 residents.

The smallest county by population size is Loving County, Texas, with 51 residents, and the largest county by population is Los Angeles County, Calif., with nearly 10 million residents.[xi] California is one of 17 states where a majority of the population resides in large counties, while 14 states, including Alaska and North Dakota, do not have any large counties.[xii]

Over two-thirds of counties (69 percent, or 2,108 counties) are small, while only 4 percent (134 counties) are large. In fact, there are more very small counties with less than 15,000 residents (1,032 counties) than there are mid-sized or large counties with more than 50,000 residents (961 counties). Though there are only a small number of large counties, half of all county residents (160 million) live within one of these 134 counties. In fact, Los Angeles County, Calif. alone is home to 2 million more residents than the 1,000 smallest counties combined.

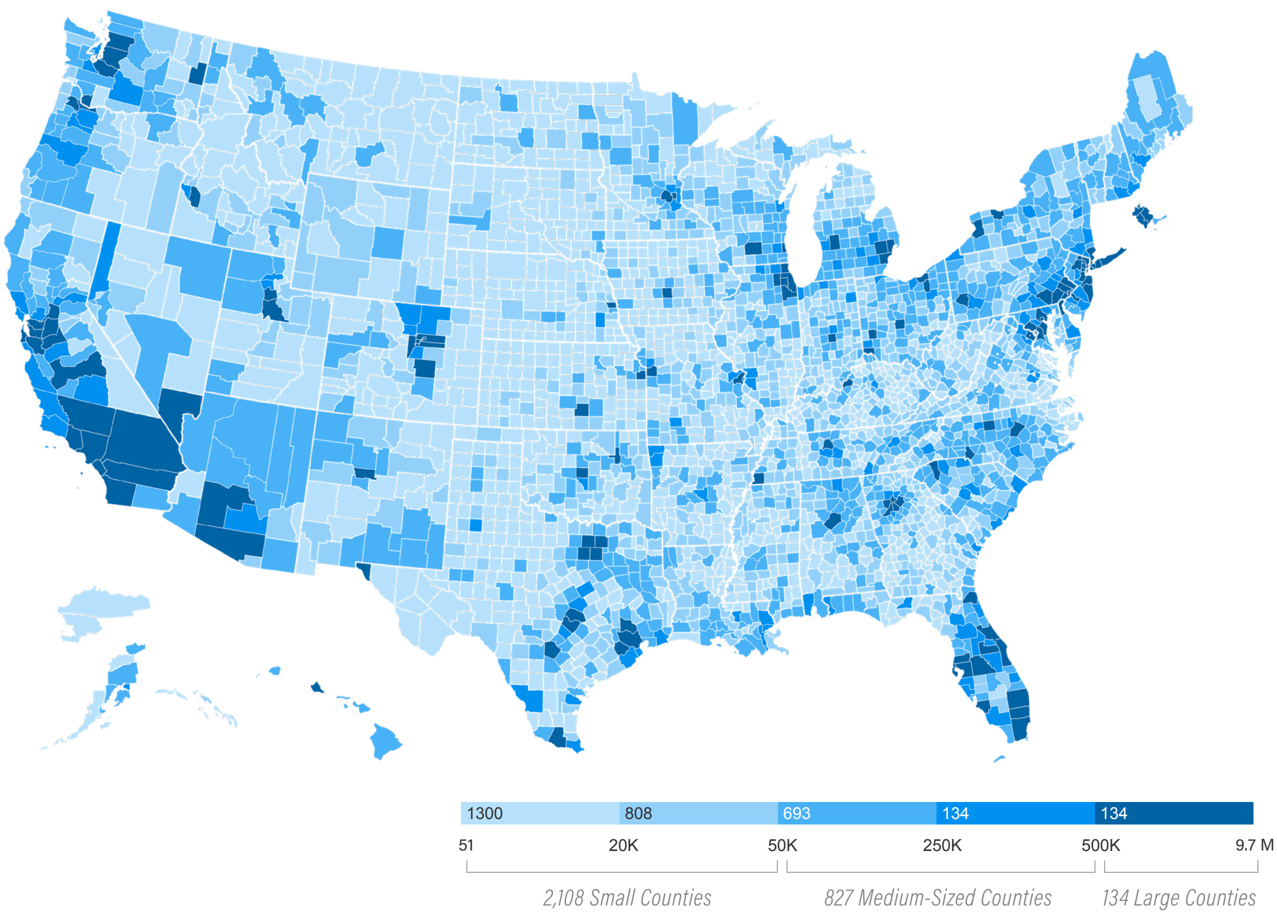
Alongside population size, county geographic size also varies significantly. The county government with the smallest geographic area is Arlington County, Va., at 26 square miles, and the county government with the largest geographic area in the lower 48 is San Bernardino County, Calif., at 20,105 square miles –larger than New Hampshire and Vermont combined. Alaska's North Slope Borough is quadruple the size at 88,824 square miles, which would make it the 12th largest state.[xiii]

Source: *NACo Analysis of U.S. Census Bureau - Population Estimates Program (PEP) - 2022*

The disparities in terms of population and geographic size lead to very different population densities throughout America's counties. Hudson County, N.J. has over 15,000 residents per square mile – comparable to major city-county consolidations like San Francisco City and County (17,000 residents/sq. mi.), Boston/Suffolk County (13,000 residents/sq. mi.) and Philadelphia City and County (12,000 residents/sq. mi.). On the other hand, 20 counties across Alaska, Idaho, Montana, Nebraska, Nevada, New Mexico, South Dakota and Texas have less than 1 person every 2 square miles. Lake and Peninsula Borough, Alaska, has a population of 1,381 spread out over an area the size of West Virginia (nearly 24,000 square miles) – less than 1 resident for every 17 square miles.

TWO-THIRDS OF COUNTIES ARE SMALL, WITH <50,000 RESIDENTS

County Population Size (2022)



Source: *NACo Analysis of U.S. Census Bureau - Population Estimates Program (PEP) - 2022*

COUNTY GOVERNMENT AUTHORITY

County governments derive the extent of our authority from the states. The two basic doctrines on county authority, Dillon's Rule and Home Rule, often coexist within the same state.

Dillon's Rule counties must obtain state approval for any changes in the government's structure, function or fiscal organization. The concept of Dillon's Rule stems from a court decision in 1872. Judge John Dillon of the Iowa Supreme Court ruled that counties (and other local governments) possess only the powers explicitly granted by the state through the state legislature or state constitution. In Atkins v. Kansas, the U.S. Supreme Court upheld the Dillon decision. For example, Arizona state law dictates that counties with at least 175,000 residents must have a board of supervisors with five members, while counties with fewer residents must have a board with three members.

Home Rule counties manage local affairs, generally with more autonomy from the state legislature. Typically, the three areas of autonomy often granted by the state are:

1. **Structural domain:** Counties may alter the form of government, giving counties more flexibility to select the size of their legislative board, elect a county executive and/or appoint or elect row officers.
2. **Functional domain:** Counties may provide optional services – those not mandated by the state – without seeking permission from the state. The state may also grant counties the authority to consolidate services through interlocal agreements and allow oversight of special purpose districts.
3. **Fiscal domain:** Counties may adjust local revenues and expenditures, often by leveraging taxing authority, issuing bonds, establishing service districts and raising debt limitations.

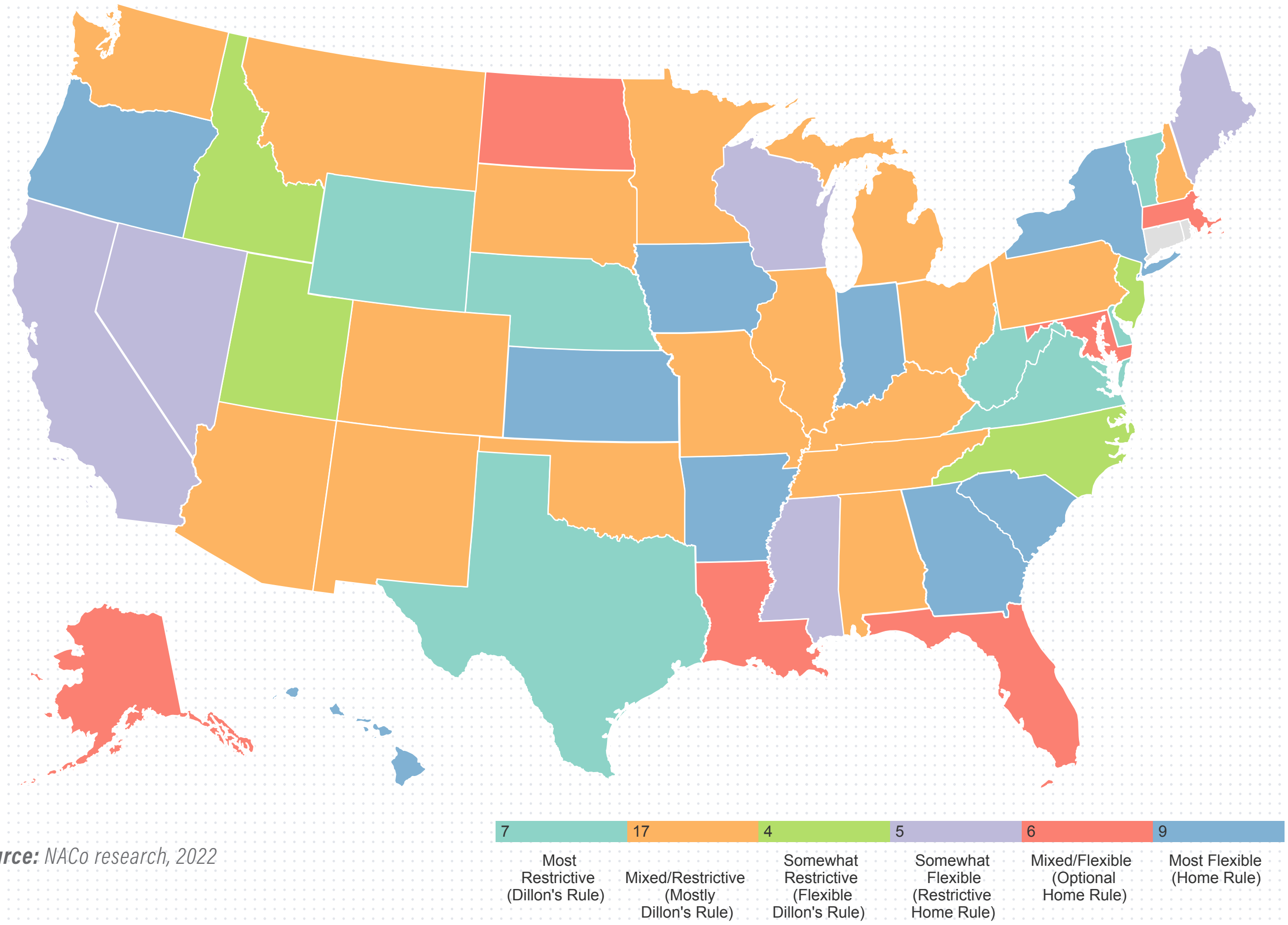
Home Rule applies to counties in various ways. For example, a county charter allows the county to organize and structure itself. In Colorado, for instance, the state constitution gives voters in a county the power to adopt a charter which establishes the organization and structure of the county government. The Colorado Constitution is explicit, however, that counties with a home rule charter must still provide all functions, services, facilities and other mandates required of counties by state statute.

At the most basic level, each county operates under one of these two doctrines of county authority, where, essentially, Home Rule counties are free to determine local affairs within a set list of restrictions, while Dillon's Rule counties are given explicit directives from which they must not deviate.

Currently, in 14 states, all counties operate under the more restrictive Dillon's Rule, while 13 states grant all counties Home Rule authority. The remaining 21 states with county governments have a mix of Home Rule and Dillon's Rule counties.[xiv] Six of these states (Alabama, Arizona, Illinois, Kentucky, Minnesota and Missouri) only grant Home Rule to larger counties (in some cases, only to one large county, such as Cook County in Illinois or Ramsey County in Minnesota), while the other 15 states permit any county to draft a Home Rule charter– with mixed results across states. In Hawaii and Maine, for example, all counties chose to adopt a charter and operate under Home Rule. In Idaho, New Hampshire and South Dakota, however, no county has chosen to adopt a charter despite having the option in state law, so all remain under Dillon's Rule.

In practice, the delineation between Home Rule and Dillon's Rule is not a simple nor obvious determination of county authority. Of the 34 states that permit some or all counties to operate under Home Rule, 15 states (44 percent) place substantial restrictions on county Home Rule authority – most

COUNTY AUTHORITY LEVEL



Source: *NACo research, 2022*

often related to finances (fiscal domain). For example, all counties in Hawaii and Iowa operate under Home Rule, but each of these states prohibits counties from levying any tax not explicitly authorized by the state legislature. In some states, such as California, Maine, Ohio and Wisconsin, the primary benefit of Home Rule authority is flexibility in how the government is structured (structural domain) – service provision and local finances are still delegated by the state. For Nevada and Mississippi, on the other hand, although all counties are under Home Rule, their local government structures and finances are delegated by the state, leaving flexibility only in service provision (functional domain).

As Home Rule does not necessarily entail complete flexibility to determine local affairs, so Dillon's Rule does not necessarily entail stringent inflexibility. Of the 35 states that place some or all counties under Dillon's Rule, 14 states (40 percent) provide additional, important flexibilities. Most often, counties are given additional flexibility in determining local government structure (10 states), but often, too, in service provision (8 states). Three states (New Jersey, North Carolina and Utah) have most or all counties operating under Dillon's Rule, but with a directive that courts should broadly interpret the grants of authority given to counties in the state constitution and statutes – greatly expanding county government authority. Utah, in particular, is a unique state, because of the case State v. Hutchinson in 1980, which ruled in favor of expanded county flexibility and so placed all Utah counties under "Hutchinson's Rule" – essentially, a very flexible version of Dillon's Rule which looks more like Home Rule in practice.[xv]

iCivics Student Education Tools:

NACo, together with iCivics, has created a full curriculum to educate students, grades 6 through 12, about the important role and functions of county government. The curriculum — along with the online game, "Counties Work" — assists teachers with preparing lessons on county government.

COUNTY EXECUTIVE, LEGISLATIVE AND JUDICIAL POWERS

Like the federal government, county governments have executive, legislative and judicial powers. These powers are exercised only within the framework of state and federal constitutional and statutory law. These powers are distributed across the county board, county agencies and county offices, including independently elected officials.

County Board and "Traditional" Government Form

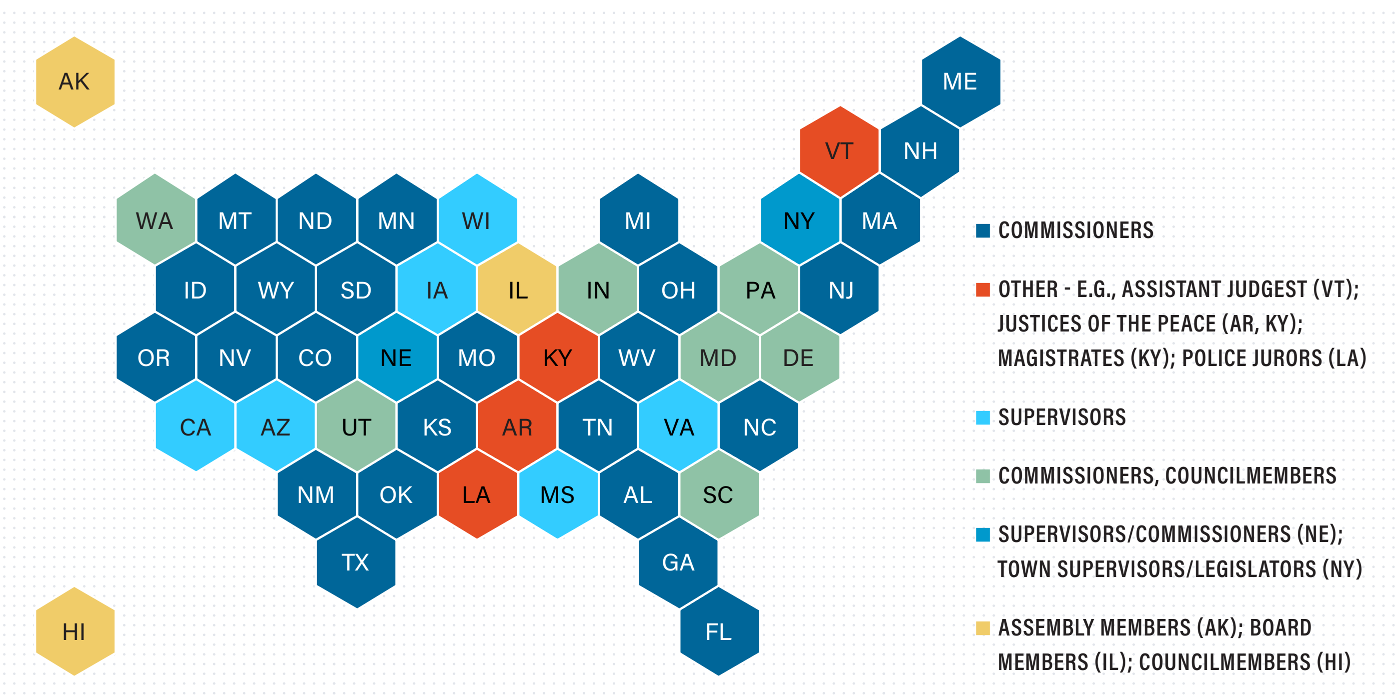
Under the most common "traditional" form of local government structure, the county boards generally exercise executive and legislative powers. Depending on the state, county boards are often known as: commissions, councils, assemblies, fiscal courts, levy court commissions, county legislatures and commissioners' courts. The board is typically responsible for adopting the county budget, overseeing county finances, shaping local public policy, approving the hiring of county employees and, in some cases, economic development and planning activities.

The members of county boards have a variety of titles, depending on the state, such as commissioners, supervisors, council members, assembly members, board members, justices of the peace (Arkansas) and police jurors (Louisiana). In most New Jersey counties, the county governing body was known previously as the board of chosen freeholders, until recent state law changed to board of commissioners.

County board members are elected by district, at-large (by the entire county) or a combination. There are nearly 19,000 elected county board members, plus about 700 elected county executives.

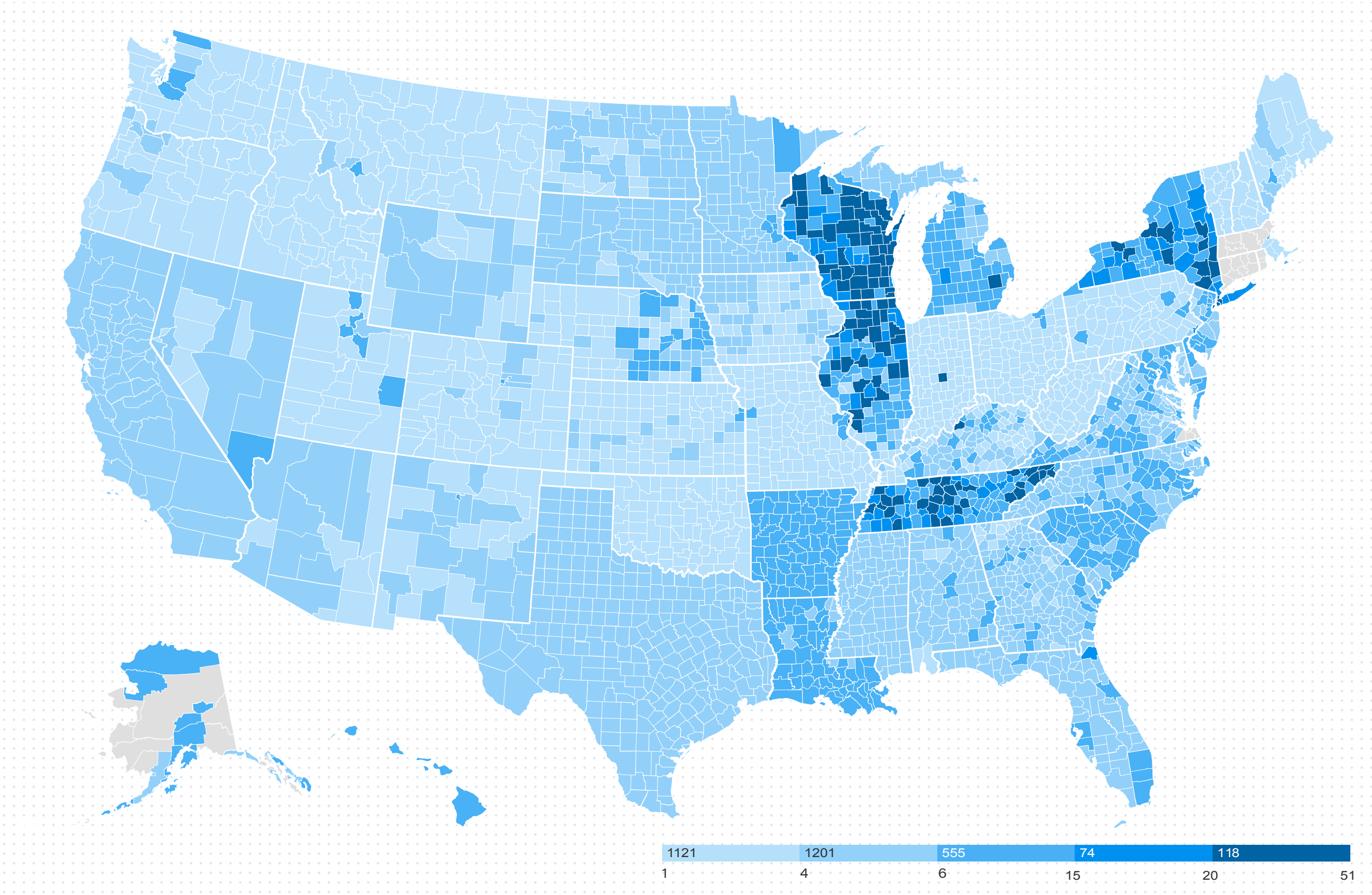
COUNTY BOARD MEMBERS HAVE A VARIETY OF TITLES

Titles for Members of the County Legislative Body

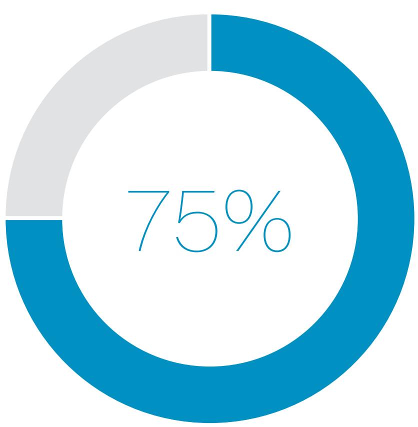


COUNTY GOVERNMENT STRUCTURE: SIZE OF THE LEGISLATIVE BODY, 2017

Number of representatives elected to a county governing board



Source: *NACo research, 2017*

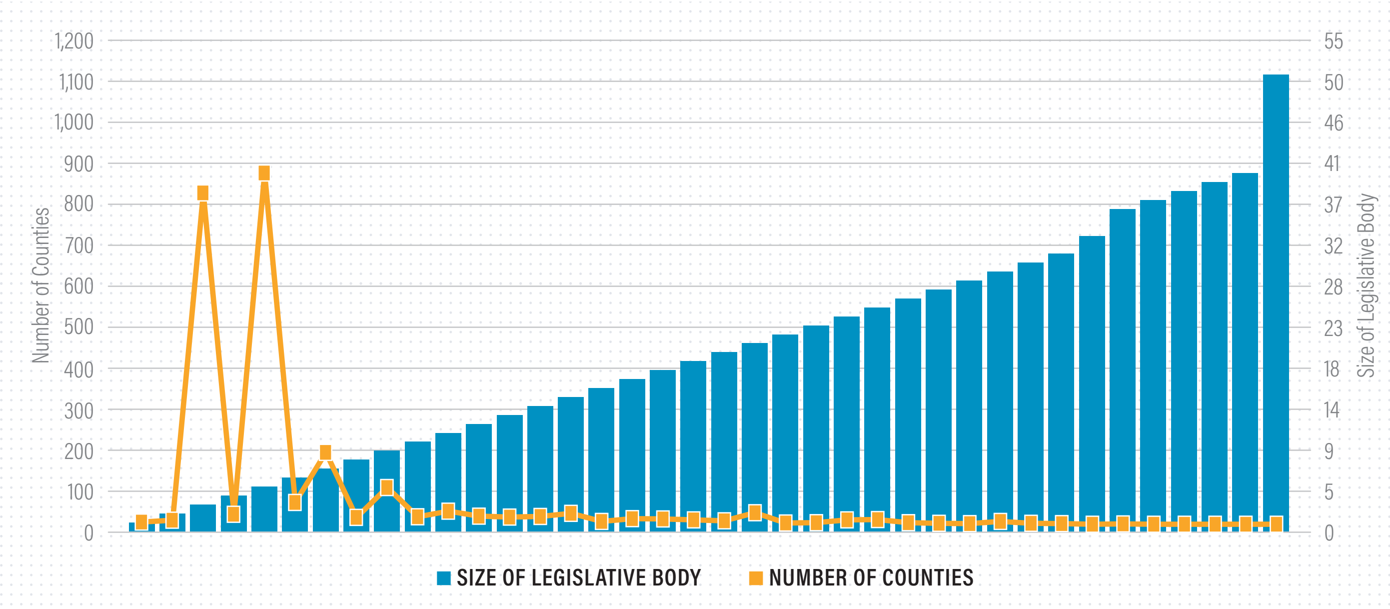


Three-quarters (75 percent) of counties have either three or five commissioners.

The size of each county governing body varies widely according to state statutes and county flexibilities. The smallest allowable governing body is in Georgia, where counties may have just one sole commissioner. Aside from NYC's 51-member council, the largest county governing body size is in Wisconsin, where counties may have a maximum of 47 commissioners, depending on population size (Marathon County, Wis. currently has 38 commissioners). Three-quarters (75 percent) of counties, however, have either three or five commissioners.

Governing body size is determined by state statutes in every state except Alaska and North Carolina. In Alaska, the governing body size is determined by local law or charter, and in North Carolina, the number of elector districts determines the number of commissioners.

SIZE OF LEGISLATIVE BODY VS. NUMBER OF COUNTIES



*Source: **NACo Collection and Analysis, 2015***

Elected County Executive and "Reformed" Government Form

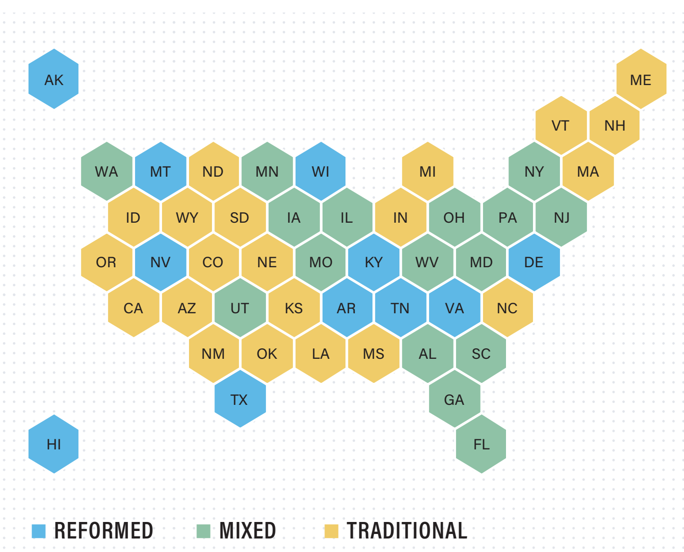
A majority of counties operate under the traditional, commission form of county government; however, over 40 percent have shifted to either the county administrator or the elected executive type in recent decades.

The separation of powers principle undergirds the reformed county governance system, similar to the President and Congress at the federal level. The elected county executive is the chief administrative officer of the jurisdiction and exercises executive authority. This position is elected countywide, rather than representing a portion or district within the county. Typically, the elected executive has the authority to veto ordinances enacted by the county board (subject to their possible override) and hire and fire department heads.

Within the reformed, council-executive form, there are also two primary subsets of these governance structures.

21 STATES ONLY PERMIT THE TRADITIONAL, COMMISSION FORM

County Government Form, according to State Statute

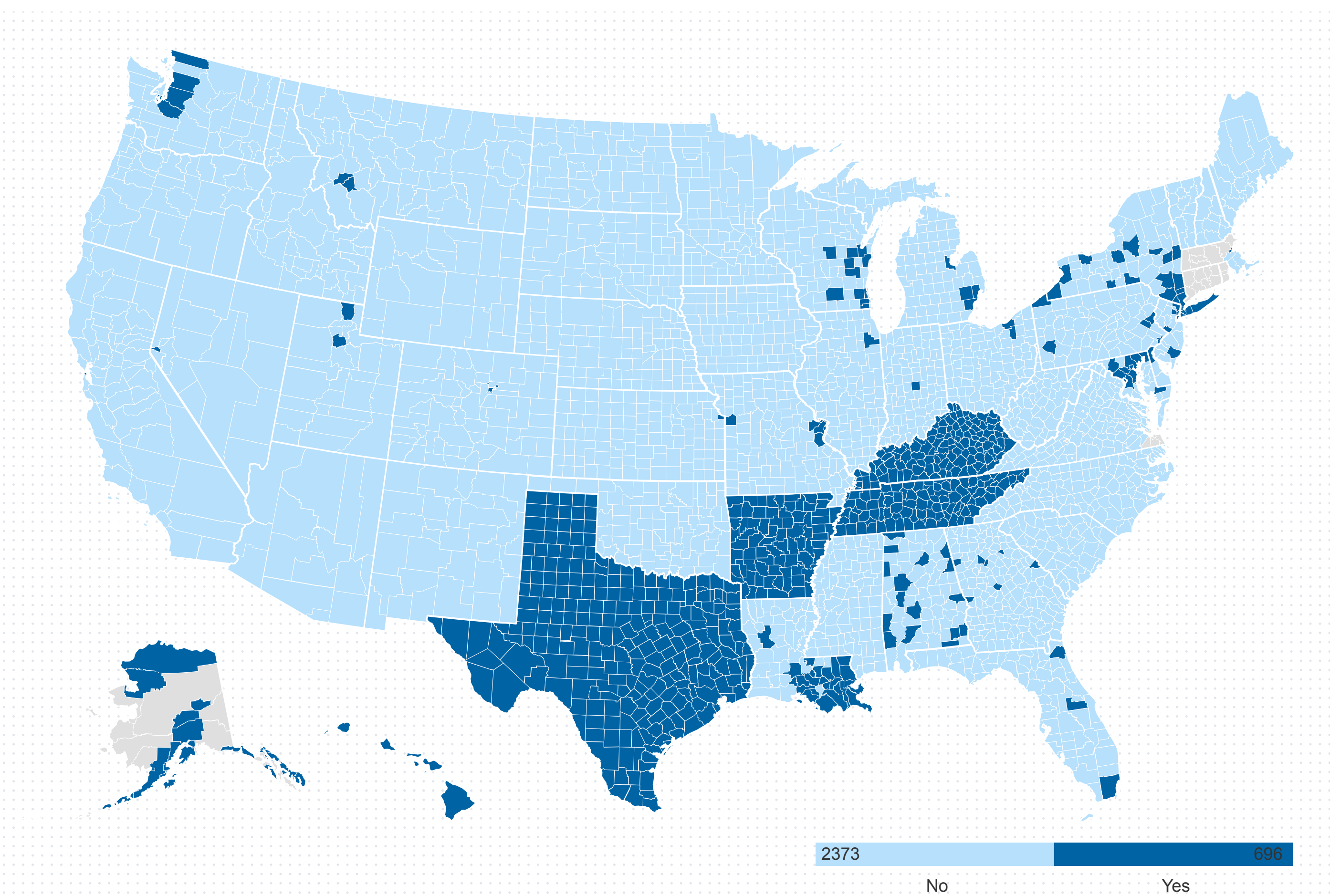


- In some places like Kentucky, Arkansas, and Cook Co. (Ill.), the county executive serves as the chief elected official and controls the executive branch of the county government, yet also serves as a voting member and chair of the county board as the legislative branch.
- In other places, the county executive may only manage the executive branch, including departments that are not managed by an independently elected official (e.g., sheriff, district attorney, treasurer, auditor). Similar to the President and a Governor, the executive often proposes an annual budget for consideration, amendment and adoption by the county board.

Most often, an elected county executive has the title of county executive; however, this executive might also carry the title of county judge, mayor, chief executive officer, chair or board president, depending on the state.

Elected county executives possess varying levels of authority. About 700 counties have an elected county executive, most notably in Arkansas, Hawaii, Kentucky, Maryland, New York, Tennessee and Texas, along with many major urban counties in states like Florida, Illinois and Washington. As the executive branch of a county government, the elected county executive commonly works with the legislative body to enact policy, oversees daily county operations and finances and often holds veto power over the legislative process.

NEARLY 700 COUNTIES HAVE AN ELECTED EXECUTIVE



Source: *NACo Collection and Analysis, 2015*

Constitutional "Row" Officers

Outside of the legislative and executive branches of county government, there are more than 18,600 other independently elected county officers responsible for specific county functions. Examples of these positions include assessor, auditor, circuit judge, clerk of the board, clerk of the court (judicial), coroner, county attorney, county engineer, judge of the probate, prosecuting attorney, public administrator, recorder, register of deeds, school superintendent, sheriff, surveyor, tax collector and treasurer.

> ***If the state constitution makes a provision for an elected office, then the office is known as a constitutional officer.*** *For example, county auditor, clerk, court clerk, sheriff and treasurer positions are often mandated by state constitutions.*

If the state constitution makes a provision for an elected office, then the office is known as a constitutional officer. For example, county auditor, clerk, court clerk, sheriff and treasurer positions are often mandated by state constitutions. The role of the county board, as the legislative branch, is also typically outlined under the state constitution and law.

Certain counties, especially some under Home Rule, are granted flexibility in adjusting separately-elected positions to meet local needs, whether by adding or removing positions, or by converting positions from elected to appointed.

Some states have unique row officer positions. In Arizona, the constable is an elected officer which executes the orders of the court but does not perform the more traditional law enforcement duties of the sheriff.[xvi] And in Michigan, counties may appoint a drain commissioner to administer laws involving flood protection, stormwater and soil erosion, due to the fact that the state has been historically dominated by swamps that harbor potential health risks and negative impacts for agricultural lands.[xvii]

The title of a county position does not necessarily reflect the responsibilities of that position nor indicate whether the position is elected or appointed. For example, clerks in Florida typically serve as the Treasurer for the county and might also serve as the clerk to the county board and the county administrator, or they may provide other services.

> *There are more than 18,600 other independently elected county officers responsible for specific county functions.*

Check out ***NACo's Counties Matter*** *campaign for a simple overview of some key county functions, including infrastructure, health and public safety.*

GLOSSARY OF MOST COMMON COUNTY ELECTED OFFICIALS

Like the federal government, America's 3,069 county governments are designed with "checks and balances" of authorities, mandates and functions across executive, legislative and judicial duties. These responsibilities are exercised within the framework of state and federal constitutional and statutory law.

County boards, led by nearly 19,500 elected officials nationally, generally exercise executive and legislative powers, including oversight of the county budget, policies and general operations. In more than 700 counties, the executive function is led or shared by a chief executive who is elected countywide.

Nationwide, more than 18,600 independently elected officials, often referred to as "constitutional" or "row" officers, are also elected for specific county functions.

Below is a sample of the most common elected positions in county government:

- **Assessor:** Official who establishes the value of land and property for taxation
- **Auditor:** Official who oversees and monitors county assets and finances
- **Clerk of the board:** Clerk who provides support and record management for the county board
- **Clerk of the courts:** Clerk who serves as the administrative officer of the county court system
- **Commissioner:** Officials with board oversight of the budget, policy and general operations
- **Coroner:** Official who investigates the causes and manners of death in a county
- **County attorney:** Legal advisor for the county
- **District attorney:** Chief prosecutor for the state within the county
- **Executive:** Chief executive officer of the county, similar to a city mayor or state governor
- **Public defender:** Attorney who upholds the constitutional right to legal representation within the community
- **Recorder:** Official who manages the public records of the county (e.g., elections, land, birth & marriage)
- **Sheriff:** Chief law enforcement officer (also typically manages the county jail)
- **Treasurer:** Official responsible for the management and investment of financial assets

Learn more about America's counties

NACo Achievement Awards:

The Achievement Awards program is a non-competitive awards program recognizing innovative county government programs in 18 categories covering a wide spectrum of county responsibilities. Achievement Award winners have been featured in local media and in County News. Check out the awards archive to explore past winners.

Appointed County Administrator

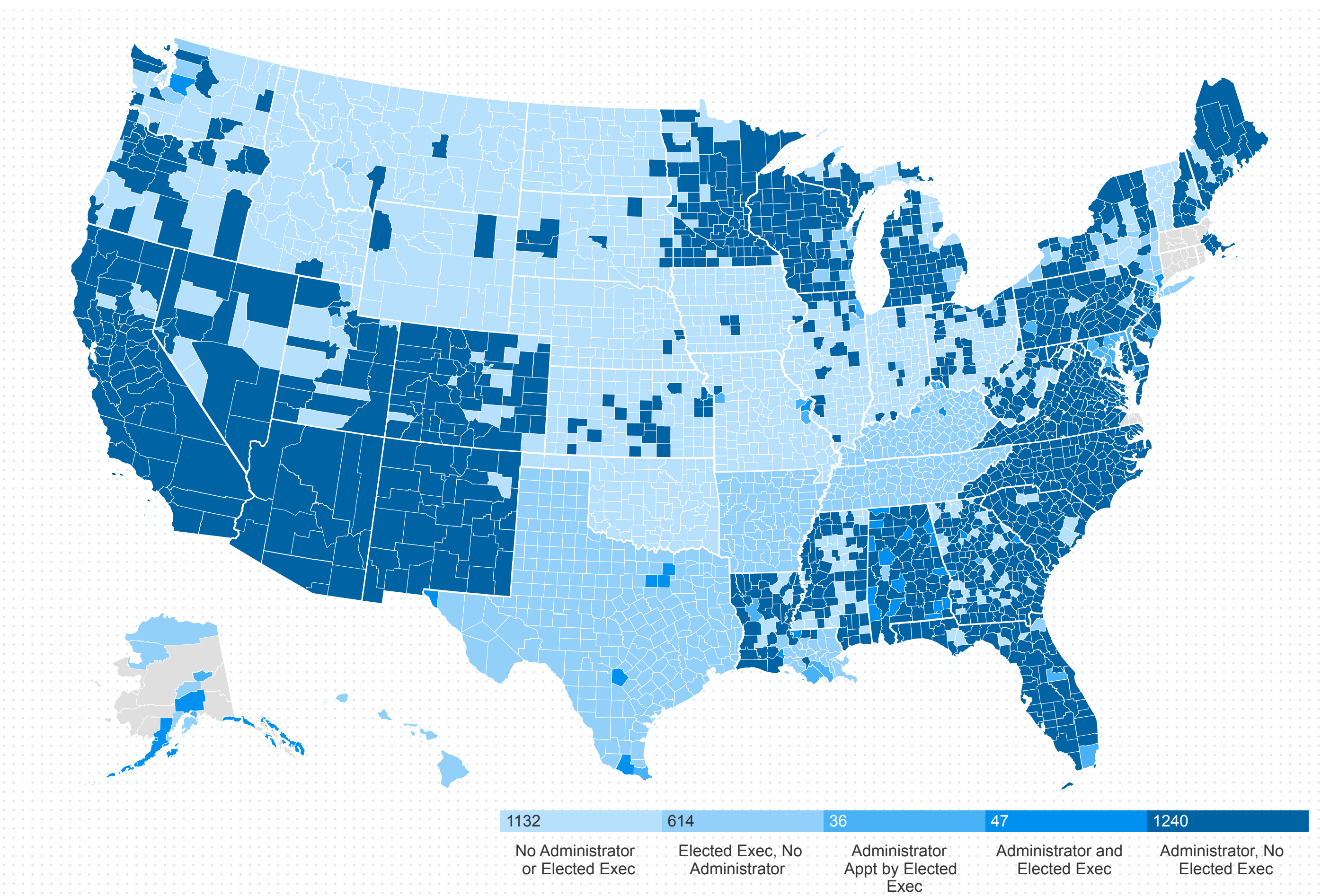
Some county positions with the title county executive/ county executive officer are not elected county executives, but appointed (for example, in a number of California, New Mexico and Virginia counties). They fulfill the function of appointed county administrators and/or managers. The majority of county administrators are appointed by the county board, but a minority of county administrators are appointed by the elected county executive or by both the elected executive and the county board.

> *1,300 counties have an appointed county administrator.*

Eighty-three (83) counties have both an appointed administrator and an elected executive. In 36 of these counties, the executive appoints the administrator. All Maryland counties, for example, have an administrator. The administrator is appointed the elected executive in the nine Maryland counties which have an executive, plus Baltimore City, and by the county council in the remaining 14 counties.

Approximately 1,300 counties have the equivalent of an appointed county administrator. Administrator, manager and chief administrative officers are common titles; however, this position may have one of 115 different titles, depending on the state. For example, an appointed county administrator in some Minnesota counties has the title of county coordinator. Appointed county administrators have different levels of authority, depending on the county governance structure and enabling state statutes.

OVER 1,300 COUNTIES HAVE AN APPOINTED ADMINISTRATOR



The county administrator is typically the top appointed career official of the county. Administrators serve the county's legislative body by carrying out the policies and procedures established by its members. Generally, the administrator oversees the daily operations of the county government, including the formation of the county budget and management of programs and services. Administrators may also partner with the private sector, nonprofits, academia and others for the benefit of the community.

Judicial Branch

Depending on the state, county attorneys (such as district attorneys or prosecutors) and magistrates may carry out the judicial power of counties in accordance with state law. Variations exist from state to state with respect to whether these positions are considered part of the judicial branch or executive branch of local government. Often, the classification depends on the nature of the position. In Indiana and New Mexico, for example, the district attorney is considered part of the judicial branch. In California, the county attorney is a distinct position from the district attorney which is appointed by the board and part of the executive branch. Typically, a district attorney will serve the same function as a prosecutor in bringing criminal cases to court. A county attorney generally handles civil legal issues, though will sometimes also function as a district attorney in handling criminal cases, especially in more rural, unincorporated areas.

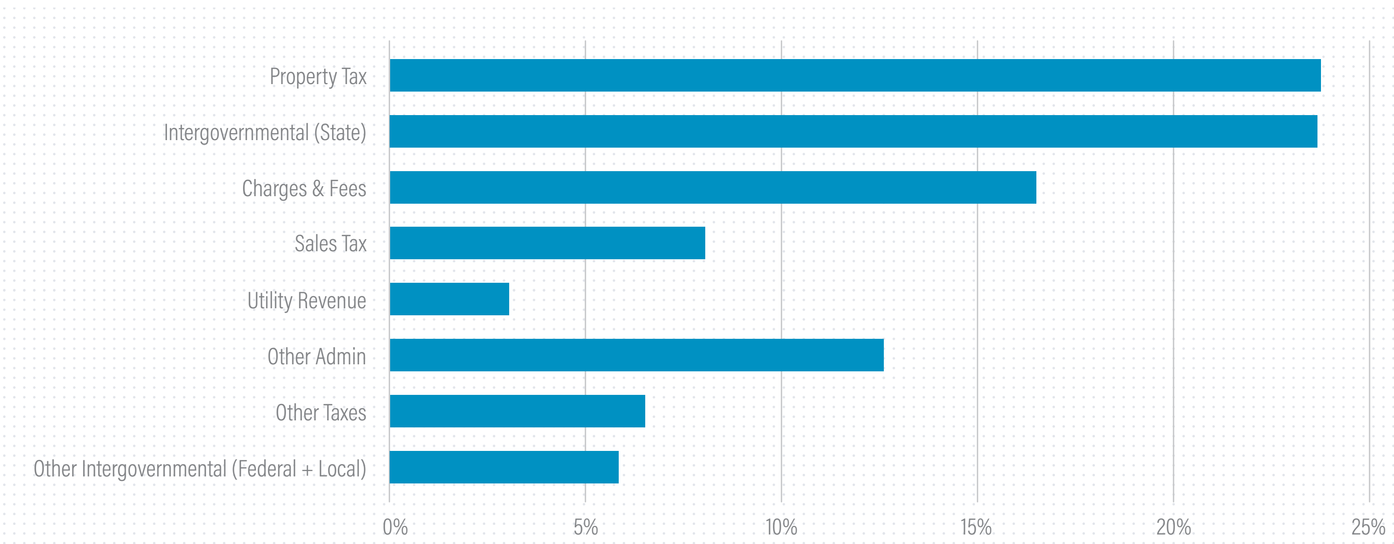
The judicial branch is particularly complex at the county level. Overall, judicial organization can be grouped into single county or multi-county. In a single county system, courts are organized along county lines; in a multi-county system, courts are shared among counties or organized along district lines. Just under half (46 percent) of states have single county local judicial systems, while the remainder (54 percent) have multi-county judicial organization. Even though judicial organization may be organized along county lines, local administration may differ. The judicial system can be run by the county, state or mixture of the two. Most court administration is run by the state, except in a handful of states like Maryland, Minnesota, Ohio and Texas where the counties play a larger role.

COUNTY FINANCES

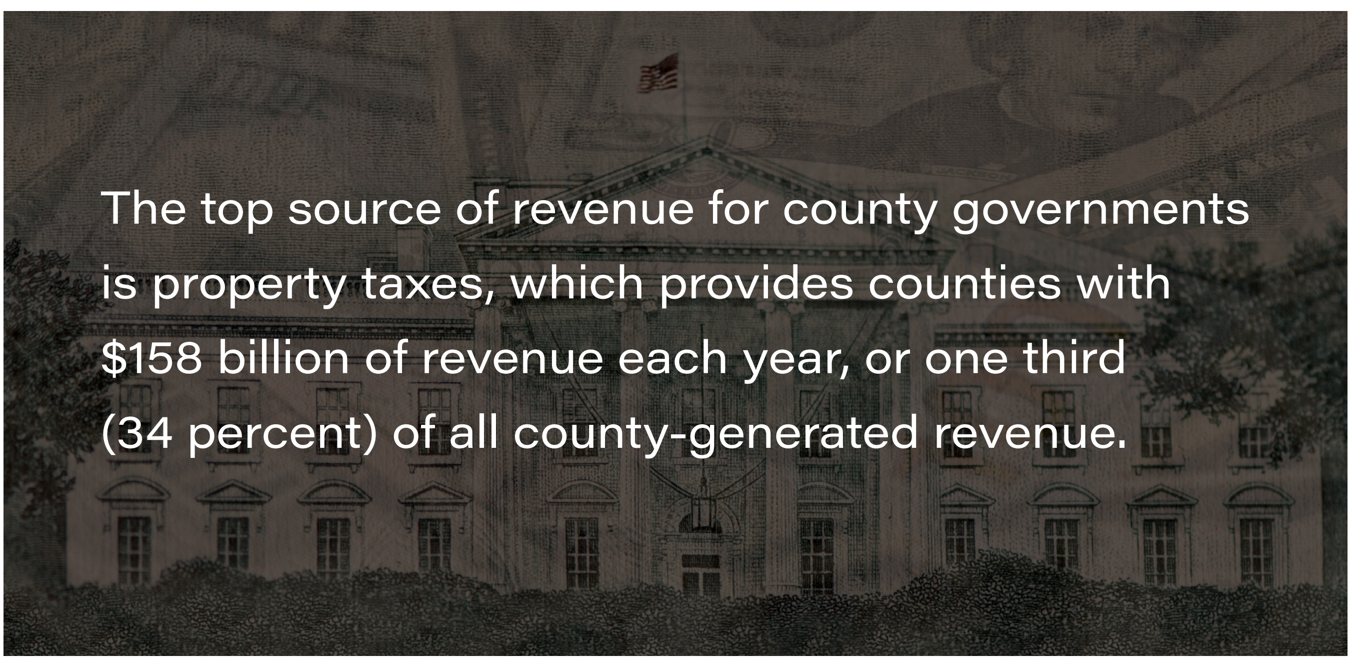
County boards approve the final budget, similar to how Congress adopts the federal budget. In most counties with an elected county executive or appointed county administrator, these officials are often responsible for developing the initial budget preparation. In total, county governments invest more than $600 billion annually, based on U.S. Census of Governments data.[xviii]

PROPERTY TAXES PROVIDE TOP SOURCE OF COUNTY REVENUE

Breakdown of Total County Revenue



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



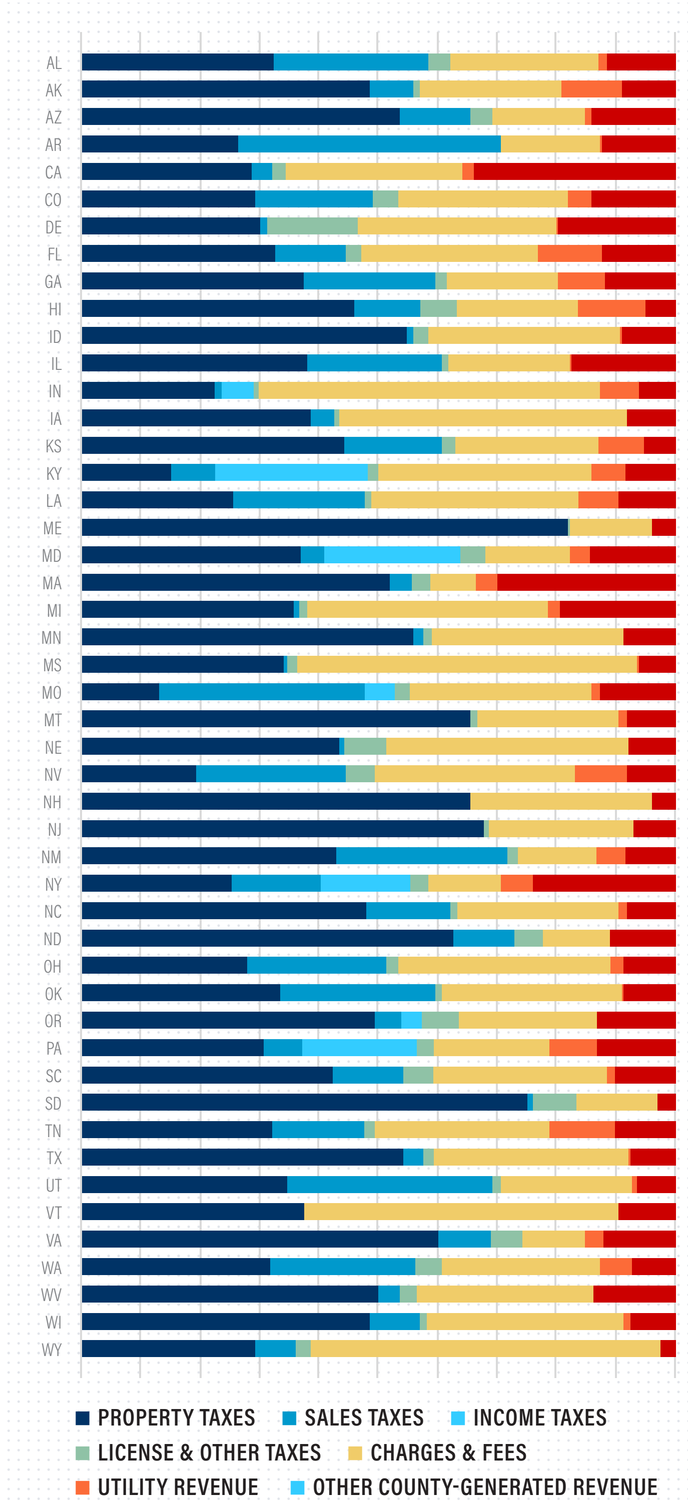
The large majority of the funding that counties use to provide services is generated by the county government itself, sourcing taxes and fees from residents and businesses. County governments generate 71 percent of all our own county revenue. Less than one third (29 percent) come from other governmental entities, namely federal (4 percent) and state (24 percent) governments, with variations by state and county.

Overall, the top source of revenue for county governments is property taxes, which provides counties with $158 billion of revenue each year, or one third (34 percent) of all county-generated revenue. Tax revenue as a whole provides over half (54 percent) of all county-generated revenue. Sales taxes are the second largest tax category, providing $53 billion (11 percent of county-generated revenue). Tax revenue is especially important to county governments because it mostly goes into county general funds, thus allowing for the most flexibility in investing the funding back into the community.

Charges and fees comprise the overall second largest category of county revenues, providing $110 billion, or one quarter (23 percent) of county-generated revenue. **These revenues, however, generally do not provide any flexibility to the local government, but are rather a "dollar in, dollar out" category of revenue** which encompasses funding that goes directly to provide a specific service or to reimburse the government for a service already provided. Some common examples include court and recording fees, public library charges, parks and recreation charges (including camping areas, swimming pools, museums and other facilities operated by the county), highway tolls, public hospital charges and revenue associated with public housing projects. These types of charges come directly from a specific government service and support that service directly.

COUNTY REVENUE STRUCTURE IS DIVERSE

County-Generated Revenue Breakdown by State



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

Note: *"County-generated revenue" excludes intergovernmental revenue from the federal, state and other local governments.*

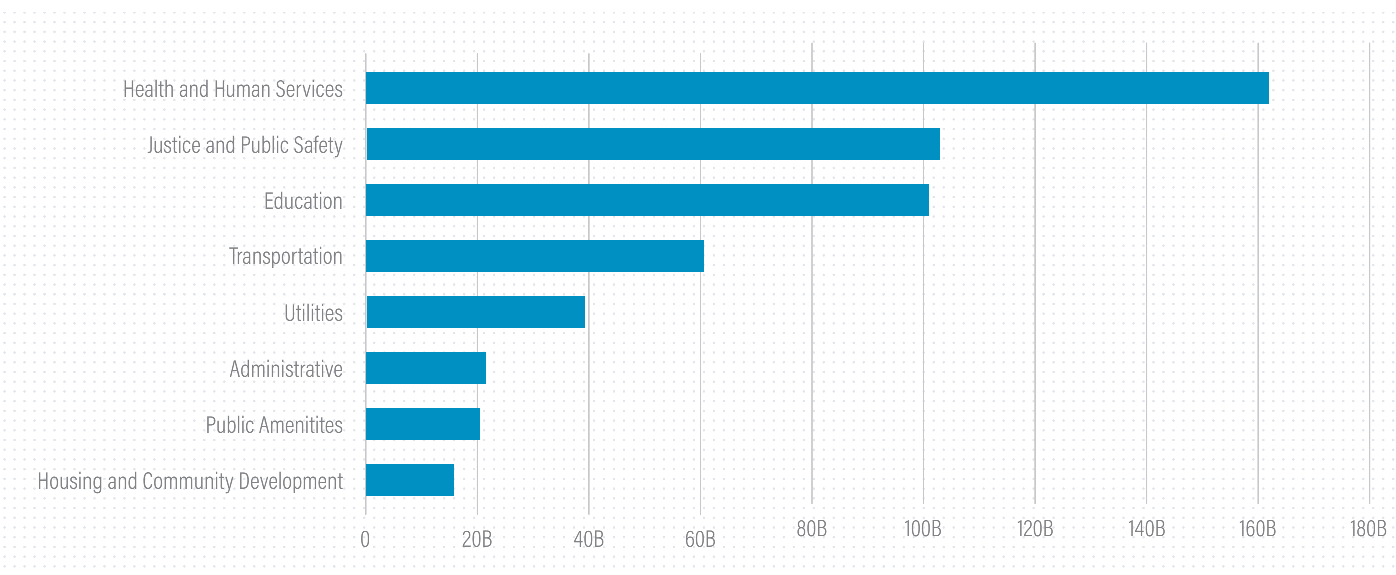
When it comes to large investments, most counties turn to debt financing to make the investment more quickly without having to wait to save up cash. Whether investing in capital infrastructure or helping the community recover from a disaster, there are certain times when general fund revenues cannot cover the necessary expenditures, so debt financing becomes an invaluable financial tool. Typically, a local government will issue bonds to borrow money, though some may qualify for certain state or federal loan programs, or even take out a short-term loan from a bank or other financial institution.

Although property taxes are the top revenue source for counties in aggregate, much variation exists at the state level. Counties in some states rely heavily on local sales taxes (Missouri), charges and fees (Indiana) or even local income taxes (Kentucky and Maryland). This variation exists in part due to shifting local priorities, but also due to varied county fiscal authority. County governments are dependent on states for the authority to raise revenue. Most states permit county governments some amount of flexibility over the ability to raise revenue, though some states impose more restrictions while others grant more authority. For example, Georgia, Hawaii and Tennessee do not impose any restrictions on county property taxes, thus allowing counties to adjust property tax revenue according to the needs of residents. On the other hand, in five states (Maine, Massachusetts, New Hampshire, New Jersey, Vermont), counties are severely restricted in their ability to raise revenue and not permitted to levy their own property taxes; rather, counties in these states must levy property taxes through their municipalities.

Thirty-one (31) states allow counties to implement some kind of local sales tax, though states tend to restrict sales taxes more than property taxes, sometimes only allowing sales tax revenue to be levied for specific purposes. In Colorado, for example, counties may collect a sales tax only for public safety improvements. Depending on the state, counties may also collect a local income tax, a tax on short-term rentals, a fuel tax or one of a variety of other taxes.

HEALTH AND HUMAN SERVICES IS TOP COUNTY INVESTMENT

Total County Expenditures, by Category



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

County revenues are important for the services they enable counties to provide. The top four investment categories for counties are Health and Human Services ($163 billion or 27 percent), Justice and Public Safety ($107 billion or 18 percent), Education ($103 billion or 17 percent) and Transportation ($61 billion or 10 percent).

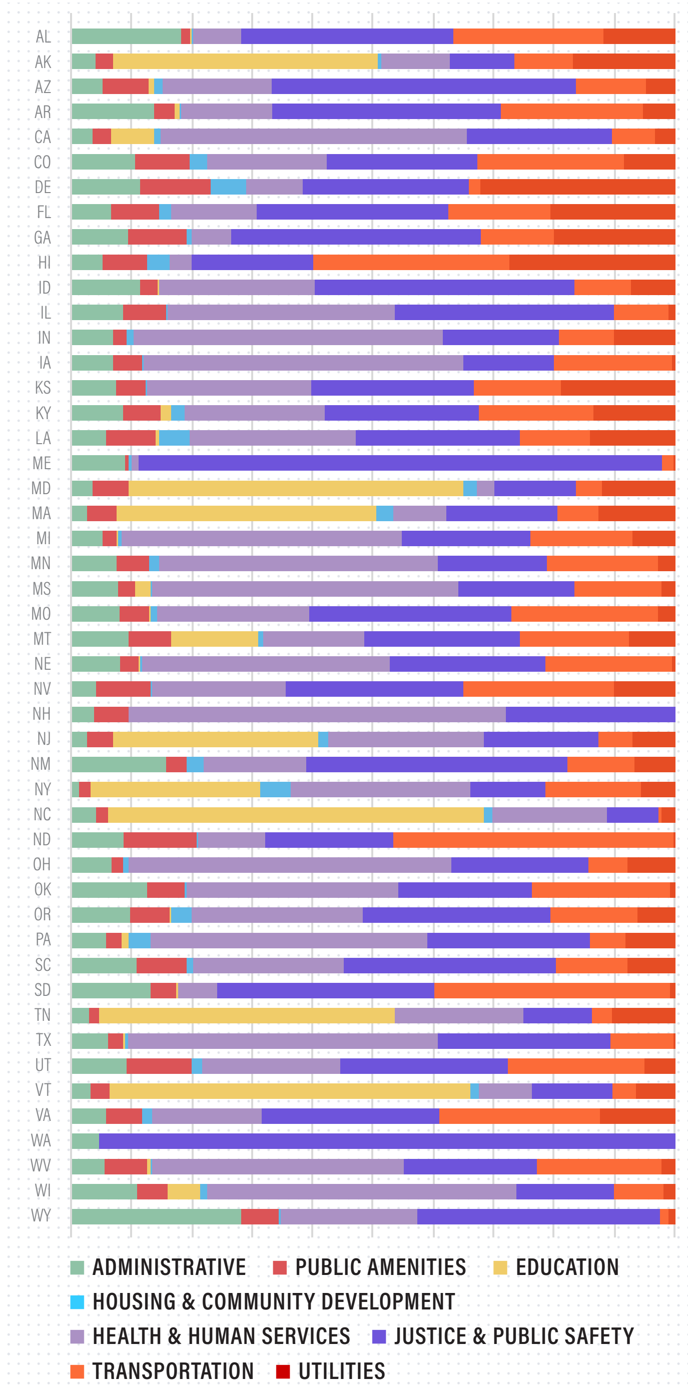
At the state level, the top county investment categories vary based on county priorities and authority levels, though health and human services, justice and public safety and transportation appear in the top most frequently. For counties in 40 states, Justice and Public Safety services is one of the top two services on which counties focus. Similarly, in 29 states, Health and Human services is one of the top two county investment categories. Only three states (Hawaii and the Dakotas) have Transportation as their top county investment category, but 11 states have Transportation as their second highest expenditure category and Transportation ranks third in another 19 states.

Although Education is the third highest investment category for counties as a whole, it ranks as the top category in only a few states (especially, Alaska, Maryland, North Carolina, Tennessee, Virginia). While K-12 education is generally a state and local partnership, the county role in that partnership varies, as most states designate authority to independently elected or appointed school boards. Almost all states mandate the school boards to raise revenue for schools through property and other taxes, with the state contributing the remainder. Public school districts are only dependent on county governments in Alaska, Maryland, North Carolina, Tennessee and Virginia, meaning counties in those states have a statutory obligation to directly fund K-12 schools. In terms of post-secondary education, counties' decision-making authority varies, though counties remain critical actors in driving integration and coordination among human services, workforce and economic programs to strengthen career pathways.

All of these county services and expenditures are dependent both on the authority each state gives to county governments in state law, as well as the ability of each county to raise adequate revenue.

COUNTY PRIORITIES AND MANDATES ARE DIVERSE

County Expenditure Breakdown by State



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

MEMOS MADE EASIER: COUNTY EXPLORER DATA RESOURCES

NACo's County Explorer is a dynamic data-visualization tool designed to help strengthen your staff memos, floor speeches, and district travel. This comprehensive platform contains nearly a thousand datasets that will help contextualize the countless issues you will encounter in Congress.

NATIONAL ASSOCIATION of COUNTIES NACo

COUNTY EXPLORER

County Explorer is an accessible and user-friendly tool.
Check out the new design, functionality and more at **Explorer.NACo.org**.

A SNAPSHOT: FUNCTIONS OF COUNTY GOVERNMENT

Following is a brief snapshot of the governmental responsibilities of America's county governments:

Community Health

- Own or support over 900 public hospitals and clinics with more than 58,000 beds
- Manage and/or govern more than 1,900 local public health departments / authorities
- Operate more than 700 long-term care facilities and more than 750 behavioral health authorities
- Provide mandated healthcare for low-income, uninsured or indigent residents in a majority of states
- Contribute to Medicaid in 25 states, including the District of Columbia. Of these states, 19 mandate counties to contribute to the non-federal share of Medicaid costs and/or administrative, program, physical health and behavioral costs
- Provide significant health services, including mental health and substance abuse treatment, for the general public and for millions of inmates of county jails and detention facilities

COUNTIES PLAY AN ESSENTIAL ROLE IN PROTECTING, PROMOTING AND IMPROVING THE HEALTH OF COMMUNITIES ACROSS THE NATION.

Counties employ over
533,000
hospital and health care workers.

Counties support more than
900
hospitals that provide inpatient medical care and specialized care.

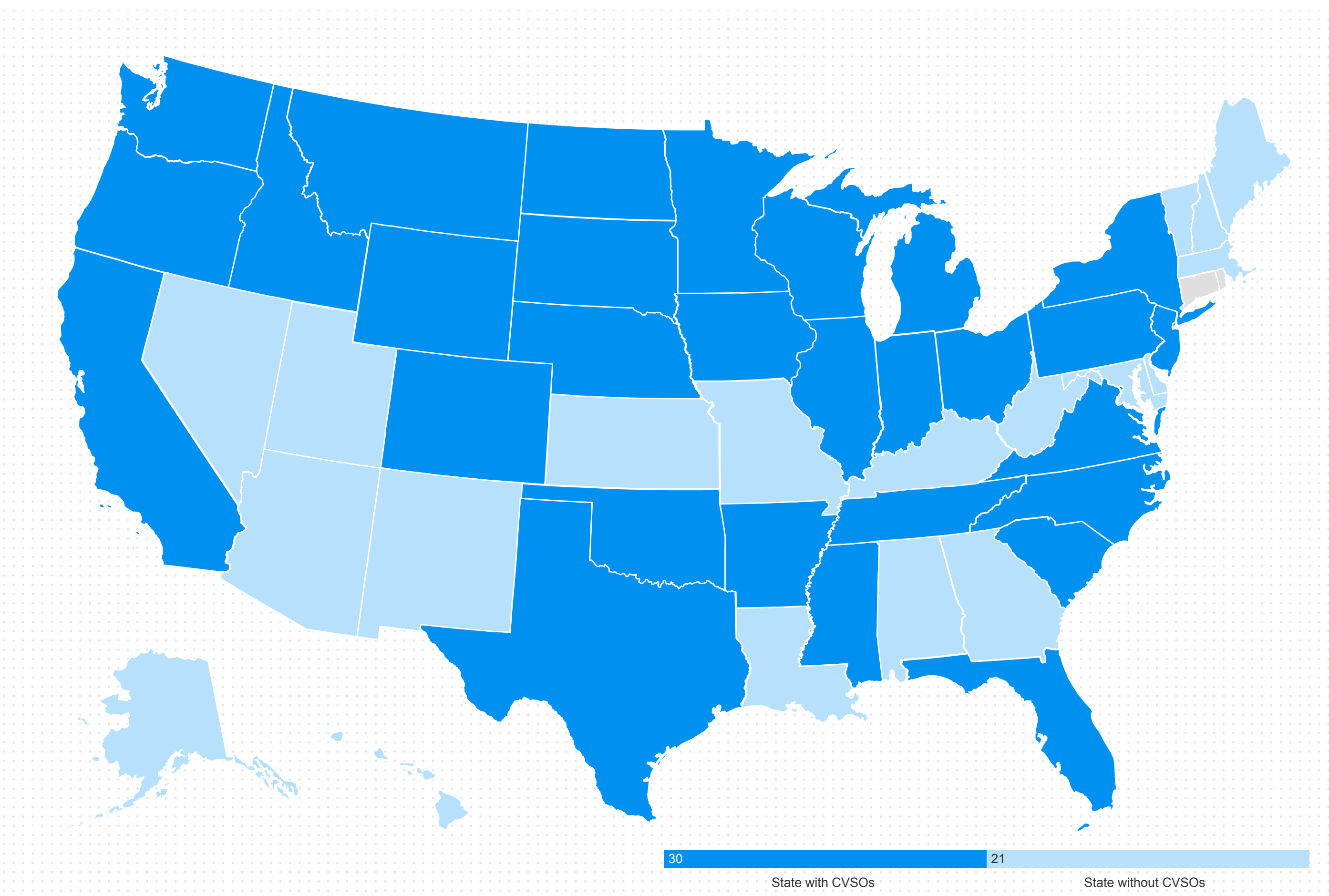
Counties also own and support
700
long-term care facilities.

Human Services Including Veteran Services

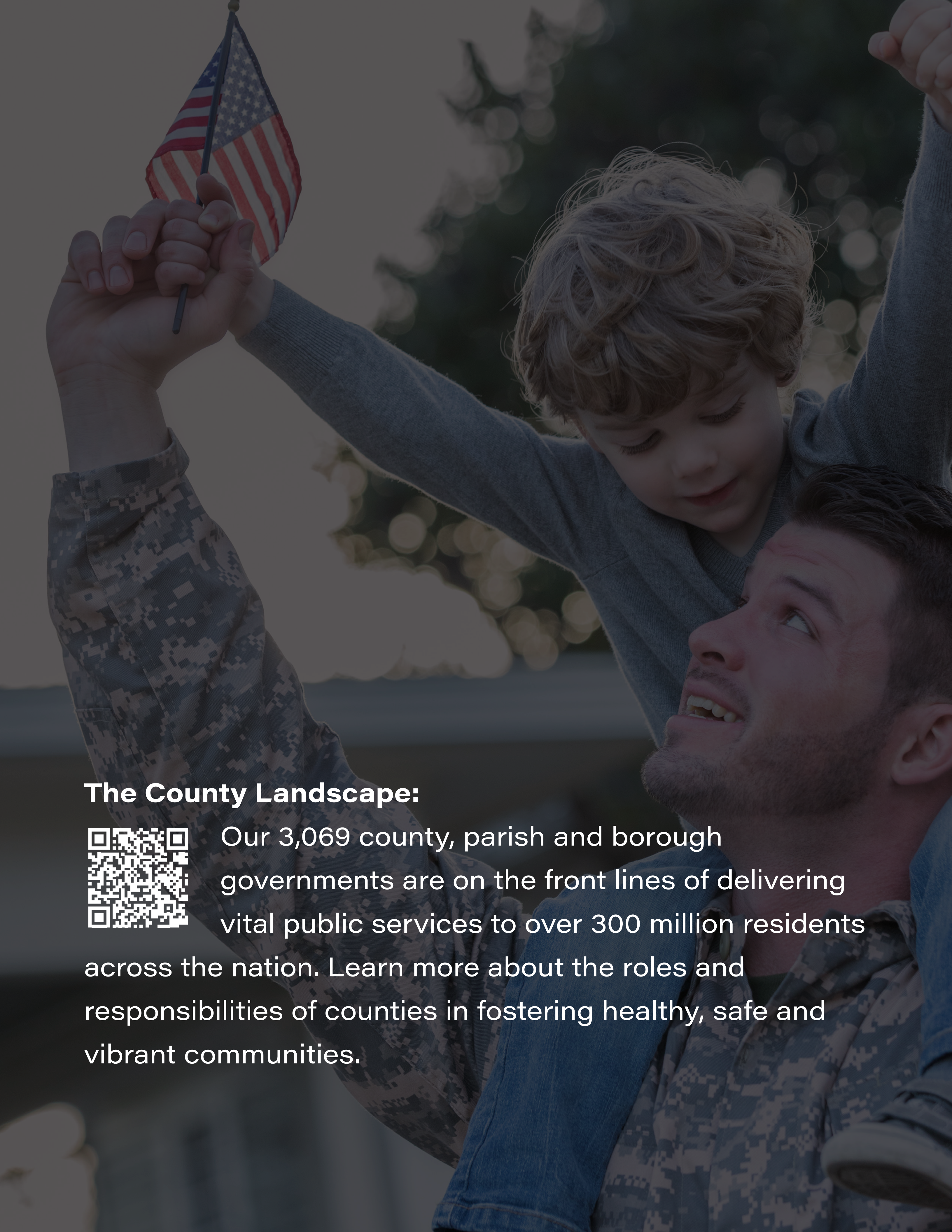
- Counties partner with the federal government to administer a wide range of human services and nutrition supports that help stabilize vulnerable families and individuals, though this role varies by program and state. County-administered programs include Temporary Assistance for Needy Families (TANF) and the Social Services Block Grant (SSBG) in 9 states, the Supplemental Nutrition Assistance Program (SNAP) in 10 states, the child welfare system in 11 states and the Child Care and Development Fund (CCDF) in 8 states. Counties invest $62 billion of federal, state and local funds in human services each year.
- Over 248,000 county human services professionals deliver vital services to our nation's most vulnerable populations, including seniors, individuals with disabilities, children experiencing abuse and neglect, homeless individuals and low-income households.
- Counties in 29 states, plus the District of Columbia, have county veterans service officers (CVSOs), predominantly funded with local taxpayer dollars, to serve as essential advocates for veterans and their families as they navigate the complex process of accessing their Veteran Affairs (VA) benefits.

COUNTY VETERAN SERVICE OFFICERS (CVSOs) BY STATE

Indicated whether a state has or does not have County Veteran Service Officers (CVSOs)



Source: *National Association of County Veteran Service Officers (Adapted by Center for a New American Security (CNAS))*

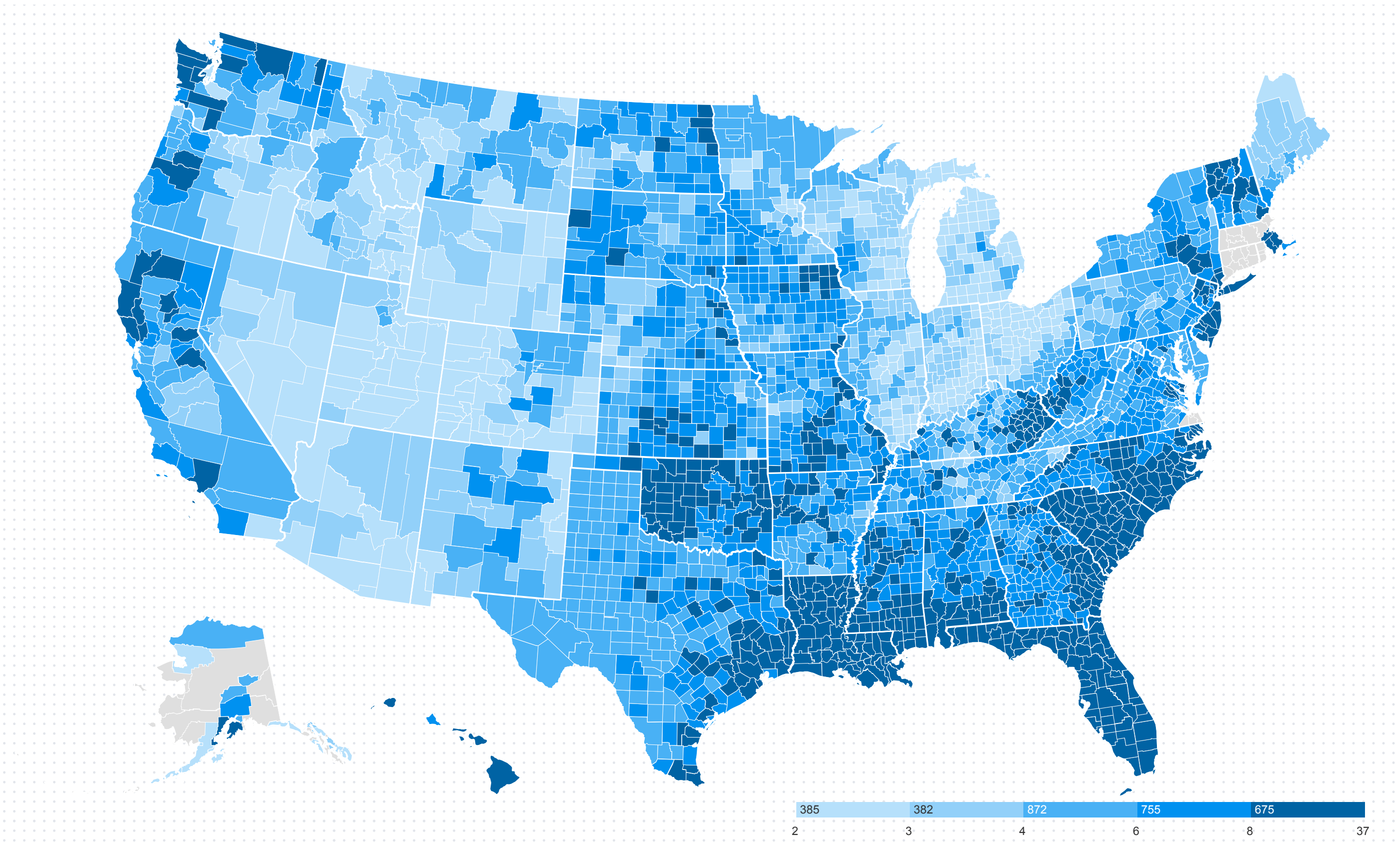


The County Landscape:

Our 3,069 county, parish and borough governments are on the front lines of delivering vital public services to over 300 million residents across the nation. Learn more about the roles and responsibilities of counties in fostering healthy, safe and vibrant communities.

NUMBER OF FEDERALLY DECLARED DISASTERS BY COUNTY BETWEEN 2013 AND 2022

The number of disaster declarations authorized by the President, both major disaster declarations and emergency declarations, for incidents affecting a county in 2013-2022



Source: *U.S. Federal Emergency Management Agency 2013-2022 Disasters data, 2023*

Justice and Public Safety

- Operate 91 percent of local jails, which processed more than 7.3 million admissions in 2022.
- Serve as the local arm of the state/county court systems, including key players such as judges, district attorneys, public defenders, court clerks, and jail administrators (and court facilities)
- Provide essential first responder services through sheriffs, police departments, constables, 911 operations, firefighters, EMT/EMS professionals and coroners/medical examiners
- Lead regional and local emergency management planning, response and coordination, including through county Emergency Operations Centers

Counties play a major role in two distinct areas of justice and public safety: ***emergency response and preparedness, and the criminal justice system.***

COUNTIES ANNUALLY INVEST:

$13.3B IN FIRE PROTECTION ACTIVITIES

$21B IN COUNTY COURTS AND LEGAL SERVICES

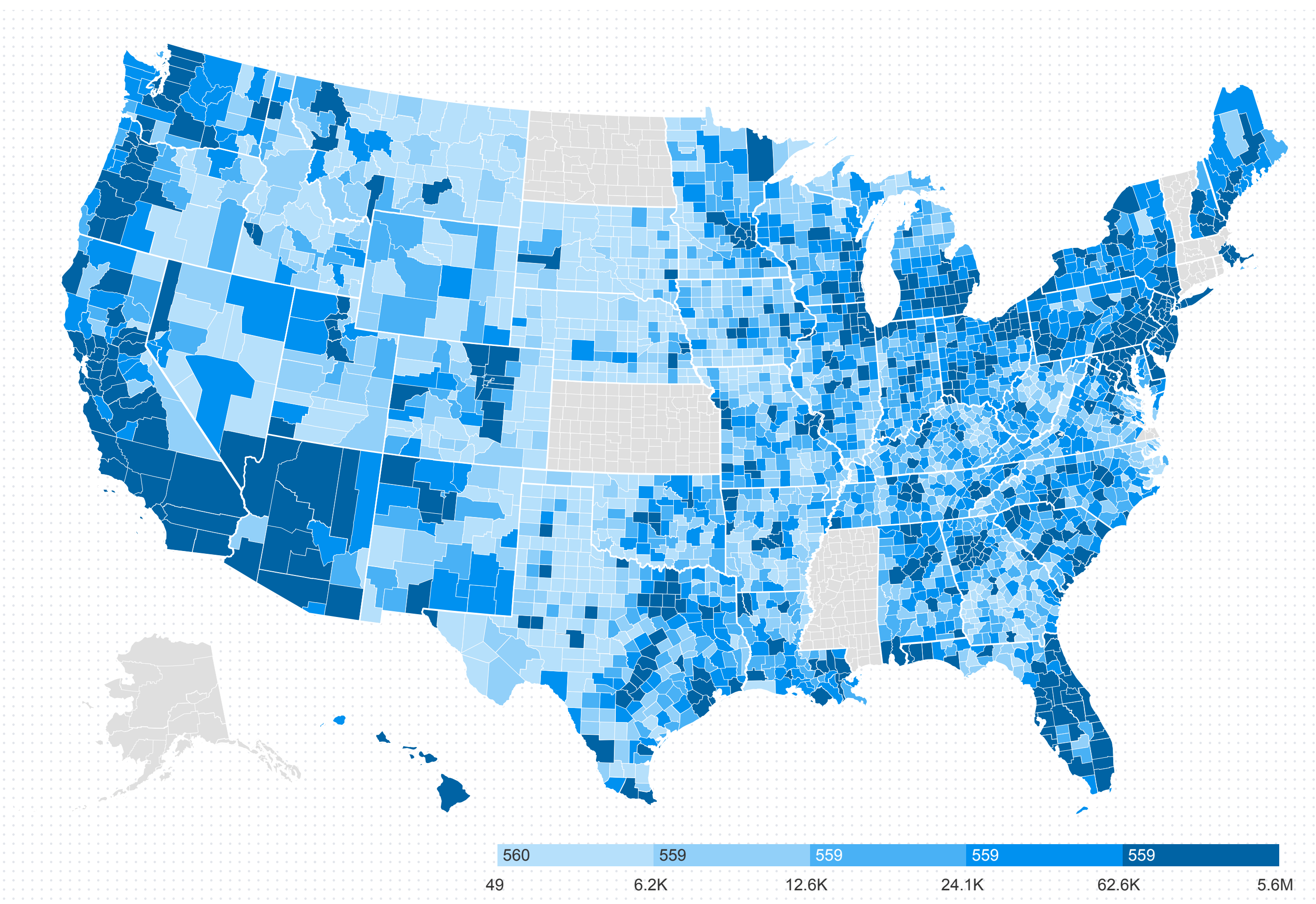
$42B TO SUPPORT 2,961 POLICE AND SHERIFF DEPARTMENTS

$29B TO OPERATE CORRECTIONAL FACILITIES

Public Administration

- Record keeping including birth and death certificates, court records, election records, land records, marriage licenses, real estate transactions and tax assessments
- Tax assessments and collections, including for other public entities such as public schools, municipalities and special purpose districts
- Elections administration including funding and management of over 100,000 polling places and coordination and training of more than 630,000 poll workers each election cycle
- Essential community facilities and services, such as parks and recreation, public libraries, arts and culture programs and facilities, community and technical colleges, housing and homelessness services, and community and economic development

TOTAL REGISTERED VOTERS (2020)

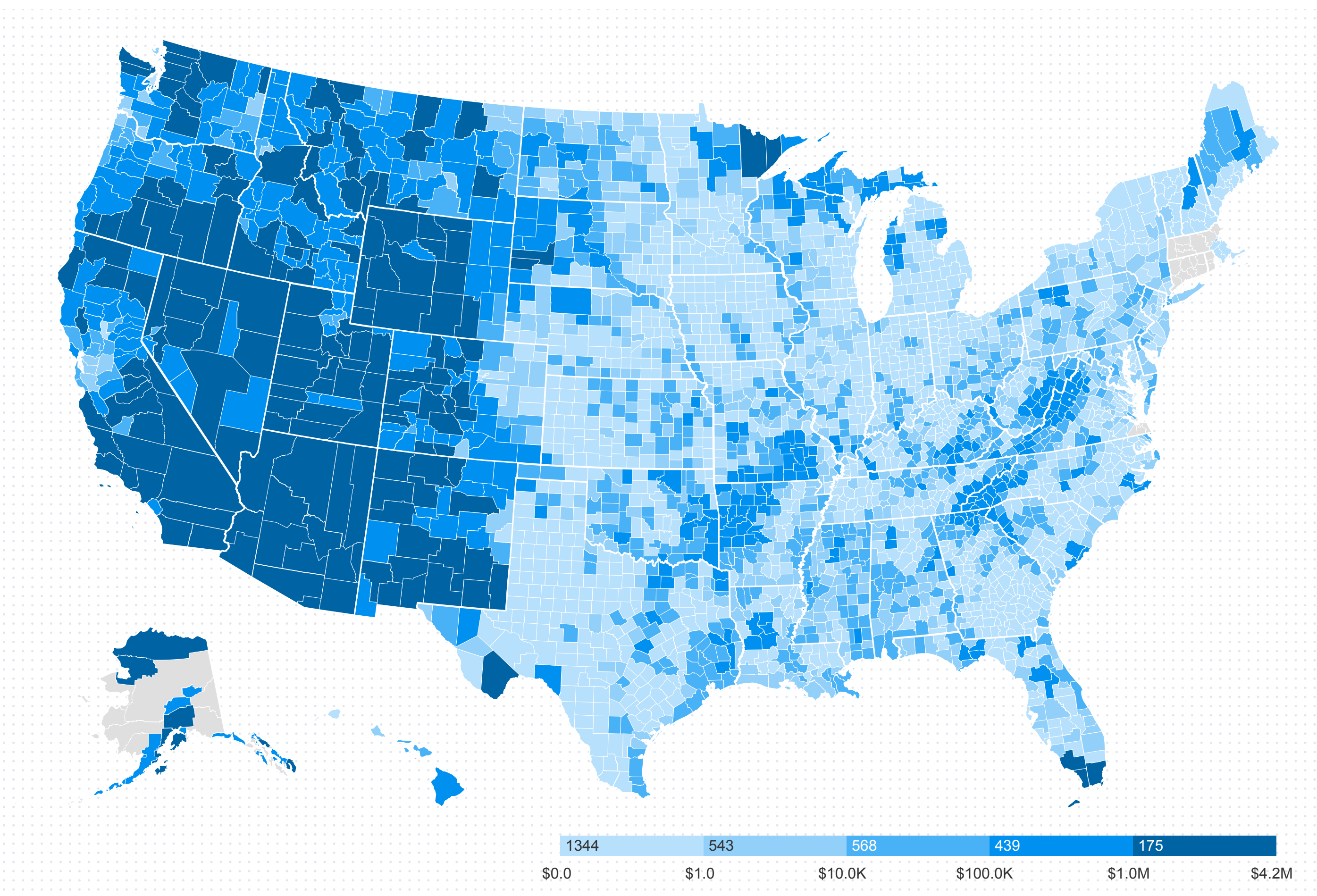


Source: *NACo Analysis of State Board of Elections website data*

Public Lands

- Nearly 62 percent of counties have federal public land with our boundaries
- As federal land is not taxable by local governments, the federal Payment-in-Lieu-of-Taxes (PILT) account provides essential compensation to over 1,850 counties in 49 states, the District of Columbia, Guam, Puerto Rico and the U.S. Virgin Islands for lost tax revenues. Counties collectively received more than $562 million in PILT funding in FY 2023.
- The Secure Rural Schools and Community Self-Determination (SRS) Act was enacted in 2000 to compensate for steep reductions in revenues from timber harvests, which resulted from national policies that substantially diminished revenue-generating activities within federal forests. For FY 2022, the SRS program provided $269 million for roads and schools and other critical services in over 700 mostly rural counties, parishes and boroughs across the United States.

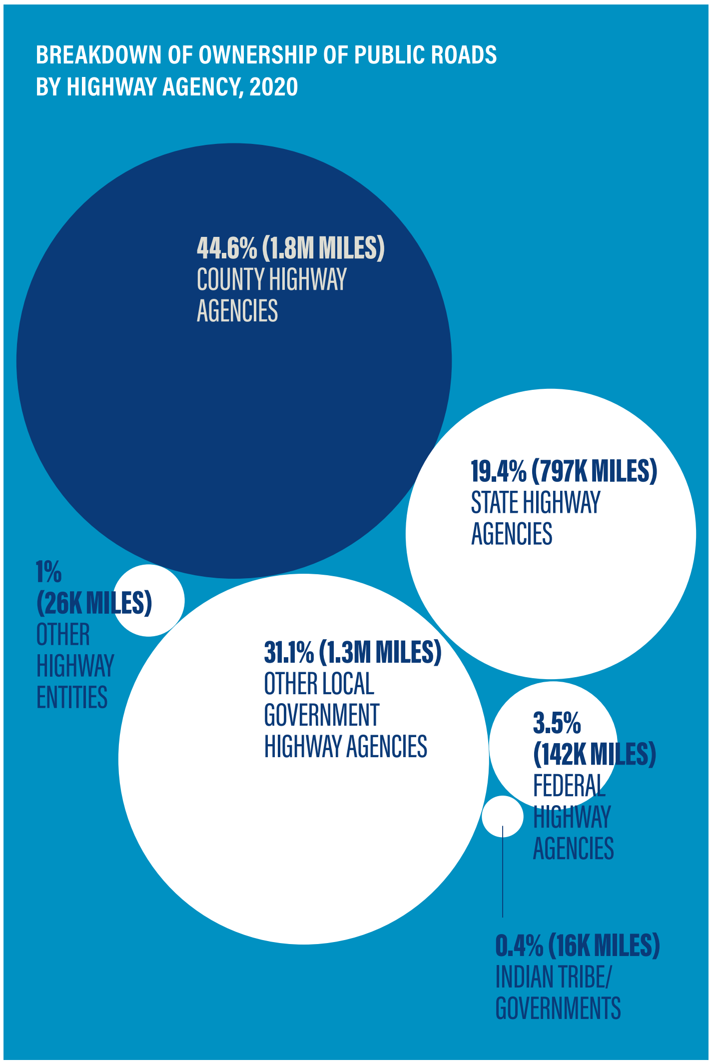
2023 PAYMENT IN LIEU OF TAXES (PILT) AMOUNT



Source: *NACo Analysis of U.S. Department of the Interior Data*

Transportation and Infrastructure

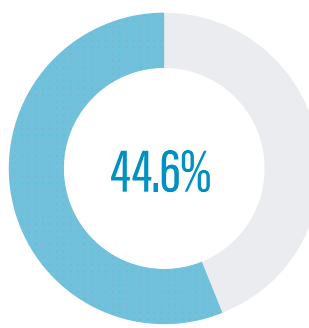
- Own and maintain more than 45 percent of public road miles and 38 percent of bridges
- Support 40 percent of public transportation systems
- Own or involved in operations of more than one-third of public airports
- Major owners of public facilities, such as courthouses, county administration buildings, jails and detention centers, dams and reservoirs, sports stadiums, water purification systems, sewage treatment facilities, ports, and solid waste management and recycling centers



There are **4.1 million** public road miles within counties across the nation where most trips both start and end.

In total, county highway agencies own and maintain **1.8 million** road miles.

County governments invest **$30 billion** towards the maintenance, operation, repair and construction of toll and non-toll highways.



COUNTIES OWN MORE PUBLIC ROAD MILES THAN ANY OTHER LEVEL OF GOVERNMENT.

County Policy Priorities:

The American County Platform is NACo's permanent policy document. When necessary, it is amended at the annual meeting. Divided into substantive policy areas covered by ten policy steering committees, the platform reflects the philosophy and broad objectives of NACo's membership.

ABOUT OUR INTERGOVERNMENTAL SYSTEM

The National Association of Counties (NACo), as the national voice of America's county government officials, holds a special place in our nation's Federalism system of intergovernmental entities.

As an association of public officials, NACo is not a special interest group but a major partner in our nation's intergovernmental system. Under America's form of Federalism, the intergovernmental system is about the balance, division and sharing of power and responsibilities between and among levels of government: federal, state, local and tribal.

NACo is a member of the "Big Seven" coalition of national associations whose members represent the chief elected officials of state and local governments. The leadership of our organizations work together regularly to address national issues of mutual interest affecting state and local governments, including in consultation and partnership with elected and appointed officials across the three branches of the federal government.

The Big Seven Coalition consists of NACo, along with the National Governors Association, Council of State Governments, National Conference of State Legislatures, U.S. Conference of Mayors, National League of Cities and the International City/County Management Association (only group representing non-elected officials).

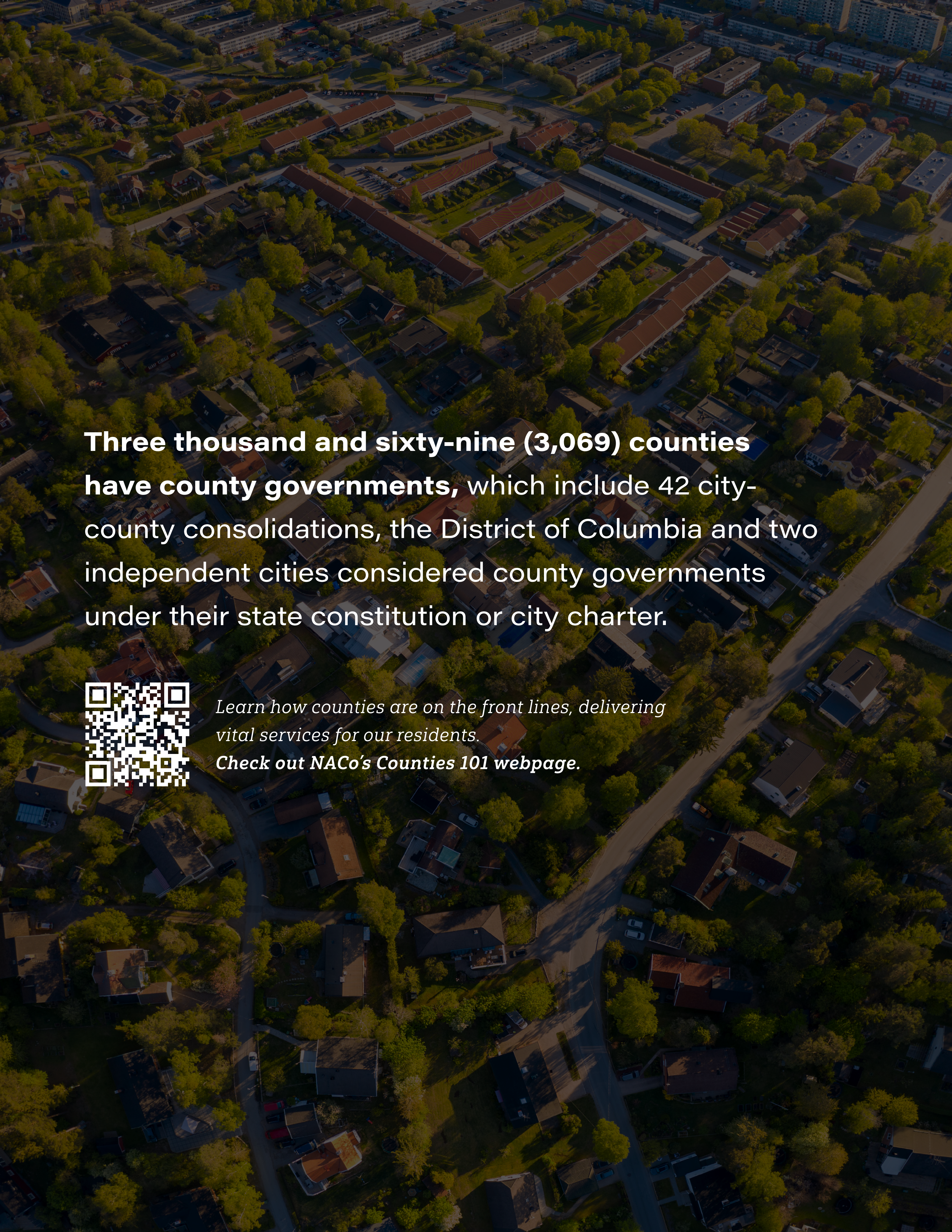
As national representatives of general-purpose state and local governments, led by our publicly elected officials, our associations are distinguished from the larger world of nonprofits and special interest groups, mainly by our governmental membership and our connections to governmental policy. As public entities, our collective missions are to represent the broader, public interest in public affairs.

At the core of NACo's mission is to bring county officials together to advance county priorities in national policymaking, promote exemplary county policies and practices, nurture leadership skills and expand knowledge networks, optimize county and taxpayer resources and enrich the public's understanding of county government. NACo achieves this goal by involving over 1,500 county elected and professional officials in more than 30 NACo committees, caucuses, advisory committees and task forces.

> *Under America's form of Federalism, the intergovernmental system is about the balance, division and sharing of power and responsibilities between and among levels of government: federal, state, local and tribal.*

> *NACo and our county officials are not lobbyists or a special interest group. We are part of our nation's intergovernmental system of public elected officials.*

*Check out **NACo's Advocacy Hub and Federal Policy Priorities***



Three thousand and sixty-nine (3,069) counties have county governments, which include 42 city-county consolidations, the District of Columbia and two independent cities considered county governments under their state constitution or city charter.

Learn how counties are on the front lines, delivering vital services for our residents.
Check out NACo's Counties 101 webpage.

ENDNOTES

[i] Britannica, "Shire," available at: https://www.britannica.com/topic/shire-British-government-unit

[ii] Emily Salmon, "County Formation during the Colonial Period," Encyclopedia Viriginia (December 2020), available at: https://encyclopedia-virginia.org/entries/county-formation-during-the-colonial-period.

[iii] Census Bureau, "States, Counties, and Statistically Equivalent Entities," available at: https://www2.census.gov/geo/pdfs/reference/GARM/Ch4GARM.pdf

[iv] Ibid

[v] Marilyn Haigh, "Why does Texas have so many counties? A history lesson," The Texas Tribune, July 3, 2018, available at https://www.texastribune.org/2018/07/03/beto-orourke-visited-all-254-counties-texas-why-are-there-so-many/.

[vi] See Judy A. Watson, "County Government Abolishment," OLR Research Report (1998), available at: https://www.cga.ct.gov/PS98/rpt%5Color%5Chtm/98-R-0086.htm; and Secretary of the Commonwealth of Massachusetts, "County Government," available at: https://www.sec.state.ma.us/divisions/cis/government/gov-county.htm

[vii] Rhode Island Government, "Fun facts & trivia," available at: https://www.ri.gov/facts/trivia.php

[viii] Secretary of the Commonwealth of Massachusetts, "County Government," available at: https://www.sec.state.ma.us/divisions/cis/government/gov-county.htm

[ix] U.S. Census Bureau, "Change to County-Equivalents in the State of Connecticut for 2022 ACS," (September 2023), available at: https://www.census.gov/programs-surveys/acs/technical-documentation/user-notes/2023-01.html

[x] The terms urban and rural are multidimensional concepts that can involve indicators such as population size, density or geographic isolation. The U.S. Census Bureau employs an urban-rural classification which delineates urban areas as densely developed territory, encompassing residential, commercial and other non-residential urban land uses. Rural areas encompass all population, housing and territory not included within an urban area. In another definition, the Office of Management and Budget designates counties into metro areas and micro areas. Metro areas constitute an urban core of 50,000 or more people and micro areas constitute an urban core of 10,000-49,999 people. Micro areas and counties outside of both metro and micro areas are considered rural. NACo does not employ a singular definition for urban and rural counties; rather, we encourage our members to self-identify based on the unique composition of their jurisdiction.

[xi] Census Bureau, "2020 Population and Housing State Data" (2021), available at https://www.census.gov/library/visualizations/interactive/2020-population-and-housing-state-data.html.

[xii] Haya El Nasser, "More Than Half of U.S. Population in 4.6 Percent of Counties," Census Bureau, October 24, 2017, available at https://www.census.gov/library/stories/2017/10/big-and-small-counties.html.

[xiii] NACo County Explorer Data, 2024.

[xiv] Though only 21 states actually have a mix.

[xv] State v. Hutchinson, Utah Supreme Court, 624 P.2d 1116 (1980), available at: https://law.justia.com/cases/utah/supreme-court/1980/16087-0.html

[xvi] Arizona Constable Ethics, Standards and Training Board, "What Do Constables Do?", available at: https://cestb.az.gov/about-us/what-do-constables-do

[xvii] See Michigan Association of County Drain Commissioners, available at: https://macdc.us/

[xviii] NOTE: New U.S. Census figures expected in summer 2024

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