

# County Government: Structures and Process

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WAYNE STATE  
UNIVERSITY



# Structures and Process

As Exciting as it Sounds!

# But Seriously...Today's Objectives

- A brief refresher on county government in the United States
- The tension of the day: Tradition v. Reform
- Learning from each other through information sharing



# First Things First...

A (New & Improved)  
County Government Literacy Quiz!



# Counties in the Federal System

# How do Counties Fit in the Federal System?

- Authority is dispersed between many governments
- Americans love local government!
- But: There are limits on autonomy



# Authority is Dispersed

Governmental Units in the United States, 2017

Type	Sub-Type	Totals
Federal		1
States		50
Counties		3,031
	Municipal	19,495
	Town or	
	Township	16,253
Subcounty		35,748
	Special	
	Districts	38,542
	Public	
	School	
	Systems	12,754
Special		
Purpose		51,296
<b>Total</b>		<b>90,126</b>

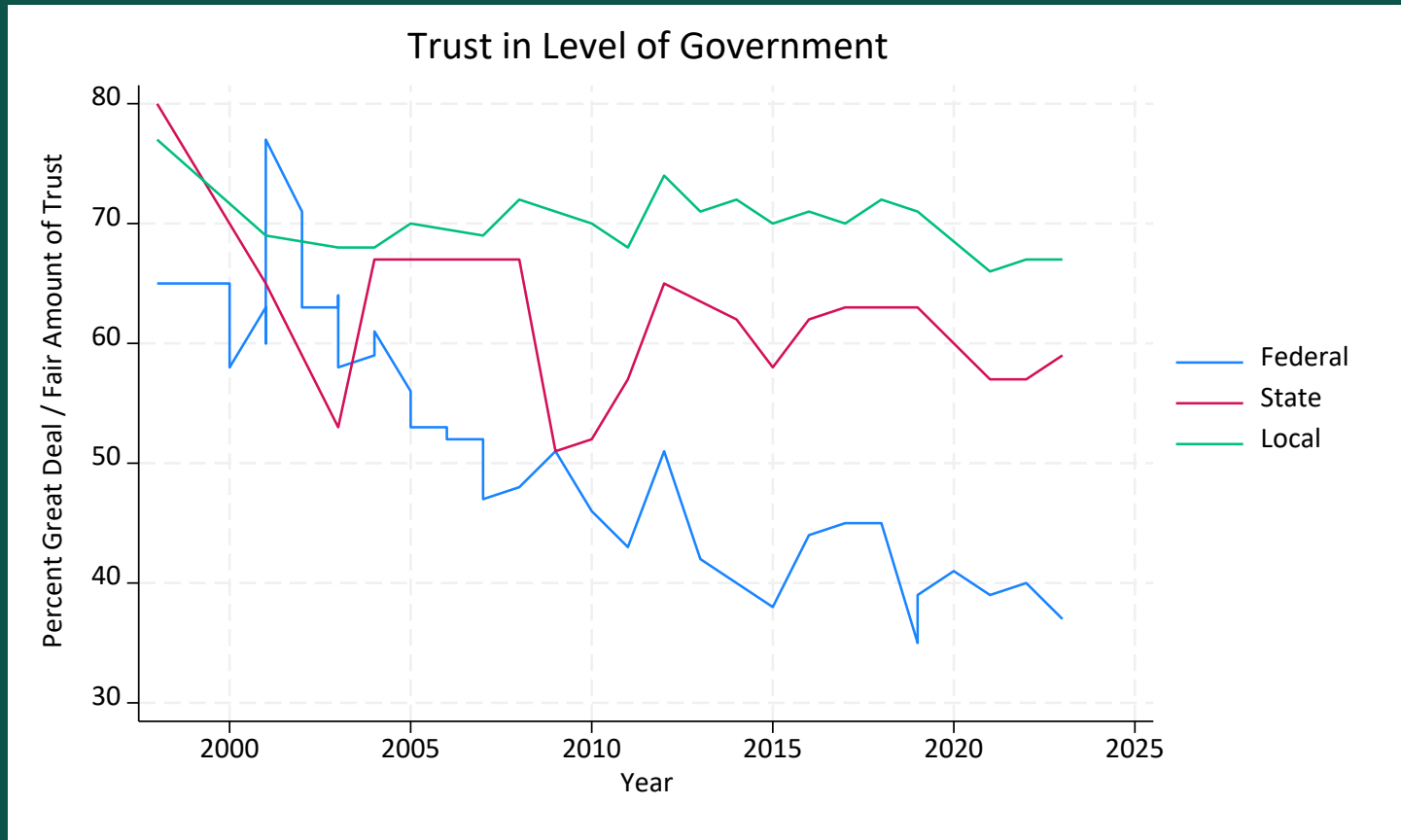
Question 1!



Source: 2017 Census of Governments



# Americans Love Local Government! (at least relatively) Question 2!



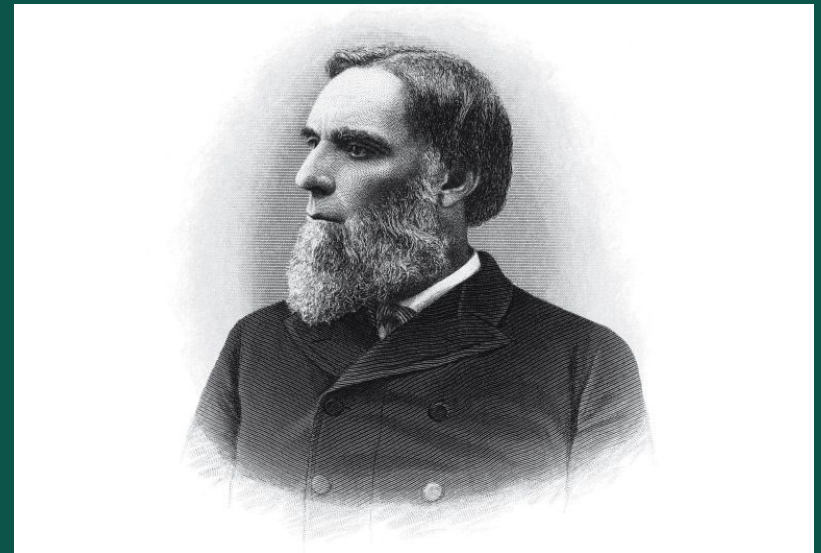
Source: [Gallup Poll Social Series \(Governance\)](#)





# But Local Governments are Subordinate Actors

- Dillon's Rule v Home Rule
- “Creatures of the state”
- What the state giveth...



Source: [Arlington Magazine](#)



Question 3!



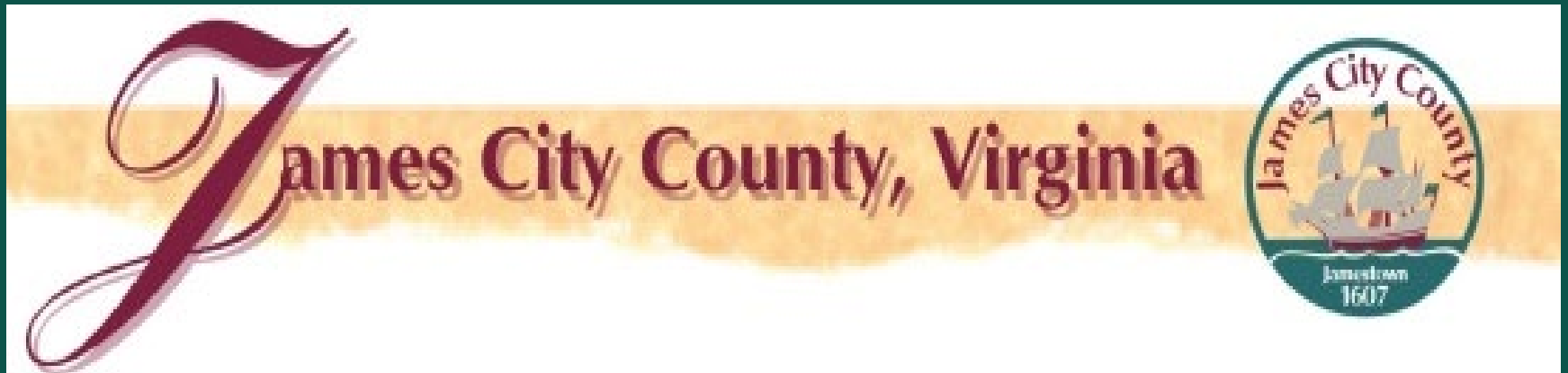
# Counties are a Unique Type of Local Government

Key Theme: Variation!

# Counties are a Unique Type of Local Government

- They have been around a long time
- Boundaries are relatively stable

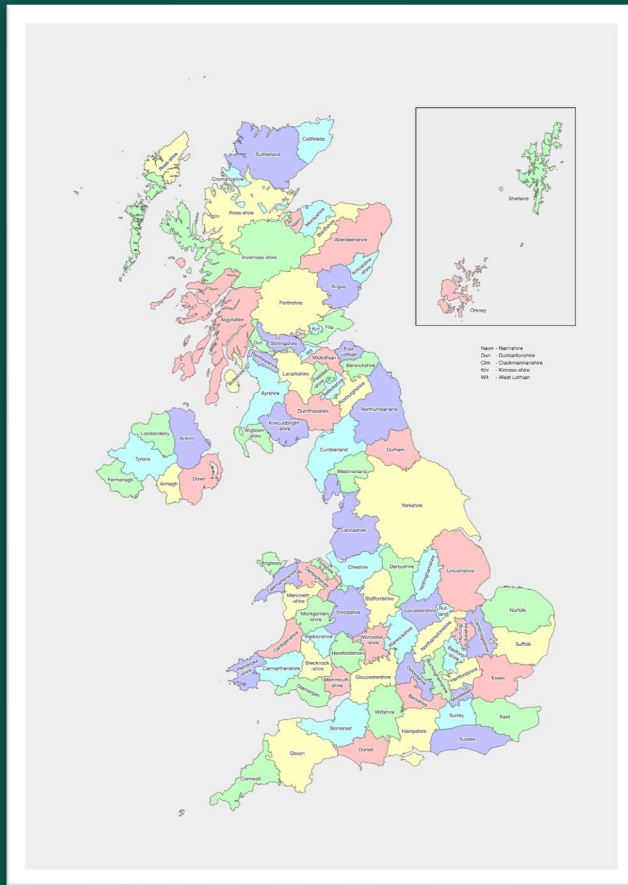
Question 4!



Source: Barbara Ford-Coates



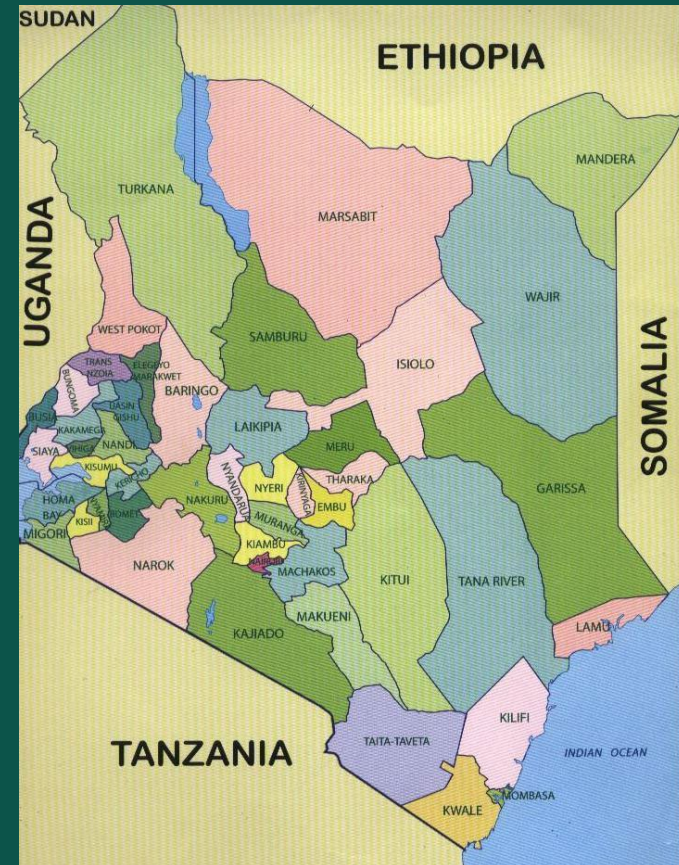
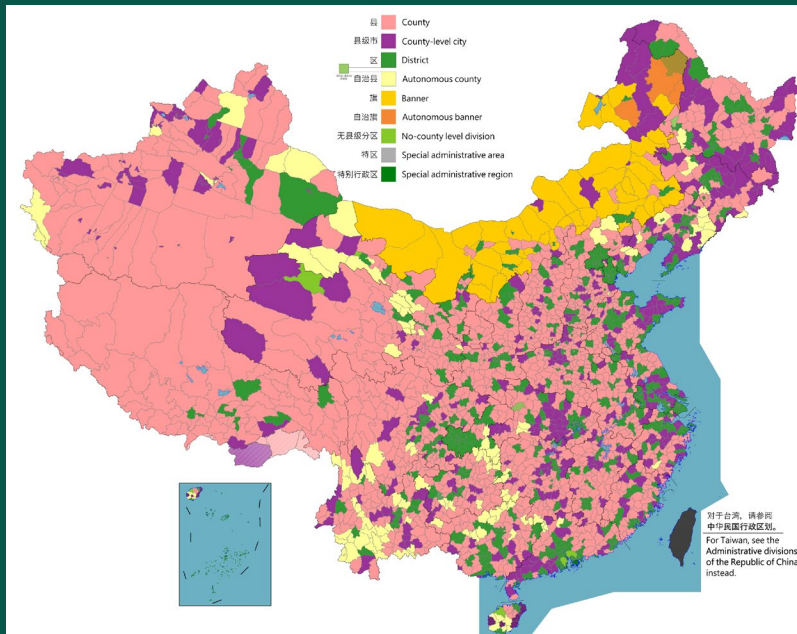
# But Not Unique to US!



Sources: [The Association of British Counties](#), [Wikipedia](#)



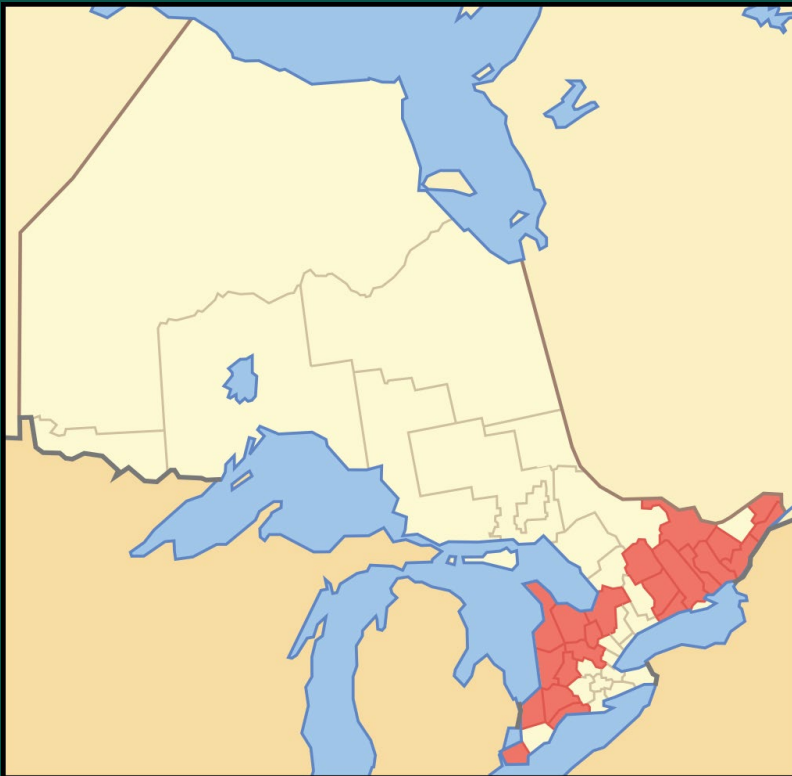
# But Not Unique to US! (Cont'd)



Sources: [Wikimedia Commons](#), [MapsKenya](#)



## But Not Unique to US! (Cont'd)



And...?



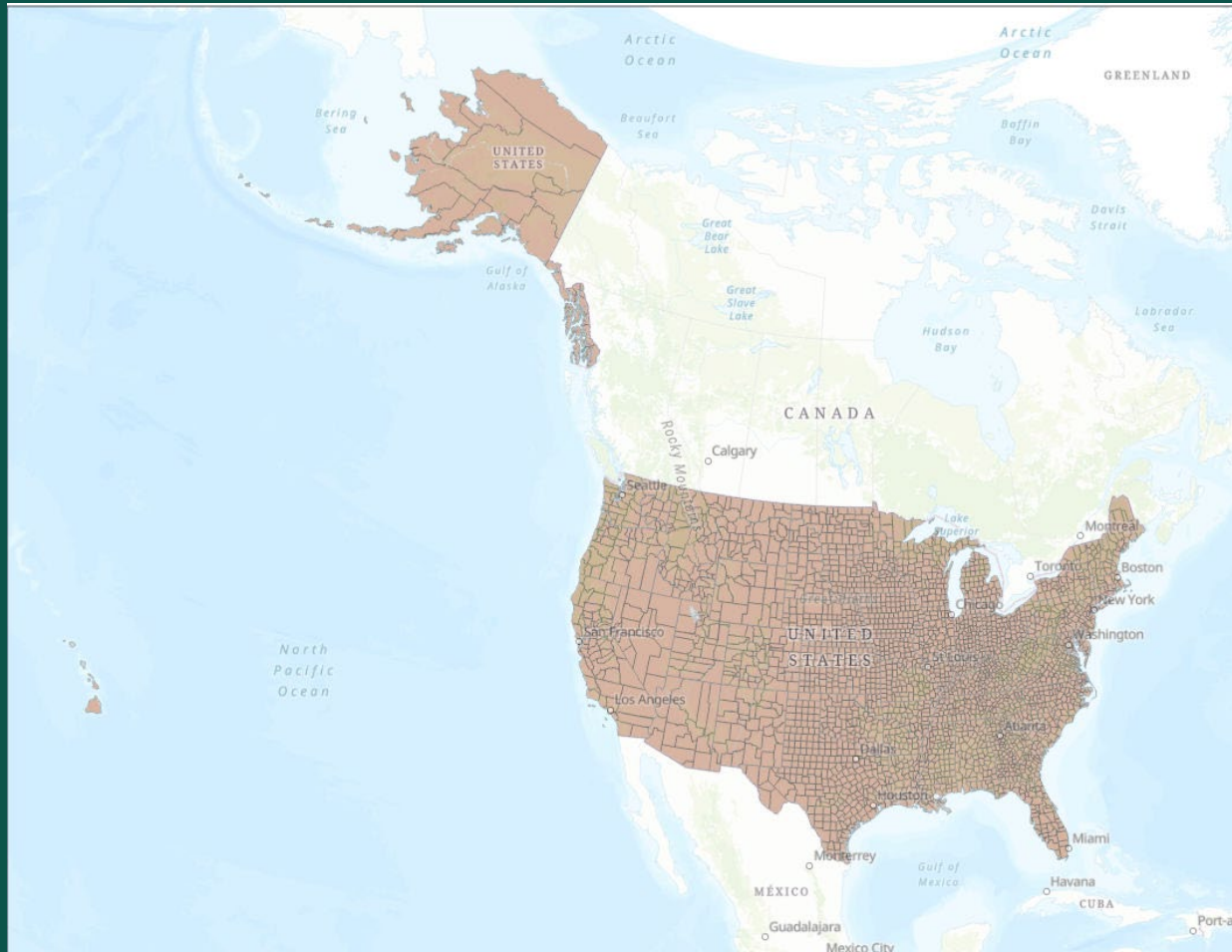
Source: [Wikipedia](#)





# Of Course!

## Question 5!



Source: Brady Baybeck



# What Do Counties Do?

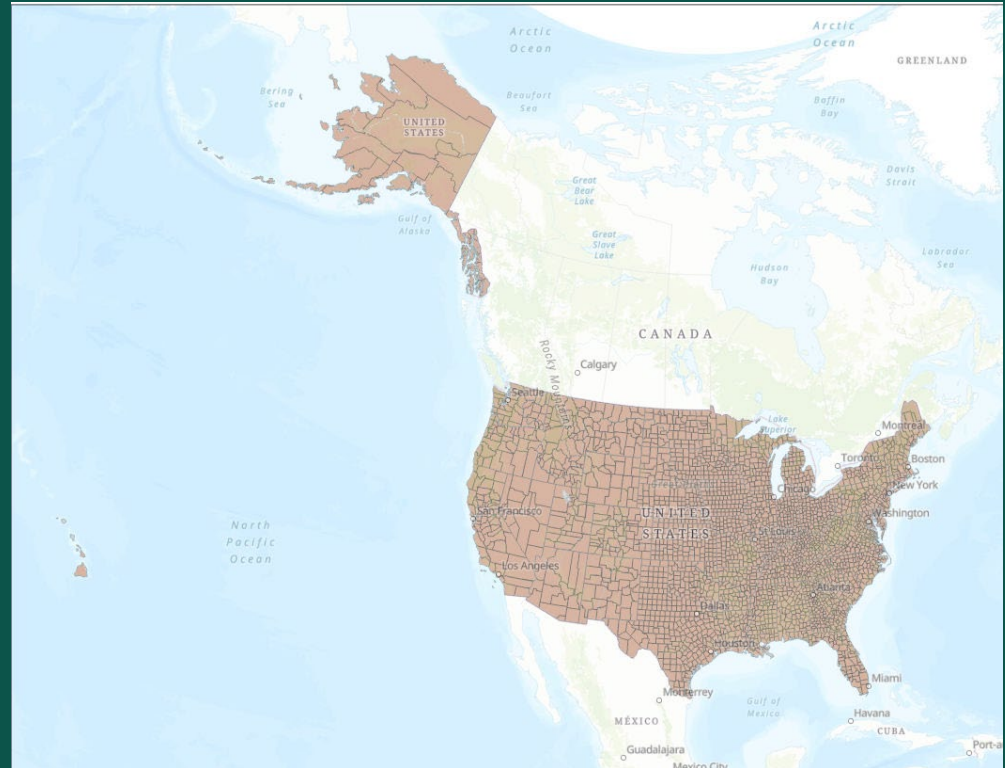
- Traditional county functions:
  - Welfare / public health
  - Roads & highways
  - Police & corrections
  - Judiciary
  - Record keeping
  - Elections
  - Tax collection (of course!)
- “Modern” Functions:
  - Municipal services
  - Regional services
- “Neither city nor state”



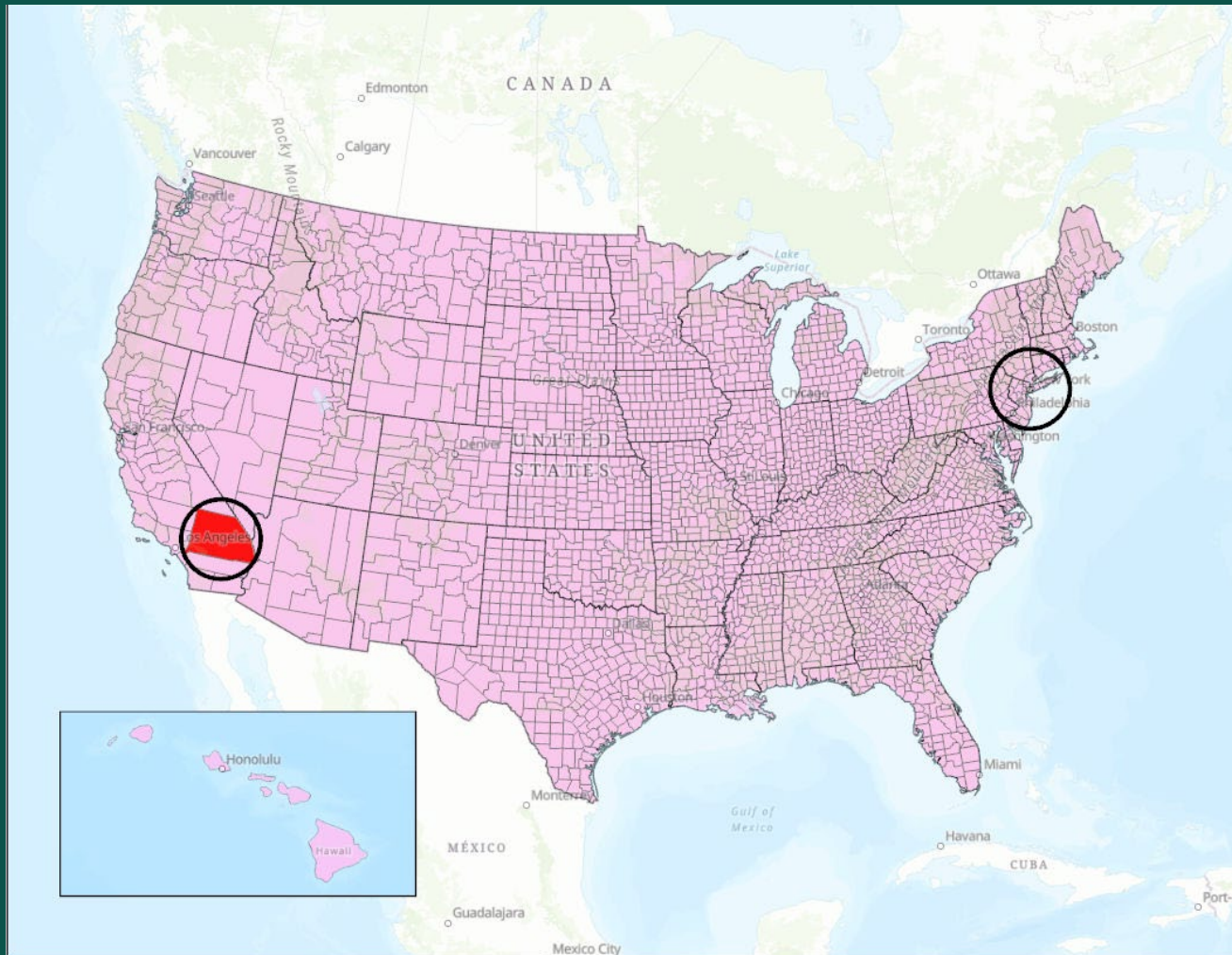


# Variation I: Counties / State

- State with fewest Counties:
  - Delaware (3)
- State with most counties:
  - Texas (254)



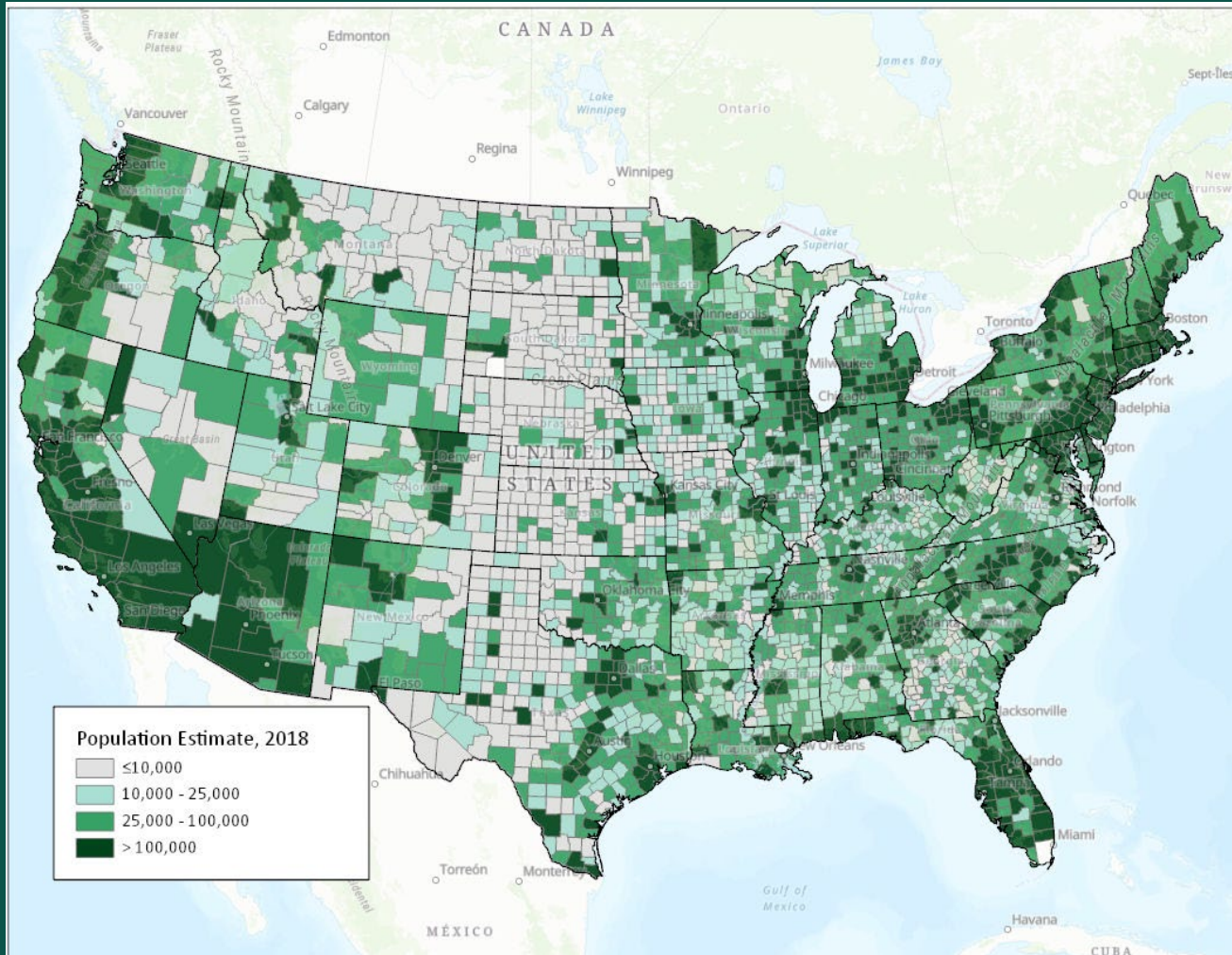
# Variation II: Physical Size



Source: U.S. Census



# Variation III: Population

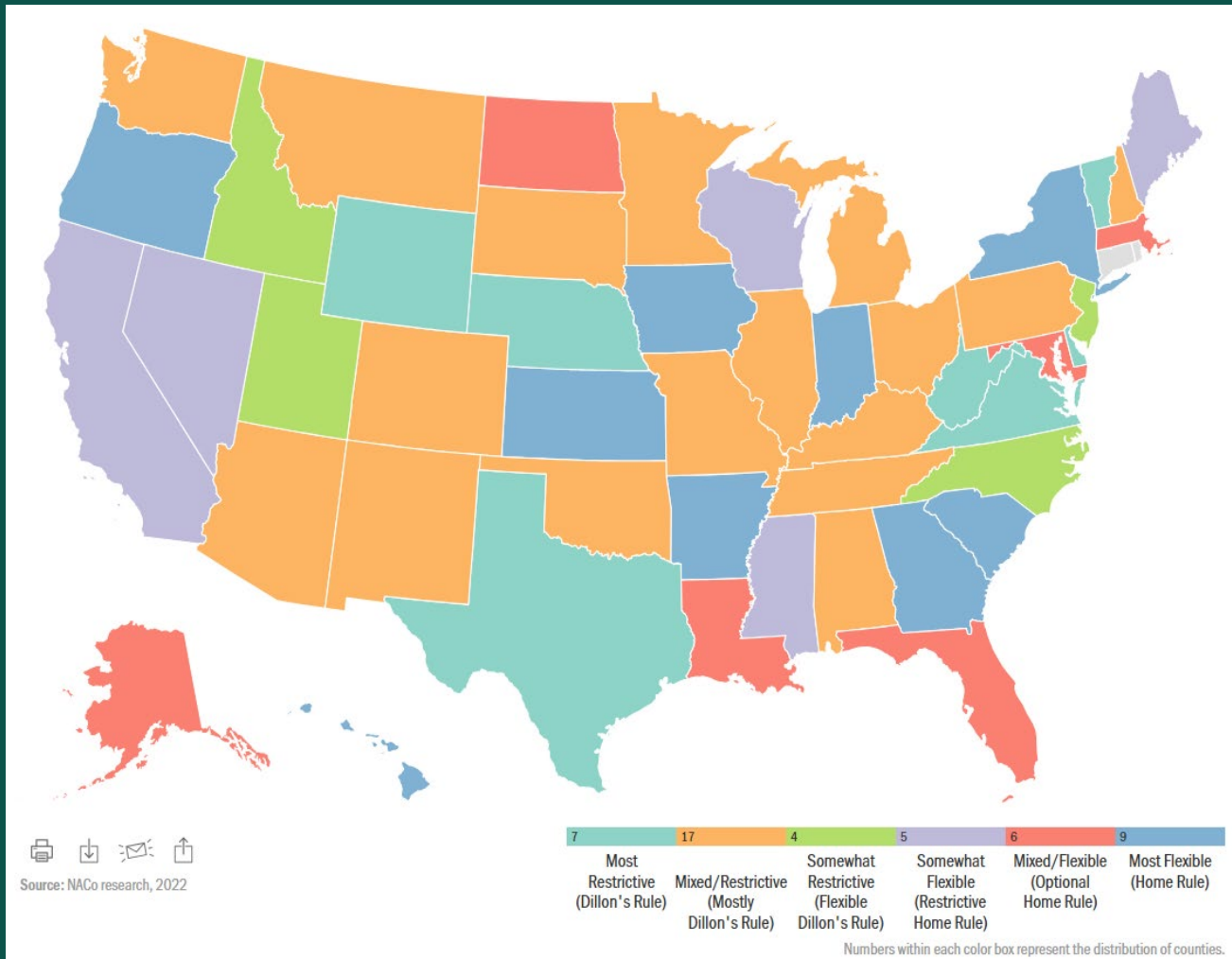


Source: U.S. Census





# Variation IV: Local Autonomy



Source: U.S. Census



# One Tension: Traditionalism v. Reform

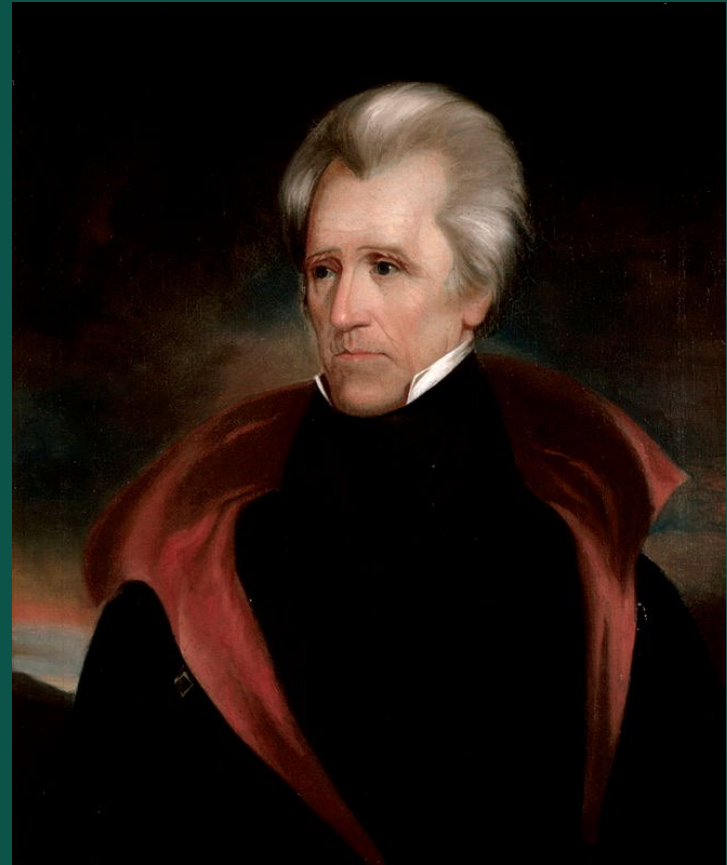
Counties are considered “traditional” by  
scholars...

...which isn't a compliment!

# Characteristics of Traditionalism

- Decentralized, many elected offices
- Partisan elections
- Patronage

Question 6!



Sources: [The White House Historical Association](#)



# The Academic Perspective on Traditionalism

“Forgotten governments”



“Antiquated”



“A backward Institution”

“A plague spot in American politics”



Sources: [CBS News](#), [imdb.com](#),  
Benton 2005, 2007



# One Example: Elected Row Offices

Title	Number of States with Elected County Offices
Sheriff	47
<b>Treasurer</b>	<b>36</b>
Assessor	25
Clerk	25
Prosecuting Attorney	23
Coroner	21
Court Clerk	17
Recorder	13
Register of Deeds	13
Auditor	12
Surveyor	10
County Attorney	8
School Superintendent	7
Probate Judge	6
<b>Tax Collector</b>	<b>6</b>
Public Administrator	3
Engineer	2



Source: NACo, [County Government Structure](#)





## By the Way...

### COUNTY OFFICIALS BY THE NUMBERS

19,783

#### **Board & Commission Members**

Primarily responsible for setting policy and budgets.

18,629

#### **Independently elected constitutional or row officers**

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

38,412

#### **Total county elected officials**

As well as 3.6 million county public servants, representing one out of  
every 50 American workers

## Question 7!

# Are NACCTFO Member Counties Members of the Traditionalist Camp?

Mostly ... but again variation across states  
and members

Variation I:  
Most States  
Have  
Independent  
Offices for  
Treasurer /  
Collector  
Functions

Title	Number
Auditor-Treasurer	1
Clerk and Treasurer	1
Collector of Revenue	2
Revenue Commissioner	1
Sheriff-Treasurer	1
Tax Administrator	1
Tax Assessor / Tax Collector	1
Tax Collector	4
Tax Commissioner	1
Treasurer	35
Treasurer-Collector	1
Trustee	1



## Variation II: Elected or Appointed?

The vast majority are *elected*.

	Treasurer	Tax Collector
Elected	90%	71%
Discretionary	8%	14%
Appointed	3%	14%
Total Number	39	7



## Variation III: Partisan or Nonpartisan?

The vast majority are elected in  
**partisan elections.**

	Treasurer	Tax Collector
Partisan	95%	83%
Nonpartisan	5%	17%
Total Number	38	6



# Variation IV: Functional Categories

This is where it gets really complicated!



# Variation IV: Functional Categories?

- Collect taxes
- Disburse funds
- Collect delinquent taxes
- Custodian of funds
- Investor of funds
- Account for funds
- Register motor vehicles
- Issue licenses
- Keeper of the seal
- Retirement board
- Seat on board of finance
- Any others?



## Variation IV: Functional Categories?

Function	Treasurer	Tax Collector
Collects Taxes	77%	100%
Disburses Funds	85%	14%
Delinquent Taxes	51%	86%
Invests Funds	31%	14%
Custodian of Funds	54%	0%
Accounting of Funds	54%	0%
Registers Motor Vehicles	13%	29%
Issue Licenses	8%	43%
Total Number	39	7





# What About Those Present Today?

Of the people registered for this conference at the close of registration (6/20/2025), what percent had the term “Treasurer” in the title of the office they held or in which they worked?

**62 %**

Question 8!



# What About Those Present Today?

Of the people registered for this conference at the close of registration (6/20/2025), what percent had the term “Collector” in the title of the office?

**22 %**

Question 9!



# What About Those Present Today?

What about everyone else?

- Revenue Commissioner – 2 %
- Trustee – 4 %
- Tax Commissioner – 13 %



So NACCTFO Tends Towards  
Traditional...

...Does it matter?

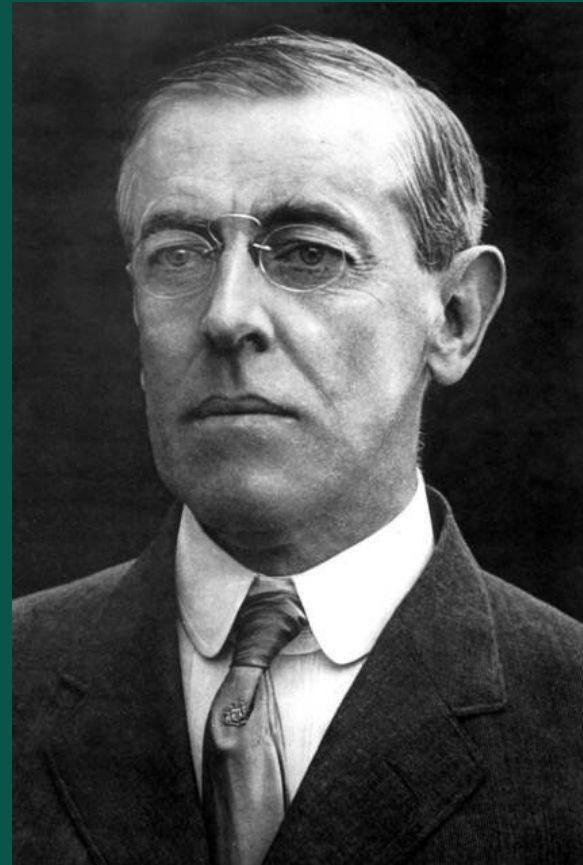
# Maybe?

- If it ain't broke...little evidence that it doesn't work
- But it can and does change...
- Not just an academic question!



# So What Is Reform, Then?

- Administration without politics
- “The field of administration is a field of business”
  - Noted Progressive, President Woodrow Wilson



Source: Wall Street Journal



Question 10!



# Some Characteristics of Reform

- Fewer elected offices – more appointed experts / professionals
- Nonpartisan elections in off years
- Manager / administrator systems



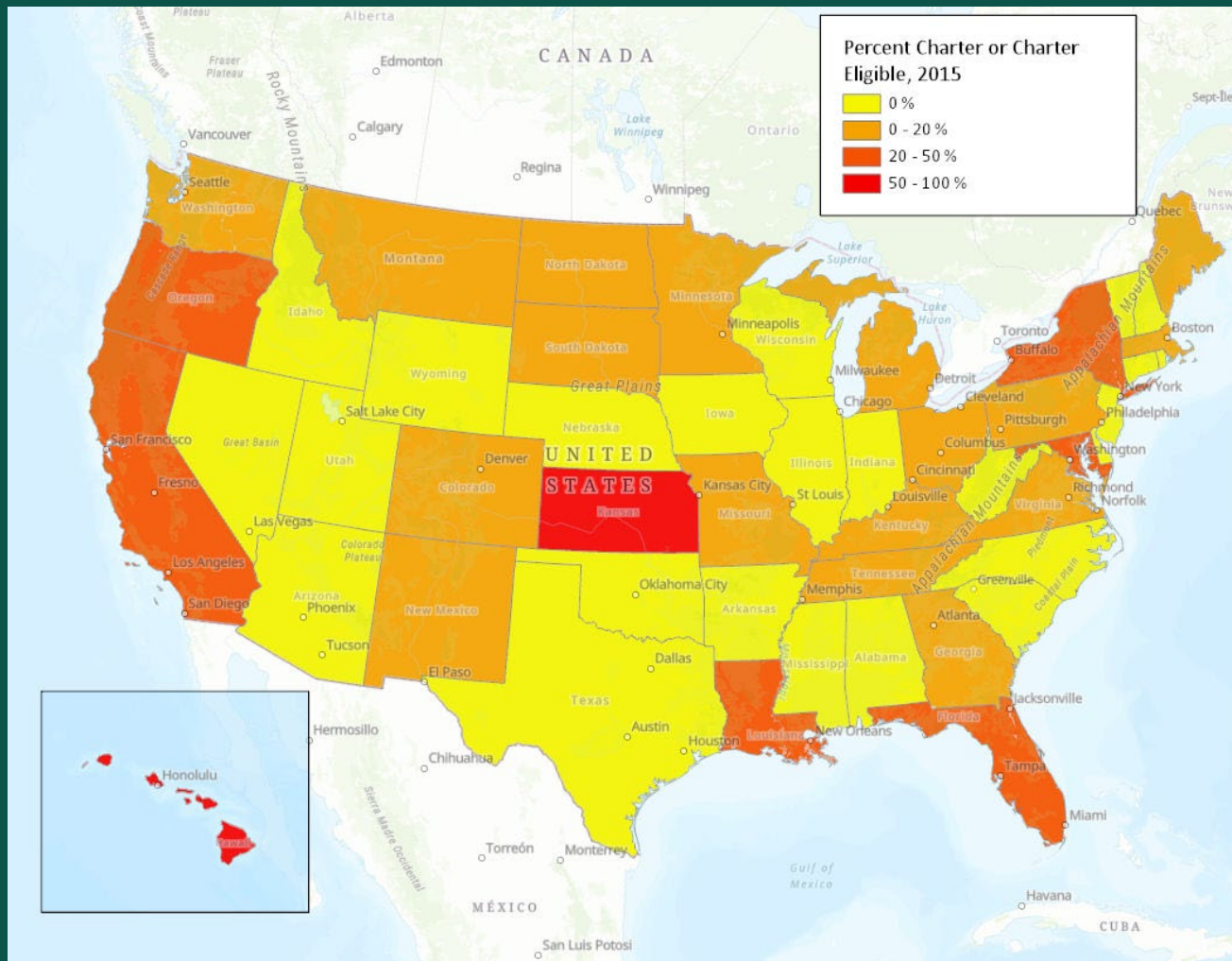
# Reforms Specific to Counties

- Charter counties
- Appointed administrators
- Appointed row offices
- Nonpartisan elected offices
- Consolidations
- Privatization / DOGE-ing





# Example: Charter Counties



Source: [Ballotpedia](#), 2019

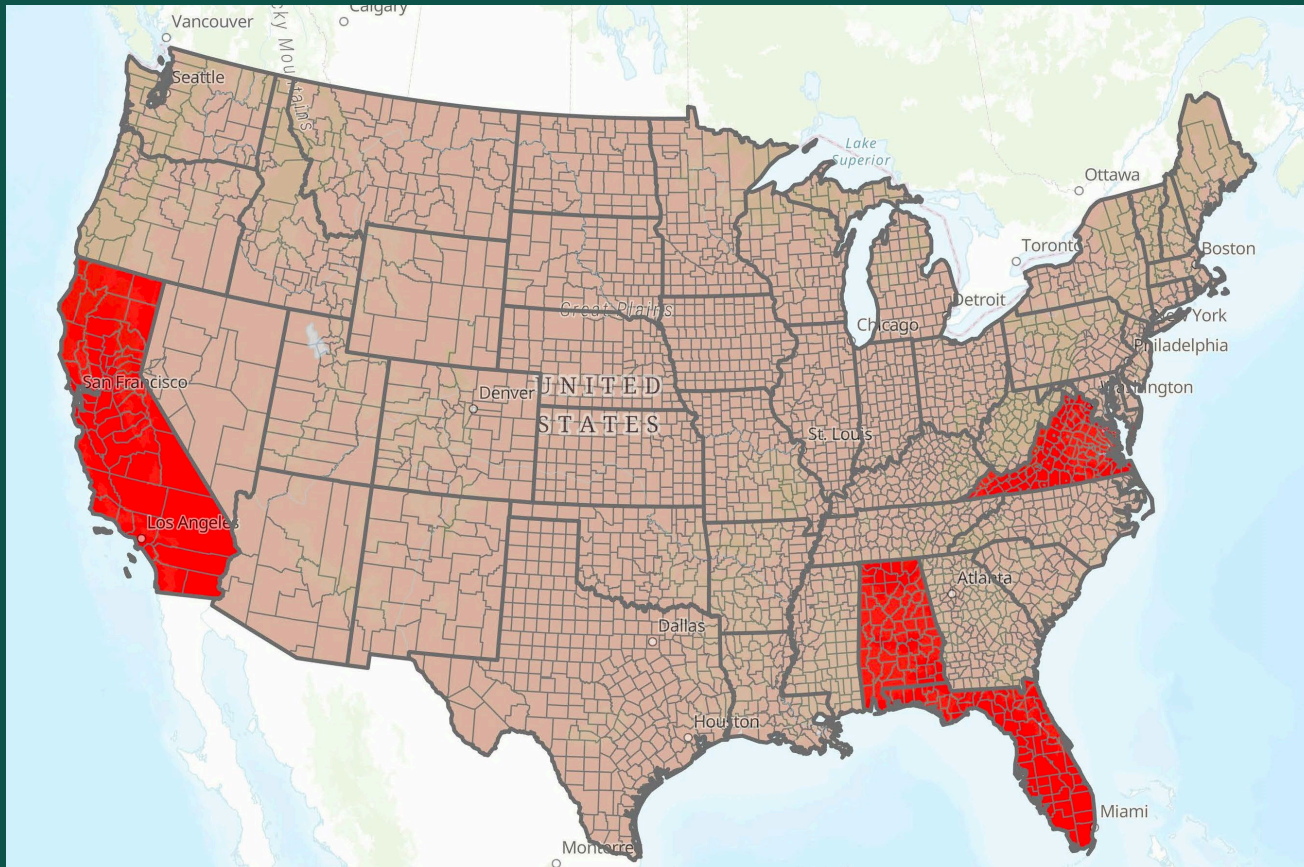


# Questions to Consider

- Will my county change? Should my county change?
- Will my office change? Should my office change?
- What can I and/or my association do to get ahead of it?



# Next Up: NACCTFO Member Perspectives



Thanks!

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