

Local Governments in the United States: An Overview of Cities and Counties

Roger L. Kemp and Barbara H. Moore
International City/County Management Association

Introduction

America's local governments, while still evolving over time, trace their roots back to the English shire from centuries ago. The shire had a dual function, serving as the administrative arm of the national government as well as the citizen's local government. The structural form of the shire was adopted along the eastern seaboard of North America by the original colonists, who adapted it to suit the diverse economic and geographic needs of each of the original colonies.

When the United States national government was formed, the framers of the Constitution did not provide for local governments. Rather, they left this matter to the states. Subsequently, early state constitutions generally embraced local governments as arms of the state. Currently, the term *county* is used in 48 of the 50 states of the United States to describe that tier of government below the state. Louisiana has government entities similar to counties, but they are called *parishes*. Alaska is divided into *boroughs*, which typically provide fewer services than most counties, since the state provides most services directly to citizens. Units of government below the county level are often referred to generically as *cities*, but they are known by a host of different names that vary greatly from state to state. Common terms include *towns*, *townships*, *boroughs*, *villages*, and *municipalities*.¹

In the United States, for these reasons, the classification of population centers is a matter of state law. Consequently, the definition of a city varies widely from state to state. In some states, a city may be run by an elected mayor and city council, while a town is governed by the people, a select board (or board of trustees), or an open town meeting. There are some very large municipalities that label themselves as towns (such as Hempstead, New York, with a population of 755,785 in 2004, or Cary, North Carolina, with a population of 112,414 in 2006) and some

Roger L. Kemp, Ph.D., is an ICMA Credentialed Manager and has served local governments in California, New Jersey, and Connecticut. He is Practitioner in Residence, Department of Public Management, College of Business, University of New Haven, Connecticut, and a past president of the Connecticut Town and City Management Association (CTCMA) and the Monterey Bay and Connecticut Chapters of the American Society for Public Administration (ASPA). Roger can be reached via e-mail at rlkbsr@snet.net.

Barbara H. Moore is the former director of publishing and information resources at the International City/County Management Association (ICMA), overseeing the development and publication of ICMA's public administration textbooks, practitioner manuals, training courses, and information services. As a "second career," she is director of communications and marketing for ICMA International. ICMA's mission is to create excellence in local governance by developing and fostering professional management to build sustainable communities that improve people's lives worldwide. Barbara can be reached at bmoore@icma.org

very small cities (such as Woodland Mills, Tennessee, with a population of 296 in 2000).² The line between town and city, if it exists at all, varies greatly from state to state.

In two states, and part of a third, county government has been abolished, and the term *county* refers to geographic government regions or districts only. In Connecticut, Rhode Island, and parts of Massachusetts, counties exist only to designate boundaries for such state-level functions as park districts (Connecticut) or judicial districts (Massachusetts). In those states where county government is weak or nonexistent, municipal government may provide some or all of the local government services typically provided by counties. The remaining states have functioning county governments, with each county having a county seat (the center for the administration of county government), which is located within an incorporated municipality in the county's political boundaries.

In the *2007 Census of Governments*, the U.S. Census Bureau identified nearly 90,000 units of local government throughout the nation. Separated into the five categories used by the Bureau, these local governments are broken down as follows. Since the Tenth Amendment to the U.S. Constitution makes local government a matter of state rather than federal law, the states are free to adopt a wide variety of systems of local government. Nonetheless, the Census Bureau, which conducts the Census of Governments every five years, groups local governments in the United States into the following categories:

- Municipal governments (19,492)
- Town and township governments (16,519)
- County governments (3,033)
- School district governments (13,051)
- Special district governments (37,381).

The number of local governments in each of the fifty states in the U.S. varies greatly. Based on the information above, those states with the most and fewest number of local governments are highlighted below for informational purposes. These figures reveal two things: (1) the geographic size of some states and (2) the density of the existing governmental units within their geographic boundaries.

- *Most units of local government:*
Illinois (6,994)
Pennsylvania (4,871)
Texas (4,835)
California (4,344)
Missouri (3,723)
- *Fewest units of local government:*
Rhode Island (134)
Nevada (198)
Maryland (256)
Delaware (338)
New Hampshire (545)

Local Governments in the United States: An Overview of Cities and Counties

It should be noted that the distinction between municipal and township governments is based primarily on historical circumstances. Their responsibilities and their degree of autonomy vary greatly from state to state. The Census Bureau applies the term “town and township” to governments in 20 of the 50 U.S. states. (Source: *2007 Census of Governments*.) School districts and special districts are also defined by the Bureau.

School districts are organized local entities providing public elementary, secondary, and/or higher education which, under state law, have sufficient administrative and fiscal autonomy to qualify as separate governments. The category excludes dependent public school systems of county, municipal, township, or state governments (e.g., school divisions).

Special districts include all organized local entities other than the categories listed above, authorized by state law to provide one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments. They are known by a variety of titles, including districts, authorities, boards, and commissions, as specified in the enabling state legislation that created them. A separate district may serve areas of multiple states if it was established by an interstate compact. Special districts are widely popular and have increased in number substantially over the last five decades.

It is common for residents of major U.S. metropolitan areas to live under six or more layers of special districts as well as a town or city, and a county or township. In turn, a typical metropolitan area often consists of several counties, several dozen towns or cities, and a hundred or so special districts. Because efforts at direct consolidation have proven futile, U.S. local government entities often form “councils of governments,” “metropolitan regional councils,” or “associations of governments.” These organizations serve as regional planning agencies and as forums for debating issues of regional importance, but they are generally powerless relative to their individual members. The recommendations made by these regional planning agencies are typically advisory to their member local government organizations. In recent times, a movement called “New Regionalism” accepts the need to seek consolidated regional special governments that do not supplant or undermine the powers of existing units of local government.

Local Government Characteristics

Counties

After World War II, population growth, suburban development, and the government reform movement strengthened the role of local governments, including cities and counties. These developments set the stage for postwar urbanization. Changes in the structure, greater autonomy from states, rising revenues, and stronger political accountability ushered in a new era of local government. During this time cities and counties began providing an ever-widening range of services to the citizens they serve, and this trend has continued.

Today, there are three basic forms of county government. Under all three forms, many administrative responsibilities are vested by state constitutions, or state statutes, with independently elected officials that correspond to department managers in other forms of government (e.g., the sheriff, coroner, clerk, treasurer, and registrar of voters). These three basic forms of county government, identified in Figure 1, are described in greater detail below.

Commission. The main characteristics of the commission form of administrative structure is that legislative authority (e.g., the power to enact ordinances or laws and to adopt or approve budgets) and executive powers (e.g., to administer and implement policies and to appoint county employees) is exercised by the elected commission, sometimes referred to as the board of supervisors. Although governing body members are frequently called commissioners or supervisors, these are not universally held titles. Many governing body members in Louisiana, for example, are called parish police jurors, while governing body members in New Jersey are referred to as the board of chosen freeholders.

Commission-Administrator. Under the commission-administrator form of county government, the county board of commissioners, or supervisors, appoints an administrator, who serves at their pleasure. This individual may be vested with a broad range of administrative powers, including the authority to hire and fire department managers, as well as the responsibility to prepare the annual budget that is presented to elected officials for their approval. Over the years, the government reform movement has embraced this form of government. It separates politics from administration, ensures that the best candidates are hired to manage county governments, and provides safeguards to ensure competitive purchasing.

Council-Executive. Under the council-executive form, the citizens directly elect a county executive, who serves as the chief administrative officer of the county government, overseeing all of its operations. The basis for this governance system is separation of powers. Typically, the county executive has authority to veto ordinances or laws enacted by the county board, subject to a possible override, and to hire and fire all county government employees.

The majority of county governments operate under the commission form. Over the years, however, more than 40 percent of county governments have shifted to either the commission-administrator or the council-executive type of government. Some state policymakers have contributed to this trend. In Arkansas, Kentucky, and Tennessee, for example, state law mandates that counties be headed by an elected executive.

Cities

Cities, on the other hand, operate under two major forms of government, mayor-council and council-manager. Other forms, such as local town meeting and commission, are used in relatively few places. Under both of the major forms, many administrative responsibilities are vested by municipal charters with independently elected officials that correspond to department managers in other forms of government (e.g., city clerk, treasurer, auditor, tax collector, assessor, registrar of voters). The basic forms of municipal government, as shown in Figure 1, are described in greater detail below.

Mayor-Council. In the mayor-council form of government, there is generally an elected legislative body (often called a city council) and a separately elected chief executive (generally called a mayor). Within the mayor-council form, the authority of the mayor varies greatly along a continuum from “strong” to “weak.” In the strong-mayor-council form, the mayor controls the budget, has broad power to appoint and remove city officials, including department managers, and can veto ordinances passed by the city council. Strong mayors are directly elected by the

voters and usually have a four-year term of office with the possibility of reelection. Depending upon the city charter, the city council must confirm selected department manager appointments. The city council also has control of the appropriations process. Most cities with populations greater than one million have this form of government. Oftentimes, these politicians, who are effective political leaders, lack the administrative skills to manage the day-to-day operations of a large organization. In many cases, when a new mayor is elected, s/he has the right to appoint his/her department managers. Therefore, many department managers come and go with the mayors who appointed them.

In the weak-mayor-council system, the council is both a legislative and an executive body. Council members appoint administrative officials, make policy, and also prepare the annual budget. The mayor is “weak” because of a lack of effective executive power. While the mayor may have the power to recommend the appointment of some department managers, the council must approve of these appointments. Some department heads are directly appointed by the city council.

Council-Manager. The government reform movement in the early 1900s led to the private-sector model of municipal governance, where the board of directors (city council) hires a professionally trained manager (city manager) to manage the operations of the municipal organization. Typically, the mayor chairs the city council meetings and serves as the ceremonial head of the community. Together, the mayor and city council approve new laws and policies and the annual budget, and the city manager not only makes recommendations but also implements what the council approves by majority vote. All department managers are typically appointed by the city manager, who oversees the entire municipal hiring process.

In a professionally managed local government, all employees are hired based on their competency, which in turn is based on a combination of their experience and education. Also, all new employees are hired without regard to their political or religious affiliations, their friendships or other connections with current employees, or whether they are men or women. For these reasons, the council-manager form of government has become the most popular form of local government in the United States. A number of large cities operate under this management plan (e.g., Phoenix, San Antonio, Dallas, and San Jose).

Figure 1
Major Forms of Government

Counties

- Commission
- Commission-Administrator
- Council-Executive

Cities

- Mayor-Council
- Council-Manager

Note: Other forms of local government exist, but they are not in widespread use anywhere in the United States.

Revenues

In the United States, the national government and state governments are financed primarily with revenues received from the federal and state income tax, which is a tax on *realized wealth*. This means that citizens actually receive the income that they are being taxed on. Local governments, on the other hand, are financed primarily with revenues from the property tax, which is a tax on *unrealized wealth*. An individual or family would actually have to sell their property to receive the money based on the value of it for taxation purposes. This source of wealth is unrealized by many citizens for the reasons noted below.

Many citizens do not want to sell their homes. They merely want to live in them and then leave their real property to their children as a part of their estate when they die. Many citizens complain of the fact that they purchased their property (i.e., homes) many years ago, and they know that the value has increased, but they will never *realize this value* unless they actually sell their home (i.e., real property). For this reason, this is not a good taxing source for local governments. Local governments need taxation options based on *realized wealth*, like the primary revenue sources available to the federal and state governments.

The revenue options available to local governments (e.g., cities and counties) vary greatly from state to state. In many states, property taxes make up 97 or 98 percent of available local government revenue. Some states rebate a portion of the state sales tax to their local governments, while other states return 100 percent of the hotel/motel room tax to their counties and cities. Yet other states keep all these revenues for their own use. Some state constitutions permit a municipal income tax, if the voters approve, while in most states this kind of tax is against the law.

While the property tax is their most significant revenue source, local governments also receive revenue from taxes on such things as vehicles (personal property tax), taxes on consumer purchases (sales tax), charges for the use of public facilities such as swimming pools or tennis course (user charges), fees for licenses and related services, and grants and other aid from other levels of government.

Local Government Services

Traditionally, county governments performed state-mandated services, which include the assessment of property, record keeping (e.g., for records related to property and vital statistics such as births and deaths), the maintenance of rural roads, the administration of the election and judicial functions, and programs that provided relief to the poor. Today, many county governments provide other public services as well, such as programs relating to child welfare, consumer protection, economic development, employment and training, planning and zoning, and water quality. Figure 2 shows the services that county governments typically provide to the public and internally.

County responsibilities for service delivery vary greatly from state to state. For most counties, for example, the construction and maintenance of local roads is a prime responsibility. In North Carolina, on the other hand, county governments have no responsibility for roads. Wide

variations also exist among counties in the fields of social services, as well as the types of utility services that are provided to the citizens.

Still, it is quite common for county governments to perform election administration services for the other local jurisdictions within their political boundaries. Fire, public works, and sheriff services are usually provided to all of the unincorporated areas within the county. On the other hand, health, judicial, and social services are commonly provided to citizens of all municipalities throughout the county. It is also a common practice for county governments to charge communities for the services that they provide to their citizens. For example, property assessment and tax collection services are typically provided to all cities within a county, but on a reimbursable basis with cities and towns paying their fair share for these services.

Figure 2
Typical County Government Services
(Serving Unincorporated Areas)

Services Provided to the Public (“Line” Services)

- Coroner Services
- Election Administration
- Fire Services
- Health Services
- Judicial Services
- Library Services
- Parks and Recreation
- Public Works/Engineering
- Property Tax Collection
- Real Estate Assessment
- Sheriff Services
- Social Services
- Utility Services (sewer/water)

Services Provided Within the Organization (“Staff” Services)

- Finance/Accounting
 - Human Resources
 - Legal Services
-

Cities typically perform services within their municipal political boundaries. In some states, however, as noted above, county governments perform some services for cities and towns and bill them for the services. Many cities also have contractual agreements with their county government for selected services. All such agreements have to be approved in advance by the elected officials of the city desiring the service as well as the elected officials of the county providing the service. Municipal governments are typically divided into a number of

departments, depending upon the size of the city. Cities typically provide the services listed below in Figure 3.

Local Government Trends

Before World War II, most U.S. citizens lived in cities and towns. With the development of the interstate highway system and the rapid growth of residential housing in previously suburban and rural areas, citizens began to move to the suburbs. This trend has remained unabated to the present time. Many suburban residential developments were constructed in unincorporated areas of counties. Counties typically had more lenient zoning and building regulations, as well as an inventory of developable land within their political boundaries. As they moved to the suburbs, citizens brought along with them the expectation of city-style urban services and began to demand more from their local governments. Many county governments, which previously did not provide these services, have adapted to the service needs of their expanding populations.

Figure 3
Typical City Government Services
(Serving Incorporated Areas)

Services Provided to the Public (“Line” Services)

- Economic Development
- Fire Services
- Health Services
- Library Services
- Parks and Recreation
- Police Services
- Property Tax Collection
- Public Works/Engineering
- Real Estate Assessment
- Urban Planning/Zoning
- Utility Services (sewer/water)

Services Provided Within the Organization (“Staff” Services)

- Finance/Accounting
 - Human Resources
 - Legal Services
-

To fulfill their service responsibilities to their citizens, county governments in the United States now have more than two million professional, technical, and clerical employees. Local governments (e.g., cities and counties) have nearly 390 employees per 10,000 population, according to the most recent 2000 Census figures. Figure 4 shows the ten largest counties in the nation, which are located in six different states. The population of the largest, Los Angeles County, California, has a population of more than nine million residents.

There is an “economy of scale” when a county government can provide such services as elections administration, health and human services, and/or real property assessment and property tax collection services at a reduced cost. It makes sense to have county governments provide certain public services centrally, rather than have each municipality provide its own.

Figure 4
Largest Counties by Population

- Los Angeles, CA: 9.5 million
- Cook (Chicago), IL: 5.4 million
- Harris (Houston), TX: 3.4 million
- Maricopa (Phoenix), AZ: 3.1 million
- Orange (Santa Ana), CA: 2.8 million
- San Diego, CA: 2.8 million
- Kings (Brooklyn), NY: 2.5 million
- Miami-Dade, FL: 2.3 million
- Queens, NY: 2.2 million
- Dallas, TX: 2.2 million
-

Source: U.S. Census Bureau, 2000.

The Future

Political fragmentation in U.S. metropolitan areas is here to stay. The nation’s interstate highway system, which has evolved over the last half-century, has facilitated this trend. The nation’s largest metropolitan areas contain many county and city governments. Just looking at the five largest metropolitan areas in the U.S., the reader can see the number of county and city governments involved in each of these geographic regions.

- *New York Metropolitan Area*: 27 counties, 729 municipalities (a total of 756 local governments)
- *Chicago Metropolitan Area*: 13 counties, 554 municipalities (a total of 567 local governments)
- *Philadelphia Metropolitan Area*: 14 counties, 428 municipalities (a total of 442 local governments)
- *Pittsburgh Metropolitan Area*: 6 counties, 412 municipalities (a total of 418 local governments)
- *Minneapolis-St. Paul Metropolitan Area*: 13 counties, 331 municipalities (a total of 344 local governments).

From looking at these figures—the number of county and city governments, and their respective boundaries—it is easy to see that many emerging public issues transcend their artificial political boundaries (e.g., air quality, water quality, transportation, population growth, sanitation,

and pollution). As noted earlier, regional cooperation has been facilitated by the formation of “councils of governments, “metropolitan regional councils,” and “associations of governments” in many U.S. metropolitan areas. These “new” organizations have initiated new and innovative discussions on regional issues, and no doubt new implementation strategies will be developed in the future to address these emerging public issues. For these reasons, the emphasis on “New Regionalism” is here to stay.

Another major national trend is represented by the growing movement called “New Urbanism,” which calls for a return to traditional city planning methods where mixed-use zoning allows citizens to walk from one type of land-use area to another. The idea of separate zones for housing, shopping, office space, and leisure facilities is giving way to mixed-use zones, where all of these uses coexist within walking distance of each other. This not only promotes pedestrian-oriented communities; it also reduces the demand for road space and the reliance on automobiles and promotes public mass transit in inner-city areas.

Most local governments in the United States now utilize the Internet and the World Wide Web to deliver local government information and services to citizens and businesses. This new use of state-of-the-art technology is frequently known as e-government (or e-gov), digital government, online government, and/or connected government. It represents the digital interface between a government and its citizens, government and their businesses, and between government agencies themselves. One of the goals of e-government is greater citizen participation. Through the Internet, people from all over the country can interact with political leaders and other public servants and make their voices heard. Many U.S. local governments value “transparency” that allows the public to see how decisions are made and to hold elected officials and public servants accountable for their actions.

Finally, the changing nature of the U.S. population is having a direct and lasting impact on local governments, among both elected officials and the employees who serve them. The number of elected council members who are female, African-American, Hispanic, Asian, or Native American has increased in recent years. The gender and racial composition of local government employees is changing in similar ways. The elected officials of any given local government should represent the demographic composition of the citizens they serve. Likewise, the workforce of a local government should properly represent the composition of the community. The change toward district elections in recent years has contributed to these demographic trends. All of these trends are expected to continue in future years.

References and Further Reading

Accountability for Performance: Measurement and Monitoring in Local Government, International City/County Management Association, Washington, DC, 1995.

Civic Engagement: An Evolving Process, International City/County Management Association, Washington, DC, 2010.

Collaboration Across Boundaries: The Basics for Change, International City/County Management Association, Washington, DC, 2004.

Continuity and Change in the Role of City Managers, International City/County Management Association, Washington, DC, 2010.

Local Governments in the United States: An Overview of Cities and Counties

Council-Manager Form of Government: Frequently Asked Questions, International City/County Management Association, Washington, DC, 2007.

The Effective Local Government Manager, International City/County Management Association, Washington, DC, 2004.

“Form, Structure, and Composition of America’s Municipalities in the New Millennium,” *2003 Municipal Yearbook*, International City/County Management Association, Washington, DC, 2003.

Guide for Charter Commissions, National Civic League, Denver, CO, 1991.

Ideal and Practice in Council-Manager Government, International City/County Management Association, Washington, DC, 1995.

Model City Charter, National Civic League, Denver, CO, 2003.

Model County Charter, National Civic League, Denver, CO, 1990.

“Recent Supreme Court Cases Affecting Local Government,” *2006 Municipal Yearbook*, International City/County Management Association, Washington, DC, 2006.

“State-Local Relations: Authority, Finances, and Restructuring,” *2006 Municipal Yearbook*, International City/County Management Association, Washington, DC, 2006.

Structure of American Municipal Government, International City/County Management Association, Washington, DC, 2002.

Internet Website Resources

Government Finance Officers Association (<http://www.gfoa.org/>)

International City/County Management Association (<http://www.icma.org/>)

National Association of Counties (<http://www.naco.org/>)

National Association of Regional Councils (<http://narc.org/>)

National Civic League (<http://www.ncl.org/>)

National League of Cities (<http://www.nlc.org/>)

State and Local Government on the Net (<http://www.statelocalgov.net/>)

U.S. Census Bureau (<http://www.census.gov/>)

U.S. Conference of Mayors (<http://www.usmayors.org/>)

Notes

Dr. Kemp was a lecturer to a group of public officials from Fujian Province, People’s Republic of China (PRC), and gave them an opportunity to review the outline for this article. They wanted him to focus on the complexity of regional issues, the diversity of America’s local governments, and the difficulty in finding suitable revenue sources to finance public services in our nation’s local governments. His lecture was part of a program sponsored by the Department of Public Management, College of Business, University of New Haven, West Haven, CT, during June and July of 2011

¹ The State of Hawaii is the only U.S. state that has no incorporated municipalities. Instead it has four counties plus the “consolidated city-county” of Honolulu. All communities are considered to be census-designated places, with the exact boundaries being decided upon by cooperative agreements between the Governor’s Office and the U.S. Census Bureau. The District of Columbia is unique within the United States in that it is under the direct authority of the U.S. Congress, rather than forming part of any state. Actual government has been delegated under the District of Columbia Home Rule Act to a city council which effectively also has the powers given to county or state governments in other areas. Under the act, the council of the District of Columbia has the powers to write laws, as a state’s congress would, approve them, and move a bill to the mayor to sign into law, subject to the veto power of the U.S. Congress.

² Most figures in this article come from the *Census of Governments*, which is undertaken every five years by the U.S. Census Bureau, Washington, DC. The last report was completed in 2007. The next report is scheduled for 2012.