

FLORIDA

COUNTY GOVERNMENT OVERVIEW

Counties

67

Government Form

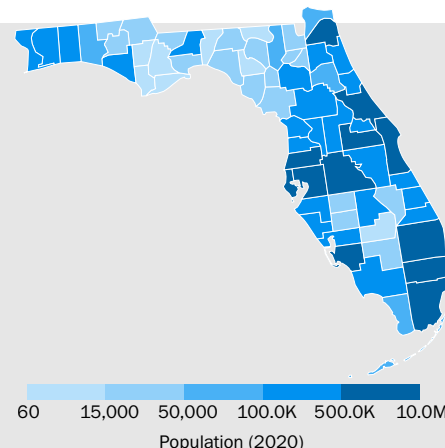
Mixed¹

Governing Body Size

5 or 7, unless otherwise provided by county charter

Population (2020)

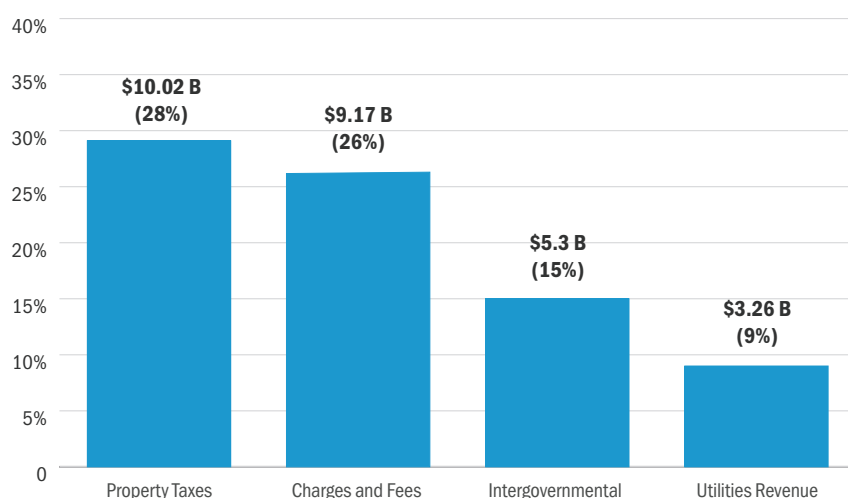
21.5 million²



County Authority

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

TOP REVENUE SOURCES FOR FLORIDA COUNTIES



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

¹“Government Form” refers to the distribution of executive decision making authority in a county.

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

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

Summary of County Services

Services counties MUST provide:

- Establish and maintain an emergency management agency.
- Operate solid waste disposal facilities.
- Cooperate with the state department of health to establish and maintain county health departments.

Services counties MAY provide:

- Provide and operate air, water, rail and bus terminals; port facilities; and public transportation systems.
- Create recreation districts.

Services counties CANNOT provide:

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

STRUCTURE/AUTHORITY

SUMMARY

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

Row Officers	Elected/ Appointed	Mandatory/ Optional
Clerk of the Courts	Elected	Mandatory
Property Appraiser	Elected	Mandatory
Sheriff	Elected	Mandatory
Supervisor of Elections	Elected	Mandatory
Tax Collector	Elected	Mandatory



COUNTY STRUCTURE

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

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

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

Optional Forms of Government:

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

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



COUNTY AUTHORITY

Executive Power: A county has all powers not expressly limited by the state. Counties may adopt their own rules of procedure and select their officers. They may also build and maintain county buildings.

Ability to Form Partnerships: Counties may contract with a municipality or special district within the county for fire protection, law enforcement, library services and facilities and beach erosion control.

Call a State of Emergency: Counties must establish and maintain an emergency management agency that develops an emergency management plan and program. In response to riots, riots or unlawful assemblies in unincorporated areas, the county sheriff may declare a state of emergency.

Special Districts: Counties may create special districts for certain purposes such as children's services and water. There are around 1,100 special districts in Florida and about 80 different types. Counties may create special districts, which may be subject to approval by the governing bodies of incorporated areas.

SERVICES

OVERVIEW OF COUNTY SERVICES

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



HEALTH AND HUMAN SERVICES

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

Hospitals: The board of county commissioners or a popular election **may** establish a county hospital. Upon the establishment of a county hospital, the governor must appoint five county citizens to serve as a board of trustees .

Mental Health Facilities: Counties **may** establish a health care and mental health care special district. Upon approval by a majority of voters, the county may levy taxes to fund the district.

Child Services: Counties **may** create an independent special district to fund children's services. The district must be led by a 10 member children's services council.

Child Welfare: The **state** primarily administers child welfare services.

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



INFRASTRUCTURE

Roads: The county **must** generally manage and control county roads, and may establish new roads, change and discontinue old roads and make road repairs.

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

Utilities: The **state** regulates utilities. However, counties **must** operate solid waste disposal facilities and may create special districts to operate water and sewer systems.

- **Water/Sewer:** In unincorporated areas, counties **may** establish a water and sewer district through board approval or a petition and election.
- **Solid Waste:** Counties **must** provide solid waste disposal facilities.
- **Electric:** Counties **cannot** provide electric utilities.
- **Gas:** Counties **cannot** provide gas utilities.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: In unincorporated areas, counties **may** create recreation districts. Recreation districts may acquire, purchase, construct, improve, operate and maintain recreational facilities. Counties may also provide for parks and recreation facilities without creation of a recreation district.

Libraries: Counties **may** provide libraries or establish a multicounty library.

Beaches: Where applicable, a county board of commissioners **must** act as the county beach and shore preservation authority.

Water Pollution and Shore Erosion: County commissioners **must** respond to petitions regarding water pollution and shore erosion.



ZONING AND DEVELOPMENT

Zoning Power: Counties **must** establish a local planning agency. Counties may utilize zoning authority to regulate and restrict the use and construction of buildings and spaces.

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

Economic Development: Counties **may** expend public funds to enhance economic development through attracting and retaining businesses, developing and improving local infrastructure, issuing bonds to refinance costs for manufacturing and industrial plants and more.

Ditches, Drains and Canals: If lands are or could be submerged and there is a risk to sanitation or agriculture, counties **must** respond to petitions for ditches, drains or canals. Counties may levy a tax to fund these services and must appoint a committee of three disinterested landowners to supervise and maintain these projects.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **may** appoint the sheriff or another person to be the county's chief correctional officer. Counties may also contract with municipalities or service districts to provide law enforcement.

Jails: County sheriffs **must** enforce all state laws concerning the operation and maintenance of county jails. Two or more counties may establish a regional jail, supervised by a board consisting of the sheriff and one commissioner from each participating county.

Courthouses: Counties **must** have a county court. Counties may construct and maintain a county courthouse for the county court.

Fire: Counties **may** provide fire protection services while the state may create independent fire control districts. Counties may also contract with a special district or municipality for fire protection. Fire chiefs must organize a county fire chiefs' association to coordinate fire protection and suppression services.

Ambulance: Counties **may** operate and maintain an ambulance service.

Emergency Management Agency: Counties **must** establish and maintain an emergency management agency to develop an emergency management plan.



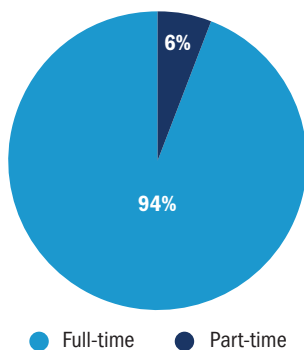
SCHOOLS

Education, Generally: Florida school districts are established in the Florida Constitution and are identical to counties in terms of boundaries. School superintendents are either elected or appointed. Two or more contiguous counties may combine into one school district.

School Board: School districts **must** have a school board with five or more elected members. School boards operate, control and supervise all public schools and determine school district tax rates.

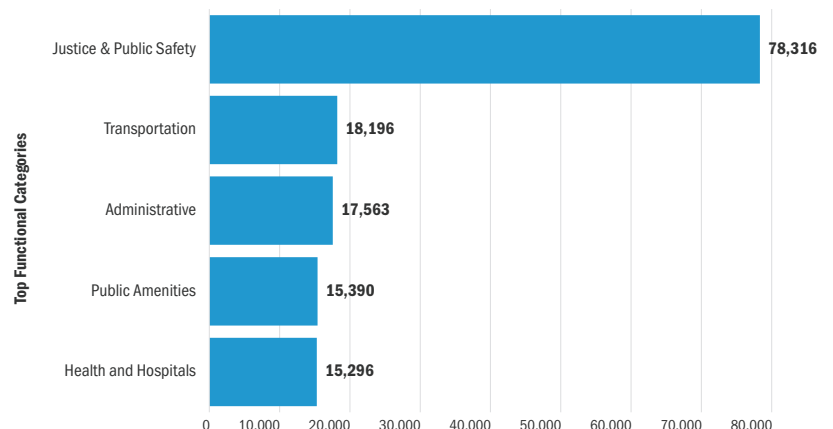
Community colleges: The **state** appoints members of a district board of trustees to govern community colleges.

FLORIDA COUNTIES EMPLOY 171,889 GOVERNMENT EMPLOYEES



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

FLORIDA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



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

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties in Florida derive revenue from taxes imposed by the county, non-tax charges imposed by the county and state and federal governmental revenues that are shared with counties. Counties may levy ad valorem taxes on tangible personal property and real estate. Counties may also tax fuel and the sale of food and drinks. The board of county commissioners may issue bonds, upon approval of the majority of votes in an election, to fund outstanding indebtedness of the county, construct highways and erect a courthouse or other public buildings.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** levy ad valorem taxes not exceeding 10 mills upon the assessed value of real estate and tangible personal property. Counties may use part of this tax revenue to fund municipal services. The property tax rate must be uniform throughout the county's taxing units.

Personal Property: Counties **may** assess tangible personal property for taxes. Household items and motor vehicles are not subject to property taxes.

Income Tax: Counties **cannot** tax income.

Sales Tax: Counties **may** levy local option surtaxes. Some taxes are capped at a combined amount, while others require a referendum. Counties cannot levy a sales tax over 3 percent.

Severance and Production Tax: The **state** shares certain severance and production taxes with counties.

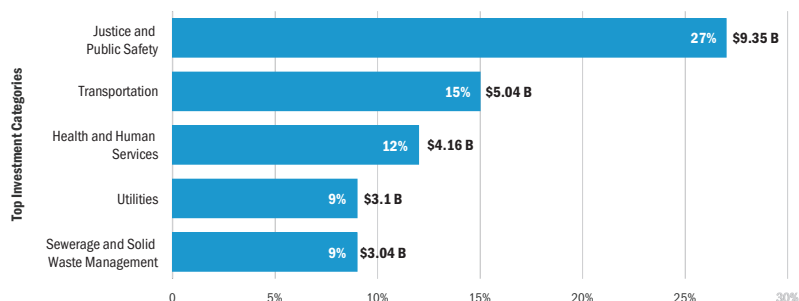
Gas/Fuel Taxes: Counties **may** levy local option fuel taxes of up to 12 cents in three separate levies. The revenue may be used only for transportation service expenditures.

Debt and Debt Limit: A board of commissioners **may** issue county bonds to fund existing debt if approved by a majority vote. However, counties may only issue debt if it is not repayable from tax revenue and will mature in less than a year. Counties are exempt from these requirements if the debt finances capital projects and the property owners subject to the tax approve it.

Funding from State Government: The **state** shares funds with counties from two revenue sources: 2.9 percent of net cigarette taxes and a portion of net state sales taxes. The local government half-cent sales tax program and the county revenue sharing program together distribute approximately 6.3% of state sales tax to eligible counties.

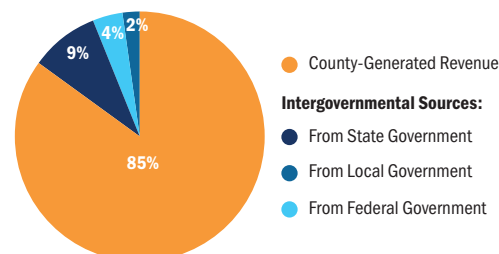
Tourist Development Tax: Counties **may** tax the renting or leasing of living quarters or accommodations at 1 or 2 percent. Counties may also impose additional tourist development taxes if the board of commissioners and/or voters approve. The maximum current levy is 6 percent.

FLORIDA COUNTIES INVEST \$34.3 BILLION ANNUALLY



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

FLORIDA COUNTIES RECEIVE \$5.3 BILLION FROM INTERGOVERNMENTAL SOURCES



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