



# Local Government



# County Government

- Major unit of government below the state
- Structure of counties:
  - Governing Board
  - Elected Officials (Ex. Sheriff)
  - Various Committees & Bureaucracy



# Functions of Counties

- County Board
  - Levy Taxes
  - Appropriate Funds
  - Incur Limited Debts
  - Corrections
  - Road Management
  - Welfare Programs



# Township Government

- Subdivision of county
  - Usually Rural
- Structure
  - County but smaller
- Function
  - roads, parks, zoning, services to people



# Special Districts

- Independent units created to perform one job at the local level
  - Can cross county or city lines
- Examples:
  - School District
  - Water District



# City Government

- Provide Services
- Police/Fire Protection
- Street Maintenance
- Sewer and Water
- Parks and Recreation
- Can own businesses
- Employ Millions throughout U.S.



# Financing State and Local

- Sales Taxes (Regressive Tax)
- Income Taxes (Progressive Tax)
- Property Taxes
- Inheritance or Estate Taxes
- Business Taxes
- License Fees
- Borrowing
  - Must “Balance the Books”  
unlike Congress