

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **Doing More with Less: State Revenue Limitations and Mandates on County Finances.**

### **Executive Summary**

Counties provide front line support for the health, safety and prosperity of communities and residents. But they are struggling to deliver essential services around the country. States increasingly limit counties' capacity to raise adequate revenue to fund their activities. At the same time, state and federal governments are imposing more mandates on counties, without providing adequate funding. Counties have adopted additional fiscal solutions, but they are not sufficient to cover the needs of their residents and communities. NACo conducted interviews with state associations of counties and state and county officials in each of the 48 states with county governments between February and July 2016 to better understand county funding sources, state revenue limits, federal and state mandates on counties, new fiscal challenges and county fiscal solutions. Supplemented by additional research of state statutes, tax codes and local government finance literature, this analysis shows that:

[Continue reading.](#)

NACo POLICY RESEARCH PAPER SERIES, ISSUE 5 • NOVEMBER 2016

JOEL GRIFFITH, JONATHAN HARRIS & DR. EMILIA ISTRATE

Copyright © 2025 Bond Case Briefs | [bondcasebriefs.com](http://bondcasebriefs.com)