

Government Organization

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1997 Census of Governments

Volume 1, Government Organization



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Publication Program (Inside back cover)

Census of Governments

INTRODUCTION

A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1997 census, similar to those taken since 1957, covers three major subject fields, government organization, public employment, and government finances.

Volume 1, No. 1 "Government Organization," is the first volume of the 1997 Census of Governments to be released. This report contains the official counts of the number of state and local governments. It also includes tabulations of governments by state, type of government, size, and county location.

The Government Organization phase of the census, which provides these data also produces a universe list of governmental units, classified according to type of government, for use in the remaining phases of the census.

ORGANIZATION OF THIS REPORT

This introductory text describes the nature of Census Bureau statistics on government organization. It also explains the data and notes the limitations of the data as well as their relationship to data in other reports.

Following this introductory text are 13 statistical tables. Tables 1- 5 provide summary data on the number of governments by type and state in 1997 and in prior census years.

Tables 6 - 12 provide data on the numbers and characteristics of specific types of governments: general-purpose governments (i.e., counties, municipalities, and towns or townships) in Tables 6 - 8, special district governments in Table 9, and public school systems (both school district governments and dependent school systems) in Tables 10 - 12.

Table 13 gives the number of local governments in each of the 3,136 county or county-type geographic areas.

Following the tables is Appendix A, "Individual State Descriptions," which briefly describes the various local governments authorized in each of the 50 states and the District of Columbia. This section is prefaced by an explanation of the procedures used to develop the descriptions and an outline of their content and organization.

Appendix B contains definitions of various concepts used in this report, including definitions of the various types of governments. Appendix C contains a list of county-type areas without county governments.

Changes in Content

This edition of volume 1 reflects a few changes in content since the 1992 publication. The number of tables and content of some tables have been reduced due to resource constraints. All data formerly in this report will be released in a data file through the Internet.

SCOPE

Governmental Units

There were 87,504 governmental units in the United States as of June 1997. In addition to the Federal Government and the 50 state governments, there were 87,453 units of local government. Of these, 39,044 are general purpose local governments — 3,043 county governments and 36,001 subcounty general purpose governments. The remainder, more than half the total number, are special-purpose local governments, including 13,726 school district governments and 34,683 special district governments. The total of 87,453 local governments in 1997 was 2,498 more than that reported for the 1992 census, an overall increase of 2.9 percent. Virtually all of the increase is in special district governments, which increased 9.9 percent over the 5-year period.

The following paragraphs summarize the characteristics for each of the five major types of local governments. See "Criteria for Classifying Governments," on page IX, for a statement of the criteria used for the classification of governments in census statistics on governments. See Appendix A for an application of these criteria to the local governmental structure in each state.

County Governments

Organized county governments are found throughout the Nation except in Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government (see Appendix C for a listing of county-type areas without county government). In Louisiana, the county governments are officially designated as "parish" governments, and the "borough" governments in Alaska resemble county governments in other states. Both are classified as county governments for census statistics on governments.

Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, the composite units are counted as municipal governments in census statistics on governments. Moreover, the cities of Baltimore and St. Louis are outside the areas of adjacent counties, and a similar situation exists among 40 independent cities in Virginia. Since these exceptional areas also include New York City, Philadelphia, and several other of the most populous cities (or composite city-counties) in the Nation, almost 10 percent of the total United States population is not served by a county government.

The number of county governments per state ranges widely, from the Texas total of 254 down to fewer than 20 in several states.

There are 187 county governments, located in 40 states, that serve populations of at least 250,000. These 187 county governments account for 54.9 percent of the population served by all county governments in the Nation. The overwhelming majority of county governments (72 percent) each serve fewer than 50,000 persons, and the 700 counties that serve fewer than 10,000 inhabitants each serve altogether only 4 million persons. The number of county governments in each state, by population size group, appears in Table 6.

The average population served by a county government is about 79,100, but Loving County, Texas, had only 141 inhabitants in 1996, while Los Angeles County, California, had more than 9 million.

Municipal and Township Governments

The 36,001 subcounty general-purpose governments enumerated in 1997 include 19,372 municipal governments and 16,629 town or township governments. A breakdown by state between municipal and township governments appears in Table 3. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In many States, most notably in the Northeast, municipal and township governments have similar powers and perform similar functions. The scope of governmental services provided by these two types of governments varies widely from one state to another, and even within the same state.

As defined for census statistics on governments, the term “municipal governments” refers to political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area, and includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England States, and in Minnesota, New York, and Wisconsin), and villages. This concept corresponds generally to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of

municipal governments in this report excludes places that are currently governmentally inactive.

The number of municipal governments per state varies widely. Illinois, Pennsylvania, and Texas each has more than 1,000, while at the other extreme, there are eight states with fewer than 50 municipal governments each: Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, Rhode Island, and Vermont. Six of these eight states are in New England, where a town government often provides urban services provided by municipal governments in other states.

In the United States, nearly 164 million people live in areas with municipal governments, and about 69 million of these municipal residents live in cities of at least 100,000 population. Slightly less than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for only 2.3 percent of the total population served by municipal governments. The number of municipal governments in each state, by population size group, appears in Table 7.

The 19,372 municipal governments reported in 1997 reflect an increase of 93 since 1992. Changes by state ranged from a decrease of 4 in New York to gains of 11 in California, Missouri, and North Carolina. One third of the total gain of 93 occurred in three states: California, Missouri, and North Carolina. Most of the increase is the result of new incorporations.

The term “town or township governments” is applied here to 16,629 organized governments located in the following 20 states in the Northeast and the Midwest:

Connecticut	New Hampshire
Illinois	New Jersey
Indiana	New York
Kansas	North Dakota
Maine	Ohio
Massachusetts	Pennsylvania
Michigan	Rhode Island
Minnesota	South Dakota
Missouri	Vermont
Nebraska	Wisconsin

This category includes governmental units officially designated as “towns” in the six New England States, New York and Wisconsin, and some “plantations” in Maine and “locations” in New Hampshire, as well as townships in other areas. In Minnesota, the terms “town” and “township” are used interchangeably with regard to township governments. Although towns in the six New England States and New York and townships in New Jersey and Pennsylvania are legally termed “municipal corporations” and perform municipal-type functions, and frequently serve densely populated urban areas, they have no necessary relation to concentration of population, and are thus counted for census purposes as town or township governments.

Excluded from this count of town or township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased to perform governmental functions. Also excluded are the townships in Iowa, which are not counted as separate governments, but are classified as subordinate agencies of county governments.

Of the 16,629 town or township governments in the United States, only 1,140 (6.9 percent) had as many as 10,000 inhabitants in 1996 and 53 percent of all towns or townships had fewer than 1,000 inhabitants. The number of town or township governments in each state, by population size group, appears in Table 7.

Consistent with past intercensal periods, there was a small decrease in the number of town or township governments from 16,656 in 1992 to 16,629 in 1997. Nearly all of the decline in numbers of town or township governments since 1992 occurred in the Midwest.

Only one state, Indiana, has township governments covering all its area and population. In six states (Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island, and Wisconsin), operating towns or townships comprise all territory other than that served by municipalities. The same is true for Maine, except for “unorganized territory” that lacks any local government. Of the remaining 12 town or township states, there are 10 where this type of government occurs only in certain county or county-type geographic areas as of early 1997: Illinois, in 85 of the 102 county-type areas; Kansas, in 97 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota in 48 of 53; Pennsylvania, in 66 of 67; South Dakota, in 52 of 66; and Wisconsin, in 71 of 72. In New York, town governments exist in each county outside New York City.

The area served by municipal and town or township governments may overlap in 11 states. All municipal governments in Indiana, and some but not all municipalities in 10 other town or township states (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, and Vermont) operate within territory that is served also by town or township governments. In the remaining 9 of the 20 town or township states (Maine, Massachusetts, New Hampshire, New Jersey, North Dakota, Pennsylvania, Rhode Island, South Dakota, and Wisconsin), there is no geographic overlapping of these two kinds of units.

Special District Governments

Special district governments are independent, special-purpose governmental units (other than school district governments) that exist as separate entities with substantial administrative and fiscal independence from general-purpose local governments. As defined for census purposes, the term “special district governments” excludes school district governments.

Special district governments provide specific services that are not being supplied by existing general purpose governments. Most perform a single function, but in some instances, their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from such basic social needs as hospitals and fire protection to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries. The number of special district governments in each state, by function performed, appears in Table 9.

The Census Bureau classification of special district governments covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governments. Many entities that carry the designation “district” or “authority” are, by law, so closely related to county, municipal, town or township, or state governments that they are classified as subordinate agencies of those governments in census statistics on governments and are not counted as separate special district governments.

In order to be counted as a special district government, rather than be classified as a subordinate agency, an entity must possess three attributes: existence as an organized entity, governmental character, and substantial autonomy. See “Criteria for Classifying Governments,” on page IX, for an explanation of the criteria for determining whether an entity is counted as a separate government. Appendix A of this report explains how these criteria were applied, including a summary description in each state of legally authorized special district governments. That appendix also lists in each state various statutory authorities, commissions, corporations, and other forms of organizations that have certain governmental characteristics, but are subject by law to administrative or fiscal control by the state or by independent local governments, and are, therefore, classified as subordinate agencies of those governments.

As a group, special district governments are by far the most rapidly growing type of government, rising to a total of 34,683, an increase of about 3,128, or 9.9 percent, since the 1992 Census of Governments. This growth over the past 5 years—on top of a 7 percent rise between 1987 and 1992, and a 5 percent rise between 1982 and 1987 reflects the increased public demand for the provision of specialized services either not offered or not performed by existing governments. Since most special districts perform only one function, or a very limited number of functions, their establishment allows a greater degree of concentrated effort in providing services. As shown in Table 5, the number of special district governments reported in 1997 is almost three times the number of special district governments reported in 1952.

The increasing number of special districts often reflects financial considerations. As new programs are initiated, or new services required, the establishment of special districts may reduce the need to increase the burden on general purpose governments which may be unable to meet

the fiscal requirements necessary to implement these new programs. Debt and tax limitations are further stimulants for creating special districts for raising both capital construction and operating expenditure funds.

The number of special district governments varies considerably among the states, and has only a weak relationship to population size. The following 11 states, each having at least 1,000 special district governments, account for more than half of all such local governments: California (3,010), Colorado (1,358), Illinois (3,068), Indiana (1,236), Kansas (1,524), Missouri (1,497), Nebraska (1,130), New York (1,126), Pennsylvania (1,919), Texas (2,182), and Washington (1,202). Four state areas contained fewer than 50 special district governments each: Alaska (14), District of Columbia (1), Hawaii (15), and Louisiana (39).

Of the 34,683 special district governments reported in 1997, over 92 percent performed a single function. Close to 22 percent of all single function special district governments perform functions related to natural resources. They are drainage and flood control, irrigation, and soil and water conservation. The next most frequent function performed by such units is fire protection followed by housing and community development and water supply. A variety of functions account for the remaining number of special district governments. Most of the units recognized as multiple-function in nature involve some combination of water supply with other services, most commonly sewerage services. A total of more than 4,900 special district governments (14 percent) provide water supply either as the sole function or as one of a combination of functions.

School District Governments and Public School Systems

Of the 15,178 public school systems in the United States in 1997, only the 13,726 that are independent school districts are included in the count of governments. The other 1,452 “dependent” public school systems are classified as agencies of other governments. State, county, municipal, or town or township school systems are not counted as separate governments. The number of public school systems in each state, by type of organization, appears in Table 10.

Because of the variety of state legislative provisions for the administration and operation of public schools, marked diversity is found in school organization throughout the United States. The number of states providing for public schools solely through independent school districts numbered 31 in 1997. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 15 states, with the public schools that provide elementary and secondary education operated in some areas by independent school districts and elsewhere by a county, municipal, town or township, or state government. In the District of Columbia

and in four states (Alaska, Hawaii, Maryland, and North Carolina), there are no independent school districts; all public schools in those jurisdictions are administered by systems that are agencies of the county, municipal, or state government.

Alaska, Hawaii, Maine, Michigan, New Jersey and Rhode Island have one or more state-dependent public school systems. The 19 state-dependent public school systems in Alaska serve sparsely-populated areas not served by borough or city school systems. All public schools in Hawaii are administered directly as part of the state government, but, in Maine, this arrangement applies only to one sparsely populated area. In New Jersey, three public school systems that are undergoing reorganization are state-operated.

Public school systems operating as dependent agencies of county governments appear mostly in North Carolina, Tennessee, and Virginia, which contain nearly two-thirds of all county-dependent systems. However, California has 59 county-dependent systems and New Jersey 51. Other states with public school systems operating as dependent agencies of county governments are Alaska (12), Arizona (10), Maryland (40), Massachusetts (3), Mississippi (4), New York (28), and Wisconsin (4). Systems dependent on town or township governments are found only in Connecticut, Maine, Massachusetts, New Jersey, and Rhode Island. There are public school systems operated by municipal governments in each of 12 states and the District of Columbia, but in most of these states, some other pattern predominates, and only in the District of Columbia are all public schools operated by a municipally-dependent system.

The decrease in the number of school district governments reported since 1992 reflects a continued decline over the past 50 years, primarily as a result of school district consolidation and reorganization. Most of this decrease occurred among single-school and nonoperating school districts. As shown in Table 5, the number of school district governments in 1997 is approximately one fifth of the total in 1952. Montana, declining by 175, Nebraska, declining by 116, and Minnesota declining by 98 accounted for 56 percent of the intercensal decrease in school districts. An additional 17 states had decreases ranging from 1 to 82. There was either no change or an increase in the total number of school districts in 30 states.

California and Texas, each of which had more than 1,000 school district governments, accounted for 16 percent of all school district governments in the Nation. The number of states having at least 1,000 school district governments decreased from 25 in 1942 to 20 in 1952, 15 in 1962, 4 in 1972 and 1982, 3 in 1987, and 2 in 1992.

There are 650 higher education institutions operated by local public school systems. Of these 500 are operated by independent school districts and 150 are associated with

county or municipal governments. Most of the 650 institutions provide advanced education only at the junior college level. In the school year 1996-97, only three municipalities operated institutions recognized by the U.S. Department of Education as degree-granting colleges or universities.¹ In addition, every state has one or more state-operated institution of higher education, although state-operated institutions of higher education are not included in the tables of this report.

BASIC CONCEPTS

Criteria for Classifying Governments

Census statistics on governments are designed to account for the totality of public sector activity without omission or duplication. Governmental services in the United States are provided through a complex structure made up of numerous public bodies and agencies. In addition to the Federal Government and the 50 state governments, the Bureau of the Census recognizes five basic types of local governments. Of these five types, three are general purpose governments—county and subcounty general purpose (municipal and township) governments. The other two types are special purpose governments—school district governments and special district governments.

County, municipal, and township governments are readily recognized and generally present no serious problem of classification. However, legislative provisions for school district and special district governments are diverse. Numerous single-function and multiple-function districts, authorities, commissions, boards, and other entities, which have varying degrees of autonomy, exist in the United States. The basic pattern of these entities varies widely from state to state. Moreover, various classes of local governments within a particular state also differ in their characteristics.

Before attempting to identify and count governments, therefore, it is necessary to define what is to be counted and to establish standards for classifying the various types of governmental entities that exist. The discussion below sets forth the definitions and criteria that the Bureau of the Census has used in classifying and counting governments for this report. A summary definition is as follows:

A government is an organized entity which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

¹The degree-granting colleges and universities are: University of the District of Columbia; Washburn University of Topeka, Kansas; and Fashion Institute of Technology, New York, N.Y.

To be counted as a government, any entity must possess all three of the attributes reflected in the foregoing definition: Existence as an organized entity, governmental character, and substantial autonomy. Some of the characteristics which are taken as evidence of these attributes are described below.

Existence as an Organized Entity

Evidence of this attribute is provided by the presence of some form of organization and the possession of some corporate powers, such as perpetual succession, the right to sue and be sued, have a name, make contracts, acquire and dispose of property, and the like.

Designation of a class of governments in law as “municipal corporations,” “public corporations,” “bodies corporate and politic,” and the like, indicates that such units are organized entities. On the other hand, some entities not so specifically stated by law to be corporations do have sufficient powers to be counted as governments.

Obviously, the mere right to exist is not sufficient. Where a former government has ceased to operate (i.e., receives no revenue, conducts no activities, and has no officers at present) it is not counted as an active government.

Governmental Character

This characteristic is indicated where officers of the entity are popularly elected or are appointed by public officials. A high degree of responsibility to the public, demonstrated by requirements for public reporting or for accessibility of records to public inspection, is also taken as critical evidence of governmental character.

Governmental character is attributed to any entity having power to levy taxes, power to issue debt paying interest exempt from Federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. However, a lack of these attributes or of evidence about them does not preclude a class of units from being recognized as having governmental character, if it meets the indicated requirements as to officers or public accountability. Thus, some special district governments that have no taxing powers and provide electric power or other public utility services (also widely rendered privately) are counted as local governments because of provisions regarding their administration and public accountability.

Substantial Autonomy

This requirement is met where, subject to statutory limitations and any supervision of local governments by the state, an entity has considerable fiscal and administrative independence. Fiscal independence generally derives from power of the entity to determine its budget without review and detailed modification by other local officials or

governments, to determine taxes to be levied for its support, to fix and collect charges for its services, or to issue debt without review by another local government.

Administrative independence is closely related to the basis for selection of the governing body of the entity. Accordingly, a public agency is counted as an independent government if it has independent fiscal powers and in addition (1) has a popularly elected governing body; (2) has a governing body representing two or more state or local governments; or (3) even in the event its governing body is appointed, performs functions that are essentially different from those of, and are not subject to specification by, its creating government(s).²

Conversely, separate existence is not attributed to entities which lack either fiscal or administrative independence. Some local government agencies having considerable fiscal autonomy are therefore not counted as governments, but are classified as dependent agencies of another government, where one or more of the following characteristics is present:

1. Control of the agency by a board composed wholly or mainly of parent government officials.
2. Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.
3. Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid.
4. Requirement for approval of agency plans by the creating government.
5. Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain.
6. Dependence of an agency for all or a substantial part of its revenue on appropriations or allocations made at the discretion of another state, county, municipal, township, school district, or special district government.
7. Provision for the review and the detailed modification of agency budgets by another local government. However, county review of agency budgets in connection with statutory limitations on tax rates is not, by itself, sufficient to establish lack of fiscal autonomy.

²Exceptions to strict application of these tests of autonomy have been made in a few instances, i.e., "joint exercise of powers" agencies in California, public building commissions in Illinois, school building corporations in Indiana, joint agencies for electric power generation and transmission in Louisiana; certain New Jersey authorities; and in particular, the numerous "municipal authorities" in Pennsylvania. By eliminating the need to prorate data among multiple governments, these exceptions to the dependent agency approach enhance development of reliable statistics on local government finances and employment.

Other Factors

Application of the foregoing criteria involves little difficulty in many instances, but the variety of provisions regarding local government entities and particularly some of the resultant shadings of autonomy leave the classification of some types of entities subject to considerable judgment. In such cases, the Census Bureau has taken account of (1) local attitudes as to whether the type of unit involved is independent or not, and (2) the effect of the decision on collection and presentation of statistics of governmental finances and employment.

Noncritical Characteristics

In addition to the essential characteristics described above, there are other common attributes that are not essential for the identification of governments. Among such noncritical attributes are geographical area, population, taxing power, and internal uniformity of taxation and services.

Most governments, but not all, serve and operate primarily within a specific geographical area for which a population can be determined. However, some entities having all essential characteristics of local governments do not possess this attribute, but at best can be associated only with an area unrelated to a specific population concentration. An example is a special district government providing toll road and bridge facilities. Even those governments which can be directly associated with a defined territory for certain purposes, such as property taxation, often own and operate facilities or provide services on one basis or another to residents of adjoining territory.

Most governments have the authority to levy taxes. Again, however, this is not an essential attribute. Even for those governments that have property taxing powers and serve a precisely determined area, it cannot always be said that a single level of taxation and services applies throughout the area concerned. Differential taxation often occurs legally where annexation or other boundary changes place a burden of debt service on some but not all of the territory. Moreover, subordinate "districts" are sometimes provided for, with regard to particular types of improvements or governmental services, resulting in differences of tax level within the total area served by the government.

Governmental Functions

Whereas the courts distinguish between "governmental" and "proprietary" functions in determining the liability of governments for tort claims, census statistics on governments do not make any distinction between these functions. Thus, census statistics on governments include many functions or activities that are also widely performed by private firms, if the entity in question is administered by officers who are popularly elected or are selected by public officials, or if the entity is subject to public accountability.

Examples of functions performed by special district governments are listed in Appendix B of this report.

Dependent Agencies

A critical element in defining a government is identifying the full range of its activities and dependent agencies. The latter include a wide variety of activities: school systems, universities, utilities, toll highways, hospitals, etc. The usual standards for determining dependency are enumerated under “Substantial Autonomy,” on page IX.

Contrasting examples of the existence of dependent agencies are found in New York City and Chicago. Almost all local government services in New York City are classified as part of the city government (the school system, libraries, transit, and so forth). There are over 100 dependent agencies in New York City alone. By contrast, many of these services in Chicago are classified as functions of independent school district or special district governments.

Examples of dependent agencies in each state appear in Appendix A of this report, under the heading, “Subordinate Agencies and Areas.”

RELATION TO OTHER CLASSIFICATIONS AND LISTINGS

Local Areas for Population Statistics

The designations for certain kinds of governments (counties, municipalities, townships, and towns) are the same as those used for presenting statistics on population and other subjects. However, there is an important difference between governments, as defined for this report, and the geographic areas similarly named.

The counts of governments in this report reflect only operating governments, whereas some of the areas similarly designated in other statistical reports lack an organized government. Thus, the number of county governments as shown in this report is different from county areas due to the fact that in some county-type areas no distinct county government exists. A listing of county-type areas without county governments is shown in Appendix C.

The count of municipal governments in this report generally corresponds to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics. However, it excludes places that had no municipal government in operation as of June 1997.

Those areas that are designated as “minor civil divisions” for population statistics are counted as municipal or township governments only if they had an operating municipal or township government as of June 1997.³ Many township areas do not have operating township governments.

³In cases where an operating local government coterminous with a minor civil division is designated as a town (in the six New England states, Minnesota, New York, and Wisconsin) or a township (in other states), it is counted as a township government rather than

Local Education Agencies

The number of public school systems shown in this volume generally corresponds to counts of “local education agencies” in reports by state offices of education and presented in published reports by the National Center for Education Statistics, with the exception of certain administrative and other education activities that do not meet Census Bureau classification criteria for school district governments or dependent public school systems.

Taxing Areas

The count of governments reported in this volume may differ materially from the number of “taxing units” or “taxing areas” as reported by official agencies in some states, for two reasons:

1. Not all special district governments, as counted in this report, are legally authorized to levy taxes, and those without such power would be properly excluded from any list of taxing units;
2. In some states, there are legal provisions for subordinate “districts” of counties or of other types of governments within which supplementary property taxes can be imposed to finance particular types of improvements or governmental services. In such instances, the number of taxing areas would exceed the number of governments as defined for this report.

County-Subordinate Taxing Areas

In many states, county governments are authorized by law to establish taxing areas to provide specific improvements or services within a defined area that individually serves a portion rather than all of a county and to levy a tax on the assessed value of the property within the area to pay for such improvements or services. These county subordinate taxing areas are not counted as separate governments.

In numerous instances, these special taxing areas have been developed to supply urban-type services (such as water or sewer facilities, fire protection, streets, or street lighting) for unincorporated urban fringe portions of particular counties. However, a similar subcounty device is also used in some states to provide services to rural areas, particularly for road construction and maintenance; many of the taxing areas in Illinois, Mississippi, and Texas are of this nature. Similarly, the townships in Iowa have such limited discretion in the conduct of their affairs that they are classified as county government agencies rather than as independent governments. The county-dependent public

as a municipal government. However, if a municipal government is consolidated with a township government, the consolidated government is counted only once as a municipal government.

school systems in North Carolina that serve less than a county-wide area are also classified as county-subordinate taxing areas, and are not counted as governments.

In the concluding portion of this report, which describes local government structure in each state, each class of county agencies recognized for this report as “special taxing areas” is listed under “Subordinate Agencies and Areas” and marked with a bullet (▪).

LOCAL GOVERNMENTS IN COUNTY AREAS

Table 13 provides statistics on local governments and public school systems for each of the 3,136 county or county-type geographic areas in the United States.⁴ An explanation of the difference between the number of county governments and the total number of county or county-type geographic areas appears in Appendix C.

RELATION TO OTHER CENSUS REPORTS

The counts of governments in this report represent the number of units identified as active in June 1997. The counts of governments in government employment and government finance phases of the 1997 Census of Governments may differ slightly from the counts in this report because of reference period differences. Data from the government employment phase of the 1997 Census of Governments are for March 1997, whereas data for the government finance phase of the 1997 Census of Governments are for fiscal years ending between July 1, 1996 and June 30, 1997.

SOURCES OF DATA

The Government Organization phase of the 1997 Census of Governments consisted of two major activities: (1) updating the universe list of local governments; and (2) the Survey of Government Employment and Organization. These activities are described in detail below.

Updating the Universe List of Local Governments

The universe list of governments is a master file (named the Directory of Governments file) that shows for each governmental unit its name, unique identification code, county location, mailing address, and selected characteristics. The universe list is used as the mail and control file for all phases of the Census of Governments. It is also used as the basis for selecting samples of governments for surveys conducted in the years between censuses.

⁴Kalawao County, Hawaii is a county-equivalent area with no local governments of any kind. Yellowstone National Park, previously a county-equivalent area became legally part of Gallatin and Park counties in 1997. The counties of Bronx, Kings, New York, Queens, and Richmond in New York are substantially consolidated with the City of New York for governmental purposes, and are not counted as separate county governments in census statistics on governments.

The universe list is updated periodically to add newly established units that meet Census Bureau criteria for independent governments, and to delete dissolved or inactive units. A governmental unit is considered inactive if it has no activity, receives no revenue, and has no officers currently. The procedures used to update the universe list for the 1997 Census of Governments varied according to the type of government.

General-Purpose Governments

The universe list of county, municipal, and township governments was continuously updated since the 1992 census as these units of governments became established, dissolved, or reorganized. Decisions to add or delete a county, municipal, or township government are made on the basis of information obtained through the annual Boundary and Annexation Survey, conducted by the Geography Division of the Bureau of the Census.

Public School Systems

The universe list of public school systems, including both independent school district governments and dependent school systems, was updated for the 1997 census using State department of education directories. The list was then matched against the directory file of local education agencies maintained by the U.S. Department of Education, National Center for Education Statistics. Discrepancies between the two files were examined and the universe list was revised as necessary following Census Bureau classification criteria.

Special District Governments

The process of updating the universe list of special district governments involved several steps as follows:

1. Review of State legislation enacted since 1992 creating or authorizing various types of special district governments;
2. Review of published Federal, state, and private sources that list public corporations (e.g., Moody's Municipal and Government Manual; The Bond Buyer, etc.); and
3. A mail survey of individual county clerks, or appropriate state officials in states without county governments, requesting review of the list of special district governments in their respective counties.

The universe list of governments was further refined on the basis of information obtained through the Survey of Government Employment and Organization.

Survey of Government Employment and Organization

Once identified, all local governments were surveyed for the following purposes:

1. To identify and delete inactive units;
2. To identify file duplicates and units that were dependent on (i.e., part of) other governments;
3. To update and verify the mailing addresses of governments;
4. To produce the official count of state and local government units in the United States as displayed in this volume of the census; and
5. To obtain descriptive information on the basic characteristics of governments for presentation in this volume and for later use in selecting survey samples.

Most data for public school systems, except data on the area served by each system, were obtained from the U.S. Department of Education, National Center for Education Statistics, which annually collects such information from the 50 state departments of education and the District of Columbia board of education. Data on the area served by each system were obtained from the Survey of Government Employment and Organization.

Survey coverage and collection methods used in the Survey of Government Employment and Organization are described below. The definitions applied in the collection of data are presented in Appendix B.

Survey Coverage

The 1997 Survey of Government Employment and Organization covered all county, municipal, town or township, school district, and special district governments that met the Census Bureau criteria for independent governments. An explanation of these classification criteria appears under "Criteria for Classifying Governments," on page IX.

Survey Period and Data Collection

The counts of local governments reflect those in operation on June 30, 1997. The survey was conducted over a 6-month period beginning in March 1997. The final response rate was 83.4 percent.

LIMITATIONS OF DATA

Surveys are subject to two types of error, sampling error and nonsampling error. Since the Survey of Government Employment and Organization covered all governments in the universe, there is no sampling error to be accounted for. However, the data are subject to nonsampling error, which includes all other sources of survey error such as nonresponse, lost or mishandled questionnaires, incorrect reporting, misclassification of governments, and inaccurate coding of data.

A variety of procedures was applied to keep nonsampling errors to a minimum, including the following:

1. Followup of nonrespondent governments—nonrespondents were mailed second and third

requests as necessary; new addresses were obtained for units returned by the U.S. Postal Service as undeliverable; and nonrespondent governments with sufficiently large population or debt were contacted by telephone to obtain data.

2. Review of questionnaires for completeness and accuracy—all questionnaires received were subjected to intensive review of each data item, including clerical and computer checks for internal consistency (agreement of information from one item to another) and external consistency (agreement of the data with other sources or previously reported data). Respondents were contacted to verify or correct questionable data.
3. Review of tabulated data—final data were compared with data from the previous census to verify the reasonableness of each item; significant differences were verified or reconciled where necessary.

Some error in survey results is inevitable despite steps taken to prevent it. For example, some residual nonresponse is beyond practical control, since not all governments will cooperate in a voluntary survey. The following section discusses the impact of nonresponse on the survey results.

Nonresponse

Of the 87,453 local governments covered in the 1997 Survey of Government Employment and Organization, 17,583 local governments, or 20.1 percent, did not return a form. Mail return rates by type of local government were as follows:

Type of government	Total	Respondent	Mail return rate (percent)
Local governments	87,453	69,870	79.9
County	3,043	2,446	80.4
Municipal	19,372	16,294	84.1
Town or township	16,629	13,047	78.5
School district	13,726	10,667	77.7
Special district	34,683	27,416	79.0

Although we did not receive mail responses from all local governments, the Census Bureau did attempt to confirm the "active" status of each nonresponding local government as of June 1997. The "active" status of all nonresponding county, municipality, and town or township governments was confirmed by researching published state directories of these governments and by performing cross reference checks to findings from the Census Bureau's Boundary and Annexation Survey. Administrative data from the National Center for Education Statistics are available for school districts. The substitution of these data for the nonrespondents yielded a total of 14,524 units needing imputation for an imputation rate of 16.6 percent.

Multiple efforts were made to confirm the “active” status of nonrespondent special district governments. One effort involved a review of special district lists by individual county clerks (or appropriate state official in states having no county governments) to identify any districts within their jurisdiction that were not active as of June 1997. Additionally, Census Bureau staff reviewed and researched: (1) available published or unpublished State listings of special districts; (2) current information reported by these districts in the government finances and/or public employment phases of the 1997 Census of Governments; (3) national directories of selected “functional” organizations (e.g., hospitals, public housing authorities, transit authorities, etc.); and (4) any unique sources identified by Bureau personnel. Whenever these efforts produced convincing evidence that a particular special district was no longer “active,” the district was removed from the final count of active special district governments. Because county clerks (or State officials) were sometimes unable to comply with the Census Bureau request to identify inactive special district governments, and no alternative lists, directories, or other sources were available for research, some of the “nonrespondent” special districts were retained in the final count because there was no convincing evidence available to indicate that they were inactive as of June 1997.

Changes in Classification

Since the 1992 Census of Governments, some governments have been reclassified on the basis of: (1) changes in the legal provisions governing their operation; (2) new information; or (3) the need to reflect the realities of existing fiscal arrangements in order to account for all governmental activities in statistical reporting. These classification changes should be taken into consideration when analyzing changes in the number of governments over time. Some of the more significant changes are listed below, along with the number of units reclassified (these changes are also listed in Appendix A).

Special district governments:

- California - financing authorities, public improvement corporations, and public facilities corporations (174)
- Delaware - tax ditches (44)
- Indiana - regional sewerage districts (47); school building corporations (144)
- New Mexico - acequia districts (602)
- New York - public libraries (129)
- Wisconsin - sanitary districts (309)

In addition, 71 municipal sewerage authorities and 33 municipal utilities authorities in New Jersey, which were counted as special district governments in the 1992 Census of Governments, have been reclassified as subordinate agencies of municipal governments.

Population Data

The population data used in this report are estimates as of July 1, 1996.

Interarea Comparisons

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of the number of governments by type. Such comparisons should take into account the diversity of responsibilities for various functions between different governments. In some states, for example, county or municipal governments may perform functions that are performed by school district or special district governments elsewhere.

Even within the same state, one may observe marked diversity in the scope of functions performed by individual governments or governments of a particular type. In California, for example, transit service may be provided by county or municipal governments in some localities and by special district governments elsewhere.

Some individual municipal governments operate in effect as composite city-county units. See Appendix C for a list of city-county governments counted as municipal governments.

In most states, the administration of local public elementary and secondary schools is by independent school districts. In many instances, however, including several of the largest cities in the Nation, the school system is operated by the county, municipal, or town or township governments.

The number of governments in each county or county-type geographic area, presented in Table 13, represent all local governments located entirely or primarily within each particular county-type area.

Furthermore, the residents of a particular governmental jurisdiction or even an entire county might not be the only beneficiaries of local government operations in the area. For example, public hospitals or solid waste processing facilities located in one county area may provide service to a wider area.

AVAILABILITY OF DATA

Copies of Volume 1, No. 1, Government Organization and subsequent volumes of the 1997 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department of Commerce District Offices. This report, as well as the 1997 Survey of Government Employment and Organization Data File, will also be available in electronic format on the internet at www.census.gov/govs/www/index.html. For details, contact the Governments Division, Bureau of the Census, Washington DC 20233, or telephone 800-242-2184.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the tables have the following meanings:

- Represents zero or rounds to zero.

- (NA) Not available.
- (X) Not applicable.
- (Z) Less than 500.

Table 1. Government Units by State: Census Years 1952 to 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal, state, and local government units										Change			
	1997	1992	1987	1982	1977	1972	1967	1962	1957	1952	1992 to 1997		1952 to 1997	
											Number	Percent	Number	Percent
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
United States¹	87,504	85,006	83,237	81,831	79,913	78,269	81,299	91,237	102,392	116,807	2,498	2.9	-29,303	-25.1
Alabama	1,132	1,122	1,054	1,019	950	876	797	733	617	548	10	0.9	584	1
Alaska	176	175	173	157	151	121	62	57	42	49	1	0.6	127	259.2
Arizona	638	591	478	453	421	407	395	379	367	367	47	8.0	271	73.8
Arkansas	1,517	1,447	1,397	1,425	1,347	1,284	1,253	1,209	1,127	1,089	70	4.8	428	39.3
California	4,608	4,393	4,332	4,103	3,807	3,820	3,865	4,023	3,879	3,764	215	4.9	844	22.4
Colorado	1,870	1,761	1,594	1,545	1,460	1,320	1,253	1,194	1,666	1,953	109	6.2	-83	-4.2
Connecticut	584	564	478	480	435	429	414	398	384	363	20	3.5	221	60.9
Delaware	337	276	282	218	211	159	171	208	132	108	61	22.1	229	212.0
District of Columbia	2	2	2	2	2	3	2	2	2	2	-	-	-	-
Florida	1,082	1,014	966	970	912	866	828	765	672	617	68	6.7	465	75.4
Georgia	1,345	1,298	1,287	1,269	1,264	1,244	1,204	1,219	1,121	976	47	3.6	369	37.8
Hawaii	20	21	19	19	20	20	20	21	22	15	-1	-4.8	5	33.3
Idaho	1,148	1,087	1,066	1,019	973	902	872	835	843	938	61	5.6	210	2
Illinois	6,836	6,723	6,628	6,468	6,621	6,386	6,454	6,453	6,510	7,723	113	1.7	-887	-11.5
Indiana	3,199	2,899	2,807	2,866	2,855	2,793	2,670	3,092	2,989	3,050	300	10.3	149	4.9
Iowa	1,877	1,881	1,878	1,872	1,853	1,819	1,803	2,643	4,906	5,857	-4	-0.2	-3,980	-68.0
Kansas	3,951	3,892	3,804	3,796	3,726	3,716	3,669	5,411	6,214	6,933	59	1.5	-2,982	-43.0
Kentucky	1,367	1,321	1,304	1,242	1,184	1,136	953	873	822	796	46	3.5	571	71.7
Louisiana	468	459	453	469	459	835	734	629	584	489	9	2.0	-21	-4.3
Maine	833	797	801	807	780	715	699	659	645	664	36	4.5	169	25.5
Maryland	421	402	402	440	427	404	362	352	328	328	19	4.7	93	28.4
Massachusetts	862	844	837	799	767	683	655	587	573	584	18	2.1	278	47.6
Michigan	2,776	2,722	2,700	2,644	2,634	2,650	2,904	3,819	5,160	6,766	54	2.0	-3,990	-59.0
Minnesota	3,502	3,580	3,556	3,530	3,438	3,396	4,185	5,213	6,298	9,026	-78	-2.2	-5,524	-61.2
Mississippi	937	870	854	859	836	797	784	773	672	693	67	7.7	244	35.2
Missouri	3,417	3,310	3,148	3,118	2,938	2,808	2,918	3,728	5,307	7,002	107	3.2	-3585	-51.2
Montana	1,145	1,276	1,244	1,030	959	993	1,104	1,388	1,503	1,598	-131	-10.3	-453	-28.3
Nebraska	2,895	2,924	3,153	3,325	3,486	3,562	4,392	5,124	6,658	7,981	-29	-1.0	-5,086	-63.7
Nevada	206	208	198	185	183	185	147	137	110	243	-2	-1.0	-37	-15.1
New Hampshire	576	528	525	518	507	500	516	551	545	551	48	9.1	25	4.5
New Jersey	1,422	1,513	1,626	1,592	1,518	1,457	1,422	1,396	1,217	1,151	-91	-6.0	271	23.5
New Mexico	882	342	332	320	314	310	308	306	317	289	540	157.9	593	205.2
New York	3,414	3,299	3,303	3,250	3,310	3,307	3,486	3,803	4,189	5,483	115	3.5	-2,069	-37.7
North Carolina	953	938	917	906	875	803	753	675	624	608	15	1.6	345	56.7
North Dakota	2,759	2,765	2,788	2,796	2,708	2,727	2,758	3,029	3,968	3,968	-6	-0.2	-1,209	-30.5
Ohio	3,598	3,524	3,378	3,394	3,286	3,260	3,284	3,360	3,667	3,936	74	2.1	-338	-8.6
Oklahoma	1,800	1,795	1,803	1,703	1,676	1,684	1,774	1,960	2,332	2,771	5	0.3	-971	-35.0
Oregon	1,494	1,451	1,503	1,455	1,448	1,447	1,457	1,470	1,526	1,723	43	3.0	-229	-13.3
Pennsylvania	5,071	5,159	4,957	5,199	5,247	4,936	4,999	6,202	5,073	5,156	-88	-1.7	-85	-1.6
Rhode Island	120	126	126	123	121	116	110	98	91	89	-6	-4.8	31	34.8
South Carolina	717	698	708	646	586	584	562	553	503	413	19	2.7	304	73.6
South Dakota	1,811	1,786	1,763	1,768	1,728	1,771	3,511	4,464	4,808	4,917	25	1.4	-3,106	-63.2
Tennessee	941	924	905	914	906	882	792	658	560	435	17	1.8	506	116.3
Texas	4,701	4,792	4,416	4,181	3,884	3,625	3,447	3,328	3,485	3,963	-91	-1.9	738	18.6
Utah	684	627	531	505	493	460	446	424	398	385	57	9.1	299	77.7
Vermont	692	682	674	665	648	659	657	425	409	414	10	1.5	278	67.1
Virginia	484	455	431	408	390	386	374	381	367	366	29	6.4	118	32.2
Washington	1,813	1,761	1,780	1,735	1,667	1,683	1,653	1,647	1,577	1,539	52	3.0	274	17.8
West Virginia	705	692	631	634	596	509	456	390	362	350	13	1.9	355	101.4
Wisconsin	3,060	2,739	2,720	2,593	2,519	2,449	2,491	3,727	5,731	7,258	321	11.7	-4,198	-57.8
Wyoming	655	550	425	396	386	384	473	465	489	519	105	19.1	136	26.2

-Represents zero.

¹Total includes 87,453 local governments, 50 state governments, and the Federal Government.

Table 2. Summary of County-Type Areas by Number of Governments and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Local governments	Number of local governments in county-type areas							Average number of local governments per county area ¹
		Total	100 or more	50 to 99	25 to 49	10 to 24	5 to 9	Less than 5	
		1	2	3	4	5	6	7	
United States	87,453	3,136	81	384	798	1,092	572	209	27.9
Alabama	1,131	67	—	1	8	54	4	—	16.9
Alaska	175	27	—	—	—	5	9	13	6.5
Arizona	637	15	1	3	7	4	—	—	42.5
Arkansas	1,516	75	—	2	13	53	7	—	20.2
California	4,607	58	14	20	19	3	2	—	79.4
Colorado	1,869	63	3	7	17	31	4	1	29.7
Connecticut	583	8	1	6	1	—	—	—	72.9
Delaware	336	3	2	1	—	—	—	—	112.0
District of Columbia	2	1	—	—	—	—	—	—	2.0
Florida	1,081	67	—	2	11	30	20	4	16.1
Georgia	1,344	159	—	—	1	45	97	16	8.5
Hawaii	19	4	—	—	—	—	3	1	4.8
Idaho	1,147	44	—	2	18	22	2	—	26.1
Illinois	6,835	102	18	38	34	11	1	—	67.0
Indiana	3,198	92	—	13	61	18	—	—	34.8
Iowa	1,876	99	—	1	16	75	7	—	18.9
Kansas	3,950	105	—	23	51	26	5	—	37.6
Kentucky	1,366	120	1	—	4	49	65	1	11.4
Louisiana	467	64	—	—	—	15	36	13	7.3
Maine	832	16	1	8	6	1	—	—	52.0
Maryland	420	24	—	1	5	9	5	4	17.5
Massachusetts	861	14	2	7	2	2	—	1	61.5
Michigan	2,775	83	—	12	45	24	2	—	33.4
Minnesota	3,501	87	2	16	55	12	2	—	40.2
Mississippi	936	82	—	1	1	44	32	4	11.4
Missouri	3,416	115	1	14	48	47	5	—	29.7
Montana	1,144	56	—	3	12	32	8	1	20.4
Nebraska	2,894	93	1	14	33	36	8	1	31.1
Nevada	205	17	—	—	1	8	5	3	12.1
New Hampshire	575	10	—	6	4	—	—	—	57.5
New Jersey	1,421	21	5	9	6	1	—	—	67.7
New Mexico	881	33	1	4	5	15	7	1	26.7
New York	3,413	58	5	24	22	6	—	—	58.8
North Carolina	952	100	—	—	2	40	45	13	9.5
North Dakota	2,758	53	2	24	21	4	2	—	52.0
Ohio	3,597	88	1	16	66	5	—	—	40.9
Oklahoma	1,799	77	—	—	26	49	2	—	23.4
Oregon	1,493	36	—	10	16	10	—	—	41.5
Pennsylvania	5,070	67	15	31	14	7	—	—	75.7
Rhode Island	119	5	—	1	1	2	1	—	23.8
South Carolina	716	46	—	1	5	27	13	—	15.6
South Dakota	1,810	66	—	8	30	16	8	4	27.4
Tennessee	940	95	—	—	—	50	35	10	9.9
Texas	4,700	254	3	10	23	125	82	11	18.5
Utah	683	29	—	2	7	17	3	—	23.6
Vermont	691	14	—	7	6	1	—	—	49.4
Virginia	483	135	—	—	—	4	30	101	3.6
Washington	1,812	39	1	14	16	7	1	—	46.5
West Virginia	704	55	—	—	4	34	14	3	12.8
Wisconsin	3,059	72	1	20	44	6	—	1	42.5
Wyoming	654	23	—	2	11	10	—	—	28.4

—Represents zero.

¹For number of governments in each county area, see Table 13.

Table 3. Local Governments and Public School Systems by Type and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General purpose						Special purpose				
	Total	Total	County ¹	Subcounty			Total	Special districts	Public school systems		
				Total	Municipal	Town or township			Total	School districts	Dependent public school systems ²
United States	87,453	39,044	3,043	36,001	19,372	16,629	48,409	34,683	15,178	13,726	1,452
Alabama	1,131	513	67	446	446	—	618	491	127	127	—
Alaska	175	161	12	149	149	—	14	14	53	—	53
Arizona	637	102	15	87	87	—	535	304	241	231	10
Arkansas	1,516	566	75	491	491	—	950	639	311	311	—
California	4,607	528	57	471	471	—	4,079	3,010	1,129	1,069	60
Colorado	1,869	331	62	269	269	—	1,538	1,358	180	180	—
Connecticut	583	179	—	179	30	149	404	387	166	17	149
Delaware	336	60	3	57	57	—	276	257	19	19	—
District of Columbia	2	1	—	1	1	—	1	1	2	—	2
Florida	1,081	460	66	394	394	—	621	526	95	95	—
Georgia	1,344	691	156	535	535	—	653	473	180	180	—
Hawaii	19	4	3	1	1	—	15	15	1	—	1
Idaho	1,147	244	44	200	200	—	903	789	114	114	—
Illinois	6,835	2,823	102	2,721	1,288	1,433	4,012	3,068	944	944	—
Indiana	3,198	1,668	91	1,577	569	1,008	1,530	1,236	294	294	—
Iowa	1,876	1,049	99	950	950	—	827	433	394	394	—
Kansas	3,950	2,102	105	1,997	627	1,370	1,848	1,524	324	324	—
Kentucky	1,366	553	119	434	434	—	813	637	176	176	—
Louisiana	467	362	60	302	302	—	105	39	66	66	—
Maine	832	505	16	489	22	467	327	229	293	98	195
Maryland	420	179	23	156	156	—	241	241	41	—	41
Massachusetts	861	363	12	351	44	307	498	413	338	85	253
Michigan	2,775	1,859	83	1,776	534	1,242	916	332	673	584	89
Minnesota	3,501	2,735	87	2,648	854	1,794	766	406	362	360	2
Mississippi	936	377	82	295	295	—	559	395	168	164	4
Missouri	3,416	1,382	114	1,268	944	324	2,034	1,497	537	537	—
Montana	1,144	182	54	128	128	—	962	600	362	362	—
Nebraska	2,894	1,083	93	990	535	455	1,811	1,130	681	681	—
Nevada	205	35	16	19	19	—	170	153	17	17	—
New Hampshire	575	244	10	234	13	221	331	165	176	166	10
New Jersey	1,421	588	21	567	324	243	833	281	628	552	76
New Mexico	881	132	33	99	99	—	749	653	96	96	—
New York	3,413	1,601	57	1,544	615	929	1,812	1,126	722	686	36
North Carolina	952	627	100	527	527	—	325	325	175	—	175
North Dakota	2,758	1,757	53	1,704	363	1,341	1,001	764	237	237	—
Ohio	3,597	2,339	88	2,251	941	1,310	1,258	592	666	666	—
Oklahoma	1,799	669	77	592	592	—	1,130	552	578	578	—
Oregon	1,493	276	36	240	240	—	1,217	959	258	258	—
Pennsylvania	5,070	2,635	66	2,569	1,023	1,546	2,435	1,919	516	516	—
Rhode Island	119	39	—	39	8	31	80	76	36	4	32
South Carolina	716	315	46	269	269	—	401	310	91	91	—
South Dakota	1,810	1,331	66	1,265	309	956	479	302	177	177	—
Tennessee	940	436	93	343	343	—	504	490	140	14	126
Texas	4,700	1,431	254	1,177	1,177	—	3,269	2,182	1,087	1,087	—
Utah	683	259	29	230	230	—	424	384	40	40	—
Vermont	691	300	14	286	49	237	391	112	279	279	—
Virginia	483	326	95	231	231	—	157	156	135	1	134
Washington	1,812	314	39	275	275	—	1,498	1,202	296	296	—
West Virginia	704	287	55	232	232	—	417	362	55	55	—
Wisconsin	3,059	1,921	72	1,849	583	1,266	1,138	696	446	442	4
Wyoming	654	120	23	97	97	—	534	478	56	56	—

— Represents zero.

¹Excludes areas corresponding to counties but having no organized governments; see "Relation to Other Classifications and Listings" in text.

²Systems operated by a state, county, municipal, or township government. These are not included in total of local governments.

Table 4. General Purpose Local Governments by State: Census Years 1952 to 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	County governments					Subcounty general purpose governments						
	1997	1992	1987	1967	1952	Total					Change, 1992-1997	
						1997	1992	1987	1967	1952	Number	Percent
United States	3,043	3,043	3,042	3,049	3,052	36,001	35,935	35,891	35,153	34,009	66	.2
Alabama	67	67	67	67	67	446	438	436	359	302	8	1.8
Alaska	12	12	9	9	—	149	148	149	51	28	1	.7
Arizona	15	15	15	14	14	87	86	81	62	48	1	1.2
Arkansas	75	75	75	75	75	491	489	483	423	360	2	.4
California	57	57	57	57	57	471	460	442	400	306	11	2.4
Colorado	62	62	62	62	62	269	266	266	251	241	3	1.1
Connecticut	—	—	—	—	8	179	178	180	183	185	1	.6
Delaware	3	3	3	3	3	57	57	57	52	49	—	—
District of Columbia	—	—	—	—	—	1	1	1	1	1	—	—
Florida	66	66	66	67	67	394	390	390	383	294	4	1.0
Georgia	156	157	158	159	159	535	536	532	512	475	—1	—2
Hawaii	3	3	3	3	3	1	1	1	1	1	—	—
Idaho	44	44	44	44	44	200	199	198	194	193	1	.5
Illinois	102	102	102	102	102	2,721	2,715	2,713	2,688	2,590	6	.2
Indiana	91	91	91	92	92	1,577	1,574	1,575	1,559	1,549	3	.2
Iowa	99	99	99	99	99	950	952	955	945	934	—2	—2
Kansas	105	105	105	105	105	1,997	1,980	1,987	2,166	2,119	17	.9
Kentucky	119	119	119	120	120	434	435	437	359	313	—1	—2
Louisiana	60	61	61	62	62	302	301	301	270	215	1	.3
Maine	16	16	16	16	16	489	490	493	490	515	—1	—2
Maryland	23	23	23	23	23	156	155	155	151	146	1	.6
Massachusetts	12	12	12	12	12	351	351	351	351	351	—	—
Michigan	83	83	83	83	83	1,776	1,776	1,776	1,775	1,753	—	—
Minnesota	87	87	87	87	87	2,648	2,657	2,653	2,667	2,640	—9	—3
Mississippi	82	82	82	82	82	295	294	293	268	263	1	.3
Missouri	114	114	114	114	114	1,268	1,257	1,255	1,199	1,110	11	.9
Montana	54	54	54	56	56	128	128	128	125	121	—	—
Nebraska	93	93	93	93	93	990	986	988	1,024	1,010	4	.4
Nevada	16	16	16	17	17	19	18	18	17	15	1	5.6
New Hampshire	10	10	10	10	10	234	234	234	235	234	—	—
New Jersey	21	21	21	21	21	567	567	567	567	567	—	—
New Mexico	33	33	33	32	32	99	98	98	88	72	1	1.0
New York	57	57	57	57	57	1,544	1,548	1,547	1,547	1,542	—4	—3
North Carolina	100	100	100	100	100	527	516	495	437	401	11	2.1
North Dakota	53	53	53	53	53	1,704	1,714	1,721	1,735	1,741	—10	—6
Ohio	88	88	88	88	88	2,251	2,256	2,258	2,257	2,242	—5	—2
Oklahoma	77	77	77	77	77	592	588	591	522	499	4	.7
Oregon	36	36	36	36	36	240	239	240	222	208	1	.4
Pennsylvania	66	66	66	66	66	2,569	2,570	2,570	2,559	2,554	—1	—
Rhode Island	—	—	—	—	—	39	39	39	39	39	—	—
South Carolina	46	46	46	46	46	269	269	269	259	239	—	—
South Dakota	66	64	64	64	64	1,265	1,279	1,293	1,356	1,397	—14	—1.1
Tennessee	93	93	94	94	95	343	339	334	297	241	4	1.2
Texas	254	254	254	254	254	1,177	1,171	1,156	883	738	6	.5
Utah	29	29	29	29	29	230	228	225	213	209	2	.9
Vermont	14	14	14	14	14	286	287	292	303	309	—1	—3
Virginia	95	95	95	96	100	231	230	229	229	223	1	.4
Washington	39	39	39	39	39	275	268	266	330	310	7	2.6
West Virginia	55	55	55	55	55	232	231	230	225	216	1	.4
Wisconsin	72	72	72	72	71	1,849	1,849	1,848	1,837	1,815	—	—
Wyoming	23	23	23	23	23	97	97	95	87	86	—	—

See footnotes at end of table.

Table 4. General Purpose Local Governments by State: Census Years 1952 to 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Subcounty general purpose governments—Con.													
	Municipal governments					Town or township governments								
	1997	1992	1987	1967	1952	Change, 1992-1997		1997	1992	1987	1967	1952	Change, 1997-1992	
						Number	Percent						Number	Percent
13	14	15	16	17	18	19	20	21	22	21	22	23	24	
United States	19,372	19,279	19,200	18,048	16,807	93	.5	16,629	16,656	16,691	17,105	17,202	-27	-2
Alabama	446	438	436	359	302	8	1.8	-	-	-	-	-	-	-
Alaska	149	148	149	51	28	1	.7	-	-	-	-	-	-	-
Arizona	87	86	81	62	48	1	1.2	-	-	-	-	-	-	-
Arkansas	491	489	483	423	360	2	.4	-	-	-	-	-	-	-
California	471	460	442	400	306	11	2.4	-	-	-	-	-	-	-
Colorado	269	266	266	251	241	3	1.1	-	-	-	-	-	-	-
Connecticut	30	29	31	34	33	1	3.4	149	149	149	149	152	-	-
Delaware	57	57	57	52	49	-	-	-	-	-	-	-	-	-
District of Columbia	1	1	1	1	1	-	-	-	-	-	-	-	-	-
Florida	394	390	390	383	294	4	1.0	-	-	-	-	-	-	-
Georgia	535	536	532	512	475	-1	-.2	-	-	-	-	-	-	-
Hawaii	1	1	1	1	1	-	-	-	-	-	-	-	-	-
Idaho	200	199	198	194	193	1	.5	-	-	-	-	-	-	-
Illinois	1,288	1,282	1,279	1,256	1,157	6	.5	1,433	1,433	1,434	1,432	1,433	-	-
Indiana	569	566	567	550	540	3	.5	1,008	1,008	1,008	1,009	1,009	-	-
Iowa	950	952	955	945	934	-2	-.2	-	-	-	-	-	-	-
Kansas	627	627	627	623	605	-	-	1,370	1,353	1,360	1,543	1,514	17	1.3
Kentucky	434	435	437	359	313	-1	-.2	-	-	-	-	-	-	-
Louisiana	302	301	301	270	215	1	.3	-	-	-	-	-	-	-
Maine	22	22	22	21	42	-	-	467	468	471	469	473	-1	-.2
Maryland	156	155	155	151	146	1	.6	-	-	-	-	-	-	-
Massachusetts	44	39	39	39	39	5	12.8	307	312	312	312	312	-5	-1.6
Michigan	534	534	534	522	489	-	-	1,242	1,242	1,242	1,253	1,264	-	-
Minnesota	854	854	855	850	796	-	-	1,794	1,803	1,798	1,817	1,844	-9	-.5
Mississippi	295	294	293	268	263	1	.3	-	-	-	-	-	-	-
Missouri	944	933	930	856	781	11	1.2	324	324	325	343	329	-	-
Montana	128	128	128	125	121	-	-	-	-	-	-	-	-	-
Nebraska	535	534	534	538	533	1	.2	455	452	454	486	477	3	.7
Nevada	19	18	18	17	15	1	5.6	-	-	-	-	-	-	-
New Hampshire	13	13	13	13	12	-	-	221	221	221	222	222	-	-
New Jersey	324	320	320	335	334	4	1.3	243	247	247	232	233	-4	-1.6
New Mexico	99	98	98	88	72	1	1.0	-	-	-	-	-	-	-
New York	615	619	618	616	610	-4	-.6	929	929	929	931	932	-	-
North Carolina	527	516	495	437	401	11	2.1	-	-	-	-	-	-	-
North Dakota	363	364	366	357	348	-1	-.3	1,341	1,350	1,355	1,378	1,393	-9	-.7
Ohio	941	942	940	933	904	-1	-.1	1,310	1,314	1,318	1,324	1,338	-4	-.3
Oklahoma	592	588	591	522	499	4	.7	-	-	-	-	-	-	-
Oregon	240	239	240	222	208	1	.4	-	-	-	-	-	-	-
Pennsylvania	1,023	1,022	1,022	1,005	990	1	.1	1,546	1,548	1,548	1,554	1,564	-2	-.1
Rhode Island	8	8	8	8	7	-	-	31	31	31	31	32	-	-
South Carolina	269	269	269	259	237	-	-	-	-	-	-	2	-	-
South Dakota	309	310	309	306	307	-1	-.3	956	969	984	1,050	1,090	-13	-1.3
Tennessee	343	339	334	297	241	4	1.2	-	-	-	-	-	-	-
Texas	1,177	1,171	1,156	883	738	6	.5	-	-	-	-	-	-	-
Utah	230	228	225	213	209	2	.9	-	-	-	-	-	-	-
Vermont	49	50	55	65	71	-1	2.0	237	237	237	238	238	-	-
Virginia	231	230	229	229	223	1	.4	-	-	-	-	-	-	-
Washington	275	268	266	267	240	7	2.6	-	-	-	63	70	-	-
West Virginia	232	231	230	225	216	1	.4	-	-	-	-	-	-	-
Wisconsin	583	583	580	568	534	-	-	1,266	1,266	1,268	1,269	1,281	-	-
Wyoming	97	97	95	87	86	-	-	-	-	-	-	-	-	-

-Represents zero.

Table 5. Special Purpose Local Governments by State: Census Years 1952 to 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	School district governments							Special district governments						
	1997	1992	1987	1967	1952	Change, 1992-1997		1997	1992	1987	1967	1952	Change, 1992-1997	
						Number	Percent						Number	Percent
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
United States	13,726	14,422	14,721	21,782	67,355	-696	-4.8	34,683	31,555	29,532	21,264	12,340	3,128	9.9
Alabama	127	129	129	119	108	-2	-1.6	491	487	421	251	70	4	.8
Alaska	-	-	-	1	9	-	-	14	14	14	-	11	-	-
Arizona	231	228	227	242	270	3	1.3	304	261	253	76	34	43	16.5
Arkansas	311	321	333	402	422	-10	-3.1	639	561	505	352	231	78	13.9
California	1,069	1,078	1,098	1,239	2,010	-9	-8	3,010	2,797	2,734	2,168	1,390	213	7.6
Colorado	180	180	180	191	1,352	-	-	1,358	1,252	1,085	748	297	106	8.
Connecticut	17	17	16	9	3	-	-	387	368	281	221	166	19	5.2
Delaware	19	19	19	50	15	-	-	257	196	202	65	40	61	31.1
District of Columbia	-	-	-	-	-	-	-	1	1	1	1	1	-	-
Florida	95	95	95	67	67	-	-	526	462	414	310	188	64	13.9
Georgia	180	183	186	194	187	-3	-1.6	473	421	410	338	154	52	12.4
Hawaii	-	-	-	-	-	-	-	15	16	14	15	10	-1	-6.3
Idaho	114	115	118	120	305	-1	-9	789	728	705	513	395	61	8.4
Illinois	944	985	1,029	1,350	3,484	-41	-4.2	3,068	2,920	2,783	2,313	1,546	148	5.1
Indiana	294	294	304	399	1,115	-	-	1,236	939	836	619	293	297	31.6
Iowa	394	441	451	478	4,653	-47	-10.7	433	388	372	280	170	45	11.
Kansas	324	324	324	360	3,984	-	-	1,524	1,482	1,387	1,037	724	42	2
Kentucky	176	176	178	200	232	-	-	637	590	569	273	130	47	8.0
Louisiana	66	66	66	67	67	-	-	39	30	24	334	144	9	30.0
Maine	98	91	88	65	4	7	7.6	229	199	203	127	128	30	15.1
Maryland	-	-	-	-	-	-	-	241	223	223	187	158	18	8.1
Massachusetts	85	84	82	44	0	1	1.2	413	396	391	247	220	17	4.3
Michigan	584	585	590	935	4,845	-1	-2	332	277	250	110	84	55	19.9
Minnesota	360	458	441	1,282	6,227	-98	-21.4	406	377	374	148	71	29	7.
Mississippi	164	173	171	161	93	-9	-5.2	395	320	307	272	254	75	23.4
Missouri	537	552	561	870	4,891	-15	-2.7	1,497	1,386	1,217	734	886	111	8.0
Montana	362	537	547	713	1,287	-175	-32.6	600	556	514	209	133	44	7.
Nebraska	681	797	952	2,322	6,392	-116	-14.6	1,130	1,047	1,119	952	485	83	7.9
Nevada	17	17	17	17	166	-	-	153	156	146	95	44	-3	-1.9
New Hampshire	166	167	160	181	228	-1	-6	165	116	120	89	78	49	42.2
New Jersey	552	550	551	522	481	2	.4	281	374	486	311	81	-93	-24.9
New Mexico	96	94	88	90	106	2	2.1	653	116	112	97	78	537	462.9
New York	686	713	720	916	2,915	-27	-3.8	1,126	980	978	965	968	146	1
North Carolina	-	-	-	-	-	-	-	325	321	321	215	106	4	1.2
North Dakota	237	275	310	538	2,079	-38	-13.8	764	722	703	431	94	42	5.8
Ohio	666	666	621	710	1,465	-	-	592	513	410	228	140	79	15.4
Oklahoma	578	605	636	960	2,100	-27	-4.5	552	524	498	214	94	28	5.3
Oregon	258	340	350	398	1,071	-82	-24.1	959	835	876	800	407	124	14
Pennsylvania	516	516	515	749	2,506	-	-	1,919	2,006	1,805	1,624	29	-87	-4.3
Rhode Island	4	3	3	3	-	1	33.3	76	83	83	67	49	-7	-8.4
South Carolina	91	91	92	108	49	-	-	310	291	300	148	78	19	6.5
South Dakota	177	180	193	1,984	3,399	-3	-1.7	302	262	212	106	56	40	15.3
Tennessee	14	14	14	14	13	-	-	490	477	462	386	85	13	2.7
Texas	1,087	1,100	1,113	1,308	2,479	-13	-1.2	2,182	2,266	1,892	1,001	491	-84	-3.7
Utah	40	40	40	40	40	-	-	384	329	236	163	106	55	16.7
Vermont	279	276	272	267	20	3	1.1	112	104	95	72	70	8	7.7
Virginia	1	-	-	-	-	1	-	156	129	106	48	42	27	20.9
Washington	296	296	297	346	545	-	-	1,202	1,157	1,177	937	644	45	3.9
West Virginia	55	55	55	55	55	-	-	362	350	290	120	23	12	3.4
Wisconsin	442	440	433	519	5,298	2	.5	696	377	366	62	73	319	84.6
Wyoming	56	56	56	177	318	-	-	478	373	250	185	91	105	28.2

- Represents zero.

Table 6. County Governments by Population Size and State: 1997

[Data may not add to totals due to rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Totals		Population-size group ¹					
	Number	Population ¹	500,000 or more		250,000 to 499,999		100,000 to 249,999	
			Number	Population ¹	Number	Population ¹	Number	Population ¹
	1	2	3	4	5	6	7	8
United States	3,043	240,850	85	96,001	102	36,336	273	41,525
Alabama	67	4,273	1	662	2	666	7	951
Alaska	12	237	—	—	—	—	—	—
Arizona	15	4,427	2	3,379	—	—	6	749
Arkansas	75	2,511	—	—	1	352	3	367
California	57	31,142	14	25,671	6	2,277	14	2,368
Colorado	62	3,324	—	—	5	1,989	5	725
Connecticut	—	—	—	—	—	—	—	—
Delaware	3	724	—	—	1	471	2	253
District of Columbia	—	—	—	—	—	—	—	—
Florida	66	13,680	6	7,033	8	2,911	17	2,688
Georgia	156	6,886	3	1,847	1	478	6	921
Hawaii	3	311	—	—	—	—	2	255
Idaho	44	1,189	—	—	1	260	1	113
Illinois	102	11,846	3	6,539	5	1,583	10	1,516
Indiana	91	5,023	—	—	3	1,048	11	1,453
Iowa	99	2,852	—	—	1	354	5	664
Kansas	105	2,221	—	—	2	841	2	318
Kentucky	119	3,643	1	673	—	—	1	146
Louisiana	60	3,195	—	—	1	455	5	876
Maine	16	1,242	—	—	1	251	4	534
Maryland	23	4,396	3	2,309	1	466	6	997
Massachusetts	12	5,439	5	3,970	2	899	3	486
Michigan	83	9,691	4	4,570	3	1,017	11	1,821
Minnesota	87	4,659	1	1,059	3	1,093	4	622
Mississippi	82	2,716	—	—	1	250	3	407
Missouri	114	5,007	2	1,650	1	255	4	709
Montana	54	836	—	—	—	—	1	126
Nebraska	93	1,652	—	—	1	439	2	348
Nevada	16	1,557	1	1,049	1	299	—	—
New Hampshire	10	1,162	—	—	2	617	2	232
New Jersey	21	7,992	6	3,952	7	2,896	5	881
New Mexico	33	1,713	1	527	—	—	3	385
New York	57	10,804	5	5,230	5	1,628	11	1,819
North Carolina	100	7,324	2	1,132	3	948	17	2,257
North Dakota	53	644	—	—	—	—	1	113
Ohio	88	11,174	5	4,370	5	1,692	16	2,264
Oklahoma	77	3,300	2	1,162	—	—	2	306
Oregon	36	3,204	1	625	4	1,275	3	372
Pennsylvania	66	10,578	4	3,131	9	3,116	16	2,553
Rhode Island	—	—	—	—	—	—	—	—
South Carolina	46	3,709	—	—	3	927	11	1,609
South Dakota	66	731	—	—	—	—	1	138
Tennessee	93	4,778	1	867	2	660	6	751
Texas	254	19,127	6	9,119	6	2,154	20	3,303
Utah	29	2,001	1	828	1	320	2	390
Vermont	14	587	—	—	—	—	1	141
Virginia	95	4,342	1	902	—	—	5	1,023
Washington	39	5,534	3	2,823	2	710	5	932
West Virginia	55	1,826	—	—	—	—	1	205
Wisconsin	72	5,159	1	922	2	739	10	1,438
Wyoming	23	482	—	—	—	—	—	—

See footnotes at end of table.

Table 6. County Governments by Population Size and State: 1997—Con.

[Data may not add to totals due to rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Population-size group—Con.							
	50,000 to 99,999		25,000 to 49,999		10,000 to 24,999		Less than 10,000	
	Number	Population ¹	Number	Population ¹	Number	Population ¹	Number	Population ¹
	9	10	11	12	13	14	15	16
United States	379	26,271	618	22,049	886	14,711	700	3,957
Alabama	14	950	16	583	26	451	1	10
Alaska	2	137	1	47	2	30	7	23
Arizona	2	161	3	115	1	14	1	9
Arkansas	8	554	14	506	39	647	10	85
California	7	470	7	245	6	97	3	14
Colorado	—	—	6	203	17	273	29	134
Connecticut	—	—	—	—	—	—	—	—
Delaware	—	—	—	—	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—
Florida	5	374	11	398	16	255	3	21
Georgia	20	1,464	23	839	63	1,065	40	272
Hawaii	1	56	—	—	—	—	—	—
Idaho	4	309	4	145	15	251	19	111
Illinois	10	627	24	881	37	615	13	85
Indiana	11	786	38	1,291	23	406	5	39
Iowa	4	298	13	480	57	907	19	149
Kansas	6	38	13	402	20	312	62	310
Kentucky	12	856	27	931	53	848	25	189
Louisiana	12	867	15	554	22	399	5	44
Maine	3	184	7	255	1	18	—	—
Maryland	5	381	6	200	2	43	—	—
Massachusetts	1	71	—	—	1	13	—	—
Michigan	17	1,204	16	573	23	434	9	72
Minnesota	9	534	20	684	35	569	15	98
Mississippi	8	570	23	783	38	636	9	70
Missouri	8	600	23	795	49	807	27	191
Montana	5	355	1	34	12	170	35	151
Nebraska	1	51	7	241	16	253	66	320
Nevada	—	—	4	133	3	49	7	27
New Hampshire	3	201	3	112	—	—	—	—
New Jersey	3	263	—	—	—	—	—	—
New Mexico	7	440	6	196	9	140	7	25
New York	23	1,666	10	413	2	43	1	5
North Carolina	24	1,649	25	900	21	377	8	61
North Dakota	3	197	—	—	9	159	40	175
Ohio	22	1,536	32	1,175	8	137	—	—
Oklahoma	8	518	24	875	23	327	18	112
Oregon	8	573	5	177	7	137	8	45
Pennsylvania	12	934	18	756	4	71	3	17
Rhode Island	—	—	—	—	—	—	—	—
South Carolina	8	533	12	431	11	200	1	9
South Dakota	1	87	3	87	11	183	50	236
Tennessee	11	766	31	1,123	31	529	11	82
Texas	21	1,501	40	1,427	72	1,201	89	422
Utah	2	157	3	96	10	167	10	43
Vermont	3	174	7	239	1	21	2	12
Virginia	14	911	23	794	38	612	14	100
Washington	9	634	8	299	6	99	6	37
West Virginia	8	603	20	692	17	256	9	70
Wisconsin	12	888	20	749	22	390	5	33
Wyoming	2	143	6	190	7	100	8	49

—Represents zero.

¹Population as of July 1, 1996 (in thousands).

Table 7. Subcounty General Purpose Governments by Population Size and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Municipal governments											
	Total	Population-size group ¹										
		Total	300,000 or more	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	25,000 to 49,000	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	1,000 to 2,499	Less than 1,000
			1	2	3	4	5	6	7	8	9	10
United States	36,001	19,372	56	24	140	349	597	1,368	1,619	2,028	3,717	9,474
Alabama	446	446	—	2	2	4	7	35	43	44	94	215
Alaska	149	149	—	1	—	—	2	—	6	9	8	123
Arizona	87	87	3	—	4	4	4	15	20	19	13	5
Arkansas	491	491	—	—	1	5	6	18	25	38	90	308
California	471	471	9	4	38	84	103	91	78	30	19	15
Colorado	269	269	2	1	2	7	7	15	18	22	60	135
Connecticut ²	179	30	—	—	5	6	7	2	1	2	4	3
Delaware	57	57	—	—	—	1	2	—	4	5	13	32
District of Columbia	1	1	1	—	—	—	—	—	—	—	—	—
Florida	394	394	2	3	7	24	31	59	55	48	72	93
Georgia	535	535	1	—	4	4	8	34	48	72	101	263
Hawaii	1	1	1	—	—	—	—	—	—	—	—	—
Idaho	200	200	—	—	1	1	5	6	14	21	26	126
Illinois ²	2,721	1,288	1	—	5	18	51	113	109	125	232	634
Indiana ²	1,577	569	1	1	3	5	18	39	43	51	129	279
Iowa	950	950	—	—	2	6	9	16	40	52	146	679
Kansas ²	1,997	627	1	—	3	2	7	20	44	44	101	429
Kentucky	434	434	—	2	—	1	8	22	38	50	95	218
Louisiana	302	302	2	—	3	4	3	21	29	33	71	136
Maine	489	22	—	—	—	1	2	8	8	2	1	—
Maryland	156	156	1	—	—	—	6	14	14	23	35	63
Massachusetts	351	44	1	—	3	15	22	3	—	—	—	—
Michigan ²	1,776	534	1	—	7	16	20	46	53	76	133	182
Minnesota ²	2,648	854	1	1	—	10	47	43	71	135	135	526
Mississippi	295	295	—	—	1	1	7	27	26	27	67	139
Missouri ²	1,268	944	2	—	2	5	11	41	46	84	144	609
Montana	128	128	—	—	—	3	3	3	5	15	28	71
Nebraska ²	990	535	1	1	—	—	3	11	15	17	65	422
Nevada	19	19	1	—	2	2	1	2	3	4	3	1
New Hampshire	234	13	—	—	1	1	4	6	1	—	—	—
New Jersey	567	324	—	2	2	8	19	74	86	55	56	22
New Mexico	99	99	1	—	—	2	7	6	18	4	22	39
New York ²	1,544	615	2	1	3	6	17	54	81	104	174	173
North Carolina	527	527	1	1	3	9	8	31	38	77	117	242
North Dakota	1,704	363	—	—	—	3	1	5	4	3	35	312
Ohio ²	2,251	941	4	1	1	13	32	109	79	112	176	414
Oklahoma	592	592	2	—	—	5	7	24	29	51	103	371
Oregon	240	240	1	—	2	4	7	25	22	31	55	93
Pennsylvania	2,569	1,023	2	—	2	6	12	52	130	169	249	401
Rhode Island	39	8	—	—	1	3	2	2	—	—	—	—
South Carolina	269	269	—	—	1	3	9	17	28	36	50	125
South Dakota	1,265	309	—	—	1	1	1	7	2	12	35	250
Tennessee	343	343	2	—	2	4	9	27	37	41	88	133
Texas	1,177	1,177	6	2	15	21	42	101	106	163	284	437
Utah	230	230	—	—	1	8	5	20	22	26	42	106
Vermont ²	286	49	—	—	—	—	1	2	5	4	11	26
Virginia	231	231	1	1	6	4	5	18	21	22	52	101
Washington	275	275	1	—	2	7	17	22	40	36	57	93
West Virginia	232	232	—	—	—	2	3	10	12	25	62	118
Wisconsin	1,849	583	1	—	2	9	14	42	46	68	145	256
Wyoming	97	97	—	—	—	1	2	6	8	5	19	56

See footnotes at end of table.

Table 7. Subcounty General Purpose Governments by Population Size and State: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Town or township governments										
	Total	Population-size group									
		300,000 or more	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	25,000 to 49,000	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	1,000 to 2,499	Less than 1,000
13	14	15	16	17	18	19	20	21	22	23	
United States	16,629	3	3	28	86	263	757	1,088	1,862	3,681	8,858
Alabama	—	—	—	—	—	—	—	—	—	—	—
Alaska	—	—	—	—	—	—	—	—	—	—	—
Arizona	—	—	—	—	—	—	—	—	—	—	—
Arkansas	—	—	—	—	—	—	—	—	—	—	—
California	—	—	—	—	—	—	—	—	—	—	—
Colorado	—	—	—	—	—	—	—	—	—	—	—
Connecticut ²	149	—	—	—	5	16	49	36	24	18	1
Delaware	—	—	—	—	—	—	—	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—	—	—	—
Florida	—	—	—	—	—	—	—	—	—	—	—
Georgia	—	—	—	—	—	—	—	—	—	—	—
Hawaii	—	—	—	—	—	—	—	—	—	—	—
Idaho	—	—	—	—	—	—	—	—	—	—	—
Illinois ²	1,433	—	—	18	25	42	72	80	155	362	679
Indiana ²	1,008	—	—	7	13	25	62	97	183	377	244
Iowa	—	—	—	—	—	—	—	—	—	—	—
Kansas ²	1,370	—	—	—	—	—	5	11	28	154	1,172
Kentucky	—	—	—	—	—	—	—	—	—	—	—
Louisiana	—	—	—	—	—	—	—	—	—	—	—
Maine	467	—	—	—	—	—	6	35	68	144	214
Maryland	—	—	—	—	—	—	—	—	—	—	—
Massachusetts	307	—	—	—	3	24	97	69	43	41	30
Michigan ²	1,242	—	—	—	6	20	58	109	268	454	327
Minnesota ²	1,794	—	—	—	—	—	2	3	36	166	1,587
Mississippi	—	—	—	—	—	—	—	—	—	—	—
Missouri ²	324	—	—	—	—	—	3	7	17	43	254
Montana	—	—	—	—	—	—	—	—	—	—	—
Nebraska ²	455	—	—	—	—	—	—	—	3	37	415
Nevada	—	—	—	—	—	—	—	—	—	—	—
New Hampshire	221	—	—	—	—	2	10	32	52	67	58
New Jersey	243	—	—	—	13	40	74	53	37	22	4
New Mexico	—	—	—	—	—	—	—	—	—	—	—
New York ²	929	3	3	3	11	37	85	163	202	309	113
North Carolina	—	—	—	—	—	—	—	—	—	—	—
North Dakota	1,341	—	—	—	—	—	—	2	1	10	1,328
Ohio ²	1,310	—	—	—	4	28	84	166	280	497	251
Oklahoma	—	—	—	—	—	—	—	—	—	—	—
Oregon	—	—	—	—	—	—	—	—	—	—	—
Pennsylvania	1,546	—	—	—	6	21	126	175	331	515	372
Rhode Island	31	—	—	—	—	7	14	6	3	—	1
South Carolina	—	—	—	—	—	—	—	—	—	—	—
South Dakota	956	—	—	—	—	—	—	—	—	8	948
Tennessee	—	—	—	—	—	—	—	—	—	—	—
Texas	—	—	—	—	—	—	—	—	—	—	—
Utah	—	—	—	—	—	—	—	—	—	—	—
Vermont ²	237	—	—	—	—	—	4	14	42	82	95
Virginia	—	—	—	—	—	—	—	—	—	—	—
Washington	—	—	—	—	—	—	—	—	—	—	—
West Virginia	—	—	—	—	—	—	—	—	—	—	—
Wisconsin	1,266	—	—	—	—	1	6	30	89	375	765
Wyoming	—	—	—	—	—	—	—	—	—	—	—

— Represents zero.

¹Population-size groups are based on population as of July 1, 1996.

²Area of municipal and township governments may overlap in this state: see text, "Municipal and Township Governments."

Table 8. Population of Subcounty General Purpose Governments by Population Size and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Population of municipal governments ¹											Exhibit: Percent of population in areas with municipal governments
	Total	Population-size group										
		300,000 or more	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	1,000 to 2,499	Less than 1,000	
1	2	3	4	5	6	7	8	9	10	11	12	
United States	163,538	44,264	5,846	19,298	23,477	20,694	21,438	11,513	7,208	5,973	3,827	61.7
Alabama	2,579	—	461	367	248	236	554	312	155	156	90	60.2
Alaska	450	—	251	—	—	63	—	43	34	16	43	74.4
Arizona	3,496	1,964	—	667	259	137	238	135	68	24	4	78.8
Arkansas	1,554	—	—	176	295	202	300	183	140	145	113	62.0
California	25,608	8,163	982	4,918	5,747	3,582	1,486	577	112	32	9	80.4
Colorado	2,705	843	252	239	574	241	205	123	80	95	53	70.9
Connecticut ²	1,308	—	—	612	384	256	30	10	8	6	2	40.0
Delaware	201	—	—	—	69	58	—	24	19	20	11	27.8
District of Columbia	543	543	—	—	—	—	—	—	—	—	—	100.0
Florida	6,964	1,045	726	896	1,595	1,066	881	412	173	125	45	48.3
Georgia	2,955	402	—	623	274	265	523	338	258	158	114	40.3
Hawaii	872	872	—	—	—	—	—	—	—	—	—	73.7
Idaho	742	—	—	153	51	179	101	99	67	41	51	62.5
Illinois ²	9,978	2,722	—	592	1,176	1,750	1,851	799	454	360	274	84.2
Indiana ²	3,707	747	215	337	329	624	623	301	183	212	136	63.6
Iowa	2,181	—	—	307	420	290	247	270	182	221	244	76.6
Kansas ²	2,047	320	—	393	151	271	322	143	151	161	135	79.4
Kentucky	1,824	—	501	—	54	245	339	260	173	151	101	47.0
Louisiana	2,473	849	—	457	254	104	302	202	124	117	64	57.0
Maine	346	—	—	—	63	68	146	61	6	2	—	27.9
Maryland	1,399	675	—	—	—	246	224	93	76	58	27	27.6
Massachusetts	3,306	558	—	417	1,090	799	53	389	—	—	—	54.3
Michigan ²	5,392	1,000	—	919	1,132	718	726	309	272	219	97	55.4
Minnesota ²	3,363	359	260	—	646	697	754	—	245	217	185	72.3
Mississippi	1,382	—	—	193	65	269	416	178	90	110	61	51.0
Missouri ²	3,476	793	—	254	316	406	634	331	311	230	201	64.8
Montana	494	—	—	—	200	91	36	35	56	45	31	56.3
Nebraska ²	1,260	364	209	—	—	111	188	101	59	95	133	76.4
Nevada	916	377	—	278	138	47	34	22	14	5	1	57.2
New Hampshire	393	—	—	101	81	116	87	8	—	—	—	33.9
New Jersey	3,926	—	498	260	543	637	1,053	613	214	97	11	49.1
New Mexico	1,009	420	—	—	67	250	86	127	11	33	15	59.0
New York ²	11,517	7,691	222	450	370	586	874	575	368	283	98	63.5
North Carolina	3,386	441	244	499	590	290	485	274	266	191	106	46.3
North Dakota	460	—	—	—	188	36	73	29	9	52	73	71.5
Ohio ²	7,310	1,819	217	173	831	1,095	1,742	563	396	288	186	65.5
Oklahoma	2,503	848	—	—	360	253	385	201	173	158	125	76.0
Oregon	2,022	481	—	246	253	265	383	157	109	85	43	63.3
Pennsylvania	5,672	1,828	—	207	378	393	749	912	603	409	193	47.1
Rhode Island	512	—	—	153	228	90	41	—	—	—	—	51.8
South Carolina	1,305	—	—	113	188	296	242	205	124	86	51	35.1
South Dakota	487	—	—	113	58	25	102	15	44	53	77	66.0
Tennessee	3,042	1,108	—	318	255	290	439	265	154	144	69	57.3
Texas	14,535	5,486	575	2,104	1,458	1,383	1,559	732	571	461	206	76.1
Utah	1,613	—	—	173	599	183	312	139	94	69	44	79.9
Vermont ²	153	—	—	—	—	39	31	40	13	17	13	26.1
Virginia	2,735	430	233	924	275	180	333	148	85	81	46	41.0
Washington	2,903	525	—	366	479	610	382	286	123	90	42	52.6
West Virginia	666	—	—	—	110	93	151	78	81	97	56	36.6
Wisconsin	3,534	591	—	300	582	488	627	342	244	230	130	68.7
Wyoming	334	—	—	—	54	75	89	54	16	28	18	69.6

See footnotes at end of table.

Table 8. Population of Subcounty General Purpose Governments by Population Size and State: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Population of town or township governments ¹											Exhibit: Percent of population in areas with township governments
	Total	Population-size group										
		300,000 or more	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	1,000 to 2,499	Less than 1,000	
13	14	15	16	17	18	19	20	21	22	23	24	
United States	55,466	1,461	718	3,747	5,845	8,912	11,677	7,576	6,520	5,890	3,119	20.9
Alabama	—	—	—	—	—	—	—	—	—	—	—	—
Alaska	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	—	—	—	—	—	—	—	—	—	—	—	—
Arkansas	—	—	—	—	—	—	—	—	—	—	—	—
California	—	—	—	—	—	—	—	—	—	—	—	—
Colorado	—	—	—	—	—	—	—	—	—	—	—	—
Connecticut ²	1,992	—	—	—	274	540	790	265	91	32	1	61.0
Delaware	—	—	—	—	—	—	—	—	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—	—	—	—	—
Florida	—	—	—	—	—	—	—	—	—	—	—	—
Georgia	—	—	—	—	—	—	—	—	—	—	—	—
Hawaii	—	—	—	—	—	—	—	—	—	—	—	—
Idaho	—	—	—	—	—	—	—	—	—	—	—	—
Illinois ²	8,759	—	—	2,361	1,808	1,456	1,129	556	543	555	351	73.9
Indiana ²	5,841	—	—	961	865	928	985	691	647	603	160	100.0
Iowa	—	—	—	—	—	—	—	—	—	—	—	0.0
Kansas ²	812	—	—	—	—	—	74	73	97	242	325	31.5
Kentucky	—	—	—	—	—	—	—	—	—	—	—	—
Louisiana	—	—	—	—	—	—	—	—	—	—	—	—
Maine	887	—	—	—	—	—	93	249	236	219	91	71.6
Maryland	—	—	—	—	—	—	—	—	—	—	—	—
Massachusetts	3,176	—	—	—	174	738	1,515	504	161	67	17	52.2
Michigan ²	4,503	—	—	—	405	630	854	749	919	752	194	46.3
Minnesota ²	953	—	—	—	—	—	23	21	125	248	535	20.5
Mississippi	—	—	—	—	—	—	—	—	—	—	—	—
Missouri ²	317	—	—	—	—	—	40	52	63	65	97	5.9
Montana	—	—	—	—	—	—	—	—	—	—	—	—
Nebraska ²	186	—	—	—	—	—	—	—	9	56	121	11.3
Nevada	—	—	—	—	—	—	—	—	—	—	—	—
New Hampshire	769	—	—	—	—	59	157	219	190	111	34	66.3
New Jersey	4,067	—	—	—	897	1,406	1,230	363	129	40	2	50.8
New Mexico	—	—	—	—	—	—	—	—	—	—	—	—
New York ²	8,459	1,461	718	425	843	1,220	1,328	1,142	718	532	72	46.6
North Carolina	—	—	—	—	—	—	—	—	—	—	—	—
North Dakota	135	—	—	—	—	—	—	14	3	15	103	21.0
Ohio ²	5,507	—	—	—	220	979	1,224	1,140	958	813	173	49.3
Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—
Oregon	—	—	—	—	—	—	—	—	—	—	—	—
Pennsylvania	6,381	—	—	—	359	730	1,862	1,194	1,169	848	219	53.0
Rhode Island	479	—	—	—	—	200	224	41	12	—	1	48.5
South Carolina	—	—	—	—	—	—	—	—	—	—	—	—
South Dakota	136	—	—	—	—	—	—	—	—	13	123	18.4
Tennessee	—	—	—	—	—	—	—	—	—	—	—	—
Texas	—	—	—	—	—	—	—	—	—	—	—	—
Utah	—	—	—	—	—	—	—	—	—	—	—	—
Vermont ²	480	—	—	—	—	—	62	99	144	122	53	81.9
Virginia	—	—	—	—	—	—	—	—	—	—	—	—
Washington	—	—	—	—	—	—	—	—	—	—	—	—
West Virginia	—	—	—	—	—	—	—	—	—	—	—	—
Wisconsin	1,627	—	—	—	—	26	87	204	306	557	447	31.6
Wyoming	—	—	—	—	—	—	—	—	—	—	—	—

—Represents zero.

¹Population as of July 1, 1996 (in thousands).

²Areas of municipal and township governments may overlap in this state: see text; "Municipal and Township Governments."

Table 9. Special District Governments by Function and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	All special district governments	Single-function districts											
		Total	Education services		Social services			Transportation			Environment and housing		
			Education ¹	Libraries	Hospitals	Health	Welfare	Highways	Air transportation	Other ²	Natural resources ³		
											Drainage and flood control	Soil and water conservation	Other ⁴
1	2	3	4	5	6	7	8	9	10	11	12	13	
United States	34,683	31,965	755	1,496	763	686	59	721	476	207	3,369	2,449	1,165
Alabama	491	460	—	—	39	27	1	—	20	4	1	67	3
Alaska	14	14	—	—	—	—	—	—	—	—	—	—	—
Arizona	304	301	—	—	10	11	—	2	—	—	18	1	60
Arkansas	639	591	—	18	—	—	—	18	10	2	162	68	2
California	3,010	2,769	50	41	78	88	8	45	16	12	58	117	297
Colorado	1,358	1,150	—	36	24	17	4	21	10	1	38	79	51
Connecticut	387	333	—	—	—	—	—	31	—	—	1	—	—
Delaware	257	255	—	15	—	—	—	—	—	—	236	—	—
District of Columbia	1	1	—	—	—	—	—	—	—	—	—	—	—
Florida	526	492	4	4	28	16	6	5	6	6	62	61	9
Georgia	473	453	—	—	106	29	—	—	19	1	—	36	—
Hawaii	15	14	—	—	—	—	—	—	—	—	—	14	—
Idaho	789	751	—	51	16	2	1	65	—	1	53	51	78
Illinois	3,068	3,026	1	329	23	26	2	26	31	8	830	105	—
Indiana	1,236	1,202	560	273	20	—	—	—	—	—	40	93	1
Iowa	433	430	—	7	—	1	—	4	3	—	149	100	—
Kansas	1,524	1,504	—	22	26	2	—	1	—	—	137	114	9
Kentucky	637	627	—	112	10	39	—	3	—	—	8	123	—
Louisiana	39	35	—	1	—	—	—	1	—	14	1	—	2
Maine	229	202	—	—	2	—	—	—	1	3	—	16	—
Maryland	241	223	—	2	—	—	—	5	—	—	131	25	—
Massachusetts	413	393	—	—	1	—	—	1	—	—	—	15	3
Michigan	332	313	—	124	6	—	—	—	20	2	—	82	—
Minnesota	406	375	—	12	22	5	—	—	5	—	13	97	4
Mississippi	395	386	—	47	—	1	—	—	5	2	170	81	—
Missouri	1,497	1,483	—	138	17	112	30	308	2	1	181	—	—
Montana	600	546	—	—	12	—	—	—	8	—	19	55	51
Nebraska	1,130	871	—	—	16	1	—	13	60	—	40	—	44
Nevada	153	135	—	4	7	4	—	9	1	—	—	29	6
New Hampshire	165	146	—	—	—	—	—	6	—	—	—	10	—
New Jersey	281	270	—	—	—	—	—	—	—	—	—	16	—
New Mexico	653	647	—	—	4	—	—	3	—	—	—	47	16
New York	1,126	1,120	—	128	—	64	—	1	—	1	—	—	2
North Carolina	325	311	—	—	3	1	—	—	16	—	55	100	—
North Dakota	764	761	—	—	1	31	—	—	80	—	1	59	20
Ohio	592	565	—	61	8	43	—	—	53	13	12	84	1
Oklahoma	552	527	—	7	—	34	—	—	—	1	9	86	3
Oregon	959	939	—	16	20	15	—	86	—	9	69	46	80
Pennsylvania	1,919	1,679	140	2	61	12	—	7	35	68	5	—	2
Rhode Island	76	76	—	—	—	—	—	—	—	—	—	3	—
South Carolina	310	278	—	—	8	3	1	2	4	—	1	46	1
South Dakota	302	279	—	—	—	7	—	24	1	—	20	70	17
Tennessee	490	457	—	—	—	—	—	—	23	1	16	94	2
Texas	2,182	1,392	—	—	121	44	4	—	1	23	128	211	89
Utah	384	353	—	—	6	17	—	15	—	—	22	40	15
Vermont	112	99	—	—	—	—	—	—	—	—	—	14	—
Virginia	156	149	—	21	5	2	—	3	24	—	—	47	—
Washington	1,202	1,139	—	22	49	24	1	1	5	34	86	—	77
West Virginia	362	331	—	3	—	—	—	—	6	—	1	14	—
Wisconsin	696	690	—	—	—	—	—	1	—	—	36	—	148
Wyoming	478	422	—	—	14	8	—	15	11	—	14	33	72

See footnotes at end of table.

Table 9. Special District Governments by Function and State: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Single-function districts—Con.								Multiple-function districts			
	Environment and housing—Con.				Utilities		Fire protection	Cemeteries	Industrial development and mortgage credit	Sewerage and water supply	Natural resources and water supply	Other ⁶
	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Water supply	Other ⁵						
	14	15	16	17	18	19	20	21	22	23	24	25
United States	1,253	3,469	2,004	482	3,409	470	5,601	1,655	215	1,384	117	1,217
Alabama	2	154	—	6	107	19	5	—	3	5	1	25
Alaska	—	13	—	—	—	1	—	—	—	—	—	—
Arizona	—	—	22	—	14	11	152	—	—	—	1	2
Arkansas	—	126	44	17	47	1	74	—	—	5	3	40
California	164	79	141	17	359	79	369	257	11	96	16	129
Colorado	57	96	110	11	133	4	249	81	—	115	13	80
Connecticut	24	94	4	8	11	20	65	—	—	5	—	49
Delaware	1	3	—	—	—	—	—	—	—	1	—	1
District of Columbia	—	—	—	—	—	1	—	—	—	—	—	—
Florida	16	105	2	3	15	11	56	—	6	6	3	25
Georgia	9	206	—	12	24	4	2	—	1	15	1	4
Hawaii	—	—	—	—	—	—	—	—	—	—	—	1
Idaho	20	10	44	3	31	—	144	181	—	36	2	—
Illinois	360	113	126	9	95	19	827	61	1	15	2	25
Indiana	5	63	64	62	8	3	2	—	—	6	3	25
Iowa	2	26	28	18	17	6	68	—	—	1	—	2
Kansas	2	204	11	1	296	3	—	665	2	1	8	11
Kentucky	—	17	4	16	145	3	144	—	—	5	1	4
Louisiana	—	—	—	2	2	3	—	—	6	—	3	1
Maine	1	30	55	5	80	6	—	3	—	15	—	12
Maryland	1	20	2	2	2	—	—	—	—	3	—	15
Massachusetts	2	252	11	7	63	19	16	—	2	1	1	18
Michigan	2	—	24	11	14	20	2	—	—	13	—	6
Minnesota	2	176	13	2	6	8	—	—	2	—	11	20
Mississippi	—	62	6	3	4	5	—	—	—	—	—	9
Missouri	6	143	28	—	241	1	273	—	—	—	—	14
Montana	—	12	33	28	36	4	159	76	1	51	2	1
Nebraska	1	126	16	—	25	31	419	78	—	31	—	228
Nevada	7	5	7	—	14	4	16	3	—	7	2	9
New Hampshire	2	21	4	48	32	2	14	—	1	3	—	16
New Jersey	—	2	30	11	5	—	200	—	1	2	—	9
New Mexico	—	6	2	5	10	—	—	—	1	5	—	1
New York	2	—	—	6	2	1	912	—	—	—	1	5
North Carolina	—	94	11	3	21	5	—	—	—	12	—	2
North Dakota	240	38	—	2	—	—	289	—	—	—	1	2
Ohio	94	73	8	18	20	15	60	—	2	11	1	15
Oklahoma	—	105	3	2	254	2	20	—	1	9	4	12
Oregon	46	22	44	2	120	17	263	64	5	1	1	18
Pennsylvania	60	91	591	40	308	39	—	—	141	169	1	70
Rhode Island	—	26	2	—	11	—	34	—	—	—	—	—
South Carolina	17	45	9	1	33	10	97	—	—	15	1	16
South Dakota	—	34	30	3	7	1	60	—	—	5	14	4
Tennessee	—	100	4	5	184	17	—	—	2	17	1	15
Texas	3	395	9	3	202	9	103	—	12	578	11	201
Utah	18	17	25	7	45	7	24	44	—	14	3	14
Vermont	2	10	—	10	40	3	20	—	—	—	—	13
Virginia	4	—	7	7	5	6	—	—	—	7	—	—
Washington	61	45	43	—	138	37	402	101	12	22	4	37
West Virginia	2	39	57	51	144	10	—	—	—	29	—	2
Wisconsin	6	171	320	—	3	2	—	—	1	—	—	6
Wyoming	12	—	10	15	36	1	61	41	1	52	1	3

—Represents zero.
¹Primarily school building authorities, also includes The Chicago School Finance Authority, the educational facilities authorities in Florida and the county education districts in Texas.
²Includes parking facilities and water transport and terminals.
³Functions within the natural resources categories may overlap; see Appendix B.
⁴Includes irrigation, reclamation, and natural resources, nec.
⁵Includes electric power, gas supply, and transit.
⁶Includes fire protection and water supply, and other multiple-function districts not elsewhere classified.

Table 10. Public School Systems by Type of Organization and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	All systems	Independent school district governments	Dependent school systems						Special district
			Total	State dependent systems	County dependent systems	Systems operated by subcounty general purpose governments			
						Total	Municipal dependent systems	Town or township dependent systems	
1	2	3	4	5	6	7	8	9	
United States	15,178	13,726	1,452	103	585	762	222	540	2
Alabama	127	127	—	—	—	—	—	—	—
Alaska	53	—	53	19	12	22	22	—	—
Arizona	241	231	10	—	10	—	—	—	—
Arkansas	311	311	—	—	—	—	—	—	—
California	1,129	1,069	60	—	59	1	1	—	—
Colorado	180	180	—	—	—	—	—	—	—
Connecticut	166	17	149	—	—	149	20	129	—
Delaware	19	19	—	—	—	—	—	—	—
District of Columbia	2	—	2	—	—	2	2	—	—
Florida	95	95	—	—	—	—	—	—	—
Georgia	180	180	—	—	—	—	—	—	—
Hawaii	1	—	1	1	—	—	—	—	—
Idaho	114	114	—	—	—	—	—	—	—
Illinois	944	944	—	—	—	—	—	—	—
Indiana	294	294	—	—	—	—	—	—	—
Iowa	394	394	—	—	—	—	—	—	—
Kansas	324	324	—	—	—	—	—	—	—
Kentucky	176	176	—	—	—	—	—	—	—
Louisiana	66	66	—	—	—	—	—	—	—
Maine	293	98	195	1	—	194	17	177	—
Maryland	41	—	41	—	40	1	1	—	—
Massachusetts	338	85	253	—	3	250	44	206	—
Michigan	673	584	89	78	11	—	—	—	—
Minnesota	362	360	2	—	—	—	—	—	2
Mississippi	168	164	4	—	4	—	—	—	—
Missouri	537	537	—	—	—	—	—	—	—
Montana	362	362	—	—	—	—	—	—	—
Nebraska	681	681	—	—	—	—	—	—	—
Nevada	17	17	—	—	—	—	—	—	—
New Hampshire	176	166	10	—	1	9	9	—	—
New Jersey	628	552	76	3	51	22	18	4	—
New Mexico	96	96	—	—	—	—	—	—	—
New York	722	686	36	—	28	8	8	—	—
North Carolina	175	—	175	—	175	—	—	—	—
North Dakota	237	237	—	—	—	—	—	—	—
Ohio	666	666	—	—	—	—	—	—	—
Oklahoma	578	578	—	—	—	—	—	—	—
Oregon	258	258	—	—	—	—	—	—	—
Pennsylvania	516	516	—	—	—	—	—	—	—
Rhode Island	36	4	32	1	—	31	7	24	—
South Carolina	91	91	—	—	—	—	—	—	—
South Dakota	177	177	—	—	—	—	—	—	—
Tennessee	140	14	126	—	93	33	33	—	—
Texas	1,087	1,087	—	—	—	—	—	—	—
Utah	40	40	—	—	—	—	—	—	—
Vermont	279	279	—	—	—	—	—	—	—
Virginia	135	1	134	—	94	40	40	—	—
Washington	296	296	—	—	—	—	—	—	—
West Virginia	55	55	—	—	—	—	—	—	—
Wisconsin	446	442	4	—	4	—	—	—	—
Wyoming	56	56	—	—	—	—	—	—	—

-Represents zero.

Table 11. Independent School Districts by System Size and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	System-size group						
	Total	20 or more schools	10 to 19 schools	3 to 9 schools	2 schools	1 school	None ¹
	1	2	3	4	5	6	7
United States	13,726	484	957	6,269	2,789	2,686	541
Alabama	127	10	30	82	4	1	—
Alaska	—	—	—	—	—	—	—
Arizona	231	8	18	76	36	75	18
Arkansas	311	4	10	95	202	—	—
California	1,069	79	131	362	133	291	73
Colorado	180	17	16	81	61	1	4
Connecticut	17	—	—	10	3	4	—
Delaware	19	3	4	8	3	1	—
District of Columbia	—	—	—	—	—	—	—
Florida	95	32	14	21	—	—	28
Georgia	180	19	26	100	23	12	—
Hawaii	—	—	—	—	—	—	—
Idaho	114	4	12	58	26	12	2
Illinois	944	12	42	453	153	243	41
Indiana	294	10	35	187	57	3	2
Iowa	394	7	10	218	130	13	16
Kansas	324	7	15	181	101	—	20
Kentucky	176	8	32	109	23	4	—
Louisiana	66	21	23	22	—	—	—
Maine	98	—	4	50	7	32	5
Maryland	—	—	—	—	—	—	—
Massachusetts	85	—	2	28	12	40	3
Michigan	584	23	50	352	72	56	31
Minnesota	360	11	27	158	135	29	—
Mississippi	164	3	20	110	14	2	15
Missouri	537	12	25	203	212	72	13
Montana	362	—	1	59	47	249	6
Nebraska	681	3	10	76	195	383	14
Nevada	17	3	5	9	—	—	—
New Hampshire	166	—	4	54	19	76	13
New Jersey	552	4	23	228	99	174	24
New Mexico	96	6	12	56	15	—	7
New York	686	1	38	389	149	108	1
North Carolina	—	—	—	—	—	—	—
North Dakota	237	3	1	35	142	53	3
Ohio	666	12	55	463	88	42	6
Oklahoma	578	9	12	230	181	115	31
Oregon	258	6	17	93	37	67	38
Pennsylvania	516	8	52	365	71	4	16
Rhode Island	4	—	1	2	1	—	—
South Carolina	91	12	26	47	6	—	—
South Dakota	177	2	6	160	2	3	4
Tennessee	14	—	—	10	2	2	—
Texas	1,087	58	63	552	164	200	50
Utah	40	12	9	19	—	—	—
Vermont	279	—	1	14	21	210	33
Virginia	1	—	—	—	—	—	1
Washington	296	27	28	132	49	60	—
West Virginia	55	15	17	23	—	—	—
Wisconsin	442	9	20	256	92	49	16
Wyoming	56	4	10	33	2	—	7

—Represents zero.

¹Includes systems that pay tuition for resident pupils attending schools operated by another system or that provide special educational or support services to public school systems.

Table 12. Independent School Districts by Enrollment Size and State: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Enrollment-size group											
		100,000 or more	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	1,000 to 2,499	500 to 999	250 to 499	100 to 249	Less than 100	None ¹
		1	2	3	4	5	6	7	8	9	10	11	12
United States	13,726	15	42	121	463	861	1,777	3,324	2,293	1,773	1,358	1,500	199
Alabama	127	—	1	3	7	26	52	37	1	—	—	—	—
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	231	—	2	2	17	15	23	51	21	18	33	37	12
Arkansas	311	—	—	—	3	13	26	71	108	70	18	2	—
California	1,069	2	6	26	103	122	133	170	129	105	115	158	—
Colorado	180	—	2	4	12	4	20	30	29	37	28	14	—
Connecticut	17	—	—	—	—	—	1	10	5	1	—	—	—
Delaware	19	—	—	—	4	3	7	4	1	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—	—	—	—	—	—
Florida	95	7	5	12	11	13	9	10	—	—	—	28	—
Georgia	180	—	5	5	19	30	54	55	4	7	1	—	—
Hawaii	—	—	—	—	—	—	—	—	—	—	—	—	—
Idaho	114	—	—	1	3	8	13	30	21	18	12	8	—
Illinois	944	1	—	2	15	41	95	263	230	145	89	61	2
Indiana	294	—	—	2	15	32	58	149	30	5	1	—	2
Iowa	394	—	—	1	6	6	21	83	151	83	22	20	1
Kansas	324	—	—	2	4	9	16	66	82	82	42	21	—
Kentucky	176	—	1	1	7	19	54	58	25	9	2	—	—
Louisiana	66	—	3	4	14	18	19	8	—	—	—	—	—
Maine	98	—	—	—	—	—	11	31	19	12	9	6	10
Maryland	—	—	—	—	—	—	—	—	—	—	—	—	—
Massachusetts	85	—	—	—	—	2	12	35	24	6	5	1	—
Michigan	584	1	—	2	21	44	117	210	87	31	14	55	2
Minnesota	360	—	—	4	10	20	38	110	79	65	23	8	3
Mississippi	164	—	—	1	3	20	52	63	9	1	—	15	—
Missouri	537	—	—	2	15	15	47	97	127	109	79	46	—
Montana	362	—	—	—	—	2	3	11	26	32	87	197	4
Nebraska	681	—	—	2	1	3	10	25	47	101	114	363	15
Nevada	17	1	—	1	—	4	3	4	1	2	1	—	—
New Hampshire	166	—	—	—	—	1	13	35	29	25	30	20	13
New Jersey	552	—	—	—	7	35	76	158	114	84	47	8	23
New Mexico	96	—	1	—	6	9	13	12	22	12	12	9	—
New York	686	—	—	—	9	68	138	287	104	47	20	12	1
North Carolina	—	—	—	—	—	—	—	—	—	—	—	—	—
North Dakota	237	—	—	—	2	2	5	6	24	59	78	58	3
Ohio	666	—	3	3	13	53	140	285	103	7	1	8	50
Oklahoma	578	—	—	2	8	10	18	87	102	164	122	63	2
Oregon	258	—	1	2	7	12	29	48	29	25	29	58	18
Pennsylvania	516	1	—	1	13	53	174	211	41	6	—	15	1
Rhode Island	4	—	—	—	—	—	2	2	—	—	—	—	—
South Carolina	91	—	1	4	13	20	22	23	7	1	—	—	—
South Dakota	177	—	—	—	2	—	9	17	30	59	48	8	4
Tennessee	14	—	—	—	—	—	2	8	2	2	—	—	—
Texas	1,087	2	7	24	44	67	115	215	202	176	141	94	—
Utah	40	—	3	3	6	6	8	9	2	2	1	—	—
Vermont	279	—	—	—	—	—	2	18	43	55	77	51	33
Virginia	1	—	—	—	—	—	—	—	—	—	—	1	—
Washington	296	—	—	3	25	25	38	59	46	34	38	28	—
West Virginia	55	—	—	1	7	15	15	17	—	—	—	—	—
Wisconsin	442	—	1	1	9	14	57	132	125	68	17	18	—
Wyoming	56	—	—	—	2	2	7	14	12	8	2	9	—

—Represents zero.

¹Includes systems that pay tuition for resident pupils attending schools operated by another system or that provide special educational or support services to public school systems.

Table 13. Local Governments in Individual County Areas: 1997

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
United States	3,538,624	263,256,259	87,453	3,043	36,001	19,372	16,629	34,683	13,726
Alabama	50,766	4,273,084	1,131	67	446	446	—	491	127
Autauga	597	40,061	12	1	3	3	—	7	1
Baldwin	1,590	123,023	34	1	12	12	—	20	1
Barbour	884	26,475	16	1	5	5	—	8	2
Bibb	625	18,142	8	1	3	3	—	3	1
Blount	643	43,392	21	1	11	11	—	7	2
Bullock	625	11,188	11	1	2	2	—	7	1
Butler	779	21,530	10	1	3	3	—	5	1
Calhoun	611	113,511	23	1	8	8	—	9	5
Chambers	596	36,748	13	1	5	5	—	5	2
Cherokee	553	21,170	11	1	5	5	—	4	1
Chilton	695	35,323	11	1	4	4	—	5	1
Choctaw	909	15,714	14	1	7	7	—	5	1
Clarke	1,230	27,982	11	1	5	5	—	3	2
Clay	605	13,544	10	1	2	2	—	6	1
Cleburne	561	13,445	9	1	4	4	—	3	1
Coffee	680	41,910	13	1	4	4	—	5	3
Colbert	589	52,490	21	1	6	6	—	10	4
Conecuh	854	14,112	11	1	3	3	—	6	1
Coosa	657	11,444	6	1	2	2	—	2	1
Covington	1,038	37,263	25	1	14	14	—	7	3
Crenshaw	611	13,514	13	1	6	6	—	5	1
Cullman	738	73,274	24	1	11	11	—	10	2
Dale	561	49,167	20	1	10	10	—	6	3
Dallas	975	47,362	11	1	2	2	—	6	2
De Kalb	778	57,165	33	1	16	16	—	14	2
Elmore	622	58,460	15	1	6	6	—	6	2
Escambia	951	35,620	15	1	6	6	—	6	2
Etowah	542	102,129	27	1	12	12	—	11	3
Fayette	630	17,944	11	1	4	4	—	5	1
Franklin	643	29,253	15	1	5	5	—	7	2
Geneva	578	24,618	19	1	8	8	—	8	2
Greene	631	9,947	10	1	4	4	—	4	1
Hale	661	16,288	10	1	4	4	—	4	1
Henry	557	15,232	10	1	4	4	—	4	1
Houston	577	83,778	25	1	12	12	—	10	2
Jackson	1,069	50,428	23	1	13	13	—	7	2
Jefferson	1,119	661,927	62	1	32	32	—	19	10
Lamar	605	15,591	18	1	6	6	—	10	1
Lauderdale	661	83,593	17	1	7	7	—	7	2
Lawrence	693	33,037	14	1	5	5	—	7	1
Lee	609	95,038	13	1	3	3	—	6	3
Limestone	559	59,844	13	1	5	5	—	5	2
Lowndes	714	12,811	13	1	7	7	—	4	1
Macon	614	23,563	12	1	4	4	—	6	1
Madison	806	270,309	21	1	6	6	—	12	2
Marengo	982	23,430	16	1	8	8	—	4	3
Marion	743	30,718	21	1	7	7	—	11	2
Marshall	567	79,159	24	1	7	7	—	12	4
Mobile	1,238	395,952	29	1	10	10	—	17	1
Monroe	1,019	23,874	12	1	5	5	—	5	1
Montgomery	793	216,434	16	1	1	1	—	13	1
Morgan	575	106,942	20	1	7	7	—	9	3
Perry	719	12,717	10	1	2	2	—	6	1
Pickens	890	20,864	19	1	9	9	—	8	1
Pike	672	28,464	11	1	4	4	—	4	2
Randolph	585	20,073	11	1	4	4	—	4	2
Russell	634	51,439	8	1	2	2	—	3	2
St Clair	646	59,218	25	1	11	11	—	11	2
Shelby	800	130,165	25	1	12	12	—	11	1
Sumter	907	16,174	13	1	7	7	—	4	1
Talladega	753	76,369	22	1	9	9	—	9	3
Tallapoosa	701	39,810	18	1	7	7	—	8	2
Tuscaloosa	1,336	158,779	21	1	4	4	—	14	2
Walker	803	69,686	22	1	11	11	—	8	2
Washington	1,081	17,341	11	1	3	3	—	6	1
Wilcox	883	13,515	11	1	5	5	—	4	1
Winston	614	23,602	12	1	5	5	—	4	2
Alaska	571,334	601,624	175	12	149	149	—	14	—
Aleutians East Borough	7,070	2,304	6	1	5	5	—	—	—
Aleutians West Census Area	4,449	6,832	4	—	4	4	—	—	—
Anchorage City & Borough ⁴	1,694	253,649	4	—	1	1	—	3	—
Bethel Census Area ⁴	41,112	14,984	19	—	18	18	—	1	—
Bristol Bay Borough	540	1,322	1	1	—	—	—	—	—
Denali Borough	12,901	2,043	2	1	1	1	—	—	—
Dillingham Census Area ⁴	18,893	4,370	8	—	7	7	—	1	—
Fairbanks-North Star Borough	7,453	84,061	4	1	2	2	—	1	—
Haines Borough	2,364	2,170	2	1	1	1	—	—	—
Juneau City & Borough ⁴	2,022	28,758	3	—	1	1	—	2	—
Kanai Peninsula Borough	14,767	47,131	7	1	6	6	—	—	—
Ketchikan Gateway Borough	1,248	14,517	3	1	2	2	—	—	—
Kodiak Island Borough	6,637	15,082	8	1	6	6	—	1	—
Lake and Peninsula Borough	24,035	1,701	7	1	6	6	—	—	—
Matanuska-Susitna Borough	24,632	52,500	4	1	3	3	—	—	—

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Nome Census Area ⁴	23,256	8,800	17	—	16	16	—	1	—
North Slope Borough	89,783	7,110	9	1	7	7	—	1	—
Northwest Arctic Borough	36,334	6,552	12	1	10	10	—	1	—
Prince of Wales Census Area ⁴	7,498	6,941	7	—	6	6	—	1	—
Sitka City & Borough ⁴	2,913	8,780	1	—	1	1	—	—	—
Skagway-Hoonah-Angoon C A ⁴	7,977	3,790	5	—	5	5	—	—	—
Southeast Fairbanks C A ⁴	24,949	5,840	2	—	2	2	—	—	—
Valdez-Cordova Census Area ⁴	31,117	10,364	4	—	3	3	—	1	—
Wade Hampton Census Area ⁴	17,395	6,446	12	—	12	12	—	—	—
Wrangell-Petersburg C A ⁴	5,818	7,171	5	—	5	5	—	—	—
Yakutat City & Borough ⁴	6,790	710	1	—	1	1	—	—	—
Yukon-Kayukuk Census Area ⁴	147,687	6,360	18	—	18	18	—	—	—
Arizona	113,510	4,428,068	637	15	87	87	—	304	231
Apache	11,211	69,087	25	1	3	3	—	10	11
Cochise	6,219	110,358	51	1	7	7	—	19	24
Coconino	18,608	112,260	35	1	4	4	—	21	9
Gila	4,753	47,338	29	1	5	5	—	15	8
Graham	4,631	30,780	19	1	3	3	—	7	8
Greenlee	1,837	9,330	10	1	2	2	—	2	5
La Paz	4,484	14,497	19	1	2	2	—	10	6
Maricopa	9,127	2,611,327	152	1	24	24	—	70	57
Mohave	13,285	126,294	46	1	4	4	—	25	16
Navajo	9,955	92,086	41	1	6	6	—	22	12
Pima	9,187	767,873	48	1	5	5	—	25	17
Pinal	5,343	135,376	63	1	8	8	—	35	19
Santa Cruz	1,238	38,952	12	1	2	2	—	3	6
Yavapai	8,122	139,368	54	1	8	8	—	22	23
Yuma	5,510	125,142	33	1	4	4	—	18	10
Arkansas	52,082	2,509,793	1,516	75	491	491	—	639	311
Arkansas	1,006	21,046	21	1	6	6	—	10	4
Ashley	934	24,543	18	1	7	7	—	7	3
Baxter	546	36,382	22	1	7	7	—	11	3
Benton	844	125,956	32	1	17	17	—	7	7
Boone	584	31,906	22	1	11	11	—	4	6
Bradley	654	11,617	8	1	3	3	—	2	2
Calhoun	629	5,714	7	1	4	4	—	1	1
Carroll	634	22,492	12	1	6	6	—	2	3
Chicot	649	15,130	19	1	3	3	—	12	3
Clark	867	22,087	14	1	7	7	—	4	2
Clay	641	17,588	20	1	12	12	—	4	3
Cleburne	551	22,447	17	1	5	5	—	6	5
Cleveland	599	8,337	8	1	2	2	—	2	3
Columbia	767	25,469	18	1	5	5	—	6	6
Conway	558	19,885	21	1	4	4	—	13	3
Craighead	713	76,155	49	1	10	10	—	30	8
Crawford	593	49,074	28	1	8	8	—	14	5
Crittenden	599	49,604	36	1	11	11	—	19	5
Cross	622	19,363	18	1	4	4	—	10	3
Dallas	668	9,335	11	1	3	3	—	4	3
Desha	746	15,513	24	1	6	6	—	13	4
Drew	831	17,863	10	1	5	5	—	2	2
Faulkner	646	73,909	21	1	9	9	—	5	6
Franklin	609	16,453	14	1	6	6	—	2	5
Fulton	616	10,708	10	1	3	3	—	3	3
Garland	657	82,038	29	1	3	3	—	18	7
Grant	633	15,463	10	1	5	5	—	2	2
Greene	578	35,037	24	1	5	5	—	14	4
Hempstead	725	22,064	19	1	10	10	—	4	4
Hot Spring	615	28,242	14	1	5	5	—	3	5
Howard	574	13,882	12	1	4	4	—	3	4
Independence	763	33,003	26	1	8	8	—	10	7
Izard	581	12,794	17	1	8	8	—	4	4
Jackson	633	18,485	32	1	11	11	—	17	3
Jefferson	882	83,007	40	1	6	6	—	28	5
Johnson	676	20,898	13	1	5	5	—	3	4
Lafayette	518	9,231	14	1	4	4	—	6	3
Lawrence	589	17,436	39	1	14	14	—	18	6
Lee	602	12,802	16	1	6	6	—	8	1
Lincoln	563	14,309	14	1	3	3	—	7	3
Little River	516	13,333	15	1	5	5	—	7	2
Logan	717	21,188	18	1	9	9	—	4	4
Lonoke	783	47,583	29	1	10	10	—	13	5
Madison	837	13,094	8	1	3	3	—	1	3
Marion	587	14,298	11	1	5	5	—	2	3
Miller	619	38,950	19	1	3	3	—	11	4
Mississippi	897	50,606	44	1	17	17	—	20	6
Monroe	609	10,381	14	1	5	5	—	5	3
Montgomery	775	8,448	10	1	4	4	—	2	3
Nevada	620	10,067	14	1	7	7	—	3	3
Newton	823	7,966	9	1	2	2	—	2	4
Ouachita	737	28,374	16	1	7	7	—	4	4
Perry	551	9,312	16	1	7	7	—	5	3
Phillips	685	27,906	23	1	6	6	—	11	5
Pike	598	10,485	12	1	5	5	—	2	4

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Poinsett	762	24,720	24	1	8	8	—	10	5
Polk	860	19,336	16	1	6	6	—	4	5
Pope	820	51,326	22	1	6	6	—	10	5
Prairie	656	9,273	12	1	5	5	—	3	3
Pulaski	767	352,305	95	1	8	8	—	83	3
Randolph	656	17,742	16	1	6	6	—	5	4
St Francis	639	28,348	17	1	8	8	—	5	5
Saline	725	74,555	33	1	6	6	—	21	3
Scott	897	10,775	8	1	1	1	—	5	1
Searcy	668	7,728	10	1	4	4	—	1	4
Sebastian	535	105,827	24	1	11	11	—	6	6
Sevier	560	14,754	11	1	5	5	—	2	3
Sharp	606	16,467	15	1	6	6	—	4	4
Stone	606	10,877	8	1	2	2	—	2	3
Union	1,053	46,036	20	1	8	8	—	2	9
Van Buren	709	15,325	12	1	4	4	—	2	5
Washington	951	134,984	30	1	13	13	—	7	9
White	1,040	61,954	53	1	16	16	—	27	9
Woodruff	592	9,203	14	1	5	5	—	5	3
Yell	931	19,000	19	1	7	7	—	5	6
California	156,297	31,878,234	4,607	57	471	471	—	3,010	1,069
Alameda	736	1,328,139	96	1	14	14	—	60	21
Alpine	739	1,232	6	1	—	—	—	4	1
Amador	589	33,315	32	1	5	5	—	25	1
Butte	1,646	192,507	74	1	5	5	—	52	16
Calaveras	1,021	38,437	47	1	1	1	—	41	4
Colusa	1,153	18,223	49	1	2	2	—	42	4
Contra Costa	730	881,490	120	1	18	18	—	82	19
Del Norte	1,007	26,947	23	1	1	1	—	20	1
El Dorado	1,715	151,706	81	1	2	2	—	62	16
Fresno	5,978	751,272	171	1	15	15	—	117	38
Glenn	1,319	26,202	47	1	2	2	—	34	10
Humboldt	3,579	123,023	102	1	7	7	—	60	34
Imperial	4,173	142,651	53	1	7	7	—	28	17
Inyo	10,223	18,433	36	1	1	1	—	27	7
Kern	8,130	622,729	166	1	11	11	—	105	49
Kings	1,392	113,351	64	1	4	4	—	45	14
Lake	1,262	55,261	44	1	2	2	—	34	7
Lassen	4,553	31,431	38	1	1	1	—	25	11
Los Angeles	4,070	9,127,751	378	1	88	88	—	196	93
Madera	2,145	110,481	37	1	2	2	—	25	9
Marin	523	233,230	84	1	11	11	—	52	20
Mariposa	1,456	15,869	8	—	—	—	—	6	1
Mendocino	3,512	83,298	71	—	4	4	—	53	13
Merced	1,944	192,311	85	1	6	6	—	57	21
Modoc	4,064	9,693	44	1	1	1	—	39	3
Mono	3,019	10,497	29	1	1	1	—	25	2
Monterey	3,303	339,047	99	1	12	12	—	59	27
Napa	744	116,512	27	1	5	5	—	15	6
Nevada	960	89,016	48	1	3	3	—	34	10
Orange	798	2,636,888	149	1	31	31	—	86	31
Placer	1,416	213,227	77	1	6	6	—	50	20
Plumas	2,573	20,597	47	1	1	1	—	43	2
Riverside	7,214	1,417,425	165	1	24	24	—	113	27
Sacramento	971	1,117,275	132	1	5	5	—	109	17
San Benito	1,388	44,503	27	1	2	2	—	13	11
San Bernardino	20,064	1,598,358	172	1	24	24	—	110	37
San Diego	4,212	2,655,463	180	1	18	18	—	113	48
San Francisco ⁴	46	735,315	19	—	1	1	—	16	2
San Joaquin	1,415	533,392	129	1	7	7	—	103	18
San Luis Obispo	3,308	229,437	69	1	7	7	—	48	13
San Mateo	447	686,909	88	1	20	20	—	43	24
Santa Barbara	2,748	385,573	82	1	7	7	—	49	25
Santa Clara	1,293	1,599,604	95	1	15	15	—	42	37
Santa Cruz	446	237,821	55	1	4	4	—	38	12
Shasta	3,786	161,740	73	1	3	3	—	43	26
Sierra	959	3,409	16	1	1	1	—	13	1
Siskiyou	6,281	44,193	85	1	9	9	—	45	30
Solano	834	365,536	70	1	7	7	—	55	7
Sonoma	1,604	420,872	101	1	9	9	—	50	41
Stanislaus	1,506	415,786	104	1	9	9	—	64	30
Sutter	602	75,650	45	1	2	2	—	30	12
Tehama	2,953	54,108	47	1	3	3	—	25	18
Trinity	3,190	13,418	31	—	—	—	—	19	11
Tulare	4,808	349,922	167	1	8	8	—	108	50
Tuolumne	2,234	52,196	35	1	1	1	—	21	12
Ventura	1,862	714,733	87	1	10	10	—	55	21
Yolo	1,014	149,925	55	1	4	4	—	45	5
Yuba	640	60,905	46	1	2	2	—	37	6
Colorado	103,598	3,822,676	1,869	62	269	269	—	1,358	180
Adams	1,235	309,928	65	1	7	7	—	50	7
Alamosa	719	14,300	16	1	2	2	—	11	2
Arapahoe	800	455,035	144	1	11	11	—	125	7
Archuleta	1,353	7,953	17	1	1	1	—	14	1
Baca	2,554	4,491	31	1	6	6	—	19	5

See footnotes at end of table.

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Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Bent	1,517	5,478	15	1	1	1	—	11	2
Boulder	742	258,234	61	1	1	10	—	48	2
Chaffee	1,008	14,672	15	1	3	3	—	9	2
Cheyenne	1,783	2,323	17	1	2	2	—	12	2
Clear Creek	397	8,448	12	1	4	4	—	6	1
Conejos	1,285	7,869	27	1	5	5	—	18	3
Costilla	1,227	3,567	14	1	2	2	—	9	2
Crowley	790	4,200	10	1	4	4	—	4	1
Custer	740	3,062	10	1	2	2	—	6	1
Delta	1,141	25,563	31	1	6	6	—	23	1
Denver ⁴	111	497,840	28	—	1	1	—	26	1
Dolores	1,064	1,677	10	1	2	2	—	6	1
Douglas	841	111,647	89	1	4	4	—	83	1
Eagle	1,690	30,525	51	1	7	7	—	42	1
Elbert	1,851	16,209	18	1	3	3	—	9	5
El Paso	2,129	472,924	86	1	8	8	—	62	15
Fremont	1,538	41,694	19	1	6	6	—	9	3
Garfield	2,952	36,499	34	1	6	6	—	24	3
Gilpin	149	3,725	7	1	2	2	—	3	1
Grand	1,854	9,536	32	1	6	6	—	23	2
Gunnison	3,238	12,148	20	1	5	5	—	13	1
Hinsdale	1,115	666	7	1	1	1	—	4	1
Huerfano	1,583	6,564	18	1	2	2	—	13	2
Jackson	1,615	1,521	7	1	1	1	—	4	1
Jefferson	768	492,528	104	1	8	8	—	94	1
Kiowa	1,758	1,646	14	1	3	3	—	8	2
Kit Carson	2,160	7,218	28	1	6	6	—	16	5
Lake	379	6,212	11	1	1	1	—	7	2
La Plata	1,692	39,453	41	1	3	3	—	34	3
Larimer	2,604	221,725	53	1	6	6	—	43	3
Las Animas	4,771	14,485	22	1	6	6	—	9	6
Lincoln	2,586	5,578	17	1	4	4	—	9	3
Logan	1,819	18,021	25	1	6	6	—	13	5
Mesa	3,309	108,371	50	1	5	5	—	41	3
Mineral	877	681	5	1	1	1	—	2	1
Moffat	4,732	12,086	12	1	2	2	—	8	1
Montezuma	2,038	21,999	34	1	3	3	—	27	3
Montrose	2,240	29,601	28	1	4	4	—	21	2
Morgan	1,276	24,788	30	1	5	5	—	20	4
Otero	1,247	20,901	29	1	6	6	—	16	6
Ouray	542	3,140	10	1	2	2	—	5	2
Park	2,192	11,602	19	1	2	2	—	14	2
Phillips	688	4,340	15	1	3	3	—	9	2
Pitkin	968	13,489	20	1	2	2	—	16	1
Prowers	1,629	13,689	29	1	5	5	—	19	4
Pueblo	2,377	131,217	33	1	3	3	—	27	2
Rio Blanco	3,222	6,348	23	1	2	2	—	17	3
Rio Grande	913	11,319	20	1	3	3	—	13	3
Routt	2,367	16,975	35	1	4	4	—	27	3
Saguache	3,167	5,784	16	1	5	5	—	7	3
San Juan	388	564	3	1	1	1	—	—	1
San Miguel	1,287	5,208	22	1	5	5	—	14	2
Sedgwick	540	2,651	19	1	3	3	—	13	2
Summit	607	17,896	30	1	6	6	—	22	1
Teller	559	18,717	21	1	3	3	—	15	2
Washington	2,520	4,673	16	1	2	2	—	8	5
Weld	3,990	152,189	101	1	26	26	—	61	13
Yuma	2,365	9,284	23	1	3	3	—	17	2
Connecticut	4,872	3,274,238	583	—	179	30	149	387	17
Fairfield ⁴	632	833,761	125	—	24	6	18	100	1
Hartford ⁴	739	831,694	82	—	29	3	26	52	1
Litchfield ⁴	922	180,339	69	—	28	3	25	36	5
Middlesex ⁴	373	148,143	53	—	16	2	14	34	3
New Haven ⁴	610	794,672	88	—	28	9	19	57	3
New London ⁴	669	250,735	76	—	25	6	19	50	1
Tolland ⁴	412	130,265	39	—	13	—	13	24	2
Windham ⁴	515	104,629	51	—	16	1	15	34	1
Delaware	1,933	724,842	336	3	57	57	—	257	19
Kent	595	122,244	105	1	19	19	—	80	5
New Castle	396	471,417	53	1	13	13	—	33	6
Sussex	942	131,181	178	1	25	25	—	144	8
District of Columbia	63	567,094	2	—	1	1	—	1	—
Washington DC ⁴	63	567,094	2	—	1	1	—	1	—
Florida	54,157	14,399,985	1,081	66	394	394	—	526	95
Alachua	902	196,525	18	1	9	9	—	6	2
Baker	585	20,556	9	1	2	2	—	5	1
Bay	758	144,637	17	1	8	8	—	6	2
Bradford	293	24,130	7	1	4	4	—	1	1
Brevard	995	453,998	35	1	15	15	—	17	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Broward	1,211	1,438,228	66	1	28	28	—	35	2
Calhoun	568	12,217	5	1	2	2	—	1	1
Charlotte	690	130,426	11	1	1	1	—	8	1
Citrus	629	109,389	8	1	2	2	—	4	1
Clay	592	128,912	12	1	4	4	—	6	1
Collier	1,994	188,187	22	1	2	2	—	18	1
Columbia	797	49,291	8	1	2	2	—	3	2
Dade	1,955	2,076,175	36	1	27	27	—	6	2
De Soto	636	25,253	7	1	1	1	—	4	1
Dixie	701	12,352	6	1	2	2	—	2	1
Duval ⁴	776	721,139	8	—	5	5	—	1	2
Escambia	661	277,634	9	1	2	2	—	4	2
Flagler	491	42,142	10	1	4	4	—	4	1
Franklin	545	10,271	11	1	2	2	—	7	1
Gadsden	518	43,787	10	1	6	6	—	2	1
Gilchrist	354	12,871	8	1	3	3	—	3	1
Glades	763	7,851	6	1	1	1	—	3	1
Gulf	559	13,327	5	1	2	2	—	1	1
Hamilton	517	12,288	7	1	3	3	—	2	1
Hardee	637	20,130	7	1	3	3	—	2	1
Hendry	1,163	29,821	23	1	2	2	—	19	1
Hernando	477	121,266	10	1	2	2	—	6	1
Highlands	1,029	74,836	12	1	3	3	—	6	2
Hillsborough	1,053	897,522	25	1	3	3	—	19	2
Holmes	488	18,174	10	1	5	5	—	3	1
Indian River	497	96,490	18	1	5	5	—	11	1
Jackson	942	44,728	18	1	11	11	—	4	2
Jefferson	609	13,260	4	1	1	1	—	1	1
Lafayette	545	6,237	4	1	1	1	—	1	1
Lake	954	186,631	26	1	14	14	—	9	2
Lee	803	380,001	41	1	3	3	—	35	2
Leon	676	215,593	9	1	1	1	—	5	2
Levy	1,100	30,296	12	1	7	7	—	3	1
Liberty	837	6,542	3	1	1	1	—	—	1
Madison	710	17,513	9	1	3	3	—	3	2
Manatee	747	232,285	32	1	6	6	—	23	2
Marion	1,610	230,068	17	1	5	5	—	9	2
Martin	555	112,527	12	1	4	4	—	6	1
Monroe	1,034	80,730	12	1	3	3	—	6	2
Nassau	649	52,079	10	1	3	3	—	5	1
Okaloosa	936	165,873	25	1	9	9	—	13	2
Okeechobee	771	30,894	7	1	1	1	—	4	1
Orange	910	758,980	30	1	13	13	—	14	2
Osceola	1,350	135,812	10	1	2	2	—	6	1
Palm Beach	1,993	992,840	82	1	38	38	—	41	2
Pasco	738	311,556	19	1	6	6	—	10	2
Pinellas	280	868,887	43	1	24	24	—	16	2
Polk	1,823	440,954	34	1	17	17	—	14	2
Putnam	733	69,704	12	1	5	5	—	4	2
St Johns	617	106,503	15	1	3	3	—	10	1
St Lucie	581	174,728	17	1	3	3	—	11	2
Santa Rosa	1,024	108,186	14	1	3	3	—	9	1
Sarasota	573	296,518	15	1	3	3	—	10	1
Seminole	298	335,868	14	1	7	7	—	4	2
Sumter	561	35,948	10	1	5	5	—	3	1
Suwannee	690	30,901	8	1	2	2	—	4	1
Taylor	1,058	18,173	4	1	1	1	—	2	1
Union	246	12,451	7	1	3	3	—	2	1
Volusia	1,113	414,322	31	1	16	16	—	12	2
Wakulla	601	18,105	6	1	2	2	—	2	1
Walton	1,066	35,255	13	1	3	3	—	8	1
Washington	590	19,212	10	1	5	5	—	3	1
Georgia	58,060	7,353,225	1,344	156	535	535	—	473	180
Appling	510	16,333	8	1	3	3	—	3	1
Atkinson	344	7,022	7	1	2	2	—	3	1
Bacon	286	10,344	5	1	1	1	—	2	1
Baker	347	3,686	4	1	1	1	—	1	1
Baldwin	258	41,947	8	1	1	1	—	5	1
Banks	234	11,918	4	1	2	2	—	—	1
Barrow	163	37,407	9	1	5	5	—	2	1
Bartow	456	66,293	13	1	7	7	—	3	2
Ben Hill	254	17,322	6	1	1	1	—	3	1
Berrien	456	15,784	7	1	4	4	—	1	1
Bibb	253	155,573	9	1	2	2	—	5	1
Bleckley	219	10,930	5	1	1	1	—	2	1
Brantley	444	13,048	5	1	2	2	—	1	1
Brooks	491	15,820	7	1	2	2	—	3	1
Bryan	441	22,286	4	1	2	2	—	—	1
Bulloch	678	49,328	10	1	4	4	—	4	1
Burke	833	21,542	10	1	6	6	—	2	1
Butts	187	16,583	8	1	3	3	—	3	1
Calhoun	284	4,844	9	1	4	4	—	3	1
Camden	649	42,798	9	1	3	3	—	4	1

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Candler.....	248	8,676	7	1	2	2	—	3	1
Carroll.....	502	79,307	18	1	7	7	—	8	2
Catoosa.....	163	48,541	9	1	2	2	—	5	1
Chariton.....	780	9,293	6	1	2	2	—	2	1
Chatham.....	444	226,961	17	1	8	8	—	7	1
Chattahoochee.....	250	16,137	3	1	1	1	—	—	1
Chattooga.....	314	22,953	10	1	4	4	—	3	2
Cherokee.....	424	121,496	10	1	5	5	—	3	1
Clarke.....	122	90,602	10	—	2	2	—	7	1
Clay.....	197	3,360	5	1	2	2	—	1	1
Clayton.....	148	202,427	15	1	6	6	—	7	1
Clinch.....	821	6,582	8	1	4	4	—	2	1
Cobb.....	343	538,832	24	1	6	6	—	15	2
Coffee.....	602	33,188	9	1	4	4	—	3	1
Colquitt.....	556	38,960	13	1	7	7	—	4	1
Columbia.....	290	86,173	7	1	2	2	—	3	1
Cook.....	232	14,351	7	1	4	4	—	1	1
Coweta.....	444	76,295	15	1	7	7	—	6	1
Crawford.....	328	10,514	4	1	1	1	—	1	1
Crisp.....	275	20,643	6	1	2	2	—	2	1
Dade.....	176	14,486	5	1	1	1	—	2	1
Dawson.....	210	13,016	4	1	1	1	—	1	1
Decatur.....	586	26,529	8	1	4	4	—	2	1
De Kalb.....	270	589,796	19	1	8	8	—	8	2
Dodge.....	504	17,936	8	1	4	4	—	2	1
Dooly.....	397	10,416	12	1	6	6	—	4	1
Dougherty.....	330	96,581	9	1	1	1	—	6	1
Douglas.....	203	84,463	8	1	2	2	—	4	1
Early.....	516	12,149	7	1	3	3	—	2	1
Echols.....	420	2,325	3	1	—	—	—	1	1
Effingham.....	482	33,363	6	1	3	3	—	1	1
Elbert.....	367	19,286	7	1	2	2	—	3	1
Emanuel.....	688	21,030	12	1	7	7	—	3	1
Evans.....	186	9,519	9	1	4	4	—	3	1
Fannin.....	384	17,745	8	1	4	4	—	2	1
Fayette.....	199	81,891	7	1	5	5	—	—	1
Floyd.....	519	84,422	11	1	2	2	—	6	2
Forsyth.....	226	69,127	4	1	1	1	—	1	1
Franklin.....	264	18,184	10	1	5	5	—	3	1
Fulton.....	534	718,336	33	1	10	10	—	20	2
Gilmer.....	427	16,868	7	1	2	2	—	3	1
Glascock.....	144	2,429	6	1	3	3	—	1	1
Glynn.....	412	65,608	6	1	1	1	—	3	1
Gordon.....	355	39,369	10	1	5	5	—	2	2
Grady.....	459	21,454	6	1	2	2	—	2	1
Greene.....	390	13,010	10	1	5	5	—	3	1
Gwinnett.....	435	478,001	21	1	12	12	—	6	2
Habersham.....	278	30,794	13	1	7	7	—	4	1
Hall.....	379	113,033	14	1	6	6	—	5	2
Hancock.....	469	9,023	6	1	1	1	—	3	1
Haralson.....	283	23,871	15	1	4	4	—	8	2
Harris.....	464	21,303	7	1	4	4	—	1	1
Hart.....	230	21,005	6	1	2	2	—	2	1
Heard.....	292	9,855	8	1	4	4	—	2	1
Henry.....	321	90,969	10	1	4	4	—	4	1
Houston.....	380	101,384	13	1	3	3	—	8	1
Irwin.....	362	8,871	5	1	1	1	—	2	1
Jackson.....	342	35,230	17	1	8	8	—	5	3
Jasper.....	371	9,556	7	1	2	2	—	3	1
Jeff Davis.....	335	12,612	6	1	2	2	—	2	1
Jefferson.....	529	17,860	10	1	6	6	—	2	1
Jenkins.....	353	8,471	6	1	1	1	—	3	1
Johnson.....	307	8,252	8	1	3	3	—	3	1
Jones.....	394	22,330	3	1	1	1	—	—	1
Lamar.....	186	14,029	8	1	3	3	—	3	1
Lanier.....	194	6,610	4	1	1	1	—	1	1
Laurens.....	816	43,342	12	1	7	7	—	2	2
Lee.....	358	20,705	5	1	2	2	—	1	1
Liberty.....	517	59,063	13	1	7	7	—	4	1
Lincoln.....	196	8,026	5	1	1	1	—	2	1
Long.....	402	8,151	3	1	1	1	—	—	1
Lowndes.....	507	83,982	14	1	5	5	—	6	2
Lumpkin.....	287	17,286	5	1	1	1	—	2	1
McDuffie.....	256	21,474	8	1	2	2	—	4	1
McIntosh.....	425	9,592	3	1	1	1	—	—	1
Macon.....	404	13,141	9	1	4	4	—	3	1
Madison.....	285	24,192	10	1	6	6	—	2	1
Marion.....	366	6,345	5	1	1	1	—	2	1
Meriwether.....	506	22,944	13	1	7	7	—	4	1
Miller.....	284	6,144	5	1	1	1	—	2	1
Mitchell.....	512	20,990	10	1	4	4	—	3	2
Monroe.....	397	19,368	5	1	2	2	—	1	1
Montgomery.....	244	7,700	9	1	6	6	—	1	1
Morgan.....	349	14,171	8	1	4	4	—	2	1
Murray.....	345	30,777	8	1	2	2	—	4	1

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Muscogee ⁴	218	183,394	8	—	2	2	—	5	1
Newton	277	52,709	11	1	5	5	—	4	1
Oconee	186	22,410	6	1	4	4	—	—	1
Oglethorpe	442	10,899	6	1	4	4	—	—	1
Paulding	312	64,072	7	1	3	3	—	2	1
Peach	151	23,529	9	1	2	2	—	5	1
Pickens	232	17,570	7	1	3	3	—	2	1
Pierce	344	15,270	5	1	2	2	—	1	1
Pike	219	11,702	7	1	5	5	—	—	1
Polk	312	35,370	9	1	3	3	—	4	1
Pulaski	249	8,268	7	1	1	1	—	4	1
Putnam	344	16,511	5	1	1	1	—	2	1
Quitman	146	2,463	3	1	1	1	—	—	1
Rabun	370	13,013	9	1	5	5	—	2	1
Randolph	431	7,989	9	1	3	3	—	4	1
Richmond	326	193,784	11	—	3	3	—	7	1
Rockdale	132	65,219	8	1	1	1	—	5	1
Schley	169	3,763	5	1	1	1	—	2	1
Screven	655	14,286	10	1	5	5	—	3	1
Seminole	225	9,252	4	1	2	2	—	—	1
Spalding	199	57,713	9	1	3	3	—	4	1
Stephens	177	25,246	8	1	3	3	—	3	1
Stewart	452	5,532	5	1	2	2	—	1	1
Sumter	488	30,668	13	1	5	5	—	6	1
Talbot	395	6,865	9	1	4	4	—	3	1
Taliaferro	196	1,861	5	1	2	2	—	1	1
Tattnell	484	18,728	10	1	5	5	—	3	1
Taylor	382	8,189	6	1	2	2	—	2	1
Telfair	444	11,662	11	1	6	6	—	3	1
Terrell	337	11,092	7	1	4	4	—	1	1
Thomas	551	41,908	13	1	7	7	—	3	2
Tift	268	36,850	9	1	3	3	—	4	1
Toombs	371	25,463	9	1	3	3	—	3	2
Towns	165	7,990	7	1	2	2	—	3	1
Treutlen	202	5,903	5	1	1	1	—	2	1
Troup	415	58,568	10	1	3	3	—	5	1
Turner	289	9,003	6	1	3	3	—	1	1
Twiggs	362	9,873	3	1	1	1	—	—	1
Union	320	14,923	6	1	1	1	—	3	1
Upson	326	26,923	7	1	2	2	—	3	1
Walker	446	61,163	11	1	4	4	—	4	2
Walton	330	49,307	15	1	7	7	—	5	2
Ware	907	35,568	6	1	1	1	—	3	1
Warren	286	6,001	7	1	3	3	—	2	1
Washington	683	19,910	12	1	7	7	—	3	1
Wayne	647	24,636	7	1	3	3	—	2	1
Webster	210	2,242	4	1	2	2	—	—	1
Wheeler	299	4,933	6	1	2	2	—	2	1
White	242	16,140	6	1	2	2	—	2	1
Whitfield	291	80,296	11	1	4	4	—	4	2
Wilcox	382	7,320	8	1	4	4	—	2	1
Wilkes	470	10,583	8	1	3	3	—	3	1
Wilkinson	451	10,801	9	1	7	7	—	—	1
Worth	575	22,003	8	1	4	4	—	2	1
Hawaii⁵	6,413	1,186,200	19	3	1	1	—	15	—
Hawaii	4,034	138,422	5	1	—	—	—	4	—
Honolulu ⁴	597	874,330	5	—	1	1	—	4	—
Kauai	620	56,435	3	1	—	—	—	2	—
Maui	1,162	117,013	6	1	—	—	—	5	—
Idaho	82,412	1,189,251	1,147	44	200	200	—	789	114
Ada	1,052	260,057	45	1	5	5	—	36	3
Adams	1,362	3,891	16	1	2	2	—	11	2
Bannock	1,112	73,608	29	1	7	7	—	19	2
Bear Lake	990	6,534	24	1	5	5	—	17	1
Benewah	784	8,982	24	1	4	4	—	17	2
Bingham	2,096	41,366	38	1	6	6	—	26	5
Blaine	2,635	16,975	25	1	5	5	—	18	1
Boise	1,901	4,864	16	1	4	4	—	8	3
Bonner	1,727	33,976	44	1	9	9	—	33	1
Bonneville	1,840	79,670	30	1	6	6	—	20	3
Boundary	1,268	9,823	23	1	2	2	—	19	1
Butte	2,236	3,126	11	1	3	3	—	6	1
Camas	1,071	860	8	1	1	1	—	5	1
Canyon	583	112,530	55	1	8	8	—	38	8
Caribou	1,763	7,398	19	1	3	3	—	12	3
Cassia	2,560	21,482	39	1	5	5	—	32	1
Clark	1,763	830	7	1	2	2	—	3	1
Clearwater	2,236	9,373	37	1	4	4	—	31	1
Custer	4,927	4,311	18	1	4	4	—	11	2
Elmore	3,071	23,894	22	1	2	2	—	16	3
Franklin	663	10,515	26	1	6	6	—	17	2
Fremont	1,852	11,594	25	1	8	8	—	15	1
Gem	558	14,129	16	1	1	1	—	13	1
Gooding	728	13,335	27	1	4	4	—	18	4
Idaho	8,497	14,924	42	1	7	7	—	32	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Jefferson	1,093	18,903	29	1	7	7	—	18	3
Jerome	601	17,339	16	1	3	3	—	10	2
Kootenai	1,240	95,535	64	1	14	14	—	44	5
Latah	1,077	33,173	42	1	9	9	—	27	5
Lemhi	4,564	8,098	14	1	2	2	—	9	2
Lewis	478	4,002	20	1	5	5	—	11	3
Lincoln	1,205	3,777	18	1	3	3	—	11	3
Madison	468	23,458	18	1	2	2	—	13	2
Minidoka	758	20,756	19	1	5	5	—	12	1
Nez Perce	845	36,670	22	1	4	4	—	14	3
Oneida	1,200	3,871	12	1	1	1	—	9	1
Owyhee	7,643	10,012	30	1	3	3	—	22	4
Payette	405	19,957	22	1	3	3	—	15	3
Power	1,403	8,234	21	1	2	2	—	15	3
Shoshone	2,641	14,024	33	1	7	7	—	21	4
Teton	448	5,168	13	1	3	3	—	8	1
Twin Falls	1,944	60,403	40	1	8	8	—	22	9
Valley	3,670	7,988	19	1	3	3	—	13	2
Washington	1,454	9,836	29	1	3	3	—	22	3
Illinois	55,646	11,846,544	6,835	102	2,721	1,288	1,433	3,068	944
Adams	852	67,816	73	1	37	14	23	29	6
Alexander	236	10,228	19	1	4	4	—	12	2
Bond	377	17,069	29	1	16	7	9	10	2
Boone	282	37,389	29	1	14	5	9	12	2
Brown	306	6,400	23	1	13	4	9	8	1
Bureau	869	35,739	107	1	48	23	25	43	15
Calhoun	250	5,011	15	1	5	5	—	7	2
Carroll	444	16,907	43	1	19	7	12	18	5
Cass	374	13,284	37	1	16	5	11	17	3
Champaign	998	167,392	177	1	53	23	30	107	16
Christian	710	34,730	105	1	30	13	17	68	6
Clark	505	17,571	36	1	19	4	15	13	3
Clay	469	14,397	30	1	18	6	12	8	3
Clinton	472	35,368	67	1	28	13	15	26	12
Coles	509	51,186	81	1	18	6	12	58	4
Cook	958	5,096,540	547	1	150	121	29	244	152
Crawford	446	21,071	38	1	16	6	10	17	4
Cumberland	346	11,169	26	1	12	4	8	11	2
De Kalb	634	82,703	83	1	31	12	19	42	9
De Witt	397	16,795	51	1	20	7	13	28	2
Douglas	417	19,799	73	1	17	8	9	51	4
Du Page	337	859,310	173	1	38	29	9	90	44
Edgar	623	20,106	68	1	23	8	15	39	5
Edwards	223	7,129	19	1	4	4	—	13	1
Effingham	478	33,337	47	1	25	10	15	16	5
Fayette	709	21,362	51	1	27	7	20	19	4
Ford	486	14,164	52	1	21	9	12	28	2
Franklin	414	40,948	53	1	26	14	12	14	12
Fulton	871	38,650	124	1	46	20	26	65	12
Gallatin	325	6,753	30	1	17	7	10	11	1
Greene	543	15,733	39	1	22	9	13	13	3
Grundy	423	35,712	61	1	29	12	17	19	12
Hamilton	436	8,622	30	1	17	5	12	11	1
Hancock	795	21,205	71	1	40	15	25	23	7
Hardin	181	5,068	8	1	3	3	—	3	1
Henderson	373	8,526	31	1	19	8	11	9	2
Henry	824	51,807	93	1	38	14	24	45	9
Iroquois	1,118	31,625	161	1	47	21	26	103	10
Jackson	590	61,154	56	1	27	11	16	20	8
Jasper	496	10,635	27	1	18	7	11	7	1
Jefferson	570	39,090	53	1	25	9	16	9	18
Jersey	373	21,308	29	1	17	6	11	10	1
Jo Daviess	603	21,783	54	1	33	10	23	14	6
Johnson	346	12,954	20	1	7	7	—	6	6
Kane	524	370,361	106	1	37	21	16	57	11
Kankakee	678	101,949	97	1	34	17	17	49	13
Kendall	322	47,894	36	1	15	6	9	14	6
Knox	720	55,936	71	1	35	14	21	29	6
Lake	454	582,983	189	1	63	45	18	79	46
La Salle	1,139	109,462	130	1	60	23	37	39	30
Lawrence	374	15,865	37	1	15	6	9	19	2
Lee	725	35,959	69	1	34	12	22	27	7
Livingston	1,046	40,597	98	1	44	14	30	39	14
Logan	619	31,499	69	1	28	11	17	33	7
McDonough	590	34,152	55	1	29	10	19	20	5
McHenry	607	230,555	105	1	44	27	17	40	20
McLean	1,185	139,133	131	1	52	21	31	67	11
Macon	581	115,416	89	1	29	12	17	51	8
Macoupin	865	48,994	86	1	52	26	26	24	9
Madison	728	256,007	141	1	51	27	24	74	15
Marion	573	42,295	60	1	31	14	17	13	15
Marshall	388	12,789	36	1	20	8	12	13	2
Mason	536	16,820	55	1	21	8	13	30	3
Massac	241	15,336	14	1	3	3	—	8	2
Menard	315	12,359	26	1	5	5	—	17	3

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Mercer	559	17,605	48	1	25	10	15	19	3
Monroe	388	25,358	27	1	6	6	—	17	3
Montgomery	705	31,059	87	1	39	20	19	42	5
Morgan	568	36,252	27	1	10	10	—	11	5
Moultrie	325	14,319	47	1	14	6	8	29	3
Ogle	759	50,107	72	1	37	12	25	23	11
Peoria	620	183,337	88	1	35	15	20	35	17
Perry	442	21,498	20	1	6	6	—	8	5
Piatt	439	16,357	65	1	16	8	8	43	5
Pike	830	17,251	66	1	42	18	24	18	5
Pope	374	4,735	10	1	3	3	—	5	1
Pulaski	203	7,348	13	1	7	7	—	3	2
Putnam	160	5,715	23	1	10	6	4	11	1
Randolph	583	34,240	42	1	14	14	—	20	7
Richland	360	16,747	26	1	14	5	9	8	3
Rock Island	423	148,640	83	1	33	15	18	39	10
St Clair	672	264,419	133	1	50	28	22	54	28
Saline	385	26,476	40	1	19	6	13	15	5
Sangamon	866	191,771	104	1	51	25	26	39	13
Schuyler	436	7,702	28	1	17	4	13	9	1
Scott	251	5,615	17	1	7	7	—	7	2
Shelby	747	22,660	70	1	35	11	24	26	8
Stark	288	6,402	26	1	12	4	8	11	2
Stephenson	564	49,167	57	1	29	11	18	21	6
Tazewell	650	128,366	110	1	35	16	19	55	19
Union	414	18,079	26	1	6	6	—	11	8
Vermilion	900	85,260	117	1	39	20	19	64	13
Wabash	224	12,681	26	1	4	4	—	19	2
Warren	543	18,901	37	1	20	5	15	11	5
Washington	563	15,204	49	1	28	12	16	13	7
Wayne	715	17,049	52	1	29	9	20	14	8
White	497	15,840	38	1	20	10	10	14	3
Whiteside	682	60,225	81	1	33	11	22	37	10
Will	844	427,818	156	1	48	24	24	77	30
Williamson	427	60,764	45	1	16	16	—	22	6
Winnebago	515	264,873	76	1	25	11	14	38	12
Woodford	527	34,798	64	1	32	15	17	22	9
Indiana	35,936	5,840,528	3,198	91	1,577	569	1,008	1,236	294
Adams	340	32,686	31	1	16	4	12	11	3
Allen	659	310,803	57	1	28	8	20	24	4
Bartholomew	409	68,441	33	1	18	6	12	12	2
Benton	407	9,669	38	1	17	6	11	19	1
Blackford	166	14,134	17	1	7	3	4	8	1
Boone	424	42,453	37	1	19	7	12	14	3
Brown	312	15,485	15	1	5	1	4	8	1
Carroll	372	19,643	35	1	19	5	14	13	2
Cass	414	38,829	37	1	19	5	14	14	3
Clark	376	92,530	37	1	18	6	12	15	3
Clay	360	26,491	25	1	18	7	11	5	1
Clinton	405	32,876	33	1	20	6	14	8	4
Crawford	307	10,559	21	1	15	6	9	4	1
Daviess	432	28,760	31	1	17	7	10	10	3
Dearborn	307	45,236	41	1	21	7	14	16	3
Decatur	373	25,105	26	1	15	6	9	8	2
De Kalb	364	38,272	41	1	23	8	15	14	3
Delaware	392	118,600	42	1	19	7	12	15	7
Dubois	429	39,088	43	1	17	5	12	21	4
Elkhart	466	168,941	57	1	23	7	16	26	7
Fayette	215	26,237	17	1	10	1	9	5	1
Floyd	150	70,746	17	1	8	3	5	7	1
Fountain	398	18,207	33	1	19	8	11	10	3
Franklin	385	21,530	27	1	18	5	13	7	1
Fulton	369	20,223	26	1	12	4	8	10	3
Gibson	490	32,058	39	1	20	10	10	15	3
Grant	415	73,469	42	1	23	10	13	14	4
Greene	546	32,942	41	1	22	7	15	13	5
Hamilton	398	147,719	73	1	17	8	9	49	6
Hancock	307	52,000	38	1	17	8	9	16	4
Harrison	486	33,349	35	1	21	9	12	10	3
Hendricks	409	89,343	66	1	23	11	12	36	6
Henry	395	49,135	54	1	28	15	13	20	5
Howard	293	84,126	36	1	14	3	11	16	5
Huntington	366	37,024	31	1	18	6	12	11	1
Jackson	514	40,467	32	1	16	4	12	11	4
Jasper	561	28,368	31	1	17	4	13	11	2
Jay	384	21,733	28	1	18	6	12	8	1
Jefferson	363	31,039	26	1	14	4	10	9	2
Jennings	378	26,747	19	1	13	2	11	4	1
Johnson	321	104,280	48	1	17	8	9	24	6
Knox	520	39,667	32	1	19	9	10	9	3
Kosciusko	540	69,932	56	1	30	13	17	21	4
Lagrange	380	32,103	28	1	14	3	11	10	3
Lake	501	479,940	93	1	30	19	11	46	16

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
La Porte	600	109,604	60	1	32	11	21	19	8
Lawrence	452	45,361	26	1	12	3	9	11	2
Madison	453	132,782	54	1	29	15	14	19	5
Marion ⁴	396	817,525	75	—	24	15	9	40	11
Marshall	444	45,173	40	1	16	6	10	18	5
Martin	339	10,581	17	1	9	3	6	5	2
Miami	369	32,686	34	1	20	6	14	9	4
Monroe	385	116,176	32	1	14	3	11	15	2
Montgomery	505	36,349	42	1	22	11	11	16	3
Morgan	409	63,244	40	1	22	8	14	13	4
Newton	401	14,611	28	1	15	5	10	10	2
Noble	413	41,449	45	1	20	7	13	21	3
Ohio	87	5,490	10	1	5	1	4	3	1
Orange	408	19,221	31	1	14	4	10	13	3
Owen	386	20,158	22	1	15	2	13	5	1
Parke	444	16,339	34	1	19	6	13	11	3
Perry	381	19,210	24	1	10	3	7	10	3
Pike	341	12,569	23	1	12	3	9	9	1
Porter	419	142,363	58	1	23	11	12	27	7
Posey	410	26,505	32	1	15	5	10	13	3
Pulaski	435	13,103	24	1	16	4	12	5	2
Putnam	482	33,451	39	1	19	6	13	15	4
Randolph	454	27,530	38	1	20	9	11	12	5
Ripley	447	26,932	35	1	18	7	11	12	4
Rush	408	18,285	21	1	15	3	12	4	1
St Joseph	459	257,740	54	1	22	9	13	26	5
Scott	192	22,652	19	1	7	2	5	9	2
Shelby	412	42,951	30	1	16	2	14	9	4
Spencer	400	20,540	29	1	15	6	9	11	2
Starke	309	23,399	25	1	12	3	9	9	3
Steuben	308	30,831	35	1	18	7	12	13	3
Sullivan	452	20,115	28	1	16	7	9	9	2
Switzerland	224	8,380	14	1	8	2	6	4	1
Tippecanoe	502	138,324	42	1	19	6	13	19	3
Tipton	261	16,453	18	1	10	4	6	5	2
Union	163	7,345	14	1	8	2	6	4	1
Vanderburgh	236	167,716	18	1	10	2	8	6	1
Vermillion	260	16,791	25	1	12	7	5	10	2
Vigo	405	106,389	32	1	16	4	12	14	1
Wabash	398	34,661	28	1	12	5	7	12	3
Warren	366	8,188	26	1	16	4	12	8	1
Warrick	391	50,070	30	1	16	6	10	12	1
Washington	516	26,689	37	1	21	8	13	12	3
Wayne	404	72,017	50	1	29	14	15	15	5
Wells	370	26,651	25	1	14	5	9	7	3
White	506	25,081	42	1	19	7	12	18	4
Whitley	336	29,863	28	1	13	4	9	12	2
Iowa	55,965	2,851,792	1,876	99	950	950	—	433	394
Adair	569	8,224	12	1	5	5	—	3	3
Adams	425	4,494	8	1	4	4	—	1	2
Allamakee	633	14,002	13	1	6	6	—	3	3
Appanoose	498	13,616	16	1	11	—	—	1	3
Audubon	444	6,894	11	1	5	5	—	3	2
Benton	719	24,510	24	1	14	14	—	6	3
Black Hawk	573	122,806	22	1	9	9	—	7	5
Boone	573	25,875	17	1	9	9	—	2	5
Bremer	439	23,280	17	1	8	8	—	1	7
Buchanan	572	21,175	16	1	11	11	—	1	3
Buena Vista	575	19,862	19	1	10	10	—	3	5
Butler	582	15,781	17	1	10	10	—	1	5
Calhoun	571	11,478	18	1	11	11	—	2	4
Carroll	570	21,536	21	1	13	13	—	3	4
Cass	565	14,930	14	1	8	8	—	1	4
Cedar	582	17,809	15	1	8	8	—	1	5
Cerro Gordo	569	46,584	40	1	10	10	—	23	6
Cherokee	577	13,477	14	1	8	8	—	2	3
Chickasaw	505	13,493	14	1	8	8	—	2	3
Clarke	431	8,255	7	1	3	3	—	1	2
Clay	569	17,598	19	1	10	10	—	5	3
Clayton	778	18,893	26	1	18	18	—	2	5
Clinton	695	50,471	25	1	14	14	—	4	6
Crawford	714	16,503	19	1	13	13	—	1	4
Dallas	591	33,900	24	1	14	14	—	2	7
Davis	504	8,447	10	1	4	4	—	4	1
Decatur	535	8,232	15	1	10	10	—	1	3
Delaware	578	18,506	19	1	11	11	—	4	3
Des Moines	414	42,564	18	1	5	5	—	7	5
Dickinson	381	15,725	17	1	10	10	—	2	4
Dubuque	607	88,201	28	1	21	21	—	4	2
Emmet	394	11,114	15	1	6	6	—	4	4
Fayette	731	22,061	22	1	13	13	—	3	5
Floyd	502	16,538	17	1	7	7	—	6	3
Franklin	583	11,017	32	1	8	8	—	20	3

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Fremont	515	7,918	20	1	8	8	—	7	4
Greene	571	10,120	13	1	7	7	—	2	3
Grundy	501	12,340	17	1	9	9	—	2	5
Guthrie	590	11,420	16	1	9	9	—	2	4
Hamilton	576	16,102	16	1	9	9	—	2	4
Hancock	571	12,152	16	1	8	8	—	3	4
Hardin	569	18,682	30	1	12	12	—	12	5
Harrison	698	15,230	29	1	10	10	—	13	5
Henry	436	19,867	20	1	11	11	—	4	4
Howard	473	9,766	9	1	5	5	—	1	2
Humboldt	437	10,431	17	1	12	12	—	1	3
Ida	432	8,109	9	1	5	5	—	1	2
Iowa	587	15,381	21	1	7	7	—	8	5
Jackson	638	20,057	23	1	12	12	—	5	5
Jasper	731	35,470	24	1	13	13	—	5	5
Jefferson	440	16,901	9	1	6	6	—	1	1
Johnson	614	101,609	18	1	11	11	—	2	4
Jones	576	20,593	16	1	9	9	—	2	4
Keokuk	580	11,594	23	1	16	16	—	2	4
Kossuth	974	18,021	23	1	12	12	—	4	6
Lee	522	38,879	17	1	8	8	—	5	3
Linn	724	179,411	40	1	17	17	—	10	12
Louisa	402	12,017	24	1	9	9	—	10	4
Lucas	432	9,054	12	1	5	5	—	4	2
Lyon	588	11,962	16	1	8	8	—	3	4
Madison	563	13,663	14	1	8	8	—	2	3
Mahaska	571	21,757	14	1	9	9	—	1	3
Marion	560	31,359	16	1	9	9	—	1	5
Marshall	573	38,868	20	1	13	13	—	1	5
Mills	439	14,054	24	1	7	7	—	13	3
Mitchell	469	11,130	13	1	8	8	—	2	2
Monona	697	9,981	25	1	10	10	—	10	4
Monroe	434	8,113	6	1	3	3	—	1	1
Montgomery	424	11,908	13	1	6	6	—	3	3
Muscatine	442	41,158	25	1	8	8	—	13	3
O'Brien	573	15,030	15	1	9	9	—	1	4
Osceola	398	7,095	8	1	5	5	—	1	1
Page	535	16,784	18	1	11	11	—	2	4
Palo Alto	562	10,136	19	1	9	9	—	5	4
Plymouth	864	24,482	18	1	11	11	—	1	5
Pocahontas	577	9,001	12	1	8	8	—	1	2
Polk	582	354,150	57	1	17	17	—	29	10
Pottawattamie	953	84,939	32	1	14	14	—	8	9
Poweshiek	585	18,975	14	1	8	8	—	2	3
Ringgold	536	5,345	16	1	10	10	—	2	3
Sac	576	11,986	15	1	9	9	—	1	4
Scott	459	157,353	33	1	16	16	—	11	5
Shelby	591	13,065	18	1	11	11	—	3	3
Sioux	769	31,191	21	1	13	13	—	2	5
Story	574	74,610	25	1	14	14	—	3	7
Tama	722	17,678	22	1	12	12	—	5	4
Taylor	537	7,186	15	1	9	9	—	1	4
Union	426	12,613	17	1	8	8	—	5	3
Van Buren	484	7,807	14	1	8	8	—	2	3
Wapello	434	35,766	15	1	7	7	—	3	4
Warren	573	39,386	32	1	13	13	—	13	5
Washington	570	20,706	16	1	8	8	—	4	3
Wayne	527	6,847	13	1	8	8	—	1	3
Webster	718	39,014	28	1	13	13	—	10	4
Winnebago	401	11,984	23	1	7	7	—	12	3
Winneshiek	690	20,963	16	1	8	8	—	3	4
Woodbury	873	102,580	29	1	15	15	—	5	8
Worth	401	7,865	11	1	7	7	—	1	2
Wright	578	14,327	15	1	8	8	—	2	4
Kansas	81,786	2,582,492	3,950	105	1,997	627	1,370	1,524	324
Allen	505	14,645	45	1	21	9	12	19	4
Anderson	583	8,054	40	1	22	7	15	15	2
Atchison	431	16,234	37	1	13	5	8	21	2
Barber	1,136	5,484	44	1	25	7	18	16	2
Barton	895	28,097	46	1	31	9	22	9	5
Bourbon	638	15,159	42	1	17	6	11	21	3
Brown	571	10,965	42	1	20	10	10	19	2
Butler	1,443	59,226	70	1	42	13	29	17	10
Chase	777	2,886	25	1	14	5	9	9	1
Chautauqua	644	4,379	42	1	16	6	10	23	2
Cherokee	590	22,505	39	1	22	8	14	12	4
Cheyenne	1,021	3,220	17	1	9	2	7	5	2
Clark	976	2,382	13	1	6	3	3	4	2
Clay	632	9,319	65	1	26	8	18	37	1
Cloud	718	10,247	52	1	24	6	18	24	3
Coffey	615	8,743	42	1	20	6	14	18	3
Comanche	790	2,072	15	1	6	3	3	7	1
Cowley	1,128	37,055	61	1	32	7	25	22	6
Crawford	595	36,337	36	1	19	10	9	11	5
Decatur	894	3,521	45	1	29	4	25	13	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Dickinson	852	19,856	76	1	33	9	24	37	5
Doniphan	388	7,766	42	1	17	8	9	18	6
Douglas	461	89,899	35	1	13	4	9	18	3
Edwards	620	3,471	22	1	14	4	10	5	2
Elk	650	3,393	32	1	15	5	10	14	2
Ellis	900	26,186	32	1	13	4	9	15	3
Ellsworth	717	6,372	32	1	24	5	19	5	2
Finney	1,302	35,545	18	1	9	2	7	5	3
Ford	1,099	29,309	32	1	18	4	14	9	4
Franklin	577	23,565	49	1	24	8	16	20	4
Geary	377	26,341	28	1	11	3	8	15	1
Gove	1,072	3,089	21	1	14	5	9	3	3
Graham	898	3,260	22	1	16	3	13	3	2
Grant	575	7,697	6	1	1	1	—	1	1
Gray	868	5,527	21	1	12	5	7	4	4
Greeley	778	1,754	7	1	2	2	—	3	1
Greenwood	1,135	8,090	41	1	22	7	15	15	3
Hamilton	998	2,296	10	1	5	2	3	3	1
Harper	802	6,524	32	1	13	7	6	16	2
Harvey	541	31,302	41	1	22	7	15	13	5
Haskell	578	3,922	13	1	5	2	3	5	2
Hodgeman	860	2,231	18	1	11	2	9	4	2
Jackson	658	11,978	47	1	23	9	14	20	3
Jefferson	536	17,514	73	1	20	8	12	46	6
Jewell	910	4,011	51	1	32	7	25	15	3
Johnson	478	408,341	55	1	29	20	9	18	7
Kearny	868	4,216	18	1	9	2	7	6	2
Kingman	866	8,545	37	1	30	7	23	4	2
Kiowa	723	3,571	13	1	3	3	—	6	3
Labette	653	22,869	46	1	24	8	16	16	5
Lane	717	2,211	17	1	9	1	8	5	2
Leavenworth	463	69,904	37	1	16	6	10	14	6
Lincoln	720	3,388	33	1	23	4	19	7	2
Linn	601	8,974	37	1	17	6	11	16	3
Logan	1,073	3,113	19	1	14	3	11	2	2
Lyon	844	34,384	38	1	20	9	11	14	3
McPherson	900	27,548	55	1	33	8	25	16	5
Marion	944	12,898	71	1	36	12	24	29	5
Marshall	878	11,286	76	1	34	9	25	37	4
Meade	979	4,436	25	1	12	3	9	10	2
Miami	590	25,933	38	1	17	4	13	17	3
Mitchell	717	7,096	62	1	27	7	20	32	2
Montgomery	646	37,414	64	1	21	9	12	36	6
Morris	693	6,340	36	1	16	7	9	18	1
Morton	731	3,315	11	1	3	3	—	5	2
Nemaha	719	10,389	57	1	28	8	20	25	3
Neosho	576	16,893	59	1	19	7	12	36	3
Ness	1,075	3,663	24	1	15	5	10	4	4
Norton	873	5,762	26	1	10	5	5	12	3
Osage	695	16,726	60	1	25	9	16	29	5
Osborne	882	4,606	46	1	28	5	23	16	1
Ottawa	721	5,815	48	1	25	5	20	20	2
Pawnee	755	7,470	36	1	25	4	21	8	2
Phillips	887	6,194	45	1	33	8	25	8	3
Pottawatomie	828	17,908	58	1	34	11	23	19	4
Pratt	735	9,746	23	1	14	7	7	5	3
Rawlins	1,069	3,249	20	1	13	3	10	4	2
Reno	1,259	62,901	74	1	45	14	31	21	7
Republic	719	6,253	71	1	27	8	19	40	3
Rice	728	10,044	45	1	29	9	20	11	4
Riley	593	64,716	39	1	19	5	14	16	3
Rooks	888	5,849	48	1	18	6	12	26	3
Rush	718	3,537	26	1	20	8	12	3	2
Russell	869	7,658	36	1	20	8	12	13	2
Saline	721	51,782	42	1	24	6	18	14	3
Scott	717	5,029	10	1	5	1	4	3	1
Sedgwick	1,007	432,779	90	1	46	19	27	33	10
Seward	640	20,002	13	1	5	2	3	4	3
Shawnee	549	164,938	49	1	17	5	12	25	6
Sheridan	896	2,760	21	1	16	2	14	3	1
Sherman	1,057	6,733	20	1	15	2	13	3	1
Smith	897	4,741	47	1	31	6	25	13	2
Stafford	788	5,129	49	1	27	6	21	18	3
Stanton	681	2,297	7	1	2	2	—	3	1
Stevens	727	5,347	8	1	2	2	—	3	2
Sumner	1,184	26,901	71	1	41	11	30	22	7
Thomas	1,075	8,326	30	1	18	5	13	7	4
Trego	890	3,440	15	1	9	2	7	4	1
Wabaunsee	797	6,664	40	1	20	7	13	17	2
Wallace	914	1,812	12	1	6	2	4	3	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Washington	898	6,738	70	1	35	10	25	30	4
Wichita	719	2,725	6	1	1	1	—	3	1
Wilson	575	10,353	59	1	22	7	15	33	3
Woodson	498	3,980	26	1	3	1	6	15	1
Wyandotte	149	153,427	17	1	9	3	—	8	5
Kentucky	39,674	3,883,723	1,366	119	434	434	—	637	176
Adair	407	16,460	8	1	1	1	—	5	1
Allen	338	15,844	7	1	1	1	—	4	1
Anderson	204	17,734	9	1	1	1	—	6	1
Ballard	254	8,252	10	1	4	4	—	4	1
Barren	482	36,255	11	1	4	4	—	3	3
Bath	278	10,143	11	1	3	3	—	6	1
Bell	361	30,193	10	1	2	2	—	4	3
Boone	246	72,926	21	1	3	3	—	15	2
Bourbon	292	19,199	9	1	3	3	—	3	2
Boyd	161	50,263	17	1	2	2	—	11	3
Boyle	182	26,945	10	1	3	3	—	4	2
Bracken	203	8,237	12	1	3	3	—	6	2
Breathitt	495	15,640	6	1	1	1	—	2	2
Breckinridge	565	16,901	9	1	3	3	—	3	2
Bullitt	300	57,161	18	1	8	8	—	8	1
Butler	431	11,701	10	1	3	3	—	5	1
Caldwell	347	13,290	8	1	2	2	—	4	1
Calloway	386	32,579	18	1	2	2	—	13	2
Campbell	152	87,233	35	1	15	15	—	12	7
Carlisle	191	5,309	10	1	2	2	—	6	1
Carroll	130	9,516	12	1	5	5	—	5	1
Carter	407	26,328	8	1	2	2	—	4	1
Casey	445	14,512	8	1	1	1	—	5	1
Christian	722	65,445	9	1	5	5	—	2	1
Clark	255	31,604	6	1	1	1	—	3	1
Clay	471	22,736	7	1	1	1	—	4	1
Clinton	196	9,269	5	1	1	1	—	2	1
Crittenden	360	9,400	6	1	1	1	—	3	1
Cumberland	304	6,977	7	1	1	1	—	4	1
Daviess	463	90,818	8	1	2	2	—	3	2
Edmonson	302	11,076	7	1	1	1	—	4	1
Elliott	234	6,584	9	1	1	1	—	6	1
Estill	256	15,494	8	1	2	2	—	4	1
Fayette ⁴	285	239,942	3	—	1	1	—	1	1
Fleming	351	13,161	9	1	2	2	—	5	1
Floyd	393	43,744	25	1	5	5	—	18	1
Franklin	212	46,410	10	1	1	1	—	6	2
Fulton	211	7,794	10	1	2	2	—	5	2
Gallatin	99	6,409	8	1	3	3	—	3	1
Garrard	232	13,251	8	1	1	1	—	5	1
Grant	259	19,269	11	1	4	4	—	4	2
Graves	557	35,601	17	1	3	3	—	11	2
Grayson	493	22,910	9	1	3	3	—	4	1
Green	289	10,582	7	1	1	1	—	4	1
Greenup	347	37,183	26	1	8	8	—	14	3
Hancock	189	8,750	6	1	2	2	—	2	1
Hardin	629	89,404	13	1	5	5	—	4	3
Harlan	468	35,411	16	1	7	7	—	6	2
Harrison	310	17,170	6	1	2	2	—	2	1
Hart	412	16,328	10	1	3	3	—	5	1
Henderson	438	44,444	8	1	2	2	—	4	1
Henry	291	14,581	15	1	5	5	—	7	2
Hickman	245	5,306	8	1	2	2	—	4	1
Hopkins	552	46,545	21	1	9	9	—	9	2
Jackson	346	12,832	7	1	2	2	—	3	1
Jefferson	386	673,040	126	1	94	94	—	29	2
Jessamine	175	35,426	9	1	2	2	—	5	1
Johnson	264	24,147	9	1	1	1	—	5	2
Kenton	163	145,597	36	1	21	21	—	9	5
Knott	352	18,214	10	1	2	2	—	6	1
Knox	388	31,514	11	1	1	1	—	7	2
Larue	263	12,760	8	1	2	2	—	4	1
Laurel	434	49,185	10	1	1	1	—	6	2
Lawrence	420	15,468	9	1	2	2	—	5	1
Lee	211	7,906	6	1	1	1	—	3	1
Leslie	402	13,523	7	1	1	1	—	4	1
Letcher	339	26,744	9	1	4	4	—	2	2
Lewis	484	13,516	10	1	2	2	—	6	1
Lincoln	337	21,781	10	1	3	3	—	5	1
Livingston	312	9,290	10	1	4	4	—	4	1
Logan	556	25,902	12	1	4	4	—	5	2
Lyon	209	7,849	9	1	2	2	—	5	1
McCracken	251	64,940	17	1	2	2	—	12	2
McCreary	427	16,583	11	1	—	—	—	9	1
McLean	256	9,756	9	1	4	4	—	3	1
Madison	443	64,297	12	1	2	2	—	7	2
Magoffin	310	13,804	7	1	1	1	—	4	1
Marion	347	17,001	10	1	4	4	—	4	1
Marshall	304	29,683	17	1	3	3	—	12	1
Martin	231	12,658	9	1	2	2	—	5	1

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Mason	241	16,891	10	1	3	3	—	5	1
Meade	307	27,522	8	1	3	3	—	3	1
Menifee	203	5,483	6	1	1	1	—	3	1
Mercer	250	20,412	10	1	2	2	—	4	3
Metcalfe	291	9,369	6	1	1	1	—	3	1
Monroe	331	11,314	9	1	3	3	—	4	1
Montgomery	199	20,492	11	1	3	3	—	6	1
Morgan	382	13,420	7	1	1	1	—	4	1
Muhlenberg	478	31,857	13	1	6	6	—	5	1
Nelson	424	34,332	11	1	4	4	—	4	2
Nicholas	197	6,942	8	1	1	1	—	5	1
Ohio	596	21,826	11	1	6	6	—	3	1
Oldham	190	42,287	24	1	7	7	—	15	1
Owen	354	9,905	8	1	3	3	—	3	1
Owsley	198	5,481	5	1	1	1	—	2	1
Pendleton	281	13,757	10	1	2	2	—	6	1
Perry	341	31,199	9	1	3	3	—	3	2
Pike	785	73,389	11	1	3	3	—	5	2
Powell	180	12,409	8	1	2	2	—	4	1
Pulaski	660	55,065	14	1	5	5	—	5	3
Robertson	100	2,209	5	1	1	1	—	2	1
Rockcastle	318	15,627	8	1	3	3	—	3	1
Rowan	282	21,768	8	1	2	2	—	4	1
Russell	250	16,401	9	1	2	2	—	5	1
Scott	286	28,565	7	1	3	3	—	2	1
Shelby	385	28,227	14	1	2	2	—	10	1
Simpson	236	16,084	8	1	1	1	—	5	1
Spencer	192	8,649	9	1	1	1	—	6	1
Taylor	270	22,712	7	1	1	1	—	3	2
Todd	377	11,225	9	1	3	3	—	4	1
Trigg	421	11,857	7	1	1	1	—	4	1
Trimble	148	7,246	8	1	2	2	—	4	1
Union	341	16,508	10	1	4	4	—	4	1
Warren	547	85,545	11	1	5	5	—	3	2
Washington	301	10,815	8	1	3	3	—	3	1
Wayne	446	18,703	6	1	1	1	—	2	2
Webster	336	13,524	13	1	6	6	—	4	2
Whitley	443	35,668	10	1	2	2	—	4	3
Wolfe	223	7,363	6	1	1	1	—	3	1
Woodford	192	22,040	9	1	2	2	—	5	1
Louisiana	44,520	4,350,579	467	60	302	302	—	39	66
Acadia	657	57,590	9	1	7	7	—	—	1
Allen	766	23,892	7	1	5	5	—	—	1
Ascension	296	67,958	5	1	3	3	—	—	1
Assumption	342	22,681	4	1	1	1	—	1	1
Avoyelles	846	40,433	11	1	9	9	—	—	1
Beauregard	1,163	31,771	4	1	2	2	—	—	1
Bienville	815	15,632	12	1	10	10	—	—	1
Bossier	845	91,811	6	1	4	4	—	—	1
Caddo	894	245,095	14	1	11	11	—	1	1
Calcasieu	1,081	178,881	12	1	6	6	—	4	1
Caldwell	541	10,189	5	1	3	3	—	—	1
Cameron	1,417	8,733	2	1	—	—	—	—	1
Catahoula	732	11,155	5	1	3	3	—	—	1
Claiborne	765	17,185	7	1	4	4	—	1	1
Concordia	717	20,854	6	1	4	4	—	—	1
De Soto	880	25,084	10	1	8	8	—	—	1
East Baton Rouge ⁴	458	395,914	6	—	3	3	—	2	1
East Carroll	426	9,154	3	1	1	1	—	—	1
East Feliciana	455	20,833	7	1	5	5	—	—	1
Evangeline	667	34,281	9	1	6	6	—	1	1
Franklin	636	22,078	6	1	4	4	—	—	1
Grant	653	18,591	7	1	5	5	—	—	1
Iberia	589	71,685	7	1	3	3	—	2	1
Iberville	637	30,929	8	1	6	6	—	—	1
Jackson	578	15,720	10	1	7	7	—	1	1
Jefferson	347	455,043	8	1	6	6	—	—	1
Jefferson Davis	655	31,753	8	1	5	5	—	1	1
Lafayette	270	181,851	8	—	6	6	—	1	1
Lafourche	1,141	87,772	7	1	3	3	—	2	1
La Salle	638	13,840	7	1	4	4	—	1	1
Lincoln	472	42,302	8	1	6	6	—	—	1
Livingston	661	82,900	11	1	8	8	—	1	1
Madison	631	12,997	6	1	4	4	—	—	1
Morehouse	807	31,969	7	1	5	5	—	—	1
Natchitoches	1,264	37,656	12	1	9	9	—	1	1
Orleans ⁴	199	476,625	4	1	—	—	—	2	1
Ouachita	627	147,302	7	1	4	4	—	—	2
Plaquemines	1,035	25,848	2	1	—	—	—	—	1
Pointe Coupee	566	23,200	6	1	4	4	—	—	1
Rapides	1,341	126,290	14	1	10	10	—	2	1
Red River	394	9,362	8	1	4	4	—	2	1
Richland	563	20,892	5	1	3	3	—	—	1
Sabine	855	23,741	9	1	7	7	—	—	1
St Bernard	486	66,641	3	1	—	—	—	1	1
St Charles	286	47,031	2	1	—	—	—	—	1

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
St Helena	409	9,748	4	1	2	2	—	—	1
St James	248	20,959	4	1	2	2	—	—	1
St. John The Baptist	213	42,260	2	1	—	—	—	—	1
St Landry	936	82,955	16	1	12	12	—	2	1
St Martin	749	46,239	6	1	4	4	—	—	1
St Mary	613	57,425	10	1	5	5	—	3	1
St Tammany	873	178,483	12	1	8	8	—	2	1
Tangipahoa	783	94,273	11	1	8	8	—	1	1
Tensas	623	6,883	5	1	3	3	—	—	1
Terrebone ⁴	1,367	102,097	3	—	1	1	—	1	1
Union	884	21,607	9	1	7	7	—	—	1
Vermilion	1,205	51,299	10	1	6	6	—	2	1
Vernon	1,332	54,546	8	1	6	6	—	—	1
Washington	676	43,315	7	1	4	4	—	—	2
Webster	602	42,690	14	1	11	11	—	1	1
West Baton Rouge	194	20,616	5	1	3	3	—	—	1
West Carroll	360	12,191	7	1	5	5	—	—	1
West Feliciana	406	12,964	3	1	1	1	—	—	1
Winn	953	16,885	7	1	5	5	—	—	1
Maine	30,995	1,243,316	832	16	489	22	467	229	98
Androscoggin	477	101,754	28	1	14	2	12	11	2
Aroostook	6,721	78,113	111	1	67	2	65	30	13
Cumberland	876	251,087	51	1	26	3	23	19	5
Franklin	1,699	29,200	36	1	22	—	22	10	3
Hancock	1,537	49,500	54	1	37	—	36	9	7
Kennebec	876	116,214	59	1	29	4	25	21	8
Knox	370	37,487	31	1	18	1	17	5	7
Lincoln	458	31,303	37	1	19	—	19	14	3
Oxford	2,053	53,797	61	1	36	—	36	15	9
Penobscot	3,430	144,989	94	1	59	3	56	22	12
Piscataquis	3,986	18,329	33	1	19	—	19	10	3
Sagadahoc	257	35,508	19	1	10	1	9	7	1
Somerset	3,931	52,507	54	1	33	—	33	12	8
Waldo	730	35,822	40	1	26	1	25	8	5
Washington	2,586	36,224	63	1	45	2	43	11	6
York	1,008	171,482	61	1	29	2	27	25	6
Maryland	9,838	4,396,203	420	23	156	156	—	241	—
Allegany	421	73,037	23	1	7	7	—	15	—
Anne Arundel	419	465,582	48	1	2	2	—	45	—
Baltimore	598	717,859	3	1	—	—	—	2	—
Calvert	213	66,779	5	1	2	2	—	2	—
Caroline	321	29,189	78	1	9	9	—	68	—
Carroll	452	143,648	10	1	8	8	—	1	—
Cecil	359	79,475	11	1	8	8	—	2	—
Charles	452	113,557	6	1	3	3	—	2	—
Dorchester	593	29,988	39	1	9	9	—	29	—
Frederick	663	179,327	15	1	11	11	—	3	—
Garrett	657	29,445	11	1	8	8	—	2	—
Harford	447	209,121	6	1	3	3	—	2	—
Howard	251	224,483	2	1	—	—	—	1	—
Kent	278	18,889	10	1	5	5	—	4	—
Montgomery	495	816,999	26	1	18	18	—	7	—
Prince Georges	487	773,810	31	1	27	27	—	3	—
Queen Annes	372	38,024	9	1	6	6	—	2	—
St Marys	373	82,655	3	1	1	1	—	1	—
Somerset	339	24,266	11	1	2	2	—	8	—
Talbot	259	32,381	9	1	5	5	—	3	—
Washington	455	127,278	13	1	9	9	—	3	—
Wicomico	379	79,253	26	1	8	8	—	17	—
Worcester	475	41,158	22	1	4	4	—	17	—
Baltimore City ⁴	80	702,979	3	—	1	1	—	2	—
Massachusetts	7,826	6,092,352	861	12	351	44	307	413	85
Barnstable	400	201,970	47	1	15	1	14	27	4
Berkshire	929	134,788	65	1	32	2	30	25	7
Bristol	557	513,899	59	1	20	4	16	32	6
Dukes	102	13,259	15	1	7	—	7	5	2
Essex	495	686,774	88	1	34	9	25	45	8
Franklin	702	71,209	66	1	26	—	26	30	9
Hampden	618	442,194	50	1	23	5	18	23	3
Hampshire	528	149,610	44	1	20	1	19	17	6
Middlesex	822	1,412,561	126	1	54	12	42	59	12
Nantucket ⁴	47	7,267	4	—	1	—	1	3	—
Norfolk	400	637,388	64	1	28	2	26	31	4
Plymouth	655	456,820	63	1	27	1	26	29	6
Suffolk ⁴	57	645,068	11	—	4	3	1	7	—
Worcester	1,514	719,545	159	1	60	4	56	80	18
Michigan	56,959	9,691,833	2,775	83	1,776	534	1,242	332	584
Alcona	679	10,799	16	1	13	2	11	1	1
Alger	912	9,971	16	1	10	2	8	1	4
Allegan	832	99,019	54	1	33	9	24	10	10
Alpena	568	30,746	14	1	9	1	8	2	2
Antrim	480	20,595	30	1	20	5	15	3	6

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Arenac	368	16,268	24	1	18	6	12	2	3
Baraga	901	8,472	12	1	7	2	5	1	3
Barry	560	53,145	30	1	21	5	16	5	3
Bay	447	110,824	29	1	18	4	14	5	5
Benzie	322	14,037	28	1	19	7	12	6	2
Berrien	576	161,434	69	1	39	17	22	12	17
Branch	508	42,991	30	1	21	5	16	4	4
Calhoun	712	140,112	43	1	27	8	19	4	11
Cass	496	50,050	30	1	20	5	15	4	5
Charlevoix	421	23,503	31	1	19	4	15	6	5
Cheboygan	720	22,993	32	1	22	3	19	5	4
Chippewa	1,590	37,289	29	1	18	2	16	4	6
Clare	570	28,618	27	1	19	3	16	3	4
Clinton	573	62,239	36	1	24	8	16	5	6
Crawford	559	13,671	12	1	7	1	6	3	1
Delta	1,173	39,047	27	1	17	3	14	2	7
Dickinson	770	27,285	17	1	10	3	7	2	4
Eaton	579	99,562	41	1	26	10	16	5	9
Emmet	468	27,870	30	1	20	4	16	4	5
Genesee	642	436,128	62	1	31	14	17	8	22
Gladwin	505	24,615	22	1	17	2	15	2	2
Gogebic	1,105	17,704	18	1	9	3	6	2	6
Grand Traverse	466	72,072	28	1	16	3	13	6	5
Gratiot	570	39,978	31	1	22	6	16	2	6
Hillsdale	603	45,887	43	1	27	9	18	7	8
Houghton	1,014	36,230	36	1	21	7	14	5	9
Huron	830	35,281	60	1	39	11	28	4	16
Ingham	560	285,737	44	1	24	8	16	6	13
Ionia	577	60,378	41	1	26	10	16	4	10
Iosco	546	24,761	21	1	14	3	11	2	4
Iron	1,163	13,121	21	1	14	7	7	4	2
Isabella	576	57,118	25	1	19	3	16	2	3
Jackson	705	154,563	42	1	26	7	19	2	13
Kalamazoo	562	229,008	43	1	24	9	15	8	10
Kalkaska	563	15,325	19	1	13	1	12	3	2
Kent	862	536,103	61	1	34	13	21	6	20
Keweenaw	544	2,010	8	1	6	1	5	—	1
Lake	568	9,874	19	1	17	2	15	—	1
Lapeer	658	85,479	37	1	27	9	18	4	5
Leelanau	341	18,430	23	1	14	3	11	4	4
Lenawee	753	97,133	50	1	34	12	22	3	12
Livingston	575	137,616	35	1	20	4	16	9	5
Luce	905	6,180	9	1	5	1	4	2	1
Mackinac	1,025	11,096	21	1	13	2	11	1	6
Macomb	483	734,625	57	1	27	15	12	7	22
Manistee	543	22,902	28	1	20	6	14	3	4
Marquette	1,822	62,017	37	1	22	3	19	6	8
Mason	495	27,725	28	1	20	5	15	2	5
Mecosta	560	38,460	28	1	21	5	16	3	3
Menominee	1,045	24,551	26	1	19	5	14	2	4
Midland	525	80,669	26	1	19	2	16	2	4
Missaukee	565	13,607	22	1	17	3	15	2	2
Monroe	557	140,488	38	1	23	8	15	4	10
Montcalm	713	58,969	39	1	29	9	20	1	8
Montmorency	550	9,868	14	1	9	1	8	2	2
Muskegon	507	164,913	43	1	27	11	16	2	13
Newaygo	847	44,285	39	1	28	4	24	4	6
Oakland	875	1,162,098	98	1	60	39	21	8	29
Oceana	541	24,379	32	1	23	7	16	3	5
Ogemaw	569	20,790	22	1	17	3	14	3	1
Ontonagon	1,311	8,405	18	1	12	1	11	2	3
Osceola	569	22,047	30	1	22	6	16	3	4
Oscoda	568	8,775	10	1	6	—	6	1	2
Otsego	516	21,343	16	1	11	2	9	1	3
Ottawa	567	215,064	39	1	24	7	17	5	9
Presque Isle	656	14,407	24	1	18	4	14	2	3
Roscommon	528	22,847	18	1	12	1	11	2	3
Saginaw	815	211,808	58	1	35	8	27	9	13
St Clair	734	155,636	43	1	31	8	23	3	8
St Joseph	503	60,977	37	1	24	8	16	2	10
Sanilac	964	42,440	51	1	39	13	26	4	7
Schoolcraft	1,173	8,653	12	1	9	1	8	1	1
Shiawassee	541	72,333	40	1	27	11	16	4	8
Tuscola	812	57,837	48	1	34	11	23	4	9
Van Buren	612	75,308	52	1	29	11	18	10	12
Washtenaw	710	295,149	49	1	28	8	20	9	11
Wayne	615	2,137,302	99	1	44	34	10	18	36
Wexford	566	28,789	28	1	21	5	16	3	3
Minnesota	79,548	4,657,758	3,501	87	2,648	854	1,794	406	360
Aitkin	1,834	13,715	53	1	46	6	40	3	3
Anoka	430	282,139	35	1	21	6	3	7	6
Becker	1,312	29,161	54	1	44	7	37	5	4
Beltrami	2,507	38,274	59	1	50	8	42	4	4
Benton	408	33,336	24	1	17	5	12	4	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General purpose governments							Special purpose governments	
	Land area, 1990 (square miles)	Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
					1	2	3		
Big Stone	497	5,839	31	1	22	8	14	5	3
Blue Earth	749	54,199	45	1	34	11	23	6	4
Brown	610	27,262	31	1	23	7	16	3	4
Carlton	864	30,426	43	1	29	10	19	6	7
Carver	351	61,415	35	1	23	12	11	7	4
Cass	2,033	25,329	78	1	64	14	50	8	5
Chippewa	584	13,132	28	1	21	5	16	4	2
Chisago	417	38,123	30	1	20	10	10	5	4
Clay	1,049	51,848	53	1	41	11	30	6	5
Clearwater	1,000	8,254	32	1	26	5	21	3	2
Cook	1,412	4,688	8	1	4	1	3	2	1
Cottonwood	640	12,321	33	1	24	6	18	4	4
Crow Wing	1,008	50,634	60	1	47	18	29	9	3
Dakota	575	326,016	49	1	33	20	13	6	9
Dodge	439	16,855	24	1	18	6	12	2	3
Douglas	644	30,459	40	1	31	11	20	4	4
Faribault	714	16,405	40	1	31	11	20	4	4
Fillmore	862	20,860	45	1	37	14	23	2	5
Freeborn	705	31,972	43	1	34	14	20	4	4
Goodhue	763	42,366	42	1	30	9	21	5	6
Grant	547	6,154	29	1	23	7	16	2	3
Hennepin	541	1,058,746	81	1	43	42	1	21	16
Houston	564	19,226	32	1	24	7	17	3	4
Hubbard	936	16,406	39	1	32	4	28	2	4
Isanti	440	29,017	24	1	16	3	13	5	2
Itasca	2,661	43,392	67	1	58	16	42	4	4
Jackson	699	11,718	34	1	26	6	20	3	4
Kanabec	527	13,838	25	1	19	4	15	3	2
Kandiyohi	784	41,324	46	1	36	12	24	6	3
Kittson	1,104	5,419	45	1	36	9	27	5	3
Koochiching	3,108	15,858	15	1	6	6	—	5	3
Lac Qui Parle	772	8,228	38	1	29	7	22	5	3
Lake	2,053	10,707	14	1	8	3	5	4	1
Lake of The Woods	1,296	4,598	8	1	2	2	—	4	1
Le Sueur	446	24,715	32	1	23	9	14	3	5
Lincoln	539	6,687	28	1	20	5	15	3	4
Lyon	714	24,791	44	1	31	11	20	5	7
McLeod	489	33,636	36	1	23	9	17	7	5
Mahnomen	559	5,144	22	1	18	3	15	1	2
Marshall	1,760	10,563	70	1	59	11	48	5	5
Martin	706	22,462	36	1	29	9	20	2	4
Meeker	624	21,463	34	1	26	9	17	3	4
Mille Lacs	578	20,312	32	1	25	8	17	2	4
Morrison	1,124	30,528	57	1	47	16	31	4	5
Mower	711	37,151	44	1	34	14	20	4	5
Murray	702	9,609	34	1	29	9	20	2	2
Nicollet	440	29,846	24	1	18	5	13	3	2
Nobles	714	20,060	42	1	31	11	20	5	5
Norman	877	7,753	38	1	32	8	24	2	3
Olmsted	655	113,182	32	1	24	6	18	2	5
Otter Tail	1,973	53,889	102	1	82	20	62	11	8
Pennington	618	13,564	31	1	24	3	21	4	2
Pine	1,421	23,331	57	1	47	14	33	5	4
Pipestone	466	10,124	27	1	21	9	12	2	3
Polk	1,981	32,433	89	1	73	15	58	7	8
Pope	668	11,051	35	1	29	9	20	3	2
Ramsey	154	484,484	32	1	16	15	1	10	5
Red Lake	433	4,342	23	1	17	4	13	2	3
Redwood	881	16,878	54	1	42	16	26	3	8
Renville	984	17,075	45	1	37	10	27	2	5
Rice	501	52,888	28	1	20	6	14	5	2
Rock	483	9,948	26	1	19	7	12	4	2
Roseau	1,677	16,215	49	1	39	6	33	6	3
St Louis	6,125	196,414	132	1	96	26	70	21	14
Scott	357	72,813	31	1	19	8	11	6	5
Sherburne	435	55,401	22	1	15	5	10	3	3
Sibley	593	14,652	29	1	24	7	17	2	2
Stearns	1,338	126,990	86	1	65	29	36	10	10
Steele	431	31,567	23	1	17	4	13	2	3
Stevens	560	10,197	28	1	21	5	16	3	3
Swift	743	10,857	37	1	29	8	21	5	2
Todd	941	24,128	50	1	38	10	28	6	5
Traverse	575	4,298	24	1	19	4	15	2	2
Wabasha	537	20,752	35	1	27	10	17	3	4
Wadena	537	13,126	28	1	21	6	15	2	4
Waseca	422	17,998	24	1	16	4	12	4	3
Washington	390	185,074	44	1	32	23	9	7	4
Watsonwan	435	11,600	26	1	20	8	12	2	3
Wilkin	751	7,381	38	1	31	9	22	3	3
Winona	630	48,411	39	1	30	11	19	5	3
Wright	672	80,757	51	1	35	16	19	7	8
Yellow Medicine	759	11,559	39	1	30	9	21	6	2
Mississippi	47,233	2,716,115	936	82	295	295	—	395	164
Adams	456	34,726	7	1	1	1	—	4	1
Alcorn	401	32,755	13	1	4	4	—	6	2
Amite	732	13,564	5	1	2	2	—	1	1

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Attala	737	18,437	11	1	4	4	—	4	2
Benton	407	8,025	11	1	3	3	—	6	1
Bolivar	892	41,113	51	1	15	15	—	29	6
Calhoun	573	14,997	17	1	7	7	—	8	1
Carroll	634	10,009	8	1	3	3	—	3	1
Chickasaw	503	18,320	13	1	4	4	—	5	3
Choctaw	420	9,285	6	1	3	3	—	1	1
Claiborne	494	11,521	5	1	1	1	—	2	1
Clarke	692	17,860	10	1	5	5	—	2	2
Clay	415	21,746	8	1	1	1	—	4	2
Coahoma	559	31,645	26	1	6	6	—	16	3
Copiah	779	28,558	12	1	5	5	—	3	3
Covington	416	17,441	9	1	3	3	—	4	1
De Soto	483	87,823	14	1	5	5	—	7	1
Forrest	469	73,054	12	1	2	2	—	6	3
Franklin	566	8,270	6	1	3	3	—	1	1
George	483	18,599	4	1	1	1	—	1	1
Greene	718	11,797	5	1	2	2	—	1	1
Grenada	421	22,455	7	1	1	1	—	4	1
Hancock	478	38,304	12	1	2	2	—	7	2
Harrison	581	176,613	23	1	5	5	—	12	5
Hinds	875	250,381	21	1	8	8	—	8	4
Holmes	759	21,408	14	1	7	7	—	3	3
Humphreys	430	11,465	12	1	4	4	—	6	1
Issaquena	406	1,664	3	1	1	1	—	1	—
Itawamba	541	21,076	10	1	3	3	—	4	2
Jackson	731	128,267	14	1	4	4	—	5	4
Jasper	678	17,410	8	1	4	4	—	1	2
Jefferson	523	8,545	4	1	1	1	—	1	1
Jefferson Davis	409	13,949	6	1	2	2	—	2	1
Jones	695	63,447	12	1	4	4	—	4	3
Kemper	766	10,378	7	1	2	2	—	2	2
Lafayette	669	33,515	11	1	3	3	—	5	2
Lamar	499	34,843	8	1	3	3	—	2	2
Lauderdale	705	76,987	11	1	2	2	—	5	3
Lawrence	435	12,873	6	1	3	3	—	1	1
Leake	584	19,403	7	1	3	3	—	2	1
Lee	451	73,357	20	1	7	7	—	9	3
Leflore	605	36,907	17	1	5	5	—	9	2
Lincoln	586	31,490	9	1	1	1	—	5	2
Lowndes	517	61,203	12	1	4	4	—	5	2
Madison	717	68,273	12	1	4	4	—	5	2
Marion	548	26,093	6	1	1	1	—	2	2
Marshall	709	32,233	9	1	3	3	—	3	2
Monroe	772	37,922	13	1	6	6	—	3	3
Montgomery	408	12,413	9	1	3	3	—	3	2
Neshoba	571	27,043	6	1	1	1	—	2	2
Newton	580	21,455	14	1	5	5	—	4	4
Noxubee	698	12,414	8	1	3	3	—	3	1
Oktibbeha	459	39,303	11	1	3	3	—	5	2
Panola	695	32,615	24	1	6	6	—	15	2
Pearl River	819	44,359	10	1	2	2	—	3	4
Perry	651	11,874	9	1	3	3	—	3	2
Pike	410	38,093	14	1	4	4	—	5	4
Pontotoc	499	24,518	14	1	6	6	—	5	2
Prentiss	417	24,011	12	1	3	3	—	4	4
Quitman	406	9,888	16	1	5	5	—	9	1
Rankin	782	102,414	15	1	7	7	—	5	2
Scott	610	25,194	9	1	4	4	—	2	2
Sharkey	435	6,814	11	1	3	3	—	6	1
Simpson	591	25,221	8	1	4	4	—	2	1
Smith	635	15,069	10	1	5	5	—	3	1
Stone	446	12,670	5	1	1	1	—	1	2
Sunflower	707	36,266	22	1	7	7	—	10	4
Tallahatchie	651	15,033	17	1	5	5	—	9	2
Tate	406	22,842	12	1	2	2	—	6	3
Tippah	458	20,751	15	1	5	5	—	7	2
Tishomingo	434	18,430	10	1	6	6	—	2	1
Tunica	460	8,043	6	1	1	1	—	3	1
Union	417	23,117	15	1	3	3	—	9	2
Walthall	404	14,414	4	1	1	1	—	1	1
Warren	597	49,047	7	1	1	1	—	4	1
Washington	732	66,115	20	1	5	5	—	10	4
Wayne	813	20,003	6	1	2	2	—	2	1
Webster	424	10,437	7	1	4	4	—	1	1
Wilkinson	678	9,294	6	1	3	3	—	1	1
Winston	610	19,442	7	1	2	2	—	3	1
Yalobusha	478	12,212	14	1	3	3	—	8	2
Yazoo	933	25,295	16	1	4	4	—	9	2
Missouri	68,944	5,007,127	3,416	114	1,268	944	324	1,497	537
Adair	567	24,501	14	1	5	5	—	5	3
Andrew	436	15,270	24	1	8	8	—	12	3
Atchison	542	7,291	36	1	6	6	—	26	3
Audrain	697	23,385	28	1	8	8	—	16	3
Barry	773	32,325	52	1	11	11	—	33	7

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Barton.....	597	11,829	31	1	22	7	15	5	3
Bates.....	849	15,608	53	1	34	10	24	11	7
Benton.....	729	16,050	18	1	4	4	—	10	3
Bollinger.....	621	11,361	13	1	4	—	—	4	4
Boone.....	687	125,676	31	1	9	9	—	15	6
Buchanan.....	409	82,066	29	1	6	6	—	18	4
Butler.....	698	40,217	21	1	4	4	—	12	4
Caldwell.....	431	8,589	36	1	19	7	12	8	8
Callaway.....	842	36,036	28	1	7	—	—	16	4
Camden.....	641	32,552	26	1	8	8	—	13	4
Cape Girardeau.....	577	65,719	32	1	9	9	—	17	5
Carroll.....	695	10,273	61	1	28	8	20	27	5
Carter.....	509	6,187	15	1	3	3	—	9	2
Cass.....	702	75,665	58	1	18	18	—	28	11
Cedar.....	471	13,012	27	1	4	4	—	20	2
Chariton.....	758	8,818	41	1	23	8	15	13	4
Christian.....	564	44,871	33	1	7	7	—	18	7
Clark.....	507	7,499	19	1	6	6	—	8	4
Clay.....	403	170,447	52	1	20	20	—	25	6
Clinton.....	423	18,115	24	1	6	6	—	14	3
Cole.....	392	68,185	25	1	9	9	—	11	4
Cooper.....	566	15,947	21	1	7	7	—	7	6
Crawford.....	744	21,754	13	1	5	5	—	4	3
Dade.....	491	7,919	39	1	22	6	16	12	4
Dallas.....	543	14,728	8	1	3	3	—	3	1
Daviess.....	568	7,814	42	1	23	8	15	13	5
De Kalb.....	425	11,037	28	1	16	7	9	7	4
Dent.....	755	14,054	12	1	1	1	—	5	5
Douglas.....	814	12,235	8	1	1	1	—	3	3
Dunklin.....	547	32,991	48	1	18	10	8	22	7
Franklin.....	922	89,485	57	1	12	12	—	34	10
Gasconade.....	521	14,615	15	1	6	6	—	6	2
Gentry.....	493	6,887	26	1	14	6	8	8	3
Greene.....	678	223,873	37	1	9	9	—	18	9
Grundy.....	437	10,238	35	1	19	6	13	9	6
Harrison.....	725	8,317	46	1	28	8	20	12	5
Henry.....	729	21,051	59	1	28	9	19	23	7
Hickory.....	379	8,493	12	1	5	5	—	2	4
Holt.....	456	5,658	35	1	9	9	—	22	3
Howard.....	464	9,708	28	1	5	5	—	19	3
Howell.....	927	34,972	26	1	4	4	—	13	8
Iron.....	552	10,931	18	1	6	6	—	7	4
Jackson.....	611	646,341	57	1	18	18	—	25	13
Jasper.....	641	97,965	54	1	23	23	—	23	7
Jefferson.....	661	188,863	67	1	13	13	—	41	12
Johnson.....	834	46,491	28	1	8	8	—	12	7
Knox.....	507	4,309	11	1	6	6	—	3	1
Laclede.....	768	29,804	20	1	4	4	—	11	4
Lafayette.....	632	32,259	48	1	14	14	—	27	6
Lawrence.....	614	32,396	35	1	10	10	—	18	6
Lewis.....	508	10,121	25	1	6	6	—	16	2
Lincoln.....	627	34,119	31	1	11	11	—	15	4
Linn.....	620	14,007	43	1	22	8	14	15	5
Livingston.....	537	14,306	31	1	19	6	13	8	3
McDonald.....	541	19,030	19	1	6	6	—	11	1
Macon.....	797	15,159	27	1	9	9	—	11	6
Madison.....	497	11,379	9	1	4	4	—	2	2
Maries.....	528	8,208	10	1	2	2	—	5	2
Marion.....	438	27,841	16	1	2	2	—	10	3
Mercer.....	454	4,004	20	1	12	3	9	5	2
Miller.....	593	22,321	31	1	11	11	—	14	5
Mississippi.....	410	13,629	20	1	7	7	—	10	2
Monteau.....	417	13,047	15	1	5	5	—	3	6
Monroe.....	670	8,872	20	1	5	5	—	9	5
Montgomery.....	540	11,825	18	1	9	9	—	6	2
Morgan.....	594	17,592	18	1	6	6	—	9	2
New Madrid.....	658	20,611	38	1	14	14	—	19	4
Newton.....	627	47,751	43	1	20	20	—	16	6
Nodaway.....	875	21,030	56	1	31	16	15	17	7
Oregon.....	792	10,095	15	1	3	3	—	7	4
Osage.....	606	12,396	26	1	6	6	—	16	3
Ozark.....	731	9,629	13	1	4	4	—	3	5
Pemiscot.....	517	21,666	34	1	12	12	—	13	8
Perry.....	473	17,433	11	1	5	5	—	3	2
Pettis.....	686	36,767	18	1	6	6	—	4	7
Phelps.....	673	37,848	18	1	5	5	—	8	4
Pike.....	673	16,169	20	1	8	8	—	7	4
Platte.....	421	67,251	52	1	17	17	—	30	4
Polk.....	636	25,148	30	1	8	8	—	15	6
Pulaski.....	550	34,334	23	1	5	5	—	11	6
Putnam.....	520	5,049	26	1	16	5	11	8	1
Ralls.....	481	8,905	10	1	4	4	—	4	1
Randolph.....	477	23,793	22	1	8	8	—	7	6
Ray.....	568	22,660	44	1	13	13	—	25	5
Reynolds.....	808	6,699	13	1	3	3	—	5	4

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Ripley	632	13,626	32	1	2	2	—	25	4
St Charles	558	255,066	45	1	17	17	—	21	6
St Clair	698	9,100	26	1	7	7	—	14	4
St Francois	451	53,843	21	1	8	8	—	6	6
Ste Genevieve	504	16,853	10	1	3	3	—	5	1
St Louis	505	1,003,807	166	1	90	90	—	50	25
Saline	755	22,922	48	1	12	12	—	27	8
Schuyler	308	4,376	13	1	5	5	—	6	1
Scotland	439	4,800	14	1	5	5	—	6	2
Scott	423	40,241	42	1	13	13	—	21	7
Shannon	1,004	7,976	9	1	3	3	—	3	2
Shelby	501	6,845	18	1	6	6	—	9	2
Stoddard	815	29,625	61	1	16	9	7	37	7
Stone	451	25,875	23	1	10	10	—	7	5
Sullivan	651	6,648	32	1	20	8	12	8	3
Taney	608	33,271	24	1	8	8	—	8	7
Texas	1,180	22,385	54	1	22	5	17	24	7
Vernon	837	19,285	46	1	32	12	20	9	4
Warren	429	22,873	16	1	4	4	—	9	2
Washington	762	22,315	16	1	4	4	—	7	4
Wayne	763	12,842	12	1	4	4	—	5	2
Webster	594	27,601	15	1	6	6	—	4	4
Worth	266	2,335	10	1	5	5	—	3	1
Wright	682	19,241	29	1	16	4	12	7	5
St Louis City ⁴	61	368,215	9	—	1	1	—	6	2
Montana⁶	145,146	879,332	1,144	54	128	128	—	600	362
Beaverhead	5,529	9,144	24	1	2	2	—	12	9
Big Horn	4,983	12,308	18	1	2	2	—	9	6
Blaine	4,259	7,114	24	1	2	2	—	12	9
Broadwater	1,188	4,012	11	1	1	1	—	8	1
Carbon	2,056	9,248	34	1	5	5	—	18	10
Carter	3,342	1,489	11	1	1	1	—	1	8
Cascade	2,699	81,087	35	1	4	4	—	22	8
Chouteau	3,988	5,361	27	1	3	3	—	14	9
Custer	3,776	12,285	18	1	2	2	—	4	11
Daniels	1,427	2,136	14	1	2	2	—	8	3
Dawson	2,374	9,085	15	1	2	2	—	5	7
Deer Lodge ⁴	740	10,093	3	—	1	1	—	1	1
Fallon	1,623	2,992	12	1	2	2	—	6	3
Fergus	4,340	12,697	28	1	5	5	—	10	12
Flathead	5,112	71,253	69	1	3	3	—	45	20
Gallatin	2,510	60,565	51	1	5	5	—	29	16
Garfield	4,491	1,410	15	1	1	1	—	3	10
Glacier	2,995	12,675	14	1	2	2	—	7	4
Golden Valley	1,172	984	9	1	2	2	—	4	2
Granite	1,729	2,585	13	1	2	2	—	7	3
Hill	2,897	17,730	29	1	2	2	—	18	8
Jefferson	1,656	9,668	21	1	2	2	—	12	6
Judith Basin	1,871	2,278	11	1	2	2	—	4	4
Lake	1,445	24,921	24	1	3	3	—	12	8
Lewis And Clark	3,461	53,345	33	1	2	2	—	21	9
Liberty	1,427	2,311	10	1	1	1	—	4	4
Lincoln	3,616	18,833	32	1	4	4	—	19	8
McCone	2,626	2,055	7	1	1	1	—	2	3
Madison	3,590	6,773	27	1	4	4	—	17	5
Meagher	2,392	1,798	7	1	1	1	—	2	3
Mineral	1,216	3,719	18	1	2	2	—	12	3
Missoula	2,582	88,523	41	1	1	1	—	25	14
Musselshell	1,871	4,675	9	1	2	2	—	3	3
Park	2,665	16,143	25	1	2	2	—	15	7
Petroleum	1,652	533	5	1	1	1	—	2	1
Phillips	5,131	5,025	17	1	3	3	—	7	6
Pondera	1,632	6,344	16	1	2	2	—	7	6
Powder River	3,288	1,930	11	1	1	1	—	3	6
Powell	2,329	7,115	19	1	1	1	—	9	8
Prairie	1,732	1,392	13	1	1	1	—	10	1
Ravalli	2,384	33,586	39	1	4	4	—	27	7
Richland	2,081	10,313	17	1	2	2	—	8	6
Roosevelt	2,357	11,065	20	1	6	6	—	6	7
Rosebud	5,019	10,457	16	1	1	1	—	6	8
Sanders	2,749	10,140	36	1	3	3	—	24	8
Sheridan	1,681	4,363	22	1	4	4	—	12	5
Silver Bow ⁴	719	34,634	10	—	2	2	—	4	4
Stillwater	1,793	7,653	22	1	1	1	—	12	8
Sweet Grass	1,903	3,437	9	1	1	1	—	1	6
Teton	2,275	6,371	20	1	3	3	—	8	8

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Toole.....	1,931	4,918	13	1	3	3	—	6	3
Treasure.....	975	866	8	1	1	1	—	5	1
Valley.....	4,936	8,363	23	1	4	4	—	12	6
Wheatland.....	1,419	2,420	11	1	2	2	—	4	4
Wibaux.....	888	1,146	5	1	1	1	—	2	1
Yellowstone.....	2,624	125,966	53	1	3	3	—	34	15
Nebraska.....	76,639	1,652,093	2,894	93	990	535	455	1,130	681
Adams.....	564	29,698	48	1	23	7	16	10	14
Antelope.....	859	7,453	50	1	31	7	24	9	9
Arthur.....	710	428	10	1	1	1	—	3	5
Banner.....	747	859	5	1	—	—	—	3	1
Blaine.....	714	651	7	1	2	2	—	3	1
Boone.....	687	6,536	26	1	5	5	—	9	11
Box Butte.....	1,077	12,984	16	1	2	2	—	5	8
Boyd.....	532	2,746	29	1	17	8	9	8	3
Brown.....	1,214	3,637	19	1	3	3	—	5	10
Buffalo.....	946	40,037	63	1	35	9	26	13	14
Burt.....	486	7,944	40	1	17	5	12	17	5
Butler.....	584	8,623	54	1	29	12	17	13	11
Cass.....	557	23,478	45	1	15	15	—	22	7
Cedar.....	740	9,936	28	1	10	10	—	12	5
Chase.....	893	4,265	15	1	3	3	—	6	5
Cherry.....	5,961	6,433	46	1	7	7	—	8	30
Cheyenne.....	1,196	9,690	23	1	5	5	—	10	7
Clay.....	574	7,209	45	1	26	10	16	12	6
Colfax.....	410	10,388	25	1	6	6	—	7	11
Cuming.....	575	10,126	34	1	20	4	16	8	5
Custer.....	2,571	12,228	81	1	42	11	31	21	17
Dakota.....	258	18,528	17	1	5	5	—	8	3
Dawes.....	1,397	9,086	24	1	4	4	—	6	13
Dawson.....	982	23,126	55	1	7	7	—	27	20
Deuel.....	437	2,068	10	1	2	2	—	5	2
Dixon.....	474	6,337	36	1	23	10	13	7	5
Dodge.....	534	35,022	63	1	24	10	14	20	18
Douglas.....	333	438,835	170	1	7	7	—	149	13
Dundy.....	920	2,387	11	1	2	2	—	7	1
Fillmore.....	576	6,871	41	1	23	8	15	9	8
Franklin.....	576	3,868	32	1	18	7	11	9	4
Frontier.....	976	3,220	14	1	5	5	—	5	3
Furnas.....	721	5,556	28	1	8	8	—	16	3
Gage.....	858	22,903	58	1	36	12	24	15	6
Garden.....	1,680	2,242	24	1	2	2	—	15	6
Garfield.....	570	2,081	12	1	1	1	—	3	7
Gosper.....	461	2,256	8	1	2	2	—	3	2
Grant.....	775	749	10	1	1	1	—	2	6
Greeley.....	570	2,969	15	1	4	4	—	6	4
Hall.....	537	51,485	41	1	19	5	14	10	11
Hamilton.....	542	9,245	21	1	7	7	—	9	4
Harlan.....	555	3,755	34	1	22	6	16	9	2
Hayes.....	714	1,136	6	1	2	2	—	2	1
Hitchcock.....	709	3,401	19	1	4	4	—	10	4
Holt.....	2,406	12,163	88	1	45	8	37	12	30
Hooker.....	720	707	6	1	1	1	—	3	1
Howard.....	564	6,444	24	1	7	7	—	11	5
Jefferson.....	575	8,454	22	1	9	9	—	8	4
Johnson.....	376	4,604	19	1	5	5	—	8	5
Kearney.....	519	6,648	29	1	19	5	14	6	3
Keith.....	1,039	8,643	19	1	3	3	—	8	7
Keya Paha.....	769	1,002	11	1	2	2	—	1	7
Kimball.....	952	4,056	10	1	3	3	—	5	1
Knox.....	1,105	9,387	64	1	41	11	30	15	7
Lancaster.....	839	231,765	50	1	13	13	—	23	13
Lincoln.....	2,525	33,619	49	1	8	8	—	27	13
Logan.....	571	894	5	1	2	2	—	1	1
Loup.....	574	698	4	1	1	1	—	1	1
McPherson.....	859	565	8	1	—	—	—	1	6
Madison.....	575	34,702	39	1	6	6	—	17	15
Merrick.....	478	8,149	29	1	16	5	11	7	5
Morrill.....	1,405	5,376	27	1	3	3	—	17	6
Nance.....	439	4,293	27	1	15	3	12	5	6
Nemaha.....	408	7,878	28	1	7	7	—	15	5
Nuckolls.....	576	5,376	20	1	7	7	—	8	4
Otoe.....	615	14,515	37	1	10	10	—	14	12
Pawnee.....	432	3,261	17	1	6	6	—	7	3
Perkins.....	885	3,250	18	1	5	5	—	9	3
Phelps.....	540	9,995	34	1	19	5	14	6	8
Pierce.....	575	7,945	17	1	6	6	—	4	6
Platte.....	669	30,755	53	1	27	9	18	14	11
Polk.....	437	5,581	18	1	4	4	—	9	4
Red Willow.....	718	11,448	24	1	5	5	—	11	7
Richardson.....	553	9,689	28	1	10	10	—	12	5
Rock.....	1,003	1,807	16	1	2	2	—	5	8

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

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Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Saline	576	12,988	23	1	8	8	—	7	7
Sarpy	238	116,271	99	1	5	5	—	89	4
Saunders	753	19,135	84	1	39	15	24	24	20
Scotts Bluff	725	36,679	62	1	10	10	—	38	13
Seward	575	16,194	26	1	11	11	—	9	5
Sheridan	2,453	6,645	48	1	4	4	—	13	30
Sherman	564	3,574	18	1	5	5	—	7	5
Sioux	2,069	1,509	14	1	1	1	—	2	10
Stanton	431	6,195	14	1	2	2	—	5	6
Thayer	575	6,418	34	1	11	11	—	16	6
Thomas	714	824	10	1	3	3	—	4	2
Thurston	391	7,274	30	1	16	5	11	9	4
Valley	567	4,850	27	1	9	4	5	11	6
Washington	386	18,175	34	1	11	6	5	17	5
Wayne	443	9,517	19	1	5	5	—	7	6
Webster	575	4,037	18	1	5	5	—	9	3
Wheeler	575	957	5	1	2	2	—	1	1
York	576	14,707	31	1	9	9	—	16	5
Nevada	109,895	1,555,926	205	16	19	19	—	153	17
Churchill	4,990	21,792	6	1	1	1	—	3	1
Clark	7,881	1,048,717	21	1	5	5	—	14	1
Douglas	708	35,745	30	1	—	—	—	28	1
Elko	17,135	43,567	23	1	4	4	—	17	1
Esmeralda	3,587	1,180	6	1	—	—	—	4	1
Eureka	4,175	1,577	4	1	—	—	—	2	1
Humboldt	9,698	16,453	22	1	1	1	—	19	1
Lander	5,515	6,815	6	1	—	—	—	4	1
Lincoln	10,635	3,903	13	1	1	1	—	10	1
Lyon	2,007	27,357	11	1	1	1	—	8	1
Mineral	3,744	6,064	5	1	—	—	—	3	1
Nye	18,155	26,062	11	1	1	1	—	8	1
Pershing	6,036	4,708	9	1	1	1	—	6	1
Storey	264	2,917	4	1	—	—	—	2	1
Washoe	6,317	298,787	22	1	2	2	—	18	1
White Pine	8,902	10,282	10	1	1	1	—	7	1
Carson City ⁴	146	45,117	2	—	—	—	—	—	1
New Hampshire	8,992	1,162,481	575	10	234	13	221	165	166
Belknap	404	51,466	32	1	11	1	10	12	8
Carroll	932	38,240	57	1	18	—	18	26	12
Cheshire	711	71,531	51	1	23	1	22	14	13
Coos	1,805	33,531	48	1	20	1	19	11	16
Grafton	1,719	78,329	91	1	39	1	38	21	30
Hillsborough	876	354,196	69	1	31	2	29	16	21
Merrimack	936	125,085	61	1	27	2	25	17	16
Rockingham	699	262,893	93	1	37	1	36	22	33
Strafford	370	107,344	33	1	13	3	10	12	7
Sullivan	540	39,866	40	1	15	1	14	14	10
New Jersey	7,468	7,993,220	1,421	21	567	324	243	281	552
Atlantic	568	235,447	51	1	23	17	6	10	17
Bergen	237	846,498	149	1	70	61	9	4	74
Burlington	808	410,931	104	1	40	9	31	24	39
Camden	223	506,420	102	1	37	29	8	23	41
Cape May	263	98,252	56	1	16	12	4	23	16
Cumberland	498	141,230	44	1	14	4	10	14	15
Essex	127	755,089	43	1	22	7	15	4	16
Gloucester	327	244,203	67	1	24	11	13	15	27
Hudson	46	550,789	22	1	12	10	2	2	7
Hunterdon	427	118,737	61	1	26	12	14	5	29
Mercer	227	330,226	41	1	13	5	8	19	8
Middlesex	316	702,458	78	1	25	15	10	30	22
Monmouth	472	591,182	146	1	53	38	15	38	54
Morris	471	449,218	102	1	39	19	20	23	39
Ocean	641	474,102	79	1	33	19	14	16	29
Passaic	187	464,833	38	1	16	13	3	3	18
Salem	338	67,540	35	1	15	4	11	6	13
Somerset	305	269,902	55	1	21	12	9	14	19
Sussex	525	141,308	52	1	24	9	15	2	25
Union	103	497,281	46	1	21	13	8	4	20
Warren	359	97,574	50	1	23	5	18	2	24
New Mexico	121,336	617,308	881	33	99	99	—	653	96
Bernalillo	1,169	526,614	12	1	3	3	—	6	2
Catron	6,929	2,657	20	1	1	1	—	16	2
Chaves	6,066	62,564	16	1	4	4	—	7	4
Cibola	4,548	25,473	17	1	2	2	—	13	1
Colfax	3,762	13,867	15	1	6	6	—	4	4
Curry	1,408	47,753	11	1	4	4	—	1	5
De Baca	2,323	2,358	5	1	1	1	—	2	1
Dona Ana	3,819	163,849	36	1	4	4	—	28	3
Eddy	4,184	53,358	15	1	4	4	—	7	3
Grant	3,969	30,700	26	1	4	4	—	19	2
Guadalupe	3,032	4,195	16	1	2	2	—	11	2
Harding	2,122	946	7	1	2	2	—	2	2
Hidalgo	3,445	6,328	8	1	2	2	—	3	2
Lea	4,390	56,634	15	1	5	5	—	3	6
Lincoln	4,832	15,362	41	1	5	5	—	30	5

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Los Alamos	109	18,212	3	1	—	—	—	1	1
Luna	2,965	23,089	6	1	2	2	—	2	1
McKinley	5,442	67,754	12	1	1	1	—	8	2
Mora	1,930	4,798	75	1	1	1	—	71	2
Otero	6,626	55,881	19	1	3	3	—	12	3
Quay	2,874	10,291	12	1	4	4	—	2	5
Rio Arriba	5,856	37,580	146	1	2	2	—	139	4
Roosevelt	2,453	18,700	12	1	5	5	—	2	4
Sandoval	3,707	83,264	34	1	6	6	—	23	4
San Juan	5,522	102,508	44	1	3	3	—	35	5
San Miguel	4,709	28,703	51	1	2	2	—	44	4
Santa Fe	1,905	119,011	60	1	1	1	—	55	3
Sierra	4,178	10,953	16	1	2	2	—	12	1
Socorro	6,625	16,155	9	1	2	2	—	4	2
Taos	2,204	25,985	88	1	4	4	—	79	4
Torrance	3,335	13,584	17	1	5	5	—	8	3
Union	3,830	4,067	9	1	4	4	—	2	2
Valencia	1,068	60,214	8	1	3	3	—	2	2
New York	47,379	18,184,774	3,413	57	1,544	615	929	1,126	686
Albany	524	296,087	59	1	19	9	10	26	13
Allegany	1,032	51,282	63	1	39	10	29	11	12
Broome	712	201,533	49	1	24	8	16	11	13
Cattaraugus	1,306	85,680	87	1	47	15	32	26	13
Cayuga	695	82,062	52	1	33	10	23	11	7
Chautauqua	1,064	140,800	81	1	44	17	27	18	18
Chemung	411	93,282	31	1	17	6	11	10	3
Chenango	897	52,121	63	1	29	8	21	25	8
Clinton	1,043	80,537	44	1	19	5	14	16	8
Columbia	638	63,613	48	1	23	5	18	18	6
Cortland	500	48,573	35	1	19	4	15	10	5
Delaware	1,440	47,287	72	1	29	10	19	30	12
Dutchess	804	262,675	73	1	30	10	20	29	13
Erie	1,046	954,021	105	1	43	18	25	34	27
Essex	1,807	37,789	54	1	20	2	18	22	11
Franklin	1,642	49,335	37	1	25	6	19	4	7
Fulton	497	53,965	27	1	15	5	10	4	7
Genesee	495	61,206	35	1	20	7	13	6	8
Greene	648	47,291	43	1	19	5	14	17	6
Hamilton	1,721	5,232	24	1	10	1	9	6	7
Herkimer	1,417	65,968	53	1	30	11	19	11	11
Jefferson	1,273	113,844	83	1	43	21	22	28	11
Lewis	1,283	27,799	36	1	26	9	17	4	5
Livingston	633	65,898	42	1	26	9	17	7	8
Madison	656	71,508	52	1	26	11	15	15	10
Monroe	663	721,996	74	1	30	11	19	26	17
Montgomery	404	51,894	35	1	21	11	10	8	5
Nassau	287	1,303,389	200	1	69	66	3	74	56
New York City ^{4,7}	301	7,380,906	3	—	1	—	—	2	—
Niagara	526	221,219	34	1	20	8	12	3	10
Oneida	1,219	236,437	104	1	48	22	26	40	15
Onondaga	785	466,675	78	1	35	16	19	25	17
Ontario	644	99,634	43	1	25	9	16	8	9
Orange	826	324,422	99	1	40	20	20	41	17
Orleans	391	44,979	24	1	14	4	10	4	5
Oswego	954	125,446	48	1	34	12	22	4	9
Otsego	1,004	61,470	69	1	34	10	24	22	12
Putnam	231	90,983	21	1	9	7	6	5	6
Rensselaer	655	155,098	65	1	21	3	14	31	12
Rockland	175	278,136	58	1	24	19	5	25	8
St Lawrence	2,728	114,759	86	1	46	14	32	22	17
Saratoga	810	194,837	71	1	30	11	19	28	12
Schenectady	206	147,599	33	1	8	3	5	18	6
Schoharie	624	33,012	38	1	22	6	16	9	6
Schuyler	329	19,108	19	1	12	4	8	4	2
Seneca	327	32,530	23	1	15	5	10	3	4
Steuben	1,396	99,201	80	1	47	15	32	18	14
Suffolk	912	1,356,896	237	1	41	31	10	125	70
Sullivan	976	70,346	70	1	21	6	15	38	10
Tioga	519	52,520	32	1	15	6	9	10	6
Tompkins	477	96,152	29	1	16	7	9	6	6
Ulster	1,131	167,082	87	1	24	4	20	53	9
Warren	882	61,490	32	1	13	2	11	9	9
Washington	836	60,777	42	1	26	9	17	4	11
Wayne	605	94,324	55	1	24	9	15	19	11
Westchester	438	893,412	119	1	46	29	17	33	39
Wyoming	595	44,357	35	1	25	9	16	4	5
Yates	339	24,300	22	1	13	4	9	6	2
North Carolina	48,843	7,322,870	952	100	527	527	—	325	—
Alamance	433	116,514	14	1	7	7	—	6	—
Alexander	259	30,192	4	1	1	1	—	2	—
Alleghany	234	9,849	3	1	1	1	—	1	—
Anson	533	24,302	10	1	7	7	—	2	—
Ashe	426	23,792	5	1	3	3	—	1	—

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Avery	247	15,626	8	1	6	6	—	1	—
Beaufort	826	44,027	18	1	7	7	—	10	—
Bertie	701	20,722	10	1	8	8	—	1	—
Bladen	879	30,330	16	1	7	7	—	8	—
Brunswick	861	63,225	23	1	18	18	—	4	—
Buncombe	659	191,800	13	1	6	6	—	6	—
Burke	505	80,986	12	1	7	7	—	4	—
Cabarrus	364	113,165	7	1	4	4	—	2	—
Caldwell	471	74,683	10	1	7	7	—	2	—
Camden	241	6,523	3	1	—	—	—	2	—
Carteret	525	58,773	15	1	10	10	—	4	—
Caswell	427	21,585	4	1	2	2	—	1	—
Catawba	396	129,104	11	1	8	8	—	2	—
Chatham	708	43,870	7	1	3	3	—	3	—
Cherokee	452	21,934	7	1	2	2	—	4	—
Chowan	181	14,099	5	1	1	1	—	3	—
Clay	214	8,132	3	1	1	1	—	1	—
Cleveland	468	91,381	19	1	15	15	—	3	—
Columbus	939	51,975	15	1	10	10	—	4	—
Craven	702	86,352	15	1	8	8	—	6	—
Cumberland	657	284,800	13	1	8	8	—	4	—
Currituck	256	16,766	2	1	—	—	—	1	—
Dare	391	26,803	7	1	5	5	—	1	—
Davidson	548	137,395	8	1	3	3	—	4	—
Davie	267	30,243	6	1	2	2	—	3	—
Duplin	819	42,802	13	1	10	10	—	2	—
Durham	298	197,352	4	1	1	1	—	2	—
Edgecombe	506	56,166	13	1	7	7	—	5	—
Forsyth	412	284,207	11	1	8	8	—	2	—
Franklin	494	42,872	8	1	5	5	—	2	—
Gaston	357	182,623	18	1	13	13	—	4	—
Gates	338	9,911	6	1	1	1	—	4	—
Graham	289	7,616	4	1	2	2	—	1	—
Granville	534	41,622	9	1	4	4	—	4	—
Greene	266	17,660	6	1	3	3	—	2	—
Guilford	651	379,201	14	1	7	7	—	6	—
Halifax	724	57,183	11	1	7	7	—	3	—
Harnett	601	79,052	9	1	5	5	—	3	—
Haywood	555	50,387	9	1	4	4	—	4	—
Henderson	375	77,940	7	1	4	4	—	2	—
Hertford	356	22,447	12	1	6	6	—	5	—
Hoke	391	28,471	3	1	1	1	—	1	—
Hyde	624	5,413	6	1	—	—	—	5	—
Iredell	574	106,383	9	1	5	5	—	3	—
Jackson	490	29,668	7	1	3	3	—	3	—
Johnston	795	98,289	18	1	10	10	—	7	—
Jones	470	9,501	6	1	3	3	—	2	—
Lee	259	47,483	6	1	2	2	—	3	—
Lenoir	402	59,355	7	1	3	3	—	3	—
Lincoln	298	56,235	5	1	1	1	—	3	—
McDowell	437	38,057	5	1	2	2	—	2	—
Macon	517	27,114	4	1	2	2	—	1	—
Madison	451	18,242	9	1	3	3	—	5	—
Martin	461	26,438	17	1	9	9	—	7	—
Mecklenburg	528	597,589	12	1	7	7	—	4	—
Mitchell	222	14,719	5	1	2	2	—	2	—
Montgomery	490	24,144	10	1	5	5	—	4	—
Moore	701	68,483	15	1	11	11	—	3	—
Nash	540	87,991	13	1	11	11	—	1	—
New Hanover	185	143,513	8	1	4	4	—	3	—
Northampton	538	21,180	13	1	9	9	—	3	—
Onslow	763	144,533	8	1	5	5	—	2	—
Orange	400	108,795	6	1	3	3	—	2	—
Pamlico	341	12,188	11	1	8	8	—	2	—
Pasquotank	228	34,036	6	1	1	1	—	4	—
Pender	875	36,601	9	1	7	7	—	1	—
Perquimans	246	10,913	7	1	2	2	—	4	—
Person	398	32,793	4	1	1	1	—	2	—
Pitt	656	119,064	25	1	10	10	—	14	—
Polk	238	16,226	5	1	3	3	—	1	—
Randolph	789	117,455	13	1	8	8	—	4	—
Richmond	477	45,665	10	1	6	6	—	3	—
Robeson	949	113,169	25	1	15	15	—	9	—
Rockingham	569	89,575	9	1	5	5	—	3	—
Rowan	519	121,785	14	1	9	9	—	4	—
Rutherford	568	59,723	13	1	9	9	—	3	—
Sampson	947	50,675	10	1	8	8	—	1	—
Scotland	319	35,404	8	1	4	4	—	3	—
Stanly	396	54,850	11	1	8	8	—	2	—
Stokes	452	42,062	5	1	3	3	—	1	—
Surry	539	65,848	7	1	4	4	—	2	—
Swain	526	12,008	4	1	1	1	—	2	—
Transylvania	378	27,499	5	1	2	2	—	2	—
Tyrrell	407	3,820	5	1	1	1	—	3	—
Union	639	102,372	12	1	9	9	—	2	—

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Vance	249	41,312	7	1	3	3	—	3	—
Wake	854	534,075	23	1	12	12	—	10	—
Warren	427	18,039	5	1	3	3	—	1	—
Washington	332	13,956	7	1	3	3	—	3	—
Watauga	314	40,357	7	1	4	4	—	2	—
Wayne	554	111,581	20	1	7	7	—	12	—
Wilkes	752	61,884	5	1	3	3	—	1	—
Wilson	374	67,809	11	1	7	7	—	3	—
Yadkin	336	34,161	7	1	5	5	—	1	—
Yancey	314	16,380	3	1	1	1	—	1	—
North Dakota	69,299	643,539	2,758	53	1,704	363	1,341	764	237
Adams	988	2,841	32	1	23	4	19	6	2
Barnes	1,498	12,114	85	1	55	13	42	24	5
Benson	1,412	6,905	73	1	46	9	37	20	6
Billings	1,152	1,129	6	1	1	1	—	3	1
Bottineau	1,668	7,538	87	1	57	13	44	24	5
Bowman	1,162	3,303	40	1	28	4	24	8	3
Burke	1,118	2,469	53	1	36	7	29	13	3
Burleigh	1,618	65,681	65	1	44	4	40	8	12
Cass	1,767	113,343	126	1	76	26	50	40	9
Cavalier	1,507	5,270	75	1	53	13	40	16	5
Dickey	1,139	5,676	57	1	38	6	32	16	2
Divide	1,288	2,523	49	1	36	4	32	11	1
Dunn	1,993	3,751	17	1	4	4	—	8	4
Eddy	634	2,876	32	1	20	2	18	9	2
Emmons	1,499	4,443	31	1	13	5	8	12	5
Foster	640	3,866	32	1	22	4	18	7	2
Golden Valley	1,003	1,932	28	1	14	3	11	11	2
Grand Forks	1,440	71,450	78	1	50	9	41	19	8
Grant	1,660	3,114	32	1	17	4	13	11	3
Griggs	708	2,984	37	1	23	3	20	11	2
Hettinger	1,133	2,982	48	1	35	3	32	9	3
Kidder	1,362	2,997	61	1	43	6	37	12	5
La Moure	1,150	4,970	62	1	40	8	32	16	5
Logan	1,000	2,443	23	1	13	3	10	7	2
McHenry	1,887	6,161	83	1	58	13	45	18	6
McIntosh	984	3,642	21	1	6	5	1	10	4
McKenzie	2,754	5,851	47	1	21	4	17	18	7
McLean	2,065	9,897	74	1	41	12	29	24	8
Mercer	1,044	9,548	26	1	7	6	—	15	4
Morton	1,920	24,422	35	1	7	6	1	19	8
Mountrail	1,837	6,753	82	1	56	7	49	21	4
Nelson	991	3,905	57	1	34	7	27	20	2
Oliver	723	2,234	7	1	1	1	—	4	1
Pembina	1,120	8,741	66	1	35	11	24	23	7
Pierce	1,037	4,718	29	1	19	4	15	7	2
Ramsey	1,241	12,455	58	1	43	8	35	11	3
Ransom	862	5,794	44	1	29	5	24	9	5
Renville	874	2,843	45	1	30	6	24	11	3
Richland	1,436	18,162	89	1	50	14	36	31	7
Rolette	914	14,029	32	1	10	5	5	16	5
Sargent	858	4,441	50	1	31	7	24	15	3
Sheridan	990	1,859	31	1	19	3	16	9	2
Sioux	1,099	4,095	14	1	4	3	1	6	3
Slope	1,219	827	32	1	24	2	22	4	3
Stark	1,338	22,694	31	1	6	6	—	19	5
Steele	714	2,277	32	1	24	4	20	5	2
Stutsman	2,263	21,338	97	1	73	11	62	17	6
Towner	1,036	3,209	51	1	35	7	28	11	4
Trail	861	8,706	53	1	33	8	25	15	4
Walsh	1,290	12,799	87	1	49	13	36	29	8
Ward	2,041	59,734	104	1	69	12	57	22	12
Wells	1,288	5,271	61	1	43	7	36	12	5
Williams	2,074	20,534	91	1	61	8	53	22	7
Ohio	41,004	11,172,782	3,597	88	2,251	941	1,310	592	666
Adams	586	28,093	28	1	22	7	15	4	1
Allen	405	108,440	43	1	22	10	12	10	10
Ashland	424	51,372	35	1	24	9	15	5	5
Ashtabula	703	102,207	61	1	37	10	27	15	8
Athens	508	61,162	40	1	24	10	14	9	6
Auglaize	398	47,059	33	1	23	9	14	3	6
Belmont	537	70,022	49	1	29	13	16	11	8
Brown	493	39,358	37	1	26	10	16	4	6
Butler	469	323,579	40	1	24	11	13	5	10
Carroll	393	28,522	28	1	19	5	14	6	2
Champaign	429	37,910	31	1	19	7	12	6	5
Clark	398	147,472	36	1	20	10	10	7	8
Clermont	456	169,670	42	1	26	12	14	5	10
Clinton	410	38,645	34	1	21	8	13	8	4
Columbiana	534	111,406	50	1	31	13	18	6	12
Coshocton	566	36,131	40	1	28	6	22	7	4
Crawford	403	47,290	33	1	23	7	16	3	6
Cuyahoga	459	1,401,552	103	1	59	57	2	9	34
Darke	600	54,259	52	1	38	19	19	6	7
Defiance	414	40,059	27	1	16	4	12	5	5

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Delaware	443	83,245	37	1	25	7	18	6	5
Erie	264	78,913	33	1	17	8	9	7	8
Fairfield	506	119,182	45	1	27	14	13	9	8
Fayette	405	28,395	21	1	15	5	10	3	2
Franklin	542	1,013,724	69	1	42	25	17	9	17
Fulton	407	41,180	30	1	19	7	12	3	7
Gallia	471	32,820	32	1	21	6	15	6	4
Geauga	408	86,054	38	1	21	5	16	9	7
Greene	415	139,936	39	1	22	10	12	8	8
Guernsey	522	40,509	39	1	30	11	19	5	3
Hamilton	412	857,616	88	1	48	36	12	16	23
Hancock	532	68,562	43	1	28	11	17	6	8
Hardin	471	31,629	43	1	24	9	15	12	6
Harrison	400	16,001	32	1	24	9	15	5	2
Henry	415	29,901	31	1	22	9	13	3	5
Highland	553	39,388	34	1	24	7	17	4	5
Hocking	423	28,413	20	1	14	3	11	4	1
Holmes	424	36,786	29	1	19	5	14	7	2
Huron	495	59,563	45	1	27	8	19	10	7
Jackson	420	32,352	24	1	16	4	12	4	3
Jefferson	410	77,037	49	1	33	19	14	9	6
Knox	529	51,702	46	1	29	7	22	10	6
Lake	231	223,301	43	1	23	18	5	8	11
Lawrence	456	64,258	35	1	21	7	14	5	8
Licking	686	137,584	61	1	40	14	26	9	11
Logan	458	45,606	42	1	29	12	17	7	5
Lorain	495	281,231	58	1	33	15	18	8	16
Lucas	341	452,691	41	1	21	10	11	11	8
Madison	467	41,184	35	1	20	6	14	9	5
Mahoning	417	260,107	48	1	24	10	14	8	15
Marion	403	65,323	39	1	23	8	15	9	6
Medina	422	138,943	42	1	27	10	17	6	8
Meigs	432	23,938	29	1	17	5	12	8	3
Mercer	457	40,890	37	1	23	9	14	7	6
Miami	410	96,941	42	1	24	12	12	7	10
Monroe	458	15,268	39	1	28	10	18	9	1
Montgomery	458	566,312	57	1	29	19	10	9	18
Morgan	420	14,599	24	1	18	4	14	4	1
Morrow	406	30,481	33	1	23	7	16	5	4
Muskingum	654	84,349	51	1	35	10	25	8	7
Noble	399	12,134	27	1	21	6	15	3	2
Ottawa	253	40,535	35	1	20	8	12	7	7
Paulding	419	20,344	27	1	22	10	12	1	3
Perry	412	33,834	34	1	25	11	14	4	4
Pickaway	503	52,727	35	1	24	9	15	6	4
Pike	443	27,156	28	1	17	3	14	5	5
Portage	493	149,571	52	1	28	10	18	11	12
Preble	426	42,633	36	1	23	11	12	6	6
Putnam	484	35,199	43	1	30	15	15	3	9
Richland	497	128,151	43	1	27	9	18	5	10
Ross	692	74,407	38	1	23	7	16	6	8
Sandusky	409	62,732	33	1	19	7	12	7	6
Scioto	614	80,905	42	1	21	5	16	9	11
Seneca	553	60,368	36	1	23	8	15	5	7
Shelby	409	46,837	35	1	23	9	14	3	8
Stark	574	374,406	64	1	36	19	17	9	18
Summit	412	530,571	60	1	31	21	10	10	18
Trumbull	612	227,069	68	1	35	11	24	11	21
Tuscarawas	569	87,803	61	1	41	19	22	10	9
Union	437	37,396	25	1	19	5	14	2	3
Van Wert	410	30,426	30	1	21	9	12	4	4
Vinton	414	12,068	21	1	16	4	12	3	1
Warren	403	134,791	42	1	24	13	11	8	9
Washington	640	63,827	41	1	29	7	22	4	7
Wayne	557	108,556	51	1	31	15	16	8	11
Williams	422	37,950	33	1	21	9	12	4	7
Wood	619	117,546	64	1	44	25	19	9	10
Wyandot	406	22,718	28	1	21	8	13	3	3
Oklahoma	68,656	3,300,902	1,799	77	592	592	—	552	578
Adair	577	19,914	24	1	3	3	—	8	12
Alfalfa	864	6,155	17	1	10	10	—	3	3
Atoka	980	13,250	19	1	5	5	—	6	7
Beaver	1,808	6,013	14	1	4	4	—	4	5
Beckham	904	18,552	17	1	5	5	—	5	6
Blaine	920	10,748	18	1	7	7	—	6	4
Bryan	902	33,920	30	1	13	13	—	8	8
Caddo	1,286	30,663	38	1	13	13	—	11	13
Canadian	902	83,342	21	1	6	6	—	3	11
Carter	827	44,280	26	1	9	9	—	6	10
Cherokee	748	37,879	23	1	2	2	—	8	12
Choctaw	763	15,250	19	1	5	5	—	6	7
Cimarron	1,842	3,087	9	1	2	2	—	2	4
Cleveland	529	194,687	21	1	7	7	—	6	7
Coal	520	6,162	16	1	5	5	—	6	4

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Comanche	1,076	111,171	32	1	10	10	—	9	12
Cotton	656	6,879	13	1	4	4	—	5	3
Craig	763	14,440	15	1	5	5	—	4	5
Creek	930	65,469	42	1	12	12	—	13	16
Custer	981	25,937	19	1	6	6	—	6	6
Delaware	720	33,141	23	1	7	7	—	6	9
Dewey	1,007	5,112	20	1	7	7	—	8	4
Ellis	1,232	4,185	11	1	4	4	—	2	4
Garfield	1,060	57,312	31	1	14	14	—	6	10
Garvin	813	26,733	22	1	7	7	—	6	8
Grady	1,106	44,896	33	1	10	10	—	10	12
Grant	1,004	5,546	18	1	9	9	—	4	4
Greer	638	6,750	10	1	3	3	—	4	2
Harmon	537	3,592	6	1	2	2	—	2	1
Harper	1,039	3,781	11	1	4	4	—	4	2
Haskell	570	11,283	18	1	6	6	—	6	5
Hughes	805	13,077	28	1	11	11	—	9	7
Jackson	817	29,990	22	1	8	8	—	6	7
Jefferson	769	6,724	20	1	8	8	—	7	4
Johnston	639	10,458	22	1	7	7	—	7	7
Kay	921	47,285	28	1	7	7	—	11	9
Kingfisher	906	13,471	17	1	6	6	—	3	7
Kiowa	1,019	10,859	23	1	8	8	—	10	4
Latimer	728	10,235	15	1	2	2	—	7	5
Le Flore	1,585	46,037	44	1	16	16	—	10	17
Lincoln	964	30,945	32	1	13	13	—	9	9
Logan	748	30,940	22	1	10	10	—	7	4
Love	519	8,637	11	1	3	3	—	3	4
McClain	581	25,475	25	1	10	10	—	6	8
McCurtain	1,826	34,754	33	1	7	7	—	10	15
McIntosh	599	18,556	23	1	6	6	—	10	6
Major	958	7,758	12	1	5	5	—	3	3
Marshall	372	11,869	12	1	4	4	—	5	2
Mayes	644	36,565	33	1	13	13	—	11	8
Murray	420	12,400	11	1	4	4	—	4	2
Muskogee	815	69,298	41	1	13	13	—	15	12
Noble	736	11,239	15	1	5	5	—	5	4
Nowata	541	9,846	20	1	6	6	—	9	4
Okfuskee	628	11,358	22	1	7	7	—	7	7
Oklahoma	708	630,531	45	1	20	20	—	5	19
Okmulgee	698	37,821	37	1	8	8	—	16	12
Osage	2,264	42,503	43	1	13	13	—	16	13
Ottawa	465	30,310	32	1	10	10	—	12	9
Pawnee	551	16,043	22	1	13	13	—	5	3
Payne	691	64,219	22	1	6	6	—	7	8
Pittsburg	1,251	43,101	43	1	13	13	—	15	14
Pontotoc	717	34,822	29	1	7	7	—	11	10
Pottawatomie	783	61,682	36	1	15	15	—	5	15
Pushmataha	1,417	11,586	19	1	4	4	—	7	7
Roger Mills	1,146	3,721	11	1	4	4	—	4	2
Rogers	683	63,536	35	1	9	9	—	16	9
Seminole	639	24,960	29	1	7	7	—	10	11
Sequoyah	678	36,581	31	1	9	9	—	8	13
Stephens	885	43,336	24	1	8	8	—	6	9
Texas	2,040	17,322	22	1	7	7	—	5	9
Tillman	904	9,634	17	1	7	7	—	5	4
Tulsa	571	531,596	42	1	12	12	—	13	16
Wagoner	559	53,389	24	1	8	8	—	11	4
Washington	423	47,423	18	1	6	6	—	6	5
Washita	1,006	11,698	19	1	10	10	—	2	6
Woods	1,291	8,516	17	1	6	6	—	6	4
Woodward	1,242	18,667	15	1	5	5	—	4	5
Oregon	96,186	3,203,735	1,493	36	240	240	—	959	258
Baker	3,072	16,410	32	1	8	8	—	19	4
Benton	679	75,926	33	1	4	4	—	23	5
Clackamas	1,870	324,043	72	1	14	14	—	42	15
Clatsop	805	35,132	39	1	5	5	—	28	5
Columbia	651	42,969	39	1	7	7	—	26	5
Coos	1,606	63,036	68	1	7	7	—	52	8
Crook	2,984	16,615	15	1	1	1	—	12	1
Curry	1,629	21,038	47	1	3	3	—	35	8
Deschutes	3,025	98,524	43	1	3	3	—	33	6
Douglas	5,044	101,076	87	1	12	12	—	58	16
Gilliam	1,212	1,948	15	1	3	3	—	8	3
Grant	4,525	7,973	35	1	9	9	—	19	6
Harney	10,174	7,075	18	1	2	2	—	4	11
Hood River	521	19,338	24	1	2	2	—	20	1
Jackson	2,787	168,609	46	1	11	11	—	24	10
Jefferson	1,789	16,360	17	1	3	3	—	8	5
Josephine	1,640	72,182	19	1	2	2	—	13	3
Klamath	5,954	62,502	78	1	5	5	—	68	4
Lake	8,251	7,303	28	1	2	2	—	18	7
Lane	4,562	306,862	86	1	12	12	—	55	18

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Lincoln	980	45,041	68	1	7	7	—	58	2
Linn	2,296	102,217	52	1	13	13	—	28	10
Malheur	9,861	28,425	46	1	5	5	—	29	11
Marion	1,184	260,919	74	1	19	19	—	34	20
Morrow	2,044	9,229	26	1	5	5	—	19	1
Multnomah	431	624,903	46	1	6	6	—	27	12
Polk	741	58,501	23	1	4	4	—	14	4
Sherman	827	1,825	13	1	4	4	—	6	2
Tillamook	1,101	24,098	58	1	7	7	—	46	4
Umatilla	3,217	64,547	65	1	12	12	—	40	12
Union	2,036	25,012	36	1	8	8	—	20	7
Wallowa	3,150	7,495	19	1	4	4	—	9	5
Wasco	2,385	23,093	34	1	6	6	—	20	7
Washington	725	383,603	46	1	12	12	—	25	8
Wheeler	1,713	1,658	10	1	3	3	—	2	4
Yamhill	715	78,248	36	1	10	10	—	17	8
Pennsylvania	44,892	12,056,112	5,070	66	2,569	1,023	1,546	1,919	516
Adams	521	84,921	67	1	34	13	21	26	6
Allegheny	727	1,296,037	295	1	128	86	42	122	44
Armstrong	646	73,872	76	1	45	17	28	26	4
Beaver	436	187,009	116	1	53	31	22	46	16
Bedford	1,017	49,322	67	1	38	13	25	23	5
Berks	861	352,353	155	1	76	32	44	59	19
Blair	527	131,450	58	1	24	9	15	26	7
Bradford	1,152	62,352	76	1	51	14	37	17	7
Bucks	610	578,715	122	1	53	22	31	54	14
Butler	789	167,732	93	1	57	24	33	27	8
Cambria	691	158,500	138	1	64	34	30	60	13
Cameron	398	5,745	12	1	7	2	5	3	1
Carbon	385	58,783	49	1	23	12	11	20	5
Centre	1,106	131,489	79	1	36	11	25	38	4
Chester	758	410,744	135	1	73	16	57	49	12
Clarion	607	42,205	64	1	34	12	22	22	7
Clearfield	1,149	79,640	98	1	50	20	30	39	8
Clinton	892	37,130	50	1	29	8	21	19	1
Columbia	486	64,079	54	1	33	9	24	14	6
Crawford	1,011	89,175	85	1	51	16	35	30	3
Cumberland	547	207,042	71	1	34	12	22	27	9
Dauphin	528	246,807	96	1	40	17	23	44	11
Delaware	184	547,592	107	1	49	28	21	41	16
Elk	830	35,141	37	1	12	3	9	21	3
Erie	804	280,570	105	1	39	17	22	51	14
Fayette	794	145,628	85	1	42	18	24	36	6
Forest	428	4,942	14	1	9	1	8	3	1
Franklin	774	127,035	49	1	21	6	15	22	5
Fulton	437	14,435	21	1	13	2	11	4	3
Greene	577	42,054	52	1	26	6	20	20	5
Huntingdon	877	44,977	80	1	48	18	30	27	4
Indiana	829	90,073	65	1	38	14	24	19	7
Jefferson	656	46,624	59	1	34	11	23	21	3
Juniata	392	21,793	26	1	17	4	13	7	1
Lackawanna	461	213,323	88	1	40	19	21	37	10
Lancaster	952	450,834	138	1	60	19	41	61	16
Lawrence	363	95,780	54	1	27	11	16	18	8
Lebanon	363	117,179	57	1	25	8	17	25	6
Lehigh	348	297,802	60	1	24	9	15	25	10
Luzerne	891	321,309	141	1	76	40	36	52	12
Lycoming	1,237	119,083	81	1	52	10	42	20	8
McKean	979	48,156	49	1	22	7	15	21	5
Mercer	672	122,155	82	1	48	17	31	21	12
Mifflin	413	47,006	34	1	16	6	10	16	1
Monroe	609	119,581	44	1	20	4	16	19	4
Montgomery	486	708,782	156	1	62	24	38	70	23
Montour	131	18,044	21	1	11	2	9	8	1
Northampton	376	257,719	85	1	38	21	17	37	9
Northumberland	461	95,897	74	1	36	13	23	31	6
Perry	557	43,727	47	1	30	9	21	12	4
Philadelphia ⁴	136	1,478,002	17	—	1	1	—	14	2
Pike	551	38,139	18	1	13	2	11	3	1
Potter	1,081	17,103	46	1	30	6	24	10	5
Schuylkill	781	152,630	127	1	67	31	36	47	12
Snyder	329	38,034	44	1	21	6	15	20	2
Somerset	1,073	80,517	99	1	50	25	25	37	11
Sullivan	451	6,145	20	1	13	4	9	5	1
Susquehanna	826	42,002	55	1	40	13	27	8	6
Tioga	1,131	41,510	66	1	39	10	29	23	3
Union	317	40,826	34	1	14	4	10	17	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Venango.....	679	58,820	53	1	31	11	20	16	5
Warren.....	885	44,624	43	1	27	6	21	14	1
Washington.....	858	206,708	128	1	67	35	32	46	14
Wayne.....	731	44,718	41	1	28	6	22	9	3
Westmoreland.....	1,033	376,297	141	1	65	44	21	57	18
Wyoming.....	399	29,362	32	1	23	5	18	6	2
York.....	906	368,332	139	1	72	37	35	51	15
Rhode Island.....	1,054	990,225	119	—	39	8	31	76	4
Bristol ⁴	26	49,213	7	—	3	—	3	3	1
Kent ⁴	172	162,185	21	—	5	1	4	16	—
Newport ⁴	107	82,746	13	—	6	1	5	7	—
Providence ⁴	416	577,906	52	—	16	6	10	35	1
Washington ⁴	333	118,175	26	—	9	—	9	15	2
South Carolina.....	30,207	3,710,685	716	46	269	269	—	310	91
Abbeville.....	508	24,275	15	1	5	5	—	8	1
Aiken.....	1,092	133,130	24	1	10	10	—	12	1
Allendale.....	413	11,471	8	1	4	4	—	2	1
Anderson.....	718	156,558	24	1	9	9	—	9	5
Bamberg.....	395	16,702	9	1	5	5	—	1	2
Barnwell.....	558	21,640	13	1	7	7	—	2	3
Beaufort.....	579	102,735	20	1	4	4	—	14	1
Berkeley.....	1,108	132,502	10	1	6	6	—	2	1
Calhoun.....	380	13,724	6	1	2	2	—	2	1
Charleston.....	938	277,721	34	1	16	16	—	16	1
Cherokee.....	396	48,003	10	1	2	2	—	6	1
Chester.....	580	33,488	19	1	5	5	—	12	1
Chesterfield.....	802	39,794	12	1	8	8	—	2	1
Clarendon.....	602	29,406	10	1	4	4	—	2	3
Colleton.....	1,052	36,893	11	1	6	6	—	3	1
Darlington.....	563	65,319	13	1	4	4	—	7	1
Dillon.....	406	29,574	8	1	3	3	—	1	3
Dorchester.....	575	84,920	14	1	5	5	—	6	2
Edgefield.....	490	19,051	6	1	3	3	—	1	1
Fairfield.....	685	22,305	6	1	2	2	—	2	1
Florence.....	804	123,365	26	1	9	9	—	11	5
Georgetown.....	822	51,555	11	1	3	3	—	6	1
Greenville.....	795	345,173	45	1	6	6	—	37	1
Greenwood.....	451	62,789	12	1	5	5	—	3	3
Hampton.....	561	19,098	13	1	9	9	—	1	2
Horry.....	1,143	163,856	16	1	8	8	—	6	1
Jasper.....	655	16,365	5	1	2	2	—	1	1
Kershaw.....	723	47,279	9	1	3	3	—	4	1
Lancaster.....	552	57,164	9	1	3	3	—	4	1
Laurens.....	712	61,614	13	1	5	5	—	5	2
Lee.....	411	18,537	5	1	2	2	—	1	1
Lexington.....	707	195,606	28	1	14	14	—	8	5
McCormick.....	350	9,432	7	1	3	3	—	2	1
Marion.....	493	34,895	13	1	4	4	—	4	4
Marlboro.....	483	29,770	11	1	5	5	—	4	1
Newberry.....	634	34,268	13	1	7	7	—	4	1
Oconee.....	629	62,643	10	1	5	5	—	3	1
Orangeburg.....	1,112	87,324	34	1	17	17	—	8	8
Pickens.....	499	103,983	15	1	7	7	—	6	1
Richland.....	762	304,540	16	1	5	5	—	8	2
Saluda.....	456	16,843	7	1	3	3	—	2	1
Spartanburg.....	814	242,962	65	1	13	13	—	44	7
Sumter.....	665	107,161	11	1	3	3	—	5	2
Union.....	515	30,709	21	1	4	4	—	15	1
Williamsburg.....	934	37,244	9	1	5	5	—	2	1
York.....	685	147,299	20	1	9	9	—	6	4
South Dakota.....	75,956	732,405	1,810	66	1,265	309	956	302	177
Aurora.....	707	3,038	28	1	23	3	20	1	3
Beadle.....	1,259	18,149	52	1	43	8	35	4	4
Bennett.....	1,181	3,379	5	1	1	1	—	2	1
Bon Homme.....	552	7,032	14	1	5	5	—	5	3
Brookings.....	795	26,394	45	1	31	8	23	8	5
Brown.....	1,722	35,829	71	1	54	10	44	11	5
Brule.....	815	5,541	30	1	25	3	22	2	2
Buffalo.....	476	1,805	4	1	1	—	1	2	—
Butte.....	2,251	9,039	13	1	6	4	2	4	2
Campbell.....	732	1,893	12	1	4	4	—	5	2
Charles Mix.....	1,090	9,395	47	1	31	7	24	11	4
Clark.....	953	4,373	39	1	34	7	27	2	2
Clay.....	408	13,639	19	1	14	2	12	2	2
Codington.....	695	25,099	33	1	23	6	17	4	5
Corson.....	2,467	4,269	22	1	17	3	14	1	3
Custer.....	1,559	6,828	20	1	5	5	—	12	2
Davison.....	436	17,769	25	1	15	3	12	6	3
Day.....	1,022	6,567	46	1	37	9	28	4	4
Deuel.....	631	4,578	27	1	23	7	16	2	1
Dewey.....	2,310	5,772	8	1	3	3	—	1	3

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Douglas	434	3,577	25	1	17	3	14	5	2
Edmunds	1,149	4,394	45	1	36	4	32	5	3
Fall River	1,740	7,164	22	1	7	3	4	11	3
Faulk	1,003	2,581	35	1	30	7	23	2	2
Grant	681	8,054	33	1	26	9	17	3	3
Gregory	1,014	5,125	30	1	22	6	16	4	3
Haakon	1,822	2,514	9	1	2	2	—	4	2
Hamlin	512	5,359	27	1	19	6	13	4	3
Hand	1,437	4,143	45	1	38	3	35	4	2
Hanson	433	2,942	20	1	16	4	12	1	2
Harding	2,678	1,559	5	1	2	2	—	1	1
Hughes	757	15,531	14	1	6	3	3	5	2
Hutchinson	816	8,129	43	1	29	6	23	9	4
Hyde	860	1,648	7	1	4	1	3	1	1
Jackson	1,872	2,909	13	1	10	4	6	1	1
Jerauld	530	2,310	23	1	18	3	15	2	2
Jones	971	1,262	25	1	18	2	16	5	1
Kingsbury	824	5,877	29	1	22	9	13	2	4
Lake	560	10,656	34	1	20	4	16	9	4
Lawrence	800	22,371	18	1	6	5	1	9	2
Lincoln	578	18,377	37	1	23	7	16	10	3
Lyman	1,679	3,849	28	1	22	4	18	4	1
McCook	576	5,808	28	1	21	5	16	2	4
McPherson	1,148	2,950	17	1	10	5	5	4	2
Marshall	848	4,699	40	1	30	5	25	6	3
Meade	3,481	22,592	25	1	9	2	7	13	2
Mellette	1,311	2,023	23	1	19	2	17	1	2
Miner	570	3,014	27	1	21	5	16	3	2
Minnehaha	810	138,221	52	1	34	11	23	10	7
Moody	520	6,608	26	1	21	5	16	1	3
Pennington	2,783	87,145	58	1	28	8	20	24	5
Perkins	2,885	3,647	62	1	52	2	50	6	3
Potter	869	2,983	9	1	4	4	—	2	2
Roberts	1,102	9,857	51	1	40	10	30	6	4
Sanborn	569	2,759	25	1	19	3	16	3	2
Shannon ⁴	2,094	11,837	4	1	1	1	—	1	1
Spink	1,505	7,746	56	1	47	10	37	3	5
Stanley	1,432	2,961	4	1	1	1	—	1	1
Sully	972	1,593	6	1	2	2	—	1	2
Todd ⁴	1,388	9,246	5	1	2	2	—	1	1
Tripp	1,618	6,861	55	1	49	3	46	3	2
Turner	617	8,630	39	1	28	10	18	5	5
Union	453	11,644	33	1	17	5	12	9	6
Walworth	707	5,784	12	1	6	2	—	3	2
Yankton	518	20,848	22	1	15	6	9	3	3
Ziebach	1,969	2,230	4	1	1	1	—	1	1
Tennessee	41,154	5,319,654	940	93	343	343	—	490	14
Anderson	339	71,587	12	1	4	4	—	7	—
Bedford	475	33,856	10	1	4	4	—	5	—
Benton	392	16,014	5	1	2	2	—	2	—
Bledsoe	407	10,386	5	1	1	1	—	3	—
Blount	558	99,010	13	1	6	6	—	6	—
Bradley	327	80,133	6	1	2	2	—	3	—
Campbell	479	37,340	9	1	4	4	—	4	—
Cannon	266	11,722	5	1	2	2	—	2	—
Carroll	600	28,836	19	1	8	8	—	5	5
Carter	341	53,193	13	1	2	2	—	10	—
Cheatham	303	33,175	10	1	3	3	—	6	—
Chester	289	14,099	4	1	2	2	—	1	—
Claiborne	432	28,828	9	1	4	4	—	4	—
Clay	227	7,323	5	1	1	1	—	3	—
Cocke	432	31,495	5	1	2	2	—	2	—
Coffee	429	44,780	10	1	2	2	—	7	—
Crockett	266	13,686	10	1	5	5	—	4	—
Cumberland	682	42,048	10	1	3	3	—	6	—
Davidson ⁴	501	535,036	14	—	7	7	—	7	—
Decatur	330	10,731	10	1	3	3	—	6	—
De Kalb	291	15,474	10	1	4	4	—	5	—
Dickson	491	39,666	15	1	6	6	—	8	—
Dyer	520	36,193	11	1	3	3	—	7	—
Fayette	705	28,309	13	1	9	9	—	3	—
Fentress	498	15,714	6	1	2	2	—	3	—
Franklin	543	36,850	15	1	5	5	—	9	—
Gibson	602	47,657	22	1	10	10	—	7	4
Giles	610	28,430	12	1	5	5	—	6	—
Grainger	273	19,107	6	1	2	2	—	3	—
Greene	619	58,613	13	1	4	4	—	8	—
Grundy	361	13,859	11	1	6	6	—	4	—
Hamblen	156	53,321	7	1	1	1	—	5	—
Hamilton	539	295,373	23	1	10	10	—	12	—
Hancock	224	6,879	4	1	1	1	—	2	—
Hardeman	670	24,228	19	1	9	9	—	9	—

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Hardin	578	24,566	9	1	4	4	—	4	—
Hawkins	486	48,388	20	1	5	5	—	14	—
Haywood	534	19,764	5	1	2	2	—	2	—
Henderson	520	23,451	7	1	3	3	—	3	—
Henry	560	29,736	12	1	4	4	—	6	1
Hickman	610	19,430	4	1	1	1	—	2	—
Houston	200	7,782	6	1	2	2	—	3	—
Humphreys	527	16,675	8	1	3	3	—	4	—
Jackson	308	9,409	8	1	1	1	—	6	—
Jefferson	266	40,268	13	1	5	5	—	7	—
Johnson	297	16,485	6	1	1	1	—	4	—
Knox	506	364,566	13	1	2	2	—	10	—
Lake	168	8,331	8	1	2	2	—	5	—
Lauderdale	475	23,972	8	1	4	4	—	3	—
Lawrence	617	38,785	15	1	5	5	—	9	—
Lewis	282	10,548	4	1	1	1	—	2	—
Lincoln	571	28,756	7	1	2	2	—	4	—
Loudon	235	37,240	12	1	4	4	—	7	—
McMinn	429	45,706	12	1	5	5	—	6	—
McNairy	562	23,679	15	1	9	9	—	5	—
Macon	307	17,373	5	1	2	2	—	2	—
Madison	558	84,390	10	1	2	2	—	7	—
Marion	512	26,533	14	1	8	8	—	4	1
Marshall	376	25,173	7	1	3	3	—	3	—
Maury	616	66,683	8	1	3	3	—	4	—
Meigs	189	9,289	3	1	1	1	—	1	—
Monroe	648	33,289	7	1	4	4	—	2	—
Montgomery	539	120,923	10	1	1	1	—	8	—
Moore	129	5,241	2	—	1	1	—	1	—
Morgan	523	18,280	7	1	3	3	—	3	—
Obion	550	32,053	17	1	8	8	—	8	—
Overton	433	18,654	8	1	1	1	—	6	—
Perry	412	7,217	6	1	2	2	—	3	—
Pickett	159	4,633	3	1	1	1	—	1	—
Polk	437	14,421	10	1	3	3	—	6	—
Putnam	399	57,928	12	1	4	4	—	7	—
Rhea	309	27,214	8	1	3	3	—	4	—
Roane	357	49,859	15	1	4	4	—	10	—
Robertson	476	49,672	14	1	8	8	—	5	—
Rutherford	605	154,333	10	1	4	4	—	5	—
Scott	528	19,575	12	1	3	3	—	7	1
Squatchie	266	9,994	4	1	1	1	—	2	—
Sevier	590	61,335	11	1	4	4	—	6	—
Shelby	772	867,409	15	1	7	7	—	7	—
Smith	313	15,663	10	1	3	3	—	6	—
Stewart	454	11,009	6	1	2	2	—	3	—
Sullivan	415	149,844	16	1	3	3	—	12	—
Sumner	529	119,675	17	1	7	7	—	9	—
Tipton	454	45,006	14	1	8	8	—	5	—
Trousdale	114	6,588	4	1	1	1	—	2	—
Unicoi	186	17,135	6	1	1	1	—	4	—
Union	218	15,539	7	1	3	3	—	3	—
Van Buren	273	5,046	4	1	1	1	—	2	—
Warren	431	35,556	10	1	4	4	—	5	—
Washington	326	100,265	7	1	2	2	—	4	—
Wayne	734	16,308	9	1	3	3	—	5	—
Weakley	581	32,568	10	1	5	5	—	4	—
White	373	21,872	9	1	2	2	—	4	—
Williamson	584	106,119	16	1	5	5	—	9	1
Wilson	571	79,502	14	1	3	3	—	9	1
Texas	262,015	19,128,261	4,700	254	1,177	1,177	—	2,182	1,087
Anderson	1,077	52,174	16	1	3	3	—	5	7
Andrews	1,501	14,087	5	1	1	1	—	2	1
Angelina	807	76,069	24	1	6	6	—	10	7
Aransas	280	21,803	8	1	2	2	—	4	1
Archer	907	8,247	13	1	6	6	—	2	4
Armstrong	910	2,162	4	1	1	1	—	1	1
Atascosa	1,218	35,044	18	1	6	6	—	6	5
Austin	656	22,768	14	1	5	5	—	5	3
Bailey	827	6,789	7	1	1	1	—	3	2
Bandera	793	14,287	9	1	1	1	—	5	2
Bastrop	895	46,819	16	1	3	3	—	8	4
Baylor	862	4,153	6	1	1	1	—	3	1
Bee	880	27,833	16	1	1	1	—	9	5
Bell	1,055	222,450	40	1	10	10	—	18	11
Bexar	1,248	1,318,322	48	1	22	22	—	12	13
Blanco	714	7,774	8	1	3	3	—	2	2
Borden	900	807	2	1	—	—	—	—	—
Bosque	989	16,756	21	1	7	7	—	5	8
Bowie	891	84,969	35	1	9	9	—	11	14
Brazoria	1,407	220,854	67	1	23	23	—	33	10
Brazos	588	131,904	14	1	3	3	—	8	2
Brewster	6,169	9,221	10	1	1	1	—	4	4
Briscoe	887	1,917	6	1	2	2	—	2	1
Brooks	942	8,493	5	1	1	1	—	2	1
Brown	936	36,746	18	1	4	4	—	6	7

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Burleson.....	668	15,288	11	1	3	3	—	4	3
Burnet.....	994	29,753	17	1	6	6	—	8	2
Caldwell.....	546	30,514	11	1	3	3	—	4	3
Calhoun.....	540	20,711	18	1	3	3	—	13	1
Callahan.....	899	12,580	12	1	4	4	—	3	4
Cameron.....	905	315,015	64	1	18	18	—	35	10
Camp.....	203	10,913	6	1	2	2	—	2	1
Carson.....	924	6,714	10	1	4	4	—	2	3
Cass.....	937	30,621	27	1	9	9	—	9	8
Castro.....	899	8,535	9	1	3	3	—	2	3
Chambers.....	616	22,789	14	1	5	5	—	5	3
Cherokee.....	1,052	42,484	19	1	8	8	—	5	5
Childress.....	707	7,580	5	1	1	1	—	2	1
Clay.....	1,085	10,450	16	1	6	6	—	4	5
Cochran.....	775	4,083	7	1	2	2	—	2	2
Coke.....	908	3,437	13	1	2	2	—	8	2
Coleman.....	1,277	9,700	13	1	3	3	—	5	4
Collin.....	851	372,445	50	1	24	24	—	10	15
Collingsworth.....	909	3,269	9	1	2	2	—	4	2
Colorado.....	964	18,757	14	1	3	3	—	7	3
Comal.....	555	67,687	12	1	2	2	—	7	2
Comanche.....	930	13,645	12	1	3	3	—	4	4
Concho.....	992	3,186	9	1	2	2	—	4	2
Cooke.....	893	32,254	22	1	6	6	—	6	9
Coryell.....	1,057	74,446	17	1	5	5	—	6	5
Cottle.....	895	1,975	5	1	1	1	—	2	1
Crane.....	782	4,514	4	1	1	1	—	1	1
Crockett.....	2,806	4,372	6	1	—	—	—	4	1
Crosby.....	898	7,349	12	1	3	3	—	5	3
Culberson.....	3,815	3,210	6	1	1	1	—	3	1
Dallam.....	1,505	6,269	7	1	2	2	—	2	2
Dallas.....	880	2,000,192	64	1	25	25	—	22	16
Dawson.....	903	15,172	11	1	3	3	—	3	4
Deaf Smith.....	1,497	19,519	8	1	1	1	—	4	2
Delta.....	278	4,923	9	1	2	2	—	4	2
Denton.....	911	348,453	62	1	33	33	—	17	11
De Witt.....	910	19,657	15	1	3	3	—	5	6
Dickens.....	907	2,317	8	1	2	2	—	3	2
Dimmit.....	1,307	10,475	10	1	3	3	—	4	2
Donley.....	929	3,863	12	1	3	3	—	5	3
Duval.....	1,795	13,383	13	1	3	3	—	5	4
Eastland.....	924	18,064	21	1	6	6	—	7	7
Ector.....	903	123,398	10	1	2	2	—	5	2
Edwards.....	2,120	3,374	6	1	1	1	—	2	2
Ellis.....	939	97,054	38	1	15	15	—	12	10
El Paso.....	1,014	684,446	36	1	6	6	—	19	10
Erath.....	1,080	30,815	15	1	2	2	—	5	7
Falls.....	770	17,727	13	1	4	4	—	4	4
Fannin.....	895	27,614	32	1	11	11	—	12	8
Fayette.....	950	21,185	17	1	6	6	—	5	5
Fisher.....	897	4,449	10	1	2	2	—	5	2
Floyd.....	992	8,334	9	1	2	2	—	4	4
Foard.....	703	1,719	7	1	1	1	—	4	1
Fort Bend.....	876	306,832	132	1	15	15	—	11	5
Franklin.....	294	9,320	7	1	1	1	—	4	1
Freestone.....	888	17,476	14	1	5	5	—	4	4
Frio.....	1,133	15,824	9	1	2	2	—	4	2
Gaines.....	1,504	14,719	10	1	2	2	—	4	3
Galveston.....	399	240,653	64	1	13	13	—	39	11
Garza.....	895	4,729	7	1	1	1	—	3	2
Gillespie.....	1,061	19,635	9	1	1	1	—	4	3
Glasscock.....	900	1,407	4	1	—	—	—	2	1
Goliad.....	859	6,586	5	1	1	1	—	2	1
Gonzales.....	1,068	17,608	16	1	4	4	—	8	3
Gray.....	921	23,335	10	1	3	3	—	2	4
Grayson.....	934	100,589	49	1	16	16	—	18	14
Gregg.....	273	112,138	23	1	8	8	—	6	8
Grimes.....	799	22,192	11	1	3	3	—	3	4
Guadalupe.....	713	75,235	17	1	5	5	—	7	4
Hale.....	1,005	36,548	16	1	5	5	—	5	5
Hall.....	876	3,750	11	1	4	4	—	3	3
Hamilton.....	836	7,570	9	1	2	2	—	4	2
Hansford.....	921	5,372	10	1	2	2	—	4	3
Hardeman.....	688	4,808	9	1	2	2	—	4	2
Hardin.....	898	47,574	19	1	5	5	—	8	5
Harris.....	1,734	3,126,966	498	1	28	28	—	445	24
Harrison.....	908	59,685	18	1	6	6	—	5	6
Hartley.....	1,462	5,210	5	1	1	1	—	1	2
Haskell.....	901	6,247	14	1	5	5	—	4	4
Hays.....	678	81,744	23	1	9	9	—	9	4
Hemphill.....	903	3,648	5	1	1	1	—	2	1
Henderson.....	888	65,664	38	1	19	19	—	9	9
Hidalgo.....	1,569	495,594	77	1	21	21	—	39	16
Hill.....	968	29,698	38	1	14	14	—	10	13
Hockley.....	908	23,931	17	1	6	6	—	3	7

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Hood	425	34,976	10	1	3	3	—	3	3
Hopkins	789	30,455	18	1	4	4	—	6	7
Houston	1,234	21,962	18	1	5	5	—	7	5
Howard	901	32,836	12	1	3	3	—	4	4
Hudspeth	4,566	3,265	9	1	1	1	—	4	3
Hunt	840	67,906	34	1	10	10	—	13	10
Hutchinson	871	24,425	13	1	4	4	—	3	5
Irion	1,052	1,718	4	1	1	1	—	1	1
Jack	920	7,285	10	1	2	2	—	4	3
Jackson	844	13,687	17	1	3	3	—	10	3
Jasper	921	32,954	18	1	3	3	—	9	5
Jeff Davis	2,258	2,155	5	1	1	1	—	1	2
Jefferson	937	243,733	35	1	8	8	—	20	6
Jim Hogg	1,136	5,036	6	—	—	—	—	4	1
Jim Wells	867	39,725	14	1	4	4	—	4	5
Johnson	731	110,344	26	1	11	11	—	5	9
Jones	931	18,692	17	1	5	5	—	6	5
Karnes	753	12,567	19	1	4	4	—	10	4
Kaufman	788	62,116	32	1	13	13	—	11	7
Kendall	663	19,639	8	1	2	2	—	3	2
Kenedy	1,389	438	2	1	—	—	—	—	1
Kent	878	864	5	1	1	1	—	2	1
Kerr	1,107	41,406	14	1	2	2	—	6	5
Kimble	1,250	4,215	7	1	1	1	—	4	1
King	914	336	3	1	—	—	—	1	1
Kinney	1,359	3,402	7	1	2	2	—	3	1
Kleberg	853	30,325	9	1	1	1	—	3	4
Knox	845	4,425	16	1	4	4	—	7	4
Lamar	919	45,255	23	1	7	7	—	9	6
Lamb	1,013	14,989	16	1	6	6	—	3	6
Lampasas	714	17,163	8	1	2	2	—	3	2
La Salle	1,517	6,063	7	1	2	2	—	3	1
Lavaca	971	18,872	18	1	4	4	—	7	6
Lee	631	14,442	8	1	2	2	—	2	3
Leon	1,078	14,190	14	1	7	7	—	1	5
Liberty	1,174	63,294	31	1	11	11	—	12	7
Limestone	931	20,829	16	1	6	6	—	6	3
Lipscomb	933	3,081	14	1	4	4	—	5	4
Live Oak	1,057	10,195	9	1	2	2	—	4	2
Llano	939	12,861	8	1	2	2	—	4	1
Loving	671	141	2	1	—	—	—	1	—
Lubbock	900	232,035	24	1	8	8	—	7	8
Lynn	888	6,588	12	1	4	4	—	3	4
McCulloch	1,071	8,694	11	1	2	2	—	5	3
McLennan	1,031	201,775	53	1	20	20	—	13	19
McMullen	1,163	799	5	1	—	—	—	3	1
Madison	473	11,984	8	1	2	2	—	3	2
Marion	385	10,430	7	1	1	1	—	4	1
Martin	914	4,957	9	1	1	1	—	5	2
Mason	934	3,598	6	1	1	1	—	3	1
Matagorda	1,127	38,192	26	1	2	2	—	18	5
Maverick	1,287	46,563	9	1	1	1	—	6	1
Medina	1,331	35,363	23	1	5	5	—	12	5
Menard	902	2,361	6	1	1	1	—	3	1
Midland	902	116,016	10	1	1	1	—	5	3
Milam	1,019	23,972	19	1	5	5	—	7	6
Mills	748	4,767	11	1	2	2	—	4	4
Mitchell	912	9,002	11	1	3	3	—	4	3
Montague	928	18,030	17	1	3	3	—	6	7
Montgomery	1,047	245,845	114	1	14	14	—	93	6
Moore	905	19,427	9	1	3	3	—	3	2
Morris	256	13,262	10	1	4	4	—	3	2
Motley	959	1,330	6	1	2	2	—	2	1
Nacogdoches	939	56,533	23	1	5	5	—	8	9
Navarro	1,068	41,290	36	1	18	18	—	9	8
Newton	935	14,259	10	1	1	1	—	5	3
Nolan	915	16,370	13	1	3	3	—	5	4
Nueces	847	315,722	37	1	7	7	—	16	13
Ochiltree	919	8,791	5	1	1	1	—	2	1
Oldham	1,485	2,270	8	1	2	2	—	2	3
Orange	362	84,488	26	1	1	1	—	13	5
Palo Pinto	949	25,463	19	1	5	5	—	7	6
Panola	812	22,899	13	1	3	3	—	5	4
Parker	902	76,073	25	1	12	12	—	3	9
Parmer	885	10,403	11	1	3	3	—	3	4
Pecos	4,776	16,349	11	1	2	2	—	5	3
Polk	1,061	44,906	18	1	5	5	—	6	6
Potter	902	108,636	11	1	1	1	—	4	5
Presidio	3,857	7,966	9	1	2	2	—	4	2
Rains	243	7,869	6	1	3	3	—	1	1
Randall	917	97,379	10	1	4	4	—	4	1
Reagan	1,173	4,254	7	1	1	1	—	4	1
Real	697	2,724	5	1	2	2	—	1	1
Red River	1,054	13,959	17	1	5	5	—	7	4
Reeves	2,626	14,993	14	1	3	3	—	8	2

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Refugio	771	7,903	14	1	4	4	—	6	3
Roberts	915	988	4	1	1	1	—	1	1
Robertson	864	15,522	14	1	4	4	—	4	5
Rockwall	128	34,153	13	1	—	—	—	4	2
Runnels	1,056	11,410	16	1	6	6	—	8	4
Rusk	932	45,596	22	1	5	5	—	8	8
Sabine	486	10,443	9	1	2	2	—	4	2
San Augustine	524	8,051	7	1	2	2	—	2	2
San Jacinto	572	19,957	9	1	4	4	—	2	2
San Patricio	693	68,334	33	1	12	12	—	13	7
San Saba	1,136	6,024	8	1	2	2	—	2	3
Schleicher	1,309	3,088	7	1	1	1	—	4	1
Scurry	900	18,248	7	1	1	1	—	1	4
Shackelford	915	3,296	6	1	2	2	—	4	2
Shelby	791	22,677	17	1	5	5	—	5	6
Sherman	923	2,818	7	1	2	2	—	2	2
Smith	932	165,002	26	1	9	9	—	7	9
Somervell	188	5,986	5	1	1	1	—	2	1
Starr	1,226	53,974	13	1	3	3	—	6	3
Stephens	894	9,798	5	1	1	1	—	2	1
Sterling	923	1,411	4	1	1	1	—	1	1
Stonewall	925	1,813	7	1	1	1	—	4	1
Sutton	1,455	4,449	6	1	1	1	—	3	1
Swisher	902	8,495	10	1	3	3	—	3	3
Tarrant	868	1,305,185	68	1	34	34	—	16	17
Taylor	917	122,130	22	1	8	8	—	8	5
Terrell	2,357	1,237	4	1	—	—	—	2	1
Terry	886	13,093	13	1	3	3	—	5	4
Throckmorton	912	1,797	7	1	2	2	—	2	2
Titus	412	24,909	14	1	4	4	—	4	5
Tom Green	1,515	102,580	18	1	1	1	—	10	6
Travis	989	683,967	94	1	14	14	—	71	8
Trinity	692	12,454	12	1	2	2	—	5	4
Tyler	922	20,283	13	1	3	3	—	4	5
Upshur	587	34,909	16	1	5	5	—	3	7
Upton	1,243	3,816	9	1	2	2	—	4	2
Uvalde	1,564	25,343	12	1	2	2	—	4	5
Val Verde	3,150	43,131	8	1	1	1	—	4	2
Van Zandt	855	42,579	20	1	7	7	—	5	7
Victoria	887	81,541	15	1	1	1	—	9	4
Walker	786	54,417	10	1	3	3	—	4	2
Waller	514	26,195	13	1	6	6	—	3	3
Ward	836	11,994	14	1	6	6	—	5	2
Washington	610	28,610	9	1	2	2	—	3	3
Webb	3,363	176,792	12	1	3	3	—	3	5
Wharton	1,086	40,224	18	1	2	2	—	9	6
Wheeler	905	5,344	13	1	3	3	—	4	5
Wichita	606	128,064	19	1	5	5	—	8	5
Wilbarger	947	14,308	9	1	1	1	—	3	4
Willacy	589	19,419	17	1	3	3	—	9	4
Williamson	1,137	198,286	43	1	11	11	—	20	11
Wilson	807	28,867	15	1	4	4	—	6	4
Winkler	840	8,043	7	1	2	2	—	2	2
Wise	902	40,451	24	1	11	11	—	5	7
Wood	689	33,321	18	1	6	6	—	5	6
Yoakum	800	8,325	7	1	2	2	—	2	2
Young	919	17,528	12	1	3	3	—	5	3
Zapata	999	11,100	8	1	—	—	—	6	1
Zavala	1,298	12,322	9	1	1	1	—	5	2
Utah	82,076	2,000,494	683	29	230	230	—	384	40
Beaver	2,586	5,591	15	1	3	3	—	10	1
Box Elder	5,614	39,177	45	1	16	16	—	27	1
Cache	1,171	83,710	39	1	19	19	—	17	2
Carbon	1,479	20,437	15	1	6	6	—	7	1
Daggett	699	752	7	1	1	1	—	4	1
Davis	299	214,990	30	1	15	15	—	13	1
Duchesne	3,234	13,778	18	1	5	5	—	11	1
Emery	4,449	10,402	21	1	9	9	—	10	1
Garfield	5,148	4,076	24	1	8	8	—	14	1
Grand	3,689	7,826	18	1	2	2	—	14	1
Iron	3,302	26,875	12	1	6	6	—	4	1
Juab	3,396	6,845	10	1	4	4	—	3	2
Kane	3,898	5,751	17	1	5	5	—	10	1
Millard	6,818	12,019	26	1	10	10	—	14	1
Morgan	603	6,660	6	1	1	1	—	3	1
Piute	759	1,404	8	1	4	4	—	2	1
Rich	1,034	1,799	16	1	4	4	—	10	1
Salt Lake	756	827,818	66	1	13	13	—	48	4
San Juan	7,725	13,221	14	1	2	2	—	10	1
Sanpete	1,586	19,883	19	1	13	13	—	3	2
Sevier	1,910	17,156	20	1	11	11	—	7	1
Summit	1,865	23,988	31	1	6	6	—	21	3
Tooele	6,919	29,558	23	1	7	7	—	14	1
Uintah	4,479	24,472	18	1	3	3	—	13	1
Utah	2,018	319,694	55	1	22	22	—	29	3

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Wasatch	1,191	12,046	22	1	4	4	—	16	1
Washington	2,422	73,161	28	1	14	14	—	12	1
Wayne	2,461	2,371	14	1	4	4	—	8	1
Weber	566	175,034	46	1	13	13	—	30	2
Vermont	9,272	588,654	691	14	286	49	237	112	279
Addison	773	35,079	56	1	23	1	22	5	27
Bennington	676	36,357	44	1	19	3	16	6	18
Caledonia	651	28,800	47	1	19	2	17	12	15
Chittenden	540	141,115	58	1	19	5	14	17	21
Essex	666	6,511	30	1	13	—	13	3	13
Franklin	649	43,465	42	1	18	4	14	7	16
Grand Isle	89	5,968	16	1	6	1	5	4	5
Lamoille	461	21,373	35	1	16	6	10	7	11
Orange	690	27,562	47	1	20	3	17	7	19
Orleans	697	25,117	55	1	25	7	18	4	25
Rutland	932	62,757	79	1	29	2	27	14	35
Washington	690	56,437	59	1	24	6	18	12	22
Windham	786	42,923	60	1	28	6	22	5	26
Windsor	972	55,190	63	1	27	3	24	9	26
Virginia⁸	39,700	6,672,243	483	95	231	231	—	156	1
Accomack	476	32,065	17	1	14	14	—	2	—
Albermarle	725	74,189	6	1	1	1	—	4	—
Alleghany	446	12,586	3	1	1	1	—	1	—
Amelia	357	9,912	1	1	—	—	—	—	—
Amherst	478	30,065	4	1	1	1	—	2	—
Appomattox	336	12,879	3	1	2	2	—	—	—
Arlington	26	175,334	3	1	—	—	—	2	—
Augusta	989	59,515	5	1	1	1	—	3	—
Bath	537	4,959	2	1	—	—	—	1	—
Bedford	747	52,768	3	1	—	—	—	2	—
Bland	359	6,834	2	1	—	—	—	1	—
Botetourt	545	27,813	6	1	3	3	—	2	—
Brunswick	563	16,458	7	1	3	3	—	3	—
Buchanan	504	30,033	2	1	1	1	—	—	—
Buckingham	583	14,388	4	1	1	1	—	2	—
Campbell	505	48,946	4	1	2	2	—	1	—
Caroline	536	21,399	3	1	2	2	—	—	—
Carroll	478	27,703	3	1	1	1	—	1	—
Charles City	181	6,887	1	1	—	—	—	—	—
Charlotte	476	12,218	5	1	4	4	—	—	—
Chesterfield	434	242,686	1	1	—	—	—	—	—
Clarke	178	12,543	3	1	2	2	—	—	—
Craig	330	4,839	3	1	1	1	—	1	—
Culpeper	382	31,981	3	1	1	1	—	1	—
Cumberland	300	7,845	1	1	—	—	—	—	—
Dickenson	331	17,381	7	1	3	3	—	3	—
Dinwiddie	507	22,961	3	1	1	1	—	1	—
Essex	263	9,373	5	1	1	1	—	3	—
Fairfax	393	902,492	6	1	3	3	—	2	—
Fauquier	651	51,765	6	1	3	3	—	2	—
Floyd	381	12,832	3	1	1	1	—	1	—
Fluvanna	290	16,887	3	1	1	1	—	1	—
Franklin	683	43,574	4	1	2	2	—	1	—
Frederick	415	52,459	4	1	2	2	—	1	—
Giles	362	16,349	6	1	5	5	—	—	—
Gloucester	225	33,659	1	1	—	—	—	—	—
Goochland	281	16,586	2	1	—	—	—	1	—
Grayson	446	16,420	6	1	3	3	—	2	—
Greene	157	12,972	3	1	1	1	—	1	—
Greensville	300	10,954	3	1	1	1	—	1	—
Halifax	821	37,581	8	1	5	5	—	2	—
Hanover	468	76,781	5	1	1	1	—	3	—
Henrico	238	232,810	3	1	—	—	—	2	—
Henry	382	56,326	2	1	1	1	—	—	—
Highland	416	2,543	2	1	1	1	—	—	—
Isle Of Wight	319	28,391	4	1	2	2	—	1	—
James City	153	41,370	2	1	—	—	—	1	—
King And Queen	317	6,390	2	1	—	—	—	1	—
King George	180	16,379	1	1	—	—	—	—	—
King William	278	12,333	2	1	1	1	—	—	—
Lancaster	133	11,418	4	1	3	3	—	—	—
Lee	437	24,257	5	1	3	3	—	1	—
Loudoun	521	123,333	10	1	7	7	—	2	—
Louisa	497	23,321	4	1	2	2	—	1	—
Lunenburg	432	11,104	3	1	2	2	—	—	—
Madison	322	12,405	2	1	1	1	—	—	—
Mathews	87	8,967	1	1	—	—	—	—	—
Mecklenburg	616	30,946	8	1	5	5	—	2	—
Middlesex	134	9,396	2	1	1	1	—	—	—
Montgomery	390	75,443	7	1	2	2	—	4	—
Nelson	475	13,529	1	1	—	—	—	—	—
New Kent	213	12,047	2	1	—	—	—	1	—
Northampton	226	12,908	9	1	5	5	—	3	—
Northumberland	185	11,226	1	1	—	—	—	—	—
Nottoway	317	15,230	4	1	3	3	—	—	—

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Orange	342	24,512	4	1	2	2	—	1	—
Page	313	22,891	4	1	3	3	—	—	—
Patrick	481	18,075	3	1	1	1	—	1	—
Pittsylvania	995	55,774	5	1	3	3	—	1	—
Powhatan	261	19,794	1	1	—	—	—	—	—
Prince Edward	354	18,751	4	1	1	1	—	2	—
Prince George	266	28,401	3	1	—	—	—	2	—
Prince William	339	249,278	8	1	4	4	—	3	—
Pulaski	318	34,290	7	1	2	2	—	4	—
Rappahannock	267	7,206	2	1	1	1	—	—	—
Richmond	193	8,496	3	1	1	1	—	1	—
Roanoke	251	81,585	2	1	1	1	—	—	—
Rockbridge	603	19,006	3	1	2	2	—	—	—
Rockingham	865	62,432	11	1	7	7	—	3	—
Russell	479	29,134	6	1	4	4	—	1	—
Scott	536	22,949	9	1	6	6	—	2	—
Shenandoah	512	33,612	7	1	6	6	—	—	—
Smyth	452	33,076	8	1	3	3	—	4	—
Southampton	603	17,682	9	1	6	6	—	2	—
Spotsylvania	404	74,106	2	1	—	—	—	1	—
Stafford	271	82,488	3	1	—	—	—	2	—
Surry	281	6,406	4	1	3	3	—	—	—
Sussex	492	10,088	4	1	3	3	—	—	—
Tazewell	520	47,070	7	1	5	5	—	1	—
Warren	217	29,879	3	1	1	1	—	1	—
Washington	563	48,498	5	1	3	3	—	1	—
Westmoreland	227	16,549	3	1	2	2	—	—	—
Wise	405	39,494	11	1	6	6	—	4	—
Wythe	464	26,357	5	1	2	2	—	2	—
York	113	55,010	1	1	—	—	—	—	—
Alexandria City ⁴	15	112,879	1	—	1	1	—	—	—
Bedford ⁴	7	6,570	2	—	1	1	—	1	—
Bristol ⁴	12	18,069	1	—	1	1	—	—	—
Buena Vista ⁴	3	6,484	1	—	1	1	—	—	—
Charlottesville ⁴	10	41,034	3	—	1	1	—	2	—
Chesapeake City ⁴	340	180,577	3	—	1	1	—	2	—
Clifton Forge ⁴	3	4,339	1	—	1	1	—	—	—
Colonial Heights ⁴	8	16,447	1	—	1	1	—	—	—
Covington ⁴	4	6,861	2	—	1	1	—	1	—
Danville ⁴	17	54,227	2	—	1	1	—	1	—
Emporia ⁴	2	5,175	2	—	1	1	—	1	—
Fairfax ⁴	6	20,654	1	—	1	1	—	—	—
Falls Church ⁴	2	9,181	1	—	1	1	—	—	—
Franklin ⁴	4	8,815	2	—	1	1	—	1	—
Fredericksburg ⁴	6	22,160	4	—	1	1	—	3	—
Galax ⁴	8	6,460	3	—	1	1	—	2	—
Hampton City ⁴	51	139,628	3	—	1	1	—	2	—
Harrisonburg ⁴	6	33,267	2	—	1	1	—	1	—
Hopewell ⁴	10	24,453	3	—	1	1	—	2	—
Lexington ⁴	2	7,004	3	—	1	1	—	2	—
Lynchburg ⁴	49	66,491	1	—	1	1	—	—	—
Manassas ⁴	8	31,873	2	—	1	1	—	1	—
Manassas Park ⁴	2	7,351	1	—	1	1	—	—	—
Martinsville ⁴	11	15,818	3	—	1	1	—	2	—
Newport News City ⁴	65	179,127	2	—	1	1	—	1	—
Norfolk City ⁴	53	241,426	5	—	1	1	—	3	1
Norton ⁴	7	4,039	1	—	1	1	—	—	—
Petersburg ⁴	23	40,934	4	—	1	1	—	3	—
Poquoson ⁴	17	11,684	1	—	1	1	—	—	—
Portsmouth City ⁴	30	103,464	2	—	1	1	—	1	—
Radford ⁴	7	15,789	1	—	1	1	—	—	—
Richmond City ⁴	60	201,108	6	—	1	1	—	5	—
Roanoke City ⁴	43	96,643	2	—	1	1	—	1	—
Salem ⁴	14	24,218	1	—	1	1	—	—	—
Staunton ⁴	8	24,840	1	—	1	1	—	—	—
Suffolk ⁴	409	54,922	1	—	1	1	—	—	—
Virginia Beach City ⁴	256	430,295	2	—	1	1	—	1	—
Waynesboro ⁴	8	18,749	1	—	1	1	—	—	—
Williamsburg ⁴	5	12,560	3	—	1	1	—	2	—
Winchester ⁴	9	23,796	4	—	1	1	—	3	—
Washington	66,512	5,532,939	1,812	39	275	275	—	1,202	296
Adams	1,922	15,254	30	1	5	5	—	19	5
Asotin	635	20,761	10	1	2	2	—	5	2
Benton	1,715	134,359	49	1	5	5	—	37	6
Chelan	2,915	59,532	53	1	5	5	—	40	7
Clallam	1,753	63,419	32	1	3	3	—	23	5
Clark	627	305,171	43	1	7	7	—	26	9
Columbia	864	4,265	12	1	2	2	—	7	2
Cowlitz	1,139	89,984	36	1	5	5	—	24	6
Douglas	1,817	32,689	35	1	5	5	—	23	6
Ferry	2,200	7,195	18	1	1	1	—	11	5
Franklin	1,243	45,590	24	1	4	4	—	15	4
Garfield	706	2,306	6	1	1	1	—	3	1
Grant	2,660	67,597	73	1	14	14	—	48	10
Grays Harbor	1,918	67,923	53	1	9	9	—	30	13
Island	212	69,194	47	1	3	3	—	40	3

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
Jefferson	1,805	25,477	26	1	1	1	—	19	5
King	2,128	1,619,411	142	1	34	34	—	88	19
Kitsap	393	231,741	58	1	4	4	—	48	5
Kittitas	2,308	30,846	33	1	5	5	—	21	6
Klickitat	1,880	18,526	39	1	3	3	—	25	10
Lewis	2,409	66,848	63	1	9	9	—	39	14
Lincoln	2,310	9,594	37	1	8	8	—	20	8
Mason	961	48,577	40	1	1	1	—	31	7
Okanogan	5,281	38,005	56	1	13	13	—	34	8
Pacific	908	21,067	33	1	4	4	—	22	6
Pend Oreille	1,400	11,141	30	1	5	5	—	21	3
Pierce	1,675	657,272	94	1	21	21	—	57	15
San Juan	179	12,061	24	1	1	1	—	18	4
Skagit	1,735	95,543	78	1	8	8	—	62	7
Skamania	1,672	9,371	19	1	2	2	—	12	4
Snohomish	2,098	546,102	97	1	19	19	—	63	14
Spokane	1,762	404,920	74	1	11	11	—	48	14
Stevens	2,470	38,624	33	1	6	6	—	14	12
Thurston	727	197,109	46	1	7	7	—	30	8
Wahkiakum	261	3,775	17	1	1	1	—	14	1
Walla Walla	1,261	53,488	51	1	4	4	—	39	7
Whatcom	2,125	152,512	66	1	7	7	—	51	7
Whitman	2,151	39,456	64	1	16	16	—	34	13
Yakima	4,287	216,234	71	1	14	14	—	41	15
West Virginia	24,124	1,825,754	704	55	232	232	—	362	55
Barbour	343	16,360	10	1	3	3	—	5	1
Berkeley	322	68,197	12	1	2	2	—	8	1
Boone	503	26,403	13	1	4	4	—	7	1
Braxton	513	13,449	10	1	4	4	—	4	1
Brooke	90	26,573	12	1	5	5	—	5	1
Cabell	282	96,178	17	1	3	3	—	12	1
Calhoun	280	7,982	6	1	1	1	—	3	1
Clay	346	10,412	7	1	1	1	—	4	1
Doddridge	321	7,235	4	1	1	1	—	1	1
Fayette	667	48,908	28	1	10	10	—	16	1
Gilmer	340	7,184	5	1	2	2	—	1	1
Grant	480	11,172	9	1	2	2	—	5	1
Greenbrier	1,025	35,734	17	1	8	8	—	7	1
Hampshire	644	18,808	8	1	2	2	—	4	1
Hancock	85	34,705	11	1	3	3	—	6	1
Hardy	585	11,723	5	1	2	2	—	1	1
Harrison	417	71,143	32	1	10	10	—	20	1
Jackson	464	27,399	10	1	2	2	—	6	1
Jefferson	209	39,979	10	1	5	5	—	3	1
Kanawha	901	204,968	44	1	14	14	—	28	1
Lewis	389	17,642	7	1	2	2	—	3	1
Lincoln	439	22,150	11	1	2	2	—	7	1
Logan	456	41,839	10	1	5	5	—	3	1
McDowell	535	31,524	16	1	10	10	—	4	1
Marion	312	57,571	29	1	10	10	—	17	1
Marshall	305	36,284	19	1	5	5	—	12	1
Mason	433	25,838	13	1	6	6	—	5	1
Mercer	420	64,521	16	1	6	6	—	8	1
Mineral	329	27,563	14	1	5	5	—	7	1
Mingo	424	32,986	17	1	5	5	—	10	1
Monongalia	363	78,234	23	1	5	5	—	16	1
Monroe	473	13,015	7	1	2	2	—	3	1
Morgan	230	13,520	6	1	2	2	—	2	1
Nicholas	650	27,604	12	1	2	2	—	8	1
Ohio	106	49,502	12	1	6	6	—	4	1
Pendleton	698	8,112	4	1	1	1	—	1	1
Pleasants	131	7,484	5	1	2	2	—	1	1
Pocahontas	942	9,086	7	1	3	3	—	2	1
Preston	651	29,903	17	1	10	10	—	5	1
Putnam	346	49,607	13	1	6	6	—	5	1
Raleigh	608	78,963	18	1	5	5	—	11	1
Randolph	1,040	28,999	17	1	7	7	—	8	1
Ritchie	454	10,286	10	1	6	6	—	2	1
Roane	484	15,400	10	1	2	2	—	6	1
Summers	353	13,909	7	1	1	1	—	4	1
Taylor	174	15,387	11	1	2	2	—	7	1
Tucker	421	7,787	9	1	5	5	—	2	1
Tyler	258	9,995	8	1	3	3	—	3	1
Upshur	355	23,640	10	1	1	1	—	7	1
Wayne	508	42,431	12	1	4	4	—	6	1
Webster	556	10,420	10	1	3	3	—	5	1
Wetzel	359	18,688	13	1	6	6	—	5	1
Wirt	235	5,589	4	1	1	1	—	1	1
Wood	368	87,770	16	1	4	4	—	10	1
Wyoming	502	27,993	21	1	3	3	—	16	1
Wisconsin	54,424	5,159,795	3,059	72	1,849	583	1,266	696	442
Adams	648	17,836	27	1	19	2	17	6	1
Ashland	1,048	16,569	26	1	16	3	13	5	4
Barron	865	43,451	54	1	35	10	25	11	7
Bayfield	1,462	15,059	44	1	28	3	25	11	4

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
Brown	524	213,072	57	1	24	8	16	23	9
Buffalo	699	14,215	32	1	23	6	17	4	4
Burnett	818	14,383	32	1	24	3	21	4	3
Calumet	326	37,762	30	1	16	7	9	8	5
Chippewa	1,017	54,348	45	1	30	7	23	7	7
Clark	1,218	32,866	60	1	44	11	33	7	8
Columbia	771	49,914	68	1	34	13	21	23	10
Crawford	566	16,479	31	1	21	10	11	5	4
Dane	1,205	395,366	103	1	59	25	34	26	17
Dodge	887	81,750	66	1	41	17	24	15	9
Door	492	26,934	32	1	19	5	14	7	5
Douglas	1,305	43,051	35	1	22	6	16	8	4
Dunn	853	38,494	43	1	30	8	22	8	4
Eau Claire	638	88,897	33	1	18	5	13	9	5
Florence	486	5,230	12	1	8	—	8	2	1
Fond Du Lac	725	94,400	59	1	32	11	21	18	8
Forest	1,011	9,588	23	1	15	1	14	4	3
Grant	1,144	49,531	79	1	52	19	33	15	11
Green	583	32,755	35	1	23	7	16	5	6
Green Lake	357	19,414	25	1	16	6	10	4	4
Iowa	760	21,862	36	1	25	11	14	5	5
Iron	751	6,520	20	1	12	2	10	5	2
Jackson	998	17,325	34	1	27	6	21	3	3
Jefferson	562	73,042	44	1	24	8	16	12	7
Juneau	774	23,753	39	1	28	9	19	5	5
Kenosha	273	141,646	37	1	12	5	7	10	14
Kewaunee	343	19,661	20	1	14	4	10	2	3
La Crosse	457	102,318	33	1	18	6	12	8	6
Lafayette	634	16,568	36	1	26	8	18	2	7
Langlade	873	20,535	32	1	19	2	17	9	3
Lincoln	886	29,395	28	1	18	2	16	7	2
Manitowoc	594	82,588	56	1	30	12	18	19	6
Marathon	1,559	121,791	79	1	56	14	42	13	9
Marinette	1,395	42,751	41	1	25	7	18	7	8
Marquette	454	14,566	30	1	19	5	14	8	2
Menominee	359	4,609	4	1	—	—	1	1	1
Milwaukee	241	922,243	48	1	19	19	—	9	19
Monroe	904	39,044	45	1	34	10	24	6	4
Oconto	1,002	32,795	47	1	28	5	23	13	5
Oneida	1,130	35,516	37	1	21	1	20	9	6
Outagamie	642	153,099	55	1	31	11	20	14	9
Ozaukee	235	80,257	22	1	14	8	6	2	5
Pepin	231	7,130	15	1	11	3	8	2	2
Pierce	576	34,994	34	1	25	8	17	2	6
Polk	919	37,761	69	1	35	11	24	25	8
Portage	810	65,146	37	1	27	10	17	5	4
Price	1,256	15,910	31	1	22	5	17	5	3
Racine	334	185,003	52	1	18	9	9	21	12
Richland	585	17,958	32	1	22	6	16	7	2
Rock	724	150,584	47	1	28	8	20	9	9
Rusk	913	15,433	42	1	33	9	24	4	4
St Croix	723	56,137	51	1	33	12	21	11	6
Sauk	838	52,164	55	1	37	15	22	12	5
Sawyer	1,255	15,985	26	1	21	5	16	2	2
Shawano	897	38,487	59	1	36	11	25	17	5
Sheboygan	515	109,705	60	1	28	13	15	21	10
Taylor	975	19,264	38	1	27	5	22	7	3
Trempealeau	736	26,191	45	1	26	11	11	11	7
Vernon	808	27,279	42	1	32	11	21	3	6
Vilas	867	20,769	27	1	15	1	14	7	4
Walworth	556	83,355	66	1	27	11	16	23	15
Washburn	815	15,132	38	1	25	4	21	8	4
Washington	431	111,358	47	1	20	7	13	17	9
Waukesha	554	343,797	78	1	37	24	13	20	20
Waupaca	754	49,811	51	1	34	12	22	9	7
Waushara	628	21,272	45	1	25	7	18	16	3
Winnebago	449	149,703	50	1	21	5	16	23	5
Wood	801	76,219	48	1	34	12	22	6	7
Wyoming	96,988	481,400	654	23	97	97	—	478	56
Albany	4,268	30,831	20	1	2	2	—	16	1
Big Horn	3,139	11,276	53	1	9	9	—	39	4
Campbell	4,796	32,012	40	1	2	2	—	36	1
Carbon	7,878	15,855	34	1	10	10	—	21	2
Converse	4,271	11,989	18	1	4	4	—	11	2
Crook	2,856	5,763	12	1	4	4	—	6	1
Fremont	9,181	35,940	44	1	6	6	—	27	10
Goshen	2,186	12,731	42	1	5	5	—	34	2
Hot Springs	2,005	4,627	13	1	3	3	—	8	1
Johnson	4,166	6,690	17	1	2	2	—	13	1
Laramie	2,684	79,175	29	1	4	4	—	21	3
Lincoln	4,070	13,971	45	1	8	8	—	34	2
Natrona	5,347	63,875	51	1	6	6	—	42	2
Niobrara	2,685	2,637	10	1	3	3	—	5	1
Park	6,936	25,373	34	1	3	3	—	26	4

See footnotes at end of table.

Table 13. Local Governments in Individual County Areas: 1997—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Land area, 1990 (square miles)	General purpose governments						Special purpose governments	
		Population 1996 ¹	Total governments ²	County	Subcounty			Special districts	School districts ³
					Total	Cities	Townships		
1	2	3	4	5	6	7	8	9	
Platte	2,023	8,425	12	1	5	5	—	4	2
Sheridan	2,532	25,318	32	1	4	4	—	23	4
Sublette	4,871	5,577	24	1	3	3	—	18	2
Sweetwater	10,352	40,322	31	1	6	6	—	21	3
Teton	4,012	13,587	28	1	1	1	—	25	1
Uinta	2,085	20,255	22	1	3	3	—	15	3
Washakie	2,243	8,617	26	1	2	2	—	21	2
Weston	2,402	6,554	17	1	2	2	—	12	2

-Represents zero.

¹July 1, 1996 population estimates.

²Includes county governments and intercounty units whose headquarters are located in the county. See text, "Local Governments in County Areas."

³Systems operated as part of state, county, municipal, or township governments are not included in totals.

⁴County-type area without any county government; see Appendix C.

⁵Does not include the land area or the population of Kalawao County (14 square miles and 87 inhabitants). Kalawao had no local governments as of June 1997.

⁶Does not include the land area of the Montana portion of Yellowstone National Park (245 square miles and 40 inhabitants). The Montana portion of Yellowstone National Park is a county area equivalent which had no local governments as of June 1997.

⁷Includes the land area and population of all five county areas comprising the city of New York--Bronx County (42 square miles and 1,193,775 inhabitants), Kings County (70 square miles and 2,273,966 inhabitants), New York County (22 square miles and 1,533,774 inhabitants), Queens County (108 square miles and 1,980,643 inhabitants), and Richmond County (59 square miles and 398,748 inhabitants).

⁸South Boston City, VA was reclassified as a town within the county area of Halifax County effective July 1, 1995, and is no longer counted as a separate county area.

Appendix A.

Individual State Descriptions

The following section of this report provides, for each state and the District of Columbia, a summary description of each type of local governmental unit for which there is legal authorization.

REVIEW OF LEGISLATION

This information is based upon an analysis of legal provisions controlling the existence of local governments in the various states as of the beginning of 1997.

The laws governing the existence or establishment of local government entities were first researched in detail for the planned 1952 Census of Governments. For each successive census, the legislation has been reviewed to update and verify the research of previous years.

The legislative review conducted for the 1997 Census of Governments covered general and special session laws pertaining to governmental structure that were passed by state legislatures between 1992 and 1997. The existing state descriptions were revised as necessary and then sent to political scientists or public officials in most states for their review.

With very few exceptions, the Census Bureau's classification of government entities is in accordance with the views expressed by these advisers. In a few instances, however, it was necessary to depart from their views in order to maintain consistency of governmental classification among the states.

CONTENT AND ORGANIZATION

The individual state summaries are divided into sections corresponding to the five basic types of local governments recognized for the Census Bureau classification of governmental units—county, municipal, township, school district, and special district governments. Definitions of these five types of governments and the criteria used in classifying local governments are presented in Appendix B. Each section also shows the number of governments of that type.

General Purpose Governments

Because county, municipal, and township governments are readily recognized and generally present no serious problem of classification, only limited descriptive material is presented for them, as follows:

For county governments, the description includes: a brief explanation of the areas of the state served by county government; the subclasses (if any) of county

governments specified by state law; and the governing body. For states that have county areas not served by county government, those areas are also designated.

For municipal governments, the description includes: a brief explanation of how municipal governments, as defined for census purposes, are designated under state law; the subclasses (if any) of municipal governments specified by state law; and the minimum population requirements for incorporation, if any. In states that have township governments, the description also explains whether municipal governments exist with the area of a governmentally active town or township.

For township governments (including town government in the six New England states, Minnesota, New York and Wisconsin), the description includes: a brief explanation of the areas of the state served by township government; the subclasses (if any) of township governments specified by state law; the governing body; and the functions performed.

Public School Systems

Not all public school systems are counted as school district governments for census purposes. Therefore, the description of public school systems is subdivided into three parts—school district governments, dependent public school systems, and other educational activities:

For school district governments, the description includes: a brief explanation of how school district governments, as defined for census purposes, are designated under state law; the nature and manner of selection of the governing body; and authorized financing methods.

Dependent public school systems are part of county, municipal, township, or state governments, and are not counted as school district governments. For these systems, the description includes: a brief explanation of which public school systems are classified as dependent agencies for census purposes; the nature and manner of selection of the governing body; and authorized financing methods.

The subcategory “*Other Educational Activities*” covers agencies that perform activities related to education but do not operate schools. Such agencies are not counted as school district governments. Their activities are briefly described.

Special District Governments

Because of the complexity and diversity of special district legislation within each state and from one state to another, more detailed descriptive material is provided for these units, including method of establishment, function (if not otherwise apparent), nature and manner of selection of governing body, and authorized financing methods.

Subordinate Agencies and Areas

In addition to describing the kinds of local units that are counted for census statistics as independent local governments, each state summary also lists various statutory authorities, commissions, corporations, and other forms of organization that have certain governmental characteristics but are subject by law to administrative or fiscal control by the state or by independent local governments and are therefore classified as subordinate agencies of such governments. For some of the larger subordinate agencies, the description includes: the method of establishment, function, nature and manner of selection of governing body; and authorized financing methods. Also listed in each state summary are certain geographical subdivisions, or areas established by law for administrative purposes, bearing designations that might appear to relate to separate governments.

The listings of "Subordinate Agencies and Areas" are not complete in certain respects:

Generally, agencies that have been authorized by legislation but have never been activated or have ceased to be active are excluded from the lists.

Also not specifically listed are state universities and colleges. Such institutions, although they possess many of the attributes of independent governmental entities and are sometimes difficult to distinguish from private nonprofit institutions, are consistently classified as State government agencies.

The listings of subordinate agencies do not include bodies that have been set up by interstate compacts. Such bodies typically serve to coordinate and advise upon activities actually carried out by the participating states. There are, however, a few special district governments created pursuant to interstate compacts (e.g. the Port Authority of New York and New Jersey) and they are counted under that category.

No attempt has been made to list various kinds of areas established for election purposes or administration of justice, such as election precincts or districts, legislative districts, judicial districts, and the like, which are found by some designation in every state.

Finally, there are no references to Federal Government agencies and areas nor to specialized communal or "self governing" arrangements for Indian tribes or Alaskan native villages.

ALABAMA

Alabama ranks 27th among the states in number of local governments, with 1,131 active as of June 1997.

COUNTY GOVERNMENTS (67)

There are no areas in Alabama lacking county government. The county governing body is called the county commission.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (446)

Municipal Governments (446)

Municipal governments in Alabama are the cities (municipalities having 2,000 or more inhabitants) and the towns (smaller municipalities). The minimum population requirement for incorporation is 300.

Alabama cities are classified by population size, as follows:

- Class 1—300,000 or more inhabitants
- Class 2—175,000 to 299,999 inhabitants
- Class 3—100,000 to 174,999 inhabitants
- Class 4—50,000 to 99,999 inhabitants
- Class 5—25,000 to 49,999 inhabitants
- Class 6—12,000 to 24,999 inhabitants
- Class 7—6,000 to 11,999 inhabitants
- Class 8—fewer than 6,000 inhabitants

Township Governments (0)

Alabama has no township governments.

PUBLIC SCHOOL SYSTEMS (127)

School District Governments (127)

The following types of school districts in Alabama are counted as separate governments for census purposes:

- County boards of education
- City boards of education
- “Independent” school districts

The elected county boards of education administer all local schools in each county except those for cities that choose to maintain a separate city school district. The city governing body appoints the board of education of city school districts. The “independent” school districts are governed by elected boards of education, and may be established in any area after petition and special referendum. However, no “independent” school districts had been established as of June 1997.

Dependent Public School Systems (0)

Alabama has no dependent public school systems.

Other Educational Activities

The school boards of trustees are primarily advisory boards appointed for each school by the county board of education. The school tax districts and attendance districts are geographical areas designated by the county boards of education for the levy of school taxes and administration of attendance regulations, respectively. These districts are not counted as separate governments and are classified for census purposes as dependent activities of the county government.

Educational building authorities and public educational building authorities in Alabama, which finance improvements to educational facilities, are created by the filing of a certificate of incorporation by three or more natural persons with the governing body of the municipality to be served. Such authorities are governed by a three member board appointed by the municipal governing body. They are classified for census purposes as dependent activities of the municipality they serve, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (491)

Alabama statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities—1963 and 1977 Laws

Under provisions of 1963 and 1977 laws, an airport authority may be established to provide and operate an airport, by resolution of the governing body of one or more counties, cities, or towns upon the filing of an application for incorporation by three or more persons. Such authorities are administered by boards of directors appointed by the establishing governments, who in turn appoint an additional member. Authorities created under the 1963 law may have another director selected from other counties where the facility is wholly or partially located, even where the county is not one of the establishing governments. The authority may fix fees and other charges for services and may issue revenue bonds.

Airport authorities and airport and industrial park authorities are also authorized under general legislation which is limited to certain counties or municipalities meeting specified population-size classes. Such authorities operate under provisions similar to those above.

Alabama Gulf Coast Convention and Visitors Bureau

Established to promote tourism and conventions, the Alabama Gulf Coast Convention and Visitors Bureau was created by a special act of the state legislature. A board of

directors consisting of one member appointed by each incorporated municipality within the taxing district governs the bureau. The bureau may receive the proceeds of a lodging tax and may borrow money.

Alabama Municipal Electric Authority

This authority was authorized by 1981 legislation to acquire, build, operate, and maintain facilities for the generation, transmission, and distribution of bulk electric power. It is formed by resolution of member cities and towns, after application of the designated representatives of each member city or town to the secretary of state. The authority is governed by a board of nine directors who are appointed by an "election committee" composed of one representative from each member city or town. The authority may fix rates, fees, tolls, and charges for power and may issue revenue bonds.

Alabama State Fair Authority

A general law with special application provides for the establishment of this authority (formerly named Birmingham Fair Authority) to provide and operate fairgrounds. It is governed by a board of directors appointed by the city governing body of Birmingham. The authority may charge fees, accept gifts and city appropriations, and issue revenue bonds. In the 1987 Census of Governments, this authority was classified as a dependent agency of the city of Birmingham.

Birmingham Parking, Public Building, and Water Works Boards

The Birmingham Parking Authority, the Birmingham Public Building Authority, and the Birmingham Water Works Board may borrow money, issue revenue bonds, acquire property, and impose charges for services provided. The city council appoints the boards of each of these three agencies. Similar agencies in other localities are not counted as governments. See "Subordinate Agencies and Areas," below.

Birmingham-Jefferson County Civic Center Authority

This authority was authorized by a 1980 special act to establish and operate a civic center. It is governed by an 11-member board consisting of the mayor of Birmingham, the chairperson of the Jefferson County commission, five state senators, and four state representatives. The authority may issue revenue bonds payable from the proceeds of rentals and from the proceeds of earmarked room occupancy, cigarette, and tobacco taxes.

County Tunnel Authorities

This general law applies only to counties having 400,000 or more population. A tunnel authority may be established by the county governing body on application

of three or more property-owning voters to acquire and operate a vehicular tunnel. The law provides for administration by a board of directors consisting of one member from the governing body of the county; one member from any municipality in which the tunnel project may be located; one member from any municipality within a 1 mile radius of the project; the Division Engineer of the State Highway Department in an ex officio capacity; and two additional members, one appointed by the county governing body and one by the governing body of the largest municipality—or, if no municipality qualifies, both by the county. The authority may collect tolls and charges, and issue revenue bonds. No authorities of this type were reported in operation as of June 1997.

County Water Conservation and Irrigation Corporations

General law provides that the county governing body may, by resolution, indicate a need for such a corporation and appoint an initial board of directors who, in turn, files a certificate of incorporation with the judge of probate and the Secretary of State. These corporations may provide water supply, irrigation, and flood control services. Subsequent members of the board of directors are also appointed by the county governing body. The board of directors may fix rates and collect charges for water sold and issue revenue bonds.

A special act authorizes establishment of the Marion County Water Conservation and Irrigation Authority, which operates under similar provisions.

Development Authorities

These authorities are authorized by substantially similar special acts for the purpose of watershed development, and are formed by application of board members to the Secretary of State. Each is governed by a board of directors nominated by representatives of the participating counties and municipalities and by the Governor, plus one member appointed directly by the Governor. Development authorities may fix rentals and charges and may issue revenue bonds.

The three authorities of this type authorized to date are the Bear Creek Development Authority, the Buttahatchee River Development Authority and the Elk River Development Authority. The Buttahatchee River Development Authority was not reported in operation as of June 1997.

Fire and Emergency Medical Service Districts in Blount County

These districts are established by a petition of voters to the county probate judge followed by a referendum in order to provide fire protection and emergency medical services. A board of five trustees appointed by the county commission governs each district. The districts may charge annual dues, any increase in which is subject to voter approval.

Fire Districts in Mobile County

A 1990 special act permits fire districts in Mobile County to be established by petition of property owners to the county probate judge, after referendum. A board of five trustees, elected by the property owners, governs each district. The districts may impose fees and special assessments and issue bonds.

Franklin County Water Service Authority

This district was created with the filing of the articles of incorporation with the judge of probate by three applicants to provide water utilities. A board of nine directors governs this authority. The authority may collect fees and charges and may issue revenue bonds.

Gas Districts

Districts for acquiring, constructing, and operating gas transmission and distribution systems may be organized by any two or more municipalities. Each participating municipality selects at least one representative on the district board of directors. The board may issue revenue bonds of the district, establish rates for gas service, and enforce collection of these rates. The participating municipalities share in the distribution of the district profits.

Health Care Authorities—1982 Law

Authorities to provide and operate hospital and health care facilities can be formed by application to, and resolution by, any county or municipal governing body. A board of directors, appointed by the governing body of the creating government, governs each authority. The authority may fix charges, receive the proceeds of tax levies imposed by the creating county or municipal government, and issue revenue bonds.

Hospital Associations, Boards, and Corporations

Hospital associations are established to provide and operate hospitals by resolution of one or more local governing bodies after public hearing. County hospital boards are established by resolution of the county governing body upon written application of three or more voters and property owners. Joint hospital boards are established by written application of three or more voters to the governing bodies of the county and of a municipality in the county. Boards of directors are appointed by the local governing bodies to administer the hospitals. These boards may fix rates for services, accept appropriations, and issue bonds. If the county governing board designates a hospital association or a county hospital board as a hospital corporation to acquire, construct, equip, operate, and maintain public hospital facilities in the county, such a corporation may receive the proceeds of a special county tax for hospital purposes which the county may levy and collect with the approval of the voters.

Hospital Authorities—1975 Law

Hospital authorities are established by resolution of any county and any one or more municipalities located therein for the purpose of acquiring and operating hospitals and other health-related facilities. An authority is governed by a board of directors composed of the following members: two members appointed by the county, two members appointed by the largest municipality, one member appointed by each of the other municipalities, two members who are physicians and are selected by the physicians in the county, two members appointed jointly by the circuit judges, and two members appointed by the central labor council in any county where a central labor council is located. A hospital authority may fix and collect charges, accept grants from Federal, state, and local governments, and issue revenue bonds. An authority may also receive the proceeds of a tax for hospital purposes levied by participating counties or cities.

Public hospital and health authorities are also established under special acts applying to counties within specified population-size groups. These authorities have similar financial provisions, although the composition of the governing body may vary.

Housing Authorities

Four types of housing authorities are authorized to undertake redevelopment projects and provide assisted housing. An individual county (or municipality) can establish a housing authority through resolution of its governing body; two or more municipalities can jointly establish a consolidated housing authority; or two or more contiguous counties can jointly establish a regional housing authority. The mayors of municipalities or the county governing bodies appoint the municipal or county housing authority commissioners, or their respective representatives on the board of commissioners of consolidated or regional housing authorities. The authorities may issue bonds, may establish and collect charges for use of authority facilities, and may accept grants and contributions from the Federal government or other sources.

Improvement Authorities

Improvement authorities may be established in any city, town or unincorporated area having 250 or more voters to supply electricity, gas, water, sewerage, or telephone service. To form an improvement authority, a popular election on the question is held in the affected area after petition to the municipal clerk or, in unincorporated areas, the county probate judge. Authorities are governed by boards of trustees appointed as follows: In municipalities, by the municipal governing body; in unincorporated areas within a single county, by the county governing body; and in multi-county unincorporated areas, by the Governor. Improvement authorities may issue bonds and fix charges for services.

Marina and Port Authorities—1971 Special Act

Marina and port authorities may be organized in any county having a population of not less than 170,000 nor more than 300,000 for the purpose of constructing, leasing, operating, and maintaining marinas, ports, warehouses, and industrial buildings. Establishment occurs by resolution of the county and at least one municipality within the county, upon application by three or more voters and landowners. A board of directors composed of two members appointed by the county, two members appointed by each of the participating governments, and one member jointly appointed by all of the authorizing subdivisions governs each authority. Marina and port authorities may fix and collect fees, rents, tolls, and charges and issue revenue bonds.

Mental Health Authorities

Boards of this type, sometimes called mental health and mental retardation authorities, are formed by application to the governing bodies of the counties or the cities to be served. A board of nine or more directors, appointed by the governments represented, governs each authority. The authorities may set fees for services, issue revenue bonds, and receive contributions from participating governments.

Municipal Utility Boards—1951 Law

Boards to provide water, sewer, electric, or gas utilities in cities are established by application of three or more natural persons to the municipal governing body, after resolution. Each utility board consists of at least three directors appointed by the municipal governing body. The board may fix charges and issue revenue bonds.

Only two boards organized under this law—the Anniston Water and Sewer Board and the Birmingham Industrial Water Board—are counted as special district governments for census purposes. These two boards have title to their own property. Other boards organized under this law may not dispose of the property they use without the consent of the municipal governing body, and are therefore not counted as separate governments (see “Subordinate Agencies and Areas,” below).

Port Authorities—1980 Law

A 1980 law provides for the creation of port authorities to develop waterfront property for agricultural, commercial, recreational, and transportation purposes. Port authorities are established by an application of three or more persons to the governing bodies of the county and any municipalities to be served after approval by those bodies and by the state docks department. Two members of the board of directors are appointed by the county governing body and two by the governing body of the municipality; a fifth member is appointed jointly by the city and the county. Port authorities may fix service charges and issue revenue bonds.

Power Districts

Alabama laws authorize formation of municipal power districts and district electric corporations, whereby two or more municipalities may participate in establishing an agency for providing and operating electric light and power facilities. A board of directors appointed by the Governor governs each district. The district may fix and collect charges and issue revenue bonds. No power districts were reported in operation as of June 1997.

Public Athletic Boards

Boards to provide athletic facilities may be created by application to, and resolution of, the county governing body. Each board consists of three or more directors appointed by the county governing body. Public athletic boards may fix admission fees, rents, and charges and may issue revenue bonds.

Public Corporations for Fighting and Preventing Fires and Emergency Services in Shelby County

These corporations are established by a petition of voters to the county probate judge followed by a referendum to provide firefighting and emergency medical services. A board of five to nine trustees elected by the voters governs each corporation. A corporation has the power to collect fees, dues, and service charges and may issue revenue bonds.

Railroad Authorities

Boards to maintain railroad lines may be created by application to, and resolution of, the governing body of the county or the municipality to be served. A board of directors appointed by the participating governments governs each authority. The authorities may fix tolls, rates, rents, and charges and may issue revenue bonds.

Soil and Water Conservation Districts

Soil and water conservation districts may be formed by the State Soil and Water Conservation Committee on petition of 25 landowners in the area of the proposed district after a public hearing and local referendum. Districts so formed are governed by boards of supervisors appointed by the State Soil and Water Conservation Committee. These districts may accept aid and contributions from the state or Federal governments and may require contributions from landowners for services rendered. They may not levy taxes or issue bonds for soil conservation purposes. However, watershed conservancy districts, created within soil and water conservation districts, may issue bonds after voter approval. Watershed conservancy districts are governed by separate elected boards of directors, but they act under the supervision of the boards of the soil and water conservation districts. Accordingly, watershed conservancy districts are not counted as separate governments.

Tom Bevill Reservoir Management Area Authority

This authority was created by a special act of the state legislature to provide for water supply and conservation, flood control, industrial development and recreation in portions of Fayette County. A board of five members including the Fayette County Commission Chairperson and Judge of Probate of the County serving ex officio, and three appointed members, governs the authority. The authority may collect fees and charges, receive the proceeds of a sales and use tax and of a property tax, accept state and local appropriations, and issue revenue bonds.

Transit Authorities

Three general laws with special application provide for the establishment of these authorities to provide transit service, on application of residents and resolution of the constituent county and/or city governing bodies. Two laws permit the establishment of transit authorities in the city of Mobile and in Jefferson County and the other two permit the establishment of joint city-county parking and transit authorities in Lee and Tuscaloosa Counties. Similar provisions apply to the administration and operation of these authorities. They are administered by boards of directors appointed by the governing bodies of the underlying counties and/or cities. The authorities may fix rates and charges for services, accept grants, and issue revenue bonds. The authorities in Lee and Tuscaloosa Counties may also provide parking facilities.

Water, Sewer, Solid Waste Disposal, and Fire Districts—1965 and 1970 Laws

Authorities formed under the 1965 law may furnish water, sewer, or fire protection facilities, or combinations thereof. Such authorities are established by resolution of the county governing body on application of three or more persons. Each authority is governed by a board of directors appointed by the governing body of the authorizing county. The board may fix and collect rates and charges for services and issue revenue bonds.

Districts formed under the 1970 law may provide water, sewer, solid waste disposal, or fire protection services. Such a district is established by resolution of each county and municipal governing body located within the area to be served on application of three or more persons. Districts formed under this law are governed by a board of directors appointed by the authorizing governments. The board may fix and collect service charges and issue revenue bonds.

In addition, solid waste authorities have been authorized in counties within specified population-size groups, with provisions similar to those for authorities established under the 1970 law.

Water Conservation and Irrigation Agencies

Agencies to provide water conservation and irrigation facilities may be created by resolution of the counties to

be served, after application to the secretary of state. A board of nine elected directors governs each agency. The agencies may fix water rates, levy special assessments, and issue revenue bonds.

Water Management Districts

Water management districts are established to provide drainage and flood control on petition of landowners to the county court of probate after public hearing. Each district is governed by a board of commissioners appointed by the probate court of the county where most of the land in the district lies. The district board may issue bonds and levy both an acreage tax and special assessments.

The 1965 legislation authorizing water management districts repealed the former drainage district laws and provided that all drainage districts reorganize under this law.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Alabama that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Alabama Agricultural Center Corporation (state). A special act provides that the Governor, commissioner of agriculture and industries, and the director of finance may, after filing an application with the secretary of state, become a corporation to construct and equip a coliseum building and related facilities. The corporation may fix rentals and issue revenue bonds.

Alabama Building Corporation, Alabama Building Authority, and Alabama Building Finance Authority (state). These authorities are authorized by act of the legislature to build state office buildings. They are administered by the Governor, the director of finance, and the attorney general, acting as a corporation. In addition, the Director of Industrial Relations serves as a member of the board of the Alabama Building Corporation. The authorities may receive rentals and may issue revenue bonds.

Alabama Education Authority (state). This authority was authorized by act of the legislature to build, improve, and equip public school and college buildings. It is governed by the director of finance, commissioner of revenue, attorney general, state auditor, state treasurer, and the state superintendent of education, acting as a corporation. The authority may issue bonds payable from a specified portion of the sales tax and, if necessary, from the use tax.

Alabama Highway Authority and Alabama Federal Aid Highway Financing Authority (state). These authorities were authorized by act of the legislature to finance the construction of state highways. They are administered by the director of finance, the Highway director, the attorney general, the state treasurer, and the executive secretary to the Governor, acting as a corporation. The authorities may issue bonds which are payable from the proceeds of the state gasoline tax in the case of the Alabama Highway Authority, and from the proceeds of Federal interstate highway funds, motor vehicle license and registration fees, and state gasoline and motor fuel excise taxes in the case of the Alabama Federal Aid Highway Financing Authority.

Alabama Housing Finance Authority (state). This authority, authorized by act of the legislature, was created to provide mortgage credit for low and moderate income housing. The authority is governed by a nine member board, of whom seven are appointed by the Governor, plus the director of finance and the superintendent of banks in an ex officio capacity. The authority may fix charges in connection with its loans and may issue revenue bonds.

Alabama Public School and College Authority and Alabama Trade School and Junior College Authority (state). These authorities were authorized by acts of the legislature to finance the construction, improvement, and equipment of public educational facilities. They are administered by the Governor, the state director of finance, and the state superintendent of education. The authorities may issue bonds payable from specified portions of the sales tax.

Industrial development authorities or boards (county or municipal). These boards are established by resolution of the county or municipal governing body to finance and lease industrial and pollution control facilities. A board of directors is appointed by the county or municipal governing body. The board may charge rents and issue revenue bonds.

Other examples include:

State

Alabama Agricultural Development Authority
Alabama Agricultural Markets and Coliseum Corporation
Alabama Agricultural Museum Board
Alabama Building Renovation Finance Authority
Alabama Commission of Higher Education
Alabama Corrections Institution Finance Authority
Alabama Education Foundation for Kindergarten through Grade Twelve Public Schools
Alabama Educational Television Commission
Alabama Highway Finance Corporation

Alabama Historical Commission
Alabama Incentives Financing Authority
Alabama Industrial Access Road and Bridge Corporation
Alabama Judicial Building Authority
Alabama Mental Health Finance Authority
Alabama Music Hall of Fame
Alabama Parks Development Authority
Alabama Pollution Control Finance Authority
Alabama Port Authority
Alabama Public Health Finance Authority
Alabama Public Schools Corporation
Alabama Shakespeare Festival Theater Finance Authority
Alabama Space Science Exhibit Finance Authority
Alabama State Industrial Development Authority
Alabama State Parking Deck Authority
Alabama Supercomputer Authority
Alabama Synfuels Development Authority
Alabama Toll Road, Bridge and Tunnel Authority
Alabama Water Improvement Commission (now part of the Department of Environmental Management)
Alabama Water System Assistance Authority
Ameraport Offshore Harbor and Terminal Commission
Birmingham Stadium and Exposition District
Cahaba Trace Commission
Coosa Valley Development Authority
Environmental improvement authorities
Farmers' Market Authority
Historical preservation authorities
Historic Blakeley Authority
Motor Sports Hall of Fame Commission
Private Colleges and Universities Facilities Authority
Public Educational Building Authority of Mobile
Real Estate Commission Building Authority
Southern Products Mart Authority
State Forestry Commission
Tannehill Furnace and Foundry Commission
Tennessee Valley Exhibit Commission
Tombigbee Valley Development Authority
Tuskegee Airmen Commission
USS Alabama Battleship Commission
Water Pollution Control Authority
Watershed management authorities

County

Authorities for coliseums, parks, exhibits, fairgrounds (counties with population between 115,000 and 160,000 and between 175,000 and 300,000)
Bullock County Development Authority
Choctaw County Medical Scholarship Board
Civic center corporations (counties over 500,000 population)
Colbert County drainage districts for malaria control
Coliseum authorities (counties with population between 55,000 and 56,000)

Communications districts (county)
County boards of health
County drainage districts and subdistricts
County fire districts (Limestone and Madison Counties)
County historical preservation authorities in counties with a population between 115,000 and 150,000 (joint city-county)
County public building authorities
County tuberculosis hospital authorities
DeKalb County Water Authority
Fayette County Water Coordinating and Fire Prevention Authority
Governmental utility services corporations (county)
Industrial development authorities (joint city -county) in Calhoun County
Industrial development authorities (DeKalb, Escambia, Fayette, Greene, and Tuscaloosa Counties)
Jackson County Racing Commission
Jackson County Water Authority
Lamar County Water Coordinating and Fire Prevention Authority
Marion County Public Water Authority
Mobile Dog Racing Commission
Mowah Board of the Choctaw Indians Commission
Regional libraries (joint county)
Service districts (Shelby and Tuscaloosa Counties)
Solid waste disposal authorities—1980 law
State products mart and coliseum authorities
Tax increment districts (county)
Washington County Port Authority

Municipal

Alabama Special Care Facilities Financing Authority (dependent on city of Birmingham)
Birmingham Racing Commission
City of Jackson Port Authority
Commercial development authorities
Communications districts (municipal)
Downtown redevelopment authorities

Florence Civic Center Authority
Governmental utility services corporations (municipal)
Historic districts (cities with population between 100,000 and 200,000)
Medical clinic boards (building)
Municipal facilities corporations
Municipal hospital building authorities
Municipal park and recreation boards
Municipal parking authorities (cities of various specified population-size groups)
Municipal public building authorities
Municipal utility boards—1951 law (except in Anniston and Birmingham)
Oakman Economic and Industrial Development Authority
Park assessment districts (cities of 300,000 population or more)
Prichard Communication Authority
Prichard Transportation Authority
Public hospital corporations
Public library (building) authorities
Public transportation authorities
Recreation corporations (public athletic boards)
St. Stephens Historical Commission
Solid waste disposal authorities—1980 law
Special care facilities financing authorities
Stock law districts (areas for enforcement of livestock ordinances)
Tax increment districts (municipal)
Trade mart (coliseum) authorities (cities over 250,000 population)
Water and sewer boards
Waterworks and sewer boards
Waterworks boards

Joint City-County

Federal building authorities
Alabama laws also provide for various types of local areas for election purposes and administration of justice.

ALASKA

Alaska ranks 48th among the states in number of local governments, with 175 active as of June 1997.

BOROUGH GOVERNMENTS (12)

The borough governments in Alaska resemble county governments in other states. However, the borough governments do not encompass the entire area of the state. The following areas of the state are located outside the areas served by borough governments:

Areas served by consolidated city-borough governments

Areas within the “unorganized borough”

There are four consolidated city-borough governments in Alaska—Anchorage, Juneau, Sitka, and Yakutat. These four governments are counted for census reporting as municipal governments rather than as borough governments. Alaska statutes treat all areas of the state outside the boundaries of organized borough or consolidated city-borough governments as a single “unorganized borough.”

The borough governments in Alaska are classified, according to their governmental powers, as home-rule, first class, second class, or third class boroughs. Each borough is administered by a borough assembly.

For purposes of population statistics, Alaska is divided into 27 “county equivalents.” Each area served by a borough or consolidated city-borough government constitutes a separate county equivalent. In addition, the unorganized borough is divided into 11 census areas, each of which is classified as a county equivalent for purposes of population statistics. These 11 census areas are not counted as governments.

Alaska Native Regional Corporations are corporate entities that conduct the business and nonprofit affairs of Alaska Natives. They were established under a Federal law, the Alaska Native Claims Settlement Act. There are 12 regional corporations that cover the entire state, except for Annette Islands Reserve, which is an American Indian reservation. A thirteenth regional corporation was established for Alaska Natives who are not permanent residents of the state and who have not enrolled in one of the other 12 regional corporations. These corporate entities are not counted as governments for census purposes.

Alaska Native Villages are tribes, bands, clans, groups, villages, communities, or associations in Alaska that are recognized under the Alaska Native Claims Settlement Act. Alaska Native Villages do not cross Alaska Native Regional Corporation boundaries. These entities are not counted as governments for census purposes.

SUBBOROUGH GENERAL PURPOSE GOVERNMENTS (149)

Municipal Governments (149)

The term “municipality,” as defined for census statistics on governments, applies only to the cities in Alaska. Boroughs, to which the term “municipality” is applied by

Alaska statutes, are counted for census purposes as a separate type of government (see “Borough Governments,” above). Cities may exist either inside or outside the boundaries of organized boroughs. First class and home rule cities located outside the boundaries of organized boroughs have powers of property assessment and tax collection. All cities outside borough boundaries may plan, zone, and carry out the powers granted to Alaska cities generally.

Cities are classified as follows:

Home rule cities—first class cities under a home rule charter

First class cities—400 or more permanent inhabitants, and that elect to become cities of the first class

Second class cities—other cities

There is no statutory minimum population requirement for incorporation, but cities must include all areas needed to provide municipal services efficiently, must have the resources needed to provide municipal services, must have a population sufficiently stable to support city government, and must demonstrate a need for city government.

Township Governments (0)

Alaska has no township governments.

PUBLIC SCHOOL SYSTEMS (53)

School District Governments (0)

Alaska has no independent school district governments.

Dependent Public School Systems (53)

Alaska statutes provide for the following types of dependent public school systems:

Systems dependent on borough governments (12):
Borough school districts

Systems dependent on municipal governments (22):
City school districts (in home rule or first class cities in the unorganized borough)

Systems dependent on the state government (19):
Regional educational attendance area boards.

The 12 borough and 22 city school districts in Alaska are classified for census purposes as dependent agencies of the borough or city governments they serve, and are not counted as separate governments. Although these districts are administered by elected boards, their fiscal requirements are finally determined and met by the sponsoring borough or city governments.

The public schools in Alaska located outside the territory of borough or city school systems are administered by regional educational attendance area boards. Although these 19 boards are elected, their fiscal requirements are

met by state appropriations; they are therefore classified as dependent agencies of the state government for census purposes, and are not counted as separate governments.

Other Educational Activities

Community colleges, which are financed jointly by the state government and the local public school system, are classified in census statistics as state government activities and are administered by the University of Alaska. They are not counted as separate governments.

The regional resource centers in Alaska are established by agreement between participating public school systems. A board consisting of one representative of each participating system governs each center. These centers are financed by contributions from participating systems and by state and Federal grants. For census purposes, regional resource centers are classified as joint educational service agencies of participating public school systems, and are not counted as separate governments. One such center was reported in operation as of June 1997.

The Special Education Service Agency is a state dependent agency that was created by an act of the legislature to provide special education services. The agency may receive state appropriations on a per student basis.

SPECIAL DISTRICT GOVERNMENTS (14)

Alaska statutes authorize the creation of districts or authorities that are counted as governments. These are discussed in detail below.

Regional Electrical Authorities

Regional electrical authorities may be created by resolution of a native association to provide electric power. The commissioners of the authority are appointed by the governing body of the native association. The authority may fix rates, fees, rentals, and other charges and may issue revenue bonds.

Regional Native Housing Authorities

Regional native housing authorities may be formed by resolution of a native association to provide housing and community facilities in native villages. The commissioners of the authority are appointed by the governing body of the native association. The authority may fix rentals, accept grants, and issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various government designations in Alaska that have certain characteristics of governmental units but which are classified in statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Alaska Housing Finance Corporation (state). This corporation, authorized by act of the legislature, was created to provide mortgage credit for low and moderate income housing. The corporation consists of a board of seven directors, four of whom are appointed by the Governor, plus the commissioner of revenue, the commissioner of community and regional affairs, and the commissioner of health and social services, who serve in an ex officio capacity. The corporation may receive gifts, grants, and appropriations, collect charges and fees in connection with the loans it makes, and issue revenue bonds.

Alaska Industrial Development and Export Authority (state). This authority was created by act of the legislature to assist in the financing of industrial, export, and business enterprises. The authority board consists of the commissioner of commerce and economic development and the commissioner of revenue, who serve in an ex officio capacity, plus two public members appointed by the Governor. The authority may fix rentals, accept grants, and issue revenue bonds.

Alaska State Building Authority (state). This authority was abolished as of July 1, 1992, and its duties transferred to the Alaska Housing Finance Corporation.

Alaska Natural Resource Conservation and Development Board¹ and soil and water conservation districts (state). This board was created by an act of the legislature. The board consists of five members, selected from the five major land areas of the state, appointed by the Governor and confirmed by a majority of the legislature. The commissioner of the Department of Natural Resources is a non-voting member who serves in ex officio capacity. The commissioner may receive state and Federal contributions. Soil and water conservation districts are created by the commissioner upon petition of land users, after public hearing. A board of five elected supervisors governs each district. The commissioner may delegate such powers to the districts as deemed necessary.

Other examples include:

State²

Alaska Aerospace Development Corporation
Alaska Capital City Development Corporation³
Alaska Gas Pipeline Financing Authority
Alaska Medical Facility Authority
Alaska Municipal Bond Bank Authority

¹1996 legislation renamed the Soil and Water Conservation Board of Alaska to the Alaska Natural Resource Conservation and Development Board.

²Authorizing legislation for the following agencies has been repealed; Alaska Amateur Sports Authority (1989) and Alaska Resources Corporation (1984).

³Authorizing legislation has not been repealed, but the Alaska Capital City Development Corporation is inactive.

Alaska Energy Authority (formerly Alaska Power Authority)
Alaska Railroad Corporation
Alaska Student Loan Corporation
Grazing districts
Health units and districts
Regional resource development authorities
Service areas in the unorganized borough

Borough

Historical districts
Port Authorities

Service areas
Special assessment Districts

Municipal

Historical districts
Port Authorities
Special assessment Districts

Alaska laws also provide for various types of local areas for election purposes and for administration of justice.

ARIZONA

Arizona ranks 40th among the states in number of local governments, with 637 active as of June 1997.

COUNTY GOVERNMENTS (15)

There are no areas in Arizona lacking county government. The county governing body is called the board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (87)

Municipal Governments (87)

Municipal governments in Arizona are locally designated cities and towns. There are no significant differences in population, legal powers, or status between city and town governments that would affect their classification for census purposes. The minimum population requirement for incorporation is 1,500.

Township Governments (0)

Arizona has no township governments.

PUBLIC SCHOOL SYSTEMS (241)

School District Governments (231)

The following types of school districts in Arizona are counted as governments for census purposes:

- Common school districts
- Community college districts
- Joint common school districts
- Joint technological education districts
- Joint unified school districts
- Unified school districts
- Union high school districts

All types of school districts listed above are governed by elected boards. They may levy ad valorem taxes and, with voter approval, may issue bonds.

Dependent Public School Systems (10)

Arizona statutes authorize the following types of dependent public school systems:

- Systems dependent on county governments (10):
 - County accommodation schools
 - County special education cooperatives

The county accommodation schools, which provide education on military reservations or in territory which is not included within the boundary of a school district, are directly under the supervision of the county superintendent of schools. They are not counted as separate governments. In June 1997, six Arizona counties operated seven such schools.

County special education cooperatives, which provide special education programs for exceptional children, are formed by agreement between two or more school districts. They are administered by one of the participating school districts, or by the county superintendent of schools. They are not counted as separate governments. In 1997, three of these cooperatives were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (304)

Arizona statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Active Management Area Water Districts

This district is established by public petition, followed by a hearing for the purpose of supplementing the water supply of active management areas through indirect groundwater storage and recovery projects. A board of 11 directors governs the district. The district may collect fees and may issue revenue bonds.

Active Management Area Water Augmentation Authorities

This district is authorized by public petition followed by a hearing for the purpose of supplementing the water supply of active management areas through indirect groundwater storage and recovery projects. A board of directors, appointed by the Governor from a list of nominees submitted by various local governments in the area, governs the authority. The authority may impose fees for services and may issue revenue bonds.

Agricultural Improvement Districts

These districts, which provide for irrigation, drainage, water storage, and electric generation and transmission facilities, are created by the county board of supervisors upon petition of landowners followed by a hearing and referendum. An elected board of directors governs the district; as an alternative, districts encompassing more than 175,000 acres may be governed by an elected board of directors and an elected council. The district may fix charges, levy ad valorem taxes, issue bonds, and, with voter approval, may issue general obligation bonds. The only district of this type reported in operation as of June 1997 was the Salt River Project Agricultural Improvement and Power District.

The Salt River Project Agricultural Improvement and Power District, established in 1937, holds title to the Salt River Project properties operated by the Salt River Valley Water Users' Association, a private corporation organized in 1903 to operate the Federally-constructed Salt River Project. The Salt River Valley Water Users' Association continues to operate the irrigation and drainage system of the district under contract. The district also operates electric power generation and transmission facilities.

Community Park Maintenance Districts Encompassing an Area of 160 Acres or More

Districts for the maintenance of community parks may be established by petition to the county board of supervisors, followed by a public hearing. An elected board of supervisors governs each district. The districts may fix fees, rentals, and charges, levy property taxes, and borrow money. No districts of this type were reported in operation as of June 1997.

Districts having fewer than 160 acres are governed by the county board of supervisors, and are not counted as separate governments. See “Subordinate Agencies Areas,” below.

County Water Authorities

These authorities may be formed in any county with a population of more than 90,000 and less than 120,000 for the purpose of acquiring, constructing, and operating projects to transport, deliver, and treat water. The board of directors consists of persons appointed by the town and city members. The authorities may collect dues and invest revenues in securities and deposits.

County Water Augmentation Authority

This authority is established upon petition of the county board of supervisors to obtain, transport, deliver, and treat water. The board of county supervisors and each city or town belonging to the authority may appoint one member. The authority may collect fees and issue revenue bonds.

Drainage Districts

Drainage districts are established upon petition of landowners to the county board of supervisors followed by a hearing and referendum, to provide for drainage of agricultural lands. An elected board governs the district. The district may levy ad valorem taxes, impose special assessments, and issue bonds with voter approval. For irrigation and drainage districts, see “Irrigation Districts,” below.

Electrical Districts

Electrical districts for the purpose of obtaining power for irrigation water pumping are established by the county board of supervisors upon petition of landowners followed by a hearing and referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes and charge rates. The districts may also issue bonds upon voter approval.

Fire Districts

Districts to provide fire protection in unincorporated areas are formed by petition to the board of supervisors, followed by a public hearing. An elected district board, or

an elected chief and secretary-treasurer, govern each district. The district may levy ad valorem taxes and may, upon voter approval, issue bonds.

Flood Protection Districts—1921 Law⁴

These districts are created to provide for flood control on petition of landowners to the county board of supervisors, followed by a public hearing. An elected board of directors governs each district. The district may levy ad valorem taxes. Voter approval is required for the levy of assessments and the issuance of bonds.

County flood control districts established under the 1978 law, and that are governed by the county board of supervisors, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Groundwater Replenishment Districts

Groundwater replenishment districts are established by petition to the county board of supervisors, followed by a public hearing and resolution. The purpose of these districts is to replenish the supply of groundwater. An elected board of nine directors governs each district. The districts may collect fees and charges, levy ad valorem taxes, and, with voter approval, may issue general obligation and revenue bonds.

Health Service Districts

These districts to provide health clinics and related facilities are established by petition to the county board of supervisors followed by public hearing. An elected board of directors governs each district. The districts may fix rentals and charges, levy ad valorem taxes, and, upon voter approval, may issue bonds.

Hospital Districts

After petition by voters, public hearing, and approval by the Arizona Department of Health Services, hospital districts may be established by the county board of supervisors to provide hospital facilities. An elected board of directors administers each district. The districts may levy ad valorem taxes, collect rent, and, after voter approval, issue bonds.

Irrigation Districts

Irrigation districts may be created to provide irrigation, domestic water supply, and electric power after petition of landowners to the county board of supervisors, followed by hearing and referendum. An elected board of directors governs each district. The districts may levy a water tax, ad valorem taxes and special assessments, and may fix

⁴Formerly referred to as Flood Control Districts.

tolls and charges. Voter approval is required for bond issues. In addition, “irrigation and drainage districts,” with both irrigation and drainage powers, may be established under this law.

Irrigation Water Delivery Districts

These districts are established by the county board of supervisors to provide irrigation water after petition of landowners and a public hearing. An elected board of trustees governs each district. The districts may levy ad valorem taxes, fix rates and fees, and issue bonds.

Joint Powers Airport Authority

This authority was established by an act of the state legislature in order to use a previous military airbase for public purposes. A board of directors appointed by the governing bodies of the cities, towns, and counties that are members of the authority governs this entity. The authority may impose fees and charges, collect an ad valorem tax provided by member governments, and may issue revenue and refunding bonds.

Metropolitan Public Transit Authorities

These authorities may be established in counties over 1,200,000 population (Maricopa) to provide transit service after voter approval of a transportation excise tax levy. The authority board of directors consists of one member appointed by each member city, plus one member appointed by the county. The authority may issue revenue bonds, fix fees and charges, accept grants and loans, and determine the amount of annual tax levies. The Metropolitan Public Transit Authority in the Phoenix area was formed under this law to coordinate transit service, but does not operate transit service itself.

Similarly, these authorities may be established in counties between 400,000 and 1,200,000 population (Pima). The authority board members are selected by member governments of the regional council of governments. Authority may fix fares and other charges, receive contributions from Federal and local governments, receive the proceeds of the county transportation excise tax, and issue limited obligation and revenue bonds.

Pest Abatement Districts—1983 Law

Districts to control public health pests may be established by petition to the county board of supervisors, after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes.

Pest Control Districts—1957 Law

These districts are created by the county board of supervisors upon petition of crop owners or landowners, after hearing and referendum. An elected board of directors governs each district. The districts may levy special assessments.

Power Districts

Districts to generate and distribute electric power may be established by the county board of supervisors upon petition of landowners followed by a public hearing and referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes and issue bonds upon voter approval.

Recreation Center Districts

Authorizing legislation for these districts was repealed in 1992. No entities of this type were reported in operation as of June 1997.

Sanitary Districts Encompassing an Area of 160 Acres or More

Sanitary districts to provide sewerage facilities may be established by the county board of supervisors on petition of property owners followed by a public hearing. An elected board of directors governs each district. The districts may collect fees and rent, levy ad valorem taxes and, after voter approval, may issue bonds.

Districts having fewer than 160 acres are governed by the county board of supervisors, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Special Health Care Districts

These districts were established to provide medical care and ambulance services. A board of five directors governs each authority. The special health care districts may collect rent, and, with voter approval, issue bonds and receive county collected ad valorem taxes.

Special Road Districts

These districts, which build and maintain highways and bridges, are established by the county board of supervisors on petition of taxpayers and after referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and issue bonds upon voter approval.

Water Conservation Districts (multicounty)

These districts, authorized by 1971 legislation, are established by the Director of Water Resources on petition of three or more counties, or on petition of voters, followed by a public hearing, to contract with the Secretary of the Interior for water from, and payment of costs of, the Central Arizona Project. An elected board of directors governs each district; the number of members is determined by county population. The district board may fix and collect charges, levy ad valorem taxes, and accept grants. The Central Arizona Water Conservation District was established under this law.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Arizona that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Arizona Power Authority (state). This authority created by a special act for the generation and transmission of electric power. A commission appointed by the Governor governs the authority. The authority may fix rates, fees, and tolls, and may issue revenue bonds.

Housing authorities (municipal and county). Municipalities and counties may establish housing authorities by resolution of the governing body. A board of housing commissioners governs each authority; the members are appointed by the mayor of a city or town or by the county board of supervisors. Rentals for housing projects are fixed by the government creating the authority, and bonds for housing authority purposes are issued by the sponsoring government. The sponsoring governments may also accept Federal grants.

Industrial development authorities (county or municipal). Authorities of this type are established to finance and lease airport, commercial, convention, electric, gas, health care, industrial, pollution control, port, residential, sewerage, solid waste disposal, and water supply facilities, on the approval of the county or municipal governing body. A board of directors, appointed by the county or municipal governing body, governs each authority. Industrial development authorities may make loans to mortgage lenders, charge rents, and issue revenue bonds.

Natural resource conservation districts (state). These districts may be established to carry on soil conservation programs on petition of landowners to the state land commissioner followed by a public hearing and referendum. A board of five supervisors governs each district; three are elected and two are appointed by the state land

commissioner. District revenues are limited to voluntary donations, gifts, and contributions. These districts have no bond-issuing powers.

Slum clearance and redevelopment commissions (municipal). General legislation authorizes cities and towns to establish these agencies. The commissioners are appointed by the mayor with the approval of the governing body. All administrative and fiscal powers are vested in the municipality; the commissioners perform only the specific duties assigned to them.

Other examples include:

State

- Arizona Coliseum and Exposition Center Board
- Arizona Health Facilities Authority
- Arizona International Development Authority
- Arizona Industrial Commission
- Arizona Space Commission
- Arizona Technology Development Authority
- Arizona Water Protection Fund
- Arizona Wine Commission
- Commission on the Arizona Environment
- Cotton pest control districts
- Radiation Regulatory Agency
- Registration districts (vital statistics)
- Wastewater Management Authority of Arizona
- Water districts

County

- Air pollution control districts
- Airport authorities (counties)
- Antinoxious weed districts
- Community park maintenance districts with an area encompassing fewer than 160 acres
- County flood control districts
- County jail districts
- County library districts
- County sports authorities
- County television improvement districts
- Domestic water improvement districts
- Improvement districts (county)
- Maricopa County Stadium District
- “No fence” districts
- Pollution control corporations (county)
- Rural road improvement districts
- Sanitary districts encompassing an area of fewer than 160 acres
- Special flood control districts

Municipal⁵

- Airport authorities (municipal)
- Community facilities districts
- Improvement districts (municipal)

⁵Municipal property corporations and the Tucson Community Center Authority are organized under the nonprofit corporation law, but upon payment of their debt, title to their property reverts to the creating government.

Lake Havasu Sanitary District (governed by city council)
Municipal property corporations
Phoenix Civic Improvement Corporation⁶
Phoenix Civic Plaza Building Corporation
Pollution control corporations (municipal)
Tucson Community Center Authority

⁶This corporation is organized under the nonprofit corporation law, but its directors are appointed by the city council.

Other

The grazing districts in Arizona are areas for Federal administration of grazing lands. They are not counted as separate governments.

Private Corporations

The Arizona Student Loan Finance Corporation is classified as a private corporation. It is not counted as a government.

Arizona laws also provide for various types of local areas for election purposes and administration of justice.

ARKANSAS

Arkansas ranks 20th among the states in number of local governments, with 1,516 active as of June 1997.

COUNTY GOVERNMENTS (75)

There are no areas in Arkansas lacking county government. The county governing body is the quorum or levying court which consists of the justices of the peace and the county judge, who is also the chairperson of the quorum court and administers most county affairs. Each of ten Arkansas counties is divided into two districts for judicial and various administrative purposes and maintains offices in two county seats.⁷ However, the two districts of each respective county are governed by the same set of county officials.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (491)

Municipal Governments (491)

Municipal governments in Arkansas are the cities and incorporated towns, divided by general law into size groups as follows:

First class cities—2,500 or more inhabitants

Second class cities—500 to 2,499 inhabitants

Towns—incorporated places with fewer than 500 inhabitants

However, the 1965 law establishing the above size groups permits towns that had voted previously to become second class cities to retain that classification, and other exceptions exist. There is no minimum population requirement for incorporation.

Township Governments (0)

Arkansas has no township governments.

PUBLIC SCHOOL SYSTEMS (311)

School District Governments (311)

A 1947 act of the legislature provided for the reorganization of all Arkansas school districts into a single type of school district. All school districts in Arkansas are counted as governments in census reporting. An elected board of directors governs each district. The districts may levy taxes and issue bonds.

Dependent Public School Systems (0)

Arkansas has no dependent public school systems.

⁷These 10 counties are as follows: Arkansas, Carroll, Clay, Craighead, Franklin, Logan, Mississippi, Prairie, Sebastian, and Yell.

Other Educational Activities

The educational services cooperatives in Arkansas provide curriculum development assistance, educational materials, staff development services to participating school districts, and are established by resolution of 75 percent or more of the school districts to be served. A board of directors, consisting of one representative of each participating school district, governs each cooperative. Each cooperative receives contributions from the State, and may also receive contributions from participating school districts. Migrant education operating agencies are also established under this law. The educational services cooperatives are classified for census purposes as joint educational services agencies of the participating school districts, and are not counted as separate governments. As of June 1997, 16 educational services cooperatives (including migrant education cooperatives) were reported in operation.

The Model Vocational-Technical Education Resource Center was established by an act of the State legislature to provide a system of multi-county vocational education services. The Center is located within the Northeast Arkansas Education Services Cooperative and is not counted as a separate government.

Consortium funds come from the state. For census purposes, model rural school consortiums are classified as activities of the participating school districts, and are counted as separate governments.

Arkansas law authorizes the establishment of secondary vocational centers and community based education centers. These centers are governed by boards composed of the superintendents of participating school districts and are not counted as separate governments. As of June 1997, there were 14 of these centers in operation.

Each county board of education exercises some supervision over those school districts that do not have their own superintendents, but they are not counted as separate governments.

Community colleges, vocational-technical schools, technical colleges and technical institutes in Arkansas are classified as state institutions, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (639)

Arkansas statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Conservation Districts

These districts are established by the state soil and water conservation commission on petition of landowners and after local referendum. A five-member board of supervisors governs each district, with two members appointed

by the state soil and water conservation commission and three members elected. The board may require contributions in money, services, and materials, accept donations and gifts, levy special benefit assessments, and issue bonds.

Drainage Improvement Districts

Under general law, these districts may be established upon petition by real property owners to the county court, or to the circuit court if more than one county is encompassed by the proposed district, and after a public hearing. A board of commissioners, appointed by the county or circuit court, governs each district. The board may levy benefit assessments and issue bonds. Subdistricts may be set up under the same general law procedure, but are administered by the board of the main district. They are not counted as separate governments.

A few drainage districts have been established by special acts, including drainage and levee improvement districts.

Fire Protection Districts—1939 and 1979 Laws

Fire protection districts are formed by ordinance of, or petition to, the county governing body; in the latter instance, voter approval is necessary. An elected board of commissioners governs each district. The districts may levy benefit assessments and borrow money. Districts established under the 1979 law may also issue general obligation bonds upon voter approval.

Housing Authorities

Arkansas statutes authorize the following types of housing authorities:

- Municipal housing authorities
- County housing authorities
- Consolidated housing authorities (two or more cities)
- Regional housing authorities (two or more counties)

Under general law, housing authorities are created upon the adoption of a resolution by the governing body of the city or county. The executive head of the municipality appoints the housing commissioners of a municipal housing authority; the governing body of the county appoints the commissioners of a county housing authority. In the case of a consolidated or regional housing authority, one commissioner is appointed by the executive head of each member municipality or by the governing body of each member county, respectively.

Housing authorities may fix rents and receive assistance and grants from the state and the Federal Government. Housing authorities may also issue bonds and carry out urban renewal activities.

Legislation passed in 1976 grants municipalities and counties all powers granted to housing authorities. Housing authorities administered by county or municipal governing bodies ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Improvement Districts of Rivers and Tributaries

If the Congress has enacted a law authorizing a project for the improvement of any of the rivers, tributaries, or streams within or bordering on Arkansas, an improvement district may be established following petition by property owners to the district court, after public hearing. A board of commissioners, appointed by the circuit court, governs each district; the board must include at least one member from each participating county. The district may levy assessments and issue bonds.

Irrigation, Drainage, and Watershed Improvement Districts

These districts are created on petition of landowners to the chancery or circuit court, after a public hearing. A board of commissioners, appointed by the establishing court, governs each district. The districts may fix charges for the sale of water and may levy benefit assessments, but must file a petition with the chancery or circuit court for the authority to borrow funds or to issue bonds.

Joint County and Municipal Solid Waste Disposal Authorities

These authorities are created by agreement between municipalities and/or counties. A board of directors, appointed by the participating governments, governs each authority. An authority may fix and collect charges and issue bonds. Some authorities of these types are named “resource recovery authorities.”

Levee Improvement Districts

Levee improvement districts are formed by the county court giving public notice. An elected board of directors governs each district. The districts may levy ad valorem taxes and benefit assessments and may issue bonds. A few levee districts have also been established by special acts, including drainage and levee improvement districts.

Metropolitan Port Authorities

Metropolitan port authorities are established by ordinance of participating county and municipal governments, after petition by participating governments to the circuit court. Each participating municipality and county appoints at least one representative to the authority board of directors, with additional members determined by population apportionment. The authority may accept and use funds from any source, fix rates and charges, and issue bonds. Participating governments may make donations and loans.

Municipal Improvement Districts and Consolidated Public Utility System Improvement Districts

Municipal improvement districts may be established by the governing body of any city or town on petition of property owners and after public hearing, to make various municipal improvements. A board of commissioners appointed by the municipal governing body governs each district. The board may fix rates and rents, levy benefit assessments, and issue bonds. Similar provisions apply to consolidated public utility system improvement districts.

Municipal Wharf Improvement Districts

Districts to provide wharves are created by petition of property owners and resolution of the municipal governing body, after a public hearing. A board of commissioners appointed by the municipal governing body governs each district. The district may charge tolls, fees, and rents, receive municipal appropriations, and issue revenue bonds.

Districts of this type that are governed by the municipal governing body *ex officio* are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Property Owners Improvement Districts—1983 and 1987 Laws

Districts to fund such improvements as streets, sewers, water utilities, and the like are created by petition of landowners to the municipal governing body. Districts may be created within and outside of a municipality. A board of three commissioners, appointed by the municipal governing body in districts organized under the 1987 law or by the county quorum court in districts under the 1983 law, governs each district. The districts may levy special assessments and issue bonds. Districts under the 1983 law may also levy *ad valorem* taxes.

Public Transportation Authorities

Authorities to provide a transit system are created by agreement between two or more governments. The authority governing body consists of one representative appointed by the county judge of each participating county, and one or more members jointly appointed by the mayors of the municipalities in each participating county, plus one member appointed jointly by the county judge and the mayors of the municipalities in each participating county. The authorities may collect fares, receive county and municipal appropriations, and issue revenue bonds.

Regional Airport Authorities

A 1968 general law provides that any two or more municipalities, any two or more contiguous counties, or any combination thereof, may establish a regional airport

authority by mutual agreement. A management board governs each authority; each participating government appoints at least one board member. The number and the apportionment of additional members is specified in the agreement creating the authority. Regional airport authorities receive revenue from the proceeds of a tax on aviation fuel sold at the airport, a tax on passengers boarding and/or debarking, rents and charges, contributions from the participating governments, and from grants. The authorities may issue revenue bonds.

Airport commissions appointed solely by one county or municipal government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Regional Solid Waste Management Districts

Districts to provide solid waste collection and disposal and resource recovery facilities are created by agreement between two or more governments, or by action of a joint county and municipal solid waste disposal authority (in counties over 60,000 population), or by application of two or more counties to the Arkansas Pollution and Ecology Commission. The district governing body consists of the county judge of each member county, the mayor of each member city over 2,000 population, and the mayor of the largest city in each member county, or their designees. The districts may fix rents, fees, and charges and may issue revenue bonds.

Regional Water Distribution Districts

These districts are established by the circuit court on petition of voters, after a public hearing. An elected board of directors governs each district. The districts may charge rates, fees, and rents for facilities and services, accept gifts or grants, and issue bonds.

Rural Road Improvement Districts

Districts for the improvement of roads, highways, and streets in the counties of Arkansas that are not part of the state highway system are created by the county court after petition of landowners and public hearing. A board of commissioners governs each district; it is initially appointed by the court, if not named in the initiating petition. Thereafter, the remaining commissioners fill vacancies on the district board. The district receives revenue from funds set aside by the state and the Federal government for the improvement of roads, the district portion of the road tax, and from special benefit assessments. The districts may also issue bonds.

Rural Waterworks Facilities Boards

These boards are established by an ordinance of the quorum court of the county to provide financing for rural waterworks and distribution systems. A board of five members governs each board. The boards may collect rents, fees, and charges and may issue bonds.

Public facilities boards that petition the county to operate as rural waterworks facilities boards are classified as special districts.

Suburban and Consolidated Improvement Districts

Suburban improvement districts are authorized for the purpose of improving streets, roads, or highways; laying sidewalks; equipping and maintaining rural fire departments; and building and operating recreational facilities, waterworks, sewer systems, telephone lines, and gas lines. The county court may create such districts on petition of landowners. A board of commissioners appointed by the county court governs each district. The districts may levy assessments and receive revenue from the sale or lease of improvements. These districts may also issue bonds.

Consolidated improvement districts may be formed for the joint operation and maintenance of contiguous districts organized under the suburban improvement district laws or the municipal improvement district laws. A board of commissioners, appointed by the county judge, governs each such district. The districts may fix charges for services, and may issue bonds.

Suburban Sewer Districts

The property owners adjacent to any first or second class city may form a sanitary sewer district, after petition to the county court and a public hearing. A board of commissioners appointed by the county court governs each district. The board may fix charges and fees, levy assessments and issue bonds.

Wastewater Treatment Districts

Districts to provide for wastewater collection and disposal are created by petition of two or more municipalities and 51 percent of landowners in the unincorporated portions of the district, after resolution of the county court and a public hearing. A board of directors governs each district; the directors are initially appointed by the county court, but are thereafter appointed by the government they represent. The districts may fix rates, fees, and rents and may issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Arkansas that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Arkansas Development Finance Authority (state).

This authority, formerly the Arkansas Housing Development Authority, was created to provide mortgage credit

for low and moderate income housing. A board of seven directors governs the authority; six members are appointed by the Governor, and the director of finance and administration serves in an ex officio capacity. The agency may receive appropriations, fix charges in connection with its loans, and issue revenue bonds.

Consolidated municipal water and light improvement districts (municipal). These districts have legal provisions similar to those for municipal improvement districts (listed under “Special District Governments,” above), but applicable only to cities and not to towns.

Public facilities boards (municipal or county). The governing body of any municipality or county may create by ordinance public facilities boards to acquire, construct, equip, operate, and maintain facilities for health care, residential housing, off-street parking, recreation, waterworks, transit, energy facilities, educational facilities, and sewers. Each board consists of five members who are initially appointed; thereafter, the remaining board members fill vacancies on the board. The board may fix fees and charges for the use of facilities and may issue bonds.

Public facilities boards that petition the county to operate as rural waterworks facilities boards are classified as special districts.

Urban renewal agencies (municipal). General law provides for the establishment of these agencies in any city or town where a housing authority has not undertaken such a project. A board of commissioners appointed by the mayor governs each agency. Urban renewal agencies may accept grants, loans, and contributions, and may issue revenue bonds. As an alternative, urban renewal agencies may be administered by the governing body of the municipality in an ex officio capacity.

Other examples include:

State⁸

- Arkansas Geological Commission
- Arkansas Hospital Equipment Finance Authority
- Arkansas Industrial Development Commission (including Arkansas Energy Office)
- Arkansas Natural and Cultural Resources Council
- Arkansas Real Estate Commission
- Arkansas Revenue Department Building Commission
- Arkansas Science and Technology Authority
- Arkansas Soil and Water Conservation Commission
- Arkansas State Building Services Council
- Arkansas State Department of Health Building Commission
- Arkansas Student Loan Authority

⁸Authorizing legislation for the following state agencies has been repealed: Arkansas Museum and Cultural Commission (in 1991) and Arkansas Justice Building Commission (in 1993).

Arkansas Turnpike Authority Economic development districts
Technical College districts

County

Ambulance services improvement districts
County airport commissions
County subordinate service districts (airports, ambulance service, fire protection, flood control, highways, parking, sewerage, solid waste collection and disposal, transit, and water supply)
Housing authorities governed by quorum court
Rural development authorities
Stock law districts
Viaduct improvement districts

Municipal

Auditorium commissions
Central business improvement districts
City airport commissions
City boards of health
Electric boards
Historic districts
Hospital commissions

Housing authorities governed by city governing body
Industrial commissions
Light and water commissions
Market authorities
Municipal drainage improvement districts
Municipal facilities corporations
Municipal tollway authorities
Municipal water and sewer districts
Park and recreation commissions
Parking authorities
Port authorities
Public utilities boards
Redevelopment project districts
Sanitary boards
Urban Service Districts
Waterworks commissions
Waterworks and sewer commissions

Private Corporations

The county industrial development corporations in Arkansas are private corporations. They are not counted as governments.

Arkansas laws also provide for various types of local areas for election purposes and administration of justice.

CALIFORNIA

California ranks 4th among the states in number of local governments, with 4,609 as of June 1997.

COUNTY GOVERNMENTS (57)

The entire area of the state is encompassed by county government except for the city and county of San Francisco, which is a consolidated government. San Francisco is counted as a municipal government rather than a county government for census purposes because it operates primarily as a city. The county governing body is called the board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (471)

Municipal Governments (471)

Municipal governments in California are designated cities or towns. All municipalities currently function either as charter cities or as general law cities.

Township Governments (0)

California has no township governments.

PUBLIC SCHOOL SYSTEMS (1,129)

School District Governments (1,069)

Only the following types of school districts in California are counted as separate governments for census purposes:

Elementary school districts:

- City district—covers a city other than a general law city, or such a city plus adjacent territory
- Regular district—single elementary district other than a city district
- Union district—district formed by union of two or more regular districts in the same county
- Joint union district—intercounty union district

High school districts:

- Union district—superimposed on two or more separate elementary districts
- Joint union district—intercounty union high school district
- County district—a union high school district whose boundaries coincide with those of a county

Unified school district—a district, usually urban, providing both elementary and high school education.

Community college district—a district providing community college facilities. It may include all or part of the territory of one high school or unified district, or two or more high school or unified districts.

In a few instances, a high school district is governed by the same board as a coterminous elementary school district. In such cases the two districts are counted as a single school district government for census purposes.

California school districts and community college districts are usually governed by elected boards of education or trustees. The districts serving charter cities may have appointed boards if the charter so specifies. The school district serving the city of Sacramento is administered by a board of education appointed by the city council.

School district and community college district boards may determine their own fiscal requirements; the counties levy and collect the taxes required. The tax levies, however, are subject to constitutional tax limitations except for taxes levied to pay bonds issued before June 1978. Bond issues for school district and community college district purposes are subject to voter approval.

With the exception of the Santa Paula Union High School Public Library District, unified and union high school district library districts are administered by the board of the establishing school district and are not counted as separate governments. The district in Santa Paula is governed by a separate board of trustees and was renamed the Blanchard/ Santa Paula Library District.

Dependent Public School Systems (60)

California statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (59):
County special service schools

Systems dependent on municipal governments (1):
San Francisco city/county special schools

Many California counties operate special service schools to provide education for handicapped, mentally retarded, and other persons with special needs. These schools are administered by the county superintendent. The schools are not counted as separate governments. In a number of counties these services are provided through itinerant teachers or special classes in the regular schools rather than through separate special schools. As of June 1997, 60 California counties were operating such services.

Regional occupational programs are described under "Other Educational Activities," below. These programs may be established either by a single county or city-county, or by two or more counties or school districts.

Other Educational Activities

Regional occupational programs provide vocational and technical education. These programs are established by individual counties or consolidated city-counties, by individual school districts (if authorized by special act), by

two or more counties, or by two or more school districts. The programs are not counted as separate governments. As of June 1997, there were 73 regional occupational programs reported in operation. Of these, 32 are classified as dependent activities of their individual establishing county governments. One was established by the city and county of San Francisco and is classified as a dependent activity of the city government. Four are classified as dependent activities of their individual establishing school districts. The six regional occupational programs created by agreement between two or more counties and the 30 regional occupational programs created by agreement between two or more school districts are classified as joint educational service districts of the creating governments.

SPECIAL DISTRICT GOVERNMENTS (3,012)

California statutes authorize the creation of a wide variety of special districts or authorities that are counted as governments. These are discussed in detail below. It should be noted that many of the classes listed below have the same name and functions as classes that are listed under “Subordinate Agencies and Areas,” below. For these classes, the enabling legislation provides for alternative methods of governing the districts. Where these districts have separate governing bodies, they are counted as governments; when they are governed by county or municipal officials in an ex officio capacity, they are not counted as separate governments.

Those special district governments in California that levy taxes are subject to constitutional tax limitations, except for taxes levied to pay bonds issued before June 1978.

Agencies Established Under “Joint Exercise of Powers Agreements” (not included in other types of special district governments shown elsewhere)

Two or more local governments (county, municipal, or special district) may exercise jointly any power common to them. Federal and state governments also may participate in such agreements. When a “joint exercise of powers” agreement provides for the creation of an agency that is separate from the participating governments, a notice of the agreement must be filed with the secretary of state.

Agencies established under “joint exercise of powers” agreements are known by a wide variety of names. The functions performed by and the powers granted to these agencies are spelled out in the agreements establishing the agency. Agencies established under “joint exercise of powers” agreements may receive contributions from participating governments and, if the agreement so provides, fix charges and issue revenue bonds.

Air Pollution Control Districts

Regional air pollution control districts are authorized by general law. These districts are established by resolution of the boards of supervisors of two or more counties acting on their own motion or on petition of voters and after

public hearing. Each district is governed by a regional board comprised of one or more supervisors from each county, and one or more city selection committee members from each county. The regional board may determine the amount of ad valorem taxes to be levied for district purposes, accept loans from the county, and issue bonds.

The Bay Area Air Quality Management District and the South Coast Air Quality Management District were established by special acts but operate under provisions similar to those above.

Air pollution control districts serving single counties and “unified” districts serving several counties but having less autonomy than regional districts are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Airport Districts

Airport districts authorized under general law may be created by resolution of the county board of supervisors after public hearing and local referendum. An elected board of directors governs each district. The district may levy taxes, fix charges, and issue bonds with voter approval. The Monterey Peninsula Airport District, which was established by a special act, operates under similar provisions.

Community Service Districts

Districts to provide airport, ambulance, fire protection, garbage collection, graffiti abatement, highway, library, mosquito abatement, parks and recreation, police protection, sewer, street lighting, underground utility lines, and water services or any combination of these are authorized under general law. These districts are established by the county board of supervisors on petition of residents and after hearing and referendum. An elected board of directors or the county board of supervisors, if so petitioned, governs each district. The districts may levy taxes, issue bonds with voter approval, fix rates and charges, and accept contributions.

Similar provisions apply to the Rossmoor Special Community Services District in Contra Costa County, which was authorized by special acts.

County Service Authorities for Freeway Emergencies

Authorities to provide call boxes on freeways are established by resolution of the county board of supervisors and a majority of the city councils in the county served. A board of directors, two appointed by the county board of supervisors and five selected jointly by the councils of cities in the county, governs each authority. The authority may impose fees and issue revenue bonds.

Authorities that are governed by the county transportation commission ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

County Traffic Authorities

Two county traffic authorities—one in Santa Clara County and one in Tuolumne County—have been authorized by special acts, with similar provisions applicable to each. The authorities' governing bodies consist of members appointed by the county board of supervisors and by officials of cities in the county. The authorities may levy a sales tax after voter approval. The Tuolumne County Traffic Authority was not reported in operation as of June 1997.

County Transportation Authorities and Commissions

California statutes have authorized creation of the following county transportation authorities or commissions with the power to levy taxes:

- County transportation commissions
- County transportation authorities
- Fresno County Transportation Authority
- Local transportation authorities (general law)

Similar provisions apply to each of these entities. Each is created by county resolution after referendum. These districts plan and coordinate transit services within the area they serve. The boards consist of appointed representatives of county and municipal governments within the area served. The commissions may receive county and city appropriations and levy sales taxes after voter approval.

County transportation commissions that do not have any tax-levying power are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Drainage Districts

California statutes authorize the creation of the following types of districts to provide for drainage of agricultural land:

- Drainage districts—1885 law
- Drainage districts—1903 law
- Drainage districts—1923 law
- County drainage districts
- Storm water districts—1909 law

Under the 1885 law, drainage districts may be created by the county board of supervisors on petition. A board of trustees, elected or appointed, governs each district. The districts may levy taxes and special assessments. The 1885 law has been repealed, but existing districts may continue to operate under its provisions.

Under the 1903 law, drainage districts are established by the county supervisors after referendum. A board of elected directors governs each district. The districts may

levy taxes and special assessments, fix tolls and charges, and may issue bonds with voter approval. The Colusa Basin Drainage District was established by special act with similar provisions.

Under the 1923 law, drainage districts are established by the county supervisors on petition. A board of directors, appointed by the county supervisors or elected by the voters, governs the district. The districts may levy taxes and special assessments and may issue bonds with voter approval. Since 1953, no new districts may be formed under this law but those then in existence may continue to operate under its provisions.

County drainage districts are similarly established but without referendum. A board of directors is chosen from the governing bodies of the county and the cities in the district. County drainage districts have powers similar to those of drainage districts under the 1885 and 1903 laws.

Storm water districts also are created by the county supervisors. A board of elected trustees governs each district. Storm water districts have powers similar to those of drainage districts under the 1885 and 1903 laws.

Drainage improvement districts under the 1919 law and storm drainage maintenance districts are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Fire Districts

Fire protection districts authorized under a 1987 law are established by the county board of supervisors on petition of voters and after public hearing and referendum. The law provides for the establishment of single county, multi-county, single city, and multi-city districts to provide fire protection, ambulance, and rescue services. A board of directors, either elected or appointed by the county supervisors, governs each district. The board may levy taxes and issue bonds after voter approval.

Special, local, and multi-county fire districts, which were organized under earlier law, were similarly constituted. These laws have been repealed but existing districts may continue to operate under their provisions or may reorganize under the 1987 law.

Flood Control and Water Conservation Districts

California general legislation provides that the following types of districts, to provide flood control facilities, may be established by county boards of supervisors on petition of landowners and after public hearing:

- Flood control and water conservation districts —1931 law
- Levee districts—1905 and 1959 laws
- Protection districts—1880 law

Flood control and water conservation districts under the 1931 law are governed by trustees appointed by the county supervisors. They are financed by special assessments or ad valorem taxes.

Levee districts under the 1905 law have elected boards of trustees. Levee districts under the 1959 law have elected boards of directors. Both types of levee districts may levy property taxes.

Protection districts formed under the 1880 law have elected boards of trustees. They may levy special assessments and property taxes.

In addition, the following districts have been established by special acts to provide flood control facilities:

American River Flood Control District
Antelope Valley Storm Water Conservation and Flood Control District
Brannan-Andrus Levee Maintenance District
City of Marysville Levee District
Contra Costa County Flood Control and Water Conservation District
Fresno Metropolitan Flood Control District
Lake County Flood Control and Water Conservation District
Lassen-Modoc County Flood Control and Water District
Levee District Number One of Sutter County
Lower San Joaquin Levee District
Napa County Flood Control and Water Conservation District
Sacramento Area Flood Control Agency
Sacramento River West Side Levee District
San Benito County Water Conservation and Flood Control District
Stanislaus County Flood Control District
Yolo County Flood Control and Water Conservation District

Most of these districts are governed by elected boards but the Fresno, Lower San Joaquin, and Yolo County districts have locally appointed boards, and the Lassen-Modoc district board consists of supervisors of the two counties served. All of the districts may levy taxes and most also may levy special assessments. All but the Sacramento River West Side district may issue bonds. Some districts of this type are subdivided into “zones” for purposes of financing improvements. Such zones are classified as dependent activities of the parent districts and are not counted as separate governments. The Stanislaus County Flood Control District was not reported in operation as of June 1997.

Flood control districts that are governed by the county board of supervisors in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Fort Ord Reuse Authority

This authority was created by special act to convert the former Fort Ord military reservation to productive civilian use and to protect the unique environmental resources of the area. The 13 member board consists of appointees from participating cities and Monterey County. The authority may levy assessments, issue bonds, and may accept contributions from Federal and state agencies and member governments.

The March Joint Powers Authority was created under a “Joint Exercise of Powers Agreement” (see above) for the purpose of developing the former March Air Force Base.

Geologic Hazard Abatement Districts

These districts control land-movement hazards resulting from landslides, subsidence, erosion, or earthquakes. These districts may be established by resolution by or petition to a city or county governing body after public hearing. The district governing body may be either an elected board or the county or city governing body in an ex officio capacity. The district may levy special assessments and issue bonds.

Districts governed by the county supervisors or the city governing body in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Groundwater Management Districts or Agencies

A number of groundwater management agencies have been established by special acts. Similar provisions apply to each of these districts. A board of directors, either elected by the voters or appointed by the county, municipal, and special district governments represented, governs each district. The districts may impose service charges, including charges for extraction of groundwater.

Highway Districts

California general law authorizes the following types of highway districts:

Bridge and highway districts
Separation of grade districts

Bridge and highway districts may be created by ordinance of the county board of supervisors or on petition of voters and after local referendum. A board of directors appointed by the county supervisors governs each district. The districts may issue bonds on approval of the voters, levy taxes, and fix and collect tolls and charges. The Golden Gate Bridge, Highway, and Transportation District was established under this law. It provides transit and ferry services in addition to operating the Golden Gate Bridge and its approaches.

Separation of grade districts provide overpasses, tunnels, and underpasses. These districts are created by ordinance of the county board of supervisors after hearing

and referendum. A board of commissioners, appointed by the county board of supervisors, governs each district. The districts may issue bonds upon voter approval and may levy taxes.

Hospital Districts or Health Care Districts

Hospital districts provide hospital and health care facilities. These districts are created by the board of county supervisors on petition of the voters and after referendum. An elected board of directors governs each district. The district may establish rates, levy taxes, and upon voter approval, levy special assessments, and issue bonds.

Housing Authorities

Housing authorities may be established by the city or county governing body on its own initiative or on petition of residents. In addition, area housing authorities may be formed by agreements between any two or more counties or cities. A board of commissioners appointed by the mayor or the county governing body governs each authority. In the case of area housing authorities, two commissioners are appointed by the governing body of each member county or city. Each authority may issue bonds, fix rents and charges, accept loans, or accept grants from the Federal government.

Authorities in which the county or city governing body serves as the housing authority commissioners ex officio or where charter provisions give the county or city governing body power to raise or lower the housing authority budget are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Irrigation Districts

Irrigation districts are created by the county board of supervisors on petition of landowners and after referendum. In addition to delivery of irrigation water, the districts may provide domestic water services, sewerage, flood control, and electric power. An elected board of directors governs each district. The districts may levy taxes and special assessments; issue bonds with voter approval; and fix rates, fees, and tolls. In several instances, districts organized under this law have been renamed “water districts.”

The Palo Verde Irrigation District was established by special act to provide drainage, flood control, irrigation, and water supply. The district is governed by an elected board of trustees. The district may fix water rates, tolls and charges, and levy ad valorem taxes and special assessments. It may issue revenue and general obligation bonds with voter approval.

Library Districts and Library Districts in Unincorporated Towns and Villages

Both types of districts are created by the board of county supervisors on petition of voters and after referendum. An elected board of trustees governs each district. The districts may issue bonds on voter approval, levy taxes, and accept donations.

Districts in unincorporated towns and villages also may establish and operate museums.

For public libraries operated by union high school districts and unified school districts, see “Public School Systems,” above.

Memorial Districts

These districts provide and maintain memorial halls, buildings, or meeting places for veterans. These districts are created by the board of county supervisors on petition of voters and after referendum. An elected board of directors administers each district. The districts may issue bonds on approval of the voters and levy taxes.

Municipal Improvement Districts (special acts)

A number of districts were established by special act. Substantially the same provisions apply to each of these districts. They may provide a wide range of functions including sewage and garbage disposal, water supply, park and recreational facilities, and fire protection. An elected board of directors governs each district. The districts may levy taxes and special assessments, impose charges, and issue bonds with voter approval.

The Estero Municipal Improvement District is governed by the city council of Foster City and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

Pest Control Districts

General laws provide for the establishment of five types of districts to control insect pests:

- Citrus pest control districts
- Mosquito abatement or vector control districts
- Pest abatement districts
- Stone and pome fruit pest control districts
- Wine grape pest and disease control districts

Each of these types of districts may be created by the county board of supervisors upon petition and after public hearing. A board of directors appointed by the county supervisors governs each district. Mosquito abatement or vector control districts may include territory in incorporated cities, in which the governing bodies of the cities also appoint district directors. Citrus pest control districts

and stone and pome fruit pest control districts may levy special assessments and ad valorem taxes. Mosquito abatement, pest abatement, and vector control districts may levy property taxes.

Police Protection Districts (in unincorporated towns)

These districts are established to provide police protection within unincorporated towns by the county board of supervisors on petition of residents after public hearing. An elected board of commissioners governs each district. The districts may levy taxes. A 1959 amendment prohibited creation of additional districts under this law but those already in existence may continue to operate under its provisions. Police protection districts in unincorporated territories operate under similar provisions, with the exception that the board of supervisors serves as the ex officio district directors.

Port and Harbor Districts

California general laws authorize a variety of districts to provide port and harbor facilities:

- Harbor districts
- Port districts
- River port districts
- Small craft harbor districts

All of these districts are established by county boards of supervisors on petition and after hearing and referendum.

Harbor districts are each governed by a board of five elected commissioners.

A port district encompasses one incorporated city and may include surrounding territory. A district board appointed by the city and county governing bodies governs each district with these exceptions: the Stockton Port District board number and composition has special requirements, the Santa Cruz Port District has an elected board and districts in Ventura County have city-appointed boards.

River port districts are each governed by a board of commissioners appointed by the governing bodies of the counties and the largest city in the districts.

Small craft harbor districts are governed by boards of five elected directors. The Humboldt Bay Harbor Recreation and Conservation District and the San Diego Unified Port District were created by special acts with provisions similar to the general laws above. The Humboldt Bay district has an elected board and the San Diego district board is appointed by the city councils of the cities in the district. The San Diego district operates airport as well as port facilities.

All port and harbor districts organized under the above provisions may levy property taxes, fix charges, and issue bonds upon voter approval.

Harbor improvement districts are governed by the county board of supervisors and are therefore not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Public Cemetery Districts

Public cemetery districts are established by the county board of supervisors on petition of landowners and after hearing and referendum. A board of trustees, appointed by the county supervisors, governs each district. The districts may levy taxes and impose a special tax.

Reclamation Districts

Reclamation districts are authorized by general law and are created by the board of county supervisors on petition of landowners. An elected board of trustees governs each district. The districts may levy special assessments or ad valorem taxes, fix rates for distribution of water, and issue bonds upon voter approval. Reclamation districts established by special acts have provisions similar to districts established under general law.

Recreation and Park Districts

California statutes provide for the following types of districts to provide recreation and park facilities:

- Recreation and park districts
- Regional park, open space, and park and open space districts

Recreation and park districts are established after public hearing and referendum by city or county governing bodies either on their own initiative or on petition of voters. The directors of the district may be elected or may be appointed by mayors or county supervisors. The districts may levy taxes and may issue bonds with voter approval.

Regional park and open space districts are established by the board of supervisors of one or more counties on petition and after hearing and referendum. An elected board of directors governs each district. The districts may levy taxes and may issue bonds with voter approval.

The Lake Cuyamaca Recreation and Park District was established by a 1961 special act subject to referendum to provide parks and recreational services. A board appointed by the San Diego County Board of Supervisors governs the district. The district may levy taxes and issue bonds with the approval of the voters.

The Mount San Jacinto Winter Park Authority was authorized by a special act to build and operate a ski resort. Its board members are appointed by the Governor and the city and county governing bodies. The authority may fix rates and tolls and accept contributions.

The Coachella Valley Mountains Conservancy in Riverside County and the Santa Monica Mountains Conservancy in Ventura and Los Angeles Counties were authorized by special acts with similar provisions to provide open space

preservation and recreational facilities. A board consisting of representatives of local governments in the area served governs each conservancy. Both conservancies may fix fees and charges and issue bonds. The Santa Monica Mountains Conservancy also may levy ad valorem taxes.

The Santa Clara County Open Space Authority was created by a special act to preserve open space in Santa Clara County. A board of directors, initially appointed by the county supervisors but thereafter elected, governs the authority. The authority may levy a special tax on developed property and issue bonds.

The Mountain View Shoreline Regional Park Community is governed by the city council of Mountain View and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

Resort Improvement Districts

Resort improvement districts provide fire protection, mosquito abatement, parking facilities, police protection, recreation, refuse collection, sewerage, streets, and water supply in unincorporated resort areas. These districts are established by the county board of supervisors on petition of landowners and after referendum. An elected board of directors governs each district. The districts may fix rates and charges, levy taxes, and upon voter approval, issue bonds. Since 1965, no new districts may be formed under this law, but those then in existence may continue to operate under its provisions.

Resource Conservation Districts

Resource conservation districts provide soil and water conservation services. These districts are established by the board of county supervisors on petition of landowners and after hearing and referendum. An elected or appointed board of directors governs each district. The districts may levy taxes, accept gifts and grants, and charge fees for services. Similar provisions apply to the Tahoe, Suisun, and Ventura resource conservation districts, which were established by special acts.

Local improvement districts may be created within a resource conservation district as dependent activities of the parent district. They are not counted as separate governments.

Sacramento Ballpark Authority

This authority was created by special act to construct and operate a professional ballpark in the city of Sacramento. The board is appointed by the boards of supervisors of the city of Sacramento and any participating counties. The authority may issue revenue bonds.

Sanitation and Sewer Districts

The following types of districts to provide sewerage and/or solid waste disposal are authorized by general law:

Garbage and refuse disposal districts

Sanitary districts—1923 and 1891 laws

County sanitation districts (in Los Angeles and Orange Counties only)

Garbage and refuse disposal districts are established by the county board of supervisors. A board of directors is appointed by the supervisors. The district may levy taxes, fix charges, and issue bonds upon voter approval.

By contrast, “garbage disposal districts” are governed by the county board of supervisors and are therefore not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Sanitary districts under the 1923 law are created by the county supervisors on petition of landowners and after hearing and referendum. A board of elected directors governs each district. The districts may levy taxes, fix charges, and issue bonds on voter approval. Similar provisions apply to districts organized under the 1891 law. Since 1939, no new districts may be formed under the 1891 law, but those already in existence may continue to operate under its provisions.

Sanitary improvement districts created by sanitary districts are dependent activities of the parent district. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Sanitation districts in Los Angeles County and in Orange County are counted as a single special district governments for census purposes. In each of these two counties, the districts are governed by boards composed of city and county officials. The districts may issue bonds upon voter approval and levy taxes. In each of these two counties, the operations of the individual districts are closely integrated, with the same engineering and administrative staff and common sewage treatment plant and outfall lines.

Other county sanitation districts in California are not counted as separate governments. Similarly, municipal sewer districts under the 1911 law, sewer districts in unincorporated territory under the 1899 law, and sewer maintenance districts are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

The following districts were authorized by special acts to provide sewerage services:

Fairfield-Suisun Sewer District

Tahoe-Truckee Sanitation Agency

Vallejo Sanitation and Flood Control District

Each of these districts is governed by a board chosen by local officials. These districts may each levy taxes, fix charges, and issue bonds on voter approval.

Shasta County Regional Library Facilities and Services Commission

This commission was authorized by special act to finance library services. It consists of seven members: two appointed by the county supervisors, one by the city

council of each city in the county, one by the county board of education, and two by the other five members. The commission may fix service charges, issue bonds, and levy ad valorem and sales taxes. This entity was not reported in operation as of June 1997.

Transit Districts

These districts are authorized by special acts or by general laws subject to referendum. Most of these districts are governed by boards of directors appointed by the governing bodies of the cities and counties in the district but some districts have elected boards. The Tahoe Transportation District also serves portions of Nevada; its board members consist of members of the governing bodies of California and Nevada counties and cities in the district, plus the directors of the state departments of transportation of California and Nevada.

Most districts may levy ad valorem taxes. Some districts also may levy retail sales taxes. Most of the districts may issue revenue bonds without voter approval and general obligation bonds with voter approval.

There also are other agencies involved in transportation planning and operations that are established under "joint exercise of powers" agreements (see above).

Utility Districts

California statutes authorize creation of the following types of utility districts:

- Municipal utility districts
- Public utility districts

These districts are formed by the county supervisors on petition of voters (or of public agencies, in the case of public utility districts) and after hearing and referendum. The districts may provide any combination of water, electricity, transportation, telephone service, sewerage, refuse disposal, fire protection, and recreation services. A board of directors governs each district. The districts may levy taxes, fix charges, and issue bonds with voter approval. The Donner Summit Public Utility District and the Olivehurst Public Utility District were created by special acts with similar provisions.

Water Supply and Water Conservation Districts

California general laws authorize a variety of districts to provide water supply and/or conservation as noted below:

- "California" water districts (irrigation and domestic water supply; also sewerage)
- County water authorities—1943 law (irrigation and domestic water supply)
- County water districts (irrigation and domestic water supply; also sewerage and electric power)

County waterworks districts (irrigation and domestic water supply)

Metropolitan water districts (water supply and electric power)

Municipal water districts (domestic water supply; also sewerage and electric power)

Water conservation districts—1927 law (irrigation and water conservation)

Water conservation districts—1931 law (irrigation, water conservation, and water supply; also sewerage)

Water replenishment districts (replenishment of underground water)

Water storage districts (water storage and distribution; also electric power)

Substantially uniform provisions apply to each of these ten types of districts. Each is created by resolution of the county board or other participating agency, usually upon petition, and after referendum. The districts have elected boards of directors, except for the county water authorities, county waterworks districts, and metropolitan water districts, which have appointed boards. A few districts have been authorized by special act to perform additional functions. All of these districts may fix charges and levy special assessments, and all except water storage districts may levy property taxes. All except water conservation districts formed under the 1927 law may issue bonds on voter approval.

In addition, a number of districts were created by special acts to provide water for domestic use, irrigation or wastewater management; some of these districts also may provide sewerage, electric power, and flood control facilities. Most of these agencies have elected boards. Exceptions are the Orange County and Santa Clara Valley Water Districts, which have some appointed members on their boards, and the Yuba-Bear River Basin Authority, which has directors appointed by the participating counties. All districts may fix charges, levy property taxes, and issue bonds on voter approval. Some of these agencies have been subdivided into "zones" for purposes of financing improvements. Such zones are classified as dependent activities of the parent agency and are not counted as separate governments.

County water agencies that are governed by the county board of supervisors in an ex officio capacity are not counted as separate governments. See "Subordinate Agencies and Areas," below.

SUBORDINATE AGENCIES AND AREAS⁹

Shown below are various governmental designations in California that have certain characteristics of governmental units but which are classified in census statistics as

⁹Legislation for the California School Finance Authority (state) was repealed in 1995. Its assets were transferred to the California Education Facilities Authority.

subordinate agencies of the state or of local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (See “Public School Systems,” above, regarding educational agencies of this nature).

Many of the classes listed below have the same name and functions as classes that are listed under the “Special District Governments” category above. For these classes, the enabling legislation provides for alternative methods of governing the districts. Where these districts have separate governing bodies, they are counted as special district governments; when they are governed by county or municipal officials in an ex officio capacity, they are classified for census purposes as subordinate agencies of the government they serve, and are not counted as separate governments.

Some of the subordinate agencies and areas represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

California Education Facilities Authority (state). This authority assists private colleges and universities in financing building projects and finances student loans. It is governed by a board composed of the state director of finance, the state controller, and the state treasurer plus two members appointed by the Governor. The authority may lend money to institutions, lease facilities to institutions, and issue revenue bonds.

California Health Facilities Finance Authority (state). This authority was established to finance construction of health facilities. It is composed of the state treasurer, the state controller, and the director of finance plus members appointed by the Governor, the assembly speaker, and the Senate Rules Committee. It may issue revenue bonds, make loans, or build and lease facilities.

California Housing and Infrastructure Finance Agency (state). This agency was established to assist housing development. It is composed of the state treasurer, the secretary of the Trade and Commerce Agency, and the secretary of business, transportation, and housing, plus members appointed by the Governor subject to confirmation by the senate. The agency may make loans to developers and to mortgage lenders and may issue revenue bonds.

California Pollution Control Financing Authority (state). This authority was established by act of the legislature to finance and lease pollution control and resource

recovery facilities. The authority board consists of the director of finance, the state controller, and the state treasurer, who serve in an ex officio capacity. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

California Student Loan Authority (state). Legislation for this authority was repealed in 1995. Its assets were transferred to the California Education Facilities Authority.

California Transportation Commission (state). This commission is the successor agency to the California Toll Bridge Authority. In addition to formulating statewide transportation plans, it also directs the Department of Transportation in the operation of state toll highway crossings. The nine member commission is appointed by the Governor. It may issue revenue bonds and may fix tolls and charges.

Community redevelopment agencies (county or municipal). These agencies may be created by a resolution of the county or municipal governing body upon a declaration of need. They are governed by the city council or the county supervisors ex officio or by a board appointed by the city mayor or the chairperson of the county board of supervisors with the approval of the county or city governing body. The establishing governments appropriate money for the redevelopment agencies. The agencies may issue revenue bonds, fix rents and charges, and accept Federal grants.

County flood control and flood water conservation districts and county water agencies (county). These districts are established by special acts. If they are administered by the county board of supervisors in an ex officio capacity, they are not counted as separate governments. Such districts may levy taxes and issue bonds after referendum. For flood control and water conservation or water supply and water conservation districts that are governed by a separate board of trustees, see “Special District Governments,” above.

Nonprofit public benefit corporations (county, municipal, or other). Nonprofit public benefit corporations¹⁰ to provide public facilities or services may be established by filing articles of incorporation with the secretary of state. A board of directors, composed as specified in the articles of incorporation, governs each corporation. The corporation may fix fees and other service charges and may issue revenue bonds. Nonprofit public

¹⁰Nonprofit corporations that do not file reports with the state controller are not counted as governments, but are operated as private entities. In the 1987 Census of Governments, and in earlier census reporting, nonprofit corporations that filed reports with the state controller were excluded from census statistics on governments.

benefit corporations are not counted as separate governments. They are classified as dependent agencies of the county, municipal, school district or special district government they serve if they file reports with the state controller and meet one or more of the following statutory requirements:

1. The corporation was created under a “joint exercise of powers” agreement.
2. The corporation has issued tax-exempt bonds to finance facilities subject to a lease to or agreement with a local government.
3. The corporation is wholly owned by a local government.

Other examples include:

State

Agricultural product marketing commissions
 California Alternative Energy Source Finance Authority
 California Earthquake Authority
 California Housing Partnership Corporation
 California Passenger Rail Financing Commission
 California Public Capital Improvements Financing Authority
 California State University and Colleges Headquarters Building Authority
 California Statewide Communities Development Authority
 California Urban Waterfront Area Restoration Financing Authority
 Emergency Medical Services Authority
 Fish and game districts
 Forest practice districts
 Game refuge districts
 Klamath River Fish and Game District
 One Variety Cotton District
 Sacramento and San Joaquin Drainage District
 State Assistance Fund for Energy, California Business and Industrial Development Corporation
 Surface mining and reclamation districts
 Water master districts

County

- Acquisition and improvement districts (county)
- Air pollution control districts (single-county)
- Boulevard districts
- Community energy authorities (county)
- Community facilities districts—1982 law (county)
- Community rehabilitation districts (county)
- Community services districts with ex officio boards
- Cotton pest abatement districts
- County drainage districts with ex officio boards
- County maintenance districts
- County regional justice facilities planning agencies et al. (general law and special acts)

- County sanitation districts (except in Los Angeles and Orange Counties)
- County service areas
- County service authorities for freeway emergencies (if governed by county transportation commission)
- County special health care authorities in Monterey and Santa Barbara Counties
- County transportation commissions (except those with power to levy taxes)
- County waterworks districts with ex officio boards
- Crossing guard maintenance districts
- Drainage improvement districts—1919 law
- El Dorado County Toll Tunnel Authority
- Fire protection districts with ex officio boards
- Flood control maintenance areas
- Garbage disposal districts
- Geologic hazard abatement districts with ex officio boards (county)
- Harbor improvement districts
- Highway interchange districts (county)
- Highway lighting districts
- Housing authorities with ex officio boards
- Industrial development authorities
- Integrated financing districts (county)
- Joint county road camp districts
- Landscaping and lighting assessment districts
- Local housing finance agencies
- Local improvement districts - resource conservation or irrigation
- Metropolitan Transportation Commission (joint city-county) (coordinates transit planning in San Francisco area)
- Municipal advisory councils
- Open space maintenance districts
- Parking authorities—1949 law
- Permanent road divisions
- Protection districts—1895 law
- Recreation and park districts with ex officio boards
- Regional planning districts (joint county)
- Resort improvement districts with ex officio boards
- Road districts
- Road improvement districts
- Road maintenance districts
- Sacramento Housing and Development Agency
- Sacramento Metropolitan Air Quality Management District
- Sanitary improvement districts
- Santa Clara County Transit Agency
- Sewer districts—1939 law (county)
- Sewer districts in unincorporated territory—1899 law
- Sewer maintenance districts
- Sonoma County Dental Health Authority
- Storm drainage districts in Contra Costa County
- Storm drain maintenance districts—1937 law
- Storm drain maintenance districts—1939 law
- Unified air pollution control districts
- Vehicle parking districts—1943 law (county)
- Water authorities (county)

Municipal

- Acquisition and improvement districts (city)
- Community energy authorities (municipal)
- Community facilities districts—1982 law (city)
- Community rehabilitation districts (municipal)
- Crossing guard maintenance districts
- Estero Municipal Improvement District
- Flood control maintenance areas (city)
- Geologic hazard abatement districts with ex officio boards (municipal)
- Highway interchange districts (municipal)
- Housing authorities with ex officio boards (city)
- Industrial development authorities (city)
- Integrated financing districts (municipal)
- Local housing finance authorities (city)
- Metropolitan Transportation Commission (joint city-county) (coordinates transit planning in San Francisco area)
- Mountain View Shoreline Regional Park District
- Municipal building commissions
- Municipal lighting maintenance districts
- Municipal park improvement districts
- Municipal water districts—1935 law
- Open space maintenance districts (city)
- Parking authorities—1949 law (city)

Parking districts—1951 law

Recreation and park districts with ex officio boards (city)

San Francisco Municipal Railway

San Francisco Port Commission

Sewer districts—1939 law (city)

Small craft harbor districts (single city)

Street lighting districts

Vehicle parking districts—1943 law (city)

Other

The following are adjuncts of the special district governments they serve and are not counted as separate governments:

- Improvement districts within irrigation, resources conservation, and water conservation districts
- Integrated financing districts
- Sewage disposal districts within municipal utility districts
- Special service districts within transit or utility districts

California laws also provide for various types of local areas for election purposes and administration of justice.

COLORADO

Colorado ranks 16th among the states in number of local governments, with 1,869 active as of June 1997.

COUNTY GOVERNMENTS (62)

The entire area of the state is encompassed by county government except for the city and county of Denver, which is a consolidated city-county government. Because Denver operates primarily as a city, it is counted as a municipal government, rather than as a county government, for census purposes. In Colorado counties with county government, the governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (269)

Municipal Governments (269)

Municipal governments in Colorado are the cities and the towns. Cities and towns in Colorado may adopt home-rule charters. Upon voter approval, towns may be reclassified as cities if their population exceeds 2,000. Similarly, upon voter approval, cities may be reclassified as towns if their population falls below 2,000. In addition, some cities still operate under territorial charters granted by the legislature of the former Colorado Territory before 1876.

Township Governments (0)

Colorado has no township governments.

PUBLIC SCHOOL SYSTEMS (180)

School District Governments (180)

The following types of school districts in Colorado are counted as separate governments for census purposes:

- School districts
- Junior college districts
- Affiliated junior college districts

Each school district in Colorado is governed by an elected board of education. Colorado school districts may levy ad valorem taxes for school purposes and may issue general obligation bonds after voter approval. Junior college districts may be organized in any area with a grade 12 population of 400 or more and an assessed valuation of \$60 million or more by petition to the State Board for Community Colleges and Occupational Education. An elected board governs each junior college district. These districts may levy ad valorem taxes and issue general obligation bonds with voter approval. As of June 1997, four junior college districts were reported in operation. However, most junior colleges in Colorado have been absorbed into the state system of higher education, and are accordingly not counted as separate governments.

Affiliated junior college districts are created by a petition of at least 500 voters to one or more counties and subsequent approval at referendum. An elected board governs each district. These districts may levy ad valorem taxes and issue debt.

Dependent Public School Systems (0)

Colorado has no dependent public school systems.

Other Educational Activities

The area vocational districts in Colorado are created upon petition of voters to one or more counties, after voter approval. These districts may be administered by a board consisting of the local junior college district board ex officio plus one member from each school district served, or, as an alternative, by the board of a single school district or junior college district. Accordingly, the area vocational districts are classified as joint educational service agencies of the school districts they serve, or as adjuncts of a school district, and are not counted as separate governments. As of June 1997, two area vocational districts were reported in operation.

Boards of cooperative educational services are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. These boards may be established by two or more school districts for the purpose of furnishing services if cooperation appears desirable.

The composition of the cooperative board is specified by the agreement forming the board. Revenues consist of appropriations from participating school districts and state and Federal grants. As of June 1997, 19 boards of cooperative educational services were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,358)

Colorado statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

General law provides that combinations of cities, towns, or counties, acting jointly, may establish an airport authority by resolution or ordinance. Additionally, the General Assembly may authorize the Governor, on behalf of the state, to join with local governments in establishing an airport authority. Each authority is administered by a board of commissioners appointed by the governing bodies of the sponsoring governments and the Governor with the approval of the Senate, if the state is a member of the authority. The number and apportionment of board members, of whom there must be at least five but no more than nine, are determined in the initiating resolution. Airport authorities may fix rentals, charges, and fees, and may issue revenue bonds.

Airport authorities established by a single county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Ambulance Districts

Under the Special District Act, districts to provide emergency medical services, either directly or under contract, are established by petition of voters to the district court, after public hearing and voter approval. An elected board of directors governs each district. The districts may fix service charges, levy ad valorem taxes, and, after voter approval, may issue general obligation bonds.

Authorities Established Under Intergovernmental Agreements

These authorities may be established by agreement between any two or more governments for any functions that the participating governments may perform. The composition of the authority governing body is specified in the agreement establishing the authority. The revenue powers of the authority are also spelled out in that agreement. Authorities established under this law may be known by a variety of names.

Cemetery Districts

Cemetery districts encompassing portions of a county are established on petition of property owners in each area concerned by the board of county commissioners. The county commissioners appoint a three-member board of directors to govern the district. This board may levy ad valorem taxes unless the district encompasses the entire county.

Cemetery districts that encompass the entire county are financed solely by county appropriations and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Cherry Creek Basin Water Quality Authority

This authority was formed by 1988 legislation to provide water pollution control in the Cherry Creek basin in Arapahoe and Douglas Counties. A board of directors, each of whom represents a participating government, governs the authority. The authority may fix rates, tolls, fees, and charges, levy ad valorem taxes and special assessments; and issue bonds.

Denver Metropolitan Major League Baseball Stadium District

This district was created by 1989 legislation to finance and construct a major league baseball stadium in the Denver area. A board of seven directors appointed by the Governor governs the district. The district may fix rents, fees, rates, tolls, and charges; may issue revenue bonds, and, upon voter approval, may collect a sales tax.

Drainage Districts

Drainage districts are created by order of the board of county commissioners on petition and after an election in the proposed district, unless the land concerned is unoccupied and an election is therefore unnecessary. An elected board of directors governs each district. The district may levy benefit assessments and may issue bonds after approval of the voters.

Grand Junction Drainage District

This district was established by special act. It is governed by an elected board of directors. The district may levy ad valorem taxes and issue general obligation bonds upon voter approval.

Fire Protection Districts

Under the Special District Act, these districts to provide fire protection and emergency medical and rescue services are established by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix fees and charges, and issue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters.

Ground Water Management Districts

These districts are established by the State Ground Water Commission on petition of taxpaying voters after public hearing and local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes and special assessments and, with voter approval, may issue bonds.

Health Service Districts

Under the Special District Act, districts to provide public hospitals, nursing homes, emergency facilities, and other health care facilities are established by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix fees and charges for services, and issue revenue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters. In the 1992 Census of Governments these districts were listed as “Hospital Districts.” Effective July 1, 1996 all districts created under this law must carry the designation “health service district,” but hospital districts established prior to that date may retain their original name.

Housing Authorities

Both municipal and county housing authorities are authorized by Colorado statutes. An individual county or city may establish a housing authority through resolution of its governing body on petition and after public hearing.

The mayor of a city or the county governing body appoints the housing commissioners. The authorities may issue revenue bonds and may fix and collect rentals for the use of their facilities.

Multijurisdictional housing authorities may be formed by a combination of counties, cities, and towns. These authorities are governed by a board of directors whose composition is determined by the contracting governments. The authorities may issue revenue bonds and charge and collect rentals for use of their facilities. Authorities in which the city or county governing body serves as the housing commissioners in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Internal Improvement Districts

Districts to provide irrigation, flood control, or drainage may be established by the district court on petition of the landowners in the proposed district after public hearing and referendum. An elected board of directors governs each district. The district may levy special assessments and issue bonds after voter approval. Some districts of this type are called “flood control districts.”

Irrigation Districts

Districts to provide irrigation and drainage facilities are authorized under three laws—the laws of 1905, 1921, and 1935. Legislation enacted in 1963 repealed the 1935 law but provided that any district then in existence could continue to operate under its provisions. Under the 1905 and 1921 laws, irrigation districts are created by the board of county commissioners on petition of landowners in the proposed district after an election. Elected boards of directors govern all three types of districts. The districts formed under the 1905 and 1921 laws may issue revenue bonds with voter approval and may levy a special acreage assessment, as well as fix and collect charges for their facilities. Districts formed under the 1935 law may fix charges for their facilities and services and may issue revenue bonds, but may not levy taxes.

Library Districts

Library districts may be formed by two or more governments by resolution or by petition to the most populous government in the area to be served. A board appointed by the creating governments governs the districts. The districts may certify the amounts to be contributed by participating governments, and may issue bonds. Metropolitan library districts may be formed in areas consisting of two or more counties, by petition of voters to each county or city-county to be served, after voter approval, or by resolution of the county commissioners of two or more counties. A board of trustees, two of whom are appointed by the commissioners of each county served, governs the

district. Upon voter approval, the district may levy ad valorem taxes and issue bonds. No metropolitan library districts were reported in operation as of June 1997.

Metropolitan Districts

Under the Special District Act, metropolitan districts may provide any two or more of the following services: domestic water, sanitation, fire protection, parks and recreation, public transportation, safety protection, mosquito control, street improvements, and television relay and translator facilities. These districts are created by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix fees and charges for services, and issue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters.

Metropolitan Football Stadium District

This district was created by 1996 legislation to finance and construct a National Football League stadium in the Denver area. The district is governed by a board of nine directors with one each appointed by the governing bodies of the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, one appointed by the city of Denver, two appointed by the Governor, and the chair of the Denver Metropolitan Major League Baseball Stadium District serving, ex officio. The district may fix rents, fees, rates, tolls, and charges, may issue special obligation bonds, and, upon voter approval, may collect a sales tax.

Metropolitan Library Districts

These districts are now listed under “Library Districts.”

Metropolitan Sewage Disposal Districts

General law provides that the governing body of any municipality may enact an ordinance designating the municipalities to be included in a proposed metropolitan sewage disposal district. After the requisite municipalities act to join the proposed district, and after a public hearing, a certificate of incorporation is filed with the division of local government in the state Department of Local Affairs.

The district board of directors is appointed by the executives of participating municipalities with the approval of the governing bodies of those municipalities. Each member municipality is entitled to one member per 25,000 inhabitants or fraction thereof, but not to more than half the membership of the board. These districts may levy ad valorem taxes during the first 5 years of the existence of the district, fix rates for services, and issue revenue and general obligation bonds after voter approval. The Metro Wastewater Reclamation District is the only district operating under this law.

Metropolitan Water Districts

Metropolitan water districts are established to provide water for domestic, irrigation, municipal, and industrial uses, and to produce and sell electric power. The governing body of a municipality or other local government may enact an ordinance or resolution respectively naming municipalities to be included in the proposed district. If more than half of the named municipalities enact a similar ordinance or resolution and certify it to the division of local government in the Department of Local Affairs, the organization is deemed effective after public hearing; only those municipalities passing such an ordinance become a part of the district. A board of directors governs each district; the directors are appointed by the governing boards of the participating municipalities and the county (if unincorporated area is included), one member for each 25,000 population or fraction thereof. The district board may levy ad valorem taxes, fix rates for the sale of water and electricity, and issue revenue and general obligation bonds after voter approval. There were no metropolitan water districts reported in operation as of June 1997.

Mine Drainage Districts

These districts are established by the district court on petition of mine owners and after a hearing. A board of supervisors elected by the mine owners governs each district. The board may levy taxes upon all mining claims in the district, may fix and collect charges for services, and may issue bonds.

Miffed Tunnel Improvement District

This district was created by a special law of 1922 to build and manage the Miffed Tunnel, a railroad and water tunnel through the Continental Divide. The Miffed Tunnel Commission, locally elected, governs the district. The Commission may issue revenue bonds, collect charges for use of the tunnel, and levy special benefit assessments. A 1996 special act of the legislature calls for the transfer of responsibility for the operations and maintenance of the tunnel to the state Department of Local Affairs on or before February 1, 1998.

Park and Recreation Districts

Under the Special District Act, districts to provide parks and recreational facilities or television relay and translator facilities are established by the district court on petition of taxpaying voters, after a hearing and voter approval. An elected board of directors governs each district. The districts may fix fees and charges for services and issue revenue bonds. However, indebtedness in excess of statutory limits must be approved by the voters.

County park and recreation districts established by resolution of county governments are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Power Authorities

These authorities are established by contractual agreement between any combination of municipalities that own and operate electric power systems. A board of directors governs each authority; the number and the method of appointment of directors are specified in the contract. Power authorities may fix and collect fees, rates, and charges, and may issue revenue bonds.

Public Highway Authorities

Authorities to finance beltway in metropolitan areas may be established by contract between two or more county or municipal governments. A board of directors, including one or more appointed by each participating government, plus one or more appointed by the Governor, governs each authority. The authority may fix fees, tolls, rates, and charges for use of its highways, may issue revenue and limited obligation bonds, and may, after voter approval, impose highway expansion fees, motor vehicle registration fees, sales tax levies, payroll taxes, and business or occupation taxes.

Pueblo Depot Activity Development Authority

This authority was established by a special act to manage the area encompassed by a former United States Military base. It is governed by a seven member board of directors appointed by both the city and county of Pueblo. The authority may fix fees and charges for its services and facilities and may issue revenue bonds.

Rail Districts

Districts to preserve rail freight service are established by petition of voters to the county commissioners of the most populous county to be served, after hearing and voter approval. An elected board of directors governs each district. The districts may fix fees, rates, tolls, and charges, levy ad valorem taxes, and, upon voter approval, may issue bonds. No rail districts were reported in operation as of June 1997.

Regional Service Authorities

These authorities are established by the district court following petition of voters or by resolution of a majority of the municipal and county governing bodies in the proposed area, and after hearing and referendum. Regional service authorities may provide one or more of the following services: water collection, treatment, and distribution; drainage and flood control; sewage collection, treatment, and disposal; parks and recreation; transportation; solid waste collection and disposal; libraries; fire protection; health and medical care facilities; cultural facilities; housing; weed and pest control; management services for local governments; local gas or electric services; jails and rehabilitation; and soil preservation. An elected board of directors governs each authority. The authorities may fix and

collect rates and charges, levy taxes and special assessments, and issue revenue and general obligation bonds upon voter approval. Special taxing districts and local improvement districts established within a regional service authority are classified as dependent agencies of the authority, and are not counted as separate governments. No regional service authorities were reported in operation as of June 1997.

Regional Transportation District (Denver)

This district was authorized by a 1969 law. It operates the transit system in Denver and surrounding counties. It is governed by a 15-member board of directors, elected by director districts. The district receives revenue from charges for services and facilities, sales and ad valorem tax levies, and grants. The board may issue revenue and general obligation bonds after voter approval.

Rural Transportation Authorities

Authorities to construct, maintain, and operate rural transportation projects, including highway, rail, airport, and bus transportation may be established by combinations of cities, towns, or counties, acting jointly, may establish a rural transportation authority by resolution or ordinance, and voter approval. Additionally, the General Assembly may authorize the Governor, on behalf of the state, to join with local governments in establishing a rural transportation authority. Each authority is administered by a board of commissioners appointed by the governing bodies of the sponsoring governments and the Governor with the approval of the Senate, if the state is a member of the authority. The number and apportionment of board members, of whom there must be at least five, are determined in the initiating resolution. These authorities must be located outside of the area of the Regional Transportation District. An authority may fix and collect fees, charges, and tolls, may impose a sales and use tax, may impose motor vehicle registration fees, and may issue revenue bonds.

Local improvement districts may be established by rural transportation authorities. These districts are governed by the authority board, and are not counted as separate governments. Scientific and Cultural Facilities Districts

Districts to preserve and develop scientific and cultural facilities are established upon petition to, or resolution of, the county commissioners of a county. A board of directors, appointed by the commissioners of the county or counties represented, governs each district. Upon voter approval, the district may levy a sales tax. The Denver Scientific and Cultural Facilities District was created under this law.

Soil Conservation Districts

These districts are established on order of the State Soil Conservation Board on petition and after hearing and referendum in the area to be served. An elected board of

supervisors governs each district. The districts may levy benefit assessments and ad valorem taxes after voter approval, may accept state or Federal grants, and may borrow money.

Tunnel Districts

Under the Special District Act, tunnel districts to provide road, railroad, or pipeline tunnels may be formed by the district court on petition of taxpaying voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix tolls and other charges, and may issue bonds. No tunnel districts were reported in operation as of June 1997.

Urban Drainage and Flood Control District (Denver)

This district, which serves Denver and the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, was authorized by a 1969 special act. A 15-member board of directors governs the district, with three members appointed by the Denver City-County Council, one director each appointed by the respective boards of county commissioners, one director from each of the counties of Adams, Arapahoe, Boulder, and Jefferson appointed by the Governor, the mayor or deputy mayor of Denver ex officio, and the mayor pro tempore of any other city in the district with a population greater than 100,000. The district board may fix and collect rates and charges, and levy benefit assessments and ad valorem taxes. The board may also revenue and general obligation bonds, but general obligation bonds require voter approval. Improvement districts and sewer districts that may be established within the urban district are classified as dependent activities of the district, and are not counted as separate governments.

Water Authorities

These authorities to develop water resources are established by contractual agreement between any combination of municipal or special district governments. A board of directors, whose number, manner of selection, and term of office are specified in the contract, governs each authority. Water authorities may fix rates, fees, and charges, and may issue revenue bonds.

The Fountain Valley Authority was created by contract between the U.S. Department of the Interior and the South East Colorado Conservancy District to provide domestic water distribution to Colorado Springs and other localities. The authority board of directors is appointed from the participating governments. The authority may charge user fees and issue revenue bonds.

Water Conservancy and Conservation Districts

Conservancy districts are established to prevent floods, regulate and divert stream channels and flows, build reservoirs, levees, and dams, and fill in lands. These districts

are formed by order of the district court on petition of landowners, a private corporation, a public corporation, or the governing body of a city within the area of the proposed district and after a public hearing. A board of directors appointed by the district court governs each district. The district may ad valorem taxes and special benefit assessments and may issue bonds.

Water conservancy districts are formed on order of the district court on petition of landowners in the proposed district and after a public hearing. A board of directors governs each district; the directors are appointed by the district court or are elected. These districts may issue revenue and general obligation bonds and may finance their operations by fixing rates and levying ad valorem taxes and special assessments. Three conservation districts have been established by special acts to provide irrigation water:

The Southwestern Water Conservation District is governed by a board of directors, with one member from each county included in the district, selected by the board of county commissioners. The district may levy ad valorem taxes and special assessments after hearing, and may issue revenue bonds.

The Rio Grande Water Conservation District was established under a 1967 law after referendum. It is administered by a board of directors composed of two members from each of the counties of Alamos, Coinages, Rio Grande, and Sedgewick, and one member from Mineral County, appointed by the respective boards of county commissioners. The district board may levy ad valorem taxes and special assessments, and may issue revenue and general obligation bonds.

The Colorado River Conservation District is governed by a board of directors appointed by the board of county commissioners of each county represented in the district. The district may levy ad valorem taxes and special assessments and issue revenue and general obligation bonds. This district may provide hydroelectric power in addition to irrigation water.

Subdistricts of the various water conservancy and water conservation districts above are authorized. However, these subdistricts have no governing bodies separate from those of the district creating them and are not counted as separate governments.

The Fountain Valley Authority is now listed under "Water Authorities," above.

Water and Sanitation Districts

Sanitation districts to provide storm or sanitary sewerage and drainage are formed, under the Special District Act, by a district court on petition of resident voters after voter approval. An elected board of directors governs each district. The districts may charge fees, issue revenue

bonds, and levy ad valorem taxes. Bond issues must be approved by the voters. Water districts to provide water supply are established, under the Special District Act, by the district court by petition of resident voters, after voter approval. An elected board of directors governs each district. The districts may levy special assessments, charge fees for services, and issue revenue bonds. Bond issues must be approved by the voters. Combined water and sanitation districts to supply both water and sanitation services are created, under the Special District Act, by the district court on petition of voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, collect charges for services, and issue bonds. Bond issues in excess of statutory limits must be approved by the voters.

Three Lakes Water and Sanitation District was authorized by 1971 special legislation. An elected board of directors governs the district. The district may fix rates and charges, levy ad valorem taxes, and issue revenue and general obligation bonds. However, general obligation debt in excess of \$25,000 or 1 percent of the assessed valuation of the district must be approved by the voters.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Colorado that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county, and for which a tax may be levied against assessed value of property in the area served.

Colorado Housing and Finance Authority (state).

This authority was created by a 1973 law to provide funds to develop housing for low and moderate income families. It is governed by a board of directors comprised of the State Auditor, a member of the general assembly, an executive director of a principal department, and eight persons appointed by the Governor. The authority may issue revenue bonds, and may accept grants and aid from the Federal government and other agencies.

Colorado Student Obligation Bond Authority (state).

This authority was created by act of the general assembly in 1979 to make student loan credit available to institutions of higher education. A board of nine directors, appointed by the Governor, governs the authority. The authority may fix fees and charges in connection with student obligations, and may issue revenue bonds.

Urban renewal authorities (municipal). A municipality may establish an urban renewal authority by resolution, after petition and hearing, to provide for urban renewal and development. Each authority is administered by a board of commissioners appointed by the mayor, subject to approval of the local governing body. It may issue revenue bonds and accept grants or aid from the Federal government and other sources.

Other examples include:

State

Colorado Agricultural Development Authority
Colorado Baseball Commission
Colorado Beef Council Authority
Colorado Compensation Insurance Authority
Colorado Health Facilities Authority
Colorado Postsecondary Educational Facilities Authority
Colorado Sheep and Wool Authority
Colorado State Fair Authority
Colorado Travel and Tourism Authority
Colorado Water Resources and Power Development Authority
Geothermal management districts
Great Outdoors Colorado Trust Fund
Miffed Tunnel Improvement District
Motion Picture and Television Advisory Commission
Sheep inspection districts
University of Colorado Hospital Authority
Water Quality Control Commission (in State Department of Health)

County

Airport authorities (single county)
Arapahoe County Building Finance Corporation
Building authorities (county)

- Cemetery districts encompassing an entire county
- County libraries
- County park and recreation districts in unincorporated areas
- County road districts
- County water and sanitation systems
- Disposal districts
- Emergency telephone service authorities (county)
- Housing authorities with ex officio boards
- Joint libraries
- Law enforcement authorities
- Local improvement districts (established by the county)
- Pest control districts
- Public improvement districts (established by the county)
- Recreational facilities districts
- Special taxing districts in home-rule counties
- Underground conversion of utilities districts

Municipal

Building authorities (municipal)
Business improvement districts
City water boards
Denver Capital Leasing Corporation
Denver Health and Hospitals Authority
Downtown development authorities (municipal)
Emergency telephone service authorities (municipal)
General improvement districts
Housing authorities with ex officio boards
Joint libraries
Municipal energy finance authorities
Municipal libraries
Recreational facilities districts
Special improvement districts (includes sewer and storm sewer districts)
Underground conversion of utilities districts
Veterans' housing authorities
Waterworks in cities and towns
Zoning districts

Colorado laws also provide for various types of local areas for election purposes and administration of justice.

CONNECTICUT

Connecticut ranks 41st among the states in number of local governments, with 583 active as of June 1997.

COUNTY GOVERNMENTS (0)

Effective October 1, 1960, Connecticut county government was abolished and county functions were transferred to the state government. The former county boundaries, however, were retained for election of county sheriffs and for judicial purposes. Thus, Connecticut counties are not counted as governments for census purposes.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (179)

The 179 subcounty general purpose governments in Connecticut comprise 30 municipal (city and borough) governments and 149 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Connecticut, city, borough, and town governments have similar powers and perform similar functions.

Municipal Governments (30)

The term “municipality,” as defined for census statistics, applies only to the cities and boroughs in Connecticut. Towns, which are treated as municipalities in Connecticut statutes, are counted as a separate type of local government in census statistics. Nine boroughs (all except Naugatuck) and one city (Groton) are located within town areas with active town governments. One borough—Woodmont—is part of the town of Milford. Woodmont is counted as a separate municipal government, but governmental functions performed in other parts of the state by town governments are performed in Woodmont by an overlying city, Milford.

The other 19 cities (including Milford) and the borough of Naugatuck are also located within town areas, but in each of these instances, the town government and the city or borough government have been consolidated. Each of these 20 consolidated governments has responsibility both for services handled in other parts of the state by town governments and for the usual city or borough functions. Each is counted only once in census statistics on governments—as a municipal government, and not as a town government.

The two towns of Putnam and Windham are also consolidated with an underlying city or borough for governmental purposes, but are designated as towns. They are therefore counted as town (or “township”) governments, and not as municipal governments, in census statistics on governments.

Town or Township Governments (149)

Towns, although not differing in legally authorized powers generally from cities and boroughs, are classified for census purposes as a separate type of local government.

The entire area of the state is encompassed by town governments, except for areas in which a town is consolidated with a city or borough government. As explained under “Municipal Governments,” above, Connecticut governments that perform both municipal and town functions are counted only once in census statistics on governments. In two of these cases—the towns of Putnam and Windham (which are larger than the former cities of Putnam and Willimantic) — the consolidated government is designated as a town. Accordingly, Putnam and Windham are counted as town (or “township”) governments, and not as municipal governments, in census statistics on governments.

PUBLIC SCHOOL SYSTEMS (166)

School District Governments (17)

Only the regional school districts in Connecticut are counted as separate governments in census statistics on governments. A regional school district is organized by joint action of two or more towns, after referendum. It is administered by a board comprised of members appointed by the governing body of each participating town. Fiscal needs are determined by the regional school district board and apportioned to the participating towns after a public hearing.

Dependent Public School Systems (149)

Connecticut statutes provide for the following types of dependent public school systems:

- Systems dependent on municipal governments (20):
 - City school systems
- Systems dependent on town governments (129):
 - Town school systems

The 20 city and 129 town school systems in Connecticut have elected governing bodies that administer the schools, but their budgets are subject to review and change by the city or town budget-making authority and governing body. City and town school systems in Connecticut are not counted as separate governments.

Other Educational Activities

Regional educational service centers may be established in any regional state planning area by four or more boards of education to provide special services to the participating school systems. These centers are classified as joint educational service agencies of the participating public school systems and are not counted as separate governments.

Cooperative educational service centers are established by two or more boards of education to provide special services and programs to member school systems. These centers are classified as joint educational service agencies of the participating public school systems and are not counted as governments.

Supervisory districts in Connecticut are entities for the employment of a superintendent to serve two or more towns or regional school districts. These districts are joint activities of participating public school systems and are not counted as separate governments.

Regional vocational agriculture centers may be established by agreement between town or regional boards of education. These centers are joint activities of participating public school systems and are not counted as governments.

SPECIAL DISTRICT GOVERNMENTS (387)

Connecticut statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Fire, Sewer, and Similar Special-Purpose Districts

A general law in Connecticut provides for the establishment of districts for any or all of the following purposes: fire and police protection; street lighting and sprinkling; establishing building lines; planting and care of trees; constructing and maintaining streets, crosswalks, drains, flood or erosion control systems, sewers, and recreational facilities; establishing a zoning commission or a planning commission and a zoning board of appeals (if the town government does not have a zoning or planning commission); and collection and disposal of garbage, etc. Such a district may be established by vote at a town meeting called by the board of selectmen on the petition of 20 voters in the proposed area. Officers for the district are elected. Each district may levy taxes as well as special benefit assessments.

Fire and sewer districts are also created by special acts of the general assembly. These districts are similar in organization to the districts established under general law and are also counted as governments. The Westbrook, Saybrook, and Clinton Sewerage District was formed under this act.

First, Second, Third, and Sixth Taxing Districts of Norwalk

These four taxing districts, located within the area of the city of Norwalk, are established by the Norwalk city charter and may perform the following functions within their defined areas: First Taxing District—water supply; Second Taxing District—electric light and power and water supply; Third Taxing District—electric light and power; Sixth Taxing District—public library, street lighting, and sewers. Each of the above districts has a separately elected governing body. Fiscal requirements for each district are determined by the district officials or voters without review by the city. Each district may levy ad valorem taxes, which the city collects, and may collect rates and charges for services, as well as issue bonds. These four districts are counted as governments.

The Fourth, Fifth, and Seventh Taxing Districts of Norwalk, which constitute the City of Norwalk proper, and taxing districts in other Connecticut towns and cities, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Three types of housing authorities are authorized under Connecticut law—municipal housing authorities (serving a single borough, city, or town), regional housing authorities (serving two or more boroughs, cities, or towns), and Indian housing authorities. Municipal and regional housing authorities are established by resolution of the borough, city, or town governing body. The chief executive officer of the borough or city or the town board of selectmen appoints five or seven city or town residents to be housing authority commissioners or the respective representatives of the city, borough, or town on the board of a regional housing authority.

The authorities may borrow money and issue bonds, accept grants from the Federal government, and fix and collect rentals. A city, borough, or town governing body may designate a housing authority as a redevelopment agency. Redevelopment agencies established as separate city, borough, or town agencies are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Under a 1976 general law, housing authorities may also be established for each designated Indian tribe. The chief or other governing head of a tribe appoints five members of the tribe to be commissioners. These authorities have the same revenue powers as municipal housing authorities.

The Connecticut Housing Authority is classified as a dependent agency of the state government. It is not counted as a separate government.

Improvement Associations

These associations were formerly established by special acts of the general assembly but are under substantially uniform provisions as to organization and operation. Under present law, such authorities may be established by a petition to the town selectmen and after a meeting of the voters. An elected board governs each association. Each association may levy ad valorem taxes, assessments, or charges for services. These associations may perform one or more of a variety of functions similar to those of fire and sewer districts. Some associations of this type are known locally as “beach associations.”

Metropolitan Districts—1955 General Law

A 1955 general law authorizes the establishment of metropolitan districts in any metropolitan area containing a central city of 25,000 or more population and any town, city, or borough, any part of which is not more than 15

miles from the nearest boundary of such a central city. Such districts must be approved by referendum and preparation of a district charter by a metropolitan district charter commission which is itself created in response to either petition of the voters or resolution of local governments. Each district is governed by a board whose members are selected in accordance with the district charter. The charter of each district provides for its organizational structure, powers, means of financing, and other provisions.

Metropolitan District (Hartford Area)

This district was established by a 1929 special act primarily to provide a water supply and sewerage system for the Hartford metropolitan area. Legislation also authorizes the district to sell, distribute, and transmit electric power, dispose of solid waste, and operate river front park facilities on the Connecticut River in the Hartford area. A board of 25 commissioners governs the district; 17 are appointed by the governing bodies of cities and towns within the district as specified by statute. In addition, eight commissioners are appointed by the Governor. The district may levy ad valorem taxes, collect charges for water, levy fees on member and customer municipalities, and issue bonds.

Municipal Electric Energy Cooperatives

These cooperatives are established to provide electric power by concurrent resolution of two or more municipalities. Each cooperative is governed by a cooperative utility board appointed by the governing body of each municipal electric utility represented; the number of representatives per member utility is specified in the agreement establishing the cooperative. These cooperatives may fix rates, fees, rentals, or charges, and may issue revenue bonds. The Connecticut Municipal Electric Energy Cooperative was formed under this law.

Pomperaug Valley Water Authority

This authority, authorized by special act to provide a water supply system for the towns of Bethlehem, Middlebury, Oxford, Southbury, and Woodbury, becomes operative upon voter approval in at least two towns. An elected board of directors governs the authority. The authority may fix and collect rates and charges, accept grants, and issue revenue bonds. This authority was not reported in operation as of June 1997.

Putnam Special Service District

This district was established to finance fire protection, police protection, and street lighting under provisions of the town charter of Putnam. An elected board of five directors governs the district. The district may levy ad valorem taxes.

By contrast, special service districts established under a 1973 general law are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Regional Refuse Disposal District One

This district was established by the towns of New Hartford, Barkhamsted, Colebrook, and Winchester to provide solid waste management. A board of directors appointed by the governing authority of each city and town governs the district. The district may levy assessments and issue revenue and refunding bonds.

Regional Resource Recovery Authorities

These authorities are established by concurrent ordinances of participating boroughs, cities, or towns. The number of board members and their method of selection are determined by agreement between the participating governments. The authority may fix fees or charges and may issue revenue bonds.

Authorities of this type that serve a single borough, city, or town are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

South Central Connecticut Regional Water Authority

This authority was established by special act to provide water supply for the South Central Connecticut Regional Water District. The authority governing board consists of five residents of the district appointed by the representative policy board which, in turn, consists of a member of the governing body of each city or town in the district. The authority may acquire property, fix rates and fees, and issue revenue bonds.

Southeastern Connecticut Water Authority

This authority was established by a special act to provide water supply in the southeastern part of the state. The governing body of each participating city and town appoints two members to an advisory board that, in turn, appoints a five-member board to administer the authority. The board may collect rates and charges, levy special benefit assessments, accept grants, and issue revenue bonds.

Transit Districts

Any town, city, or borough, by itself or in cooperation with one or more other municipalities, may establish a transit district after voter approval. A board of directors governs each district; it consists of members appointed by the participating governments as follows: Each municipality has at least one member, municipalities with a population from 25,000 to 100,000 have two, and those of 100,000 or more have four. The board may fix rates, determine the proportionate share of the total appropriation to be paid by each municipality, and issue either revenue or general obligation bonds after hearing. Transit

districts with similar provisions have been authorized by special acts. Transit districts may provide transit service directly, or contract with a public or private transit system for provision of transit service.

Valley Regional Water Authority

This authority to provide water, conservation, and recreation services was established to serve the cities and towns of Ansonia, Bethany, Derby, Oxford, Seymour, Woodbridge, and Beacon Falls. The board governing the authority consists of members appointed by each city and town in addition to a member appointed by the Governor. The authority may collect rates and fees and may issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Connecticut that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Connecticut Development Authority (state). This authority was created by act of the general assembly to provide mortgage credit for industrial, health care, pollution control, or recreational facilities. It is governed by a board of seven members, four of whom are appointed by the Governor, and the commissioner of economic and community development, the state treasurer, and the secretary of the office of policy and management, who serve in an ex officio capacity. The authority may make mortgage loans; receive gifts, grants, fees, and rentals in connection with its projects and loans; and issue revenue bonds.

Connecticut Health and Educational Facilities Authority (state). This authority was created by act of the general assembly to finance the construction of buildings for nonprofit hospitals and institutions of higher education. It is governed by a board of nine members, eight of whom are appointed by the Governor, and the secretary of the office of policy and management ex officio. The authority may fix rates, rents, fees, and charges; make mortgage loans to qualifying hospitals and institutions; and issue revenue bonds.

Connecticut Housing Finance Authority (state). This agency provides financial assistance for housing for low and moderate income families and persons through the purchase of government-insured mortgages. The authority consists of the state treasurer, the commissioner of economic and community development, the secretary of the office of policy and management, the bank commissioner,

and six members appointed by the Governor with the consent of the Senate. The authority may issue revenue bonds secured by income from mortgage payments.

Connecticut Marketing Authority (state). This authority was established by a special act to develop and operate marketing facilities and to enable more economical distribution of Connecticut agricultural products. The authority's board consists of one member from each congressional district, an at large public member and, serving ex officio, the commissioner of economic and community development and the commissioner of agriculture. The authority may collect rentals, accept Federal grants, issue bonds, and borrow funds from the state. Bond issues must be approved by the state bond commission.

Connecticut Resources Recovery Authority (state). This authority was created by act of the general assembly to finance facilities for recovery of resources from solid waste. A board of 13 directors governs the authority; four are appointed by the Governor, two each by the president pro tempore of the Senate and the Speaker of the house, one each by the minority leaders in the Senate and the House, and the following officials ex officio: the secretary of the office of policy and management, the commissioner of transportation, and the commissioner of economic and community development. The authority may fix fees, make loans, and issue revenue bonds.

Redevelopment agencies (municipal and town). General law permits cities, boroughs, or towns to establish these agencies or to designate housing authorities as redevelopment agencies. Redevelopment agency boards are appointed by the chief executive officer of the sponsoring borough, city, or town with the approval of its governing body. The agencies may receive appropriations from the sponsoring government and may accept state and Federal grants. Bonds for redevelopment purposes are issued by the borough, city, or town governments. Two or more boroughs, cities, or towns jointly may establish regional or metropolitan redevelopment agencies.

Soil and water conservation districts (state). These districts are established by the state commissioner of environmental protection. A district board, selected by local residents in accordance with regulations of the state commissioner, governs each district. The districts are financed by state appropriations.

Other examples include:

State

- Connecticut Coastline Port Authority
- Connecticut Convention Center Authority
- Connecticut Emergency Response Commission
- Connecticut Equestrian Center Corporation
- Connecticut Hazardous Waste Management Service

Connecticut Higher Education Supplemental Loan Authority
Connecticut Housing Authority
Connecticut Innovations Incorporated
Connecticut Lottery Corporation
Connecticut Public Transportation Commission (advisory body to state Department of Transportation)
Connecticut River Gateway Commission
Connecticut Student Loan Foundation
Connecticut Trust for Historic Preservation
Lower Fairfield County Convention Center Authority
University of Connecticut Health Center Finance Corporation (formerly John Dempsey Hospital Finance Corporation)

Municipal

District health departments
First Fire Taxation District of West Haven
Fourth, Fifth, and Seventh Taxing Districts, and fire districts, of Norwalk
Historic district commissions
Lake authorities
Middletown Fire District
Middletown Sanitary District
Municipal districts
Municipal flood and erosion control boards
Municipal harbor commissions
Municipal resource recovery authorities serving a single borough or city
Municipal wetlands and watercourses commissions
New Haven Coliseum Authority
Parking authorities and commissions
Port authorities or districts
Public recreational facilities authorities
Sewer authorities
Special service districts—1973 general law Taxing districts
Water pollution control authorities

Town

District health departments
Historic district commissions
Lake authorities
Municipal districts
Municipal flood and erosion control boards
Municipal harbor commissions
Municipal resource recovery authorities serving a single town
Municipal wetlands and watercourses commissions
Parking authorities and commissions
Port authorities or districts
Public recreational facilities authorities
Sewer authorities
Special service districts—1973 general law Taxing districts
Water pollution control authorities

Joint Municipal

Connecticut River Assembly
Connecticut River Gateway Commission
District departments of health
Municipal districts
Naugatuck Valley Industrial Development District
Niantic River Gateway Commission
Regional emergency medical services councils
Regional solid waste operating committees
River protection commissions

Private Associations

In Connecticut, cemetery facilities are often provided by and maintained by nonprofit cemetery associations. These associations are classified as private entities for census purposes and are not counted as governments. The same is true for manufacturing and agricultural societies.

Connecticut laws also provide for various types of local areas for election purposes and administration of justice.

DELAWARE

Delaware ranks 46th among the states in number of local governments, with 336 as of June 1997.

COUNTY GOVERNMENTS (3)

There are no areas in Delaware lacking county government. The levy court is the administrative body in Kent County. In New Castle and Sussex Counties, the county council is the governing body.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (57)

Municipal Governments (57)

Municipal governments in Delaware are the cities, towns, and villages. Units of all three types are established by special acts of the general assembly. There are no differences between city, town, or village governments that would affect their classification for census purposes.

Township Governments (0)

Delaware has no township governments. Some counties, however, are divided into "township" areas for the purpose of passing local safety ordinances.

PUBLIC SCHOOL SYSTEMS (19)

School District Governments (19)

Effective July 1, 1969, a statewide reorganization provided that all former classes of school districts become "reorganized school districts," including the vocational school districts. All reorganized school districts are counted as governments for census purposes.

Boards of education of the reorganized school districts are elected except for the Alexis I. Dupont Special School District, which has a board appointed by the resident judge of the superior court of New Castle County, and the boards of the vocational-technical school districts, which have boards appointed by the Governor. A local school district board may supplement state school funds with a local tax levy if approved by referendum. District bond issues also must be submitted to the local voters for approval.

Dependent Public School Systems (0)

Delaware has no dependent public school systems.

SPECIAL DISTRICT GOVERNMENTS (257)

Delaware statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Delaware River and Bay Authority

This authority, established by interstate compact, operates the Delaware Memorial Bridge and the Cape May-Lewes Ferry. It is administered by a board of commissioners with six members appointed by the Governor of Delaware and six by the Governor of New Jersey. The authority may fix tolls and other charges for its facilities, issue revenue bonds, and accept grants and loans.

District Libraries

District libraries were established by petition of voters to the school district, and referendum. The statutes were repealed in 1974, and existing districts were given the option to merge with the county library system or continue under the existing law. District libraries are governed by a board of commissioners appointed by the judge of the superior court in the county in which the district is located. The district may levy ad valorem taxes and receive state aid.

Drainage Districts and Tax Ditches

Prior to 1951, drainage districts could be formed to provide for drainage of agricultural lands on order of the resident associate judge on petition of landowners in the proposed district and after a public hearing by the court. The governing body of each district, a board of commissioners, is appointed by the superior court. Since 1951, no new districts may be formed under this law but those then in existence may continue to operate under its provisions.

Tax ditches in Delaware are formed to provide for drainage of agricultural lands and management of water for resource conservation on petition of landowners to the superior court through the county soil conservation district. The water management plan is investigated by the county board of ditch commissioners, which holds a public hearing and conducts a referendum. A report is made to the superior court, which conducts a final hearing and establishes the tax ditch. An elected board of managers governs each tax ditch. The board may levy taxes based on benefits, may borrow money with the approval of the taxpayers, and accept contributions.

Housing Authorities

Housing authorities may be established by order of the Department of Community Affairs and Economic Development. The Wilmington Housing Authority board consists of nine commissioners: seven appointed by the mayor of the city of Wilmington, one appointed by the Governor, and one appointed by the county executive of New Castle County. Board members of other housing authorities in New Castle County are appointed by the county executive with the approval of the county council. In Kent and Sussex Counties, three members of each housing authority board are appointed by the Governor and the other three

by the mayor of the most populous city served. Housing authorities may issue bonds, establish and collect rentals, and receive aid from the state or the Federal government.

Park Districts in New Castle County

Park districts may be created to establish and maintain parks and recreational facilities by the county council after petition and local referendum. An elected board governs each district. The district may fix and collect fees, levy ad valorem taxes, and issue bonds.

Water and/or Sewer Authorities

Water and/or sewer authorities may be established by referendum. Each authority is governed by an appointed board selected by the governing bodies of each participating municipality; the number of board members representing each municipality is determined by agreement between the municipalities. The authority may fix and collect fees and issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Delaware that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Delaware Economic Development Authority (state). This authority was established by act of the general assembly to finance facilities for pollution control and for agricultural, commercial, or industrial businesses. The director of the Delaware Development Office serves as chairman, ex officio. The director is appointed by the Governor with consent of the senate. The authority may fix and collect fees and charges and issue revenue bonds.

Delaware Health Facilities Authority (state). This authority was established by act of the general assembly to finance hospital and health care facilities. A board of seven members appointed by the Governor governs the authority. The authority may fix and collect rates, rents, fees and charges, issue revenue bonds, and receive grants and loans.

Delaware Solid Waste Authority (state). This authority was established by act of the general assembly to develop and operate solid waste disposal and resource recovery facilities. A board of seven directors appointed by the Governor with the consent of the senate governs the authority. The authority may fix fees, issue revenue bonds, and accept grants and loans.

Delaware State Housing Authority (state). This authority, authorized by act of the general assembly, was established to provide low and moderate income housing. It is governed by the secretary of community affairs and economic development. The authority may charge rents, make mortgage loans, and impose fees, charges in connection with its loans and issue revenue bonds.

Delaware Transportation Authority (state). This authority, authorized by act of the general assembly, was established to acquire, build, operate and maintain airport, bridge, highway, parking, port, transit and turnpike facilities, including the Delaware Turnpike and the Wilmington area transit system. It also may form subsidiaries. The authority is governed by a director appointed by the secretary of transportation with consent of the Governor. It may fix and collect charges, fares, fees, rates, rentals and tolls, issue revenue bonds, and accept grants and loans.

Slum clearance and redevelopment authorities (municipal and county). A city, town, village or county may, by resolution, create such an authority. Each authority of this type is governed by a board of commissioners appointed by the county governing body or by the mayor with the consent of the municipal governing body. The authority may receive funds from the sponsoring government and also may accept gifts, grants, loans, and Federal aid. Regional slum clearance and redevelopment authorities, with similar provisions, may be created by resolution of two or more municipal or county governments.

Soil and water conservation districts (state). These districts are established in Kent, New Castle, and Sussex Counties on petition of landowners and after hearing and referendum. Each such district is governed by a board of four elected supervisors plus an optional supervisor, a member of the county governing body in Kent or Sussex Counties, and the county executive or designated representative in New Castle County plus two optional supervisors appointed by the secretary of the Department of Natural Resources and Environmental Control, if the district so requests. These districts have no independent revenue-raising powers. Funds are made available to the districts from state appropriations that are matched by the county.

Other examples include:

State

Delaware Center for Education Technology
Delaware Higher Education Supplemental Loan Authority
Delaware Insurance Authority
Delaware State Office Building Commission
Wilmington Civic Center Building Commission

County

Garbage collection districts in Kent County
Sanitary sewer districts in New Castle County
Sanitary sewer and water districts in Sussex County
Sewage disposal and sanitary districts in Kent County
Unincorporated towns

Municipal

Business improvement districts
Parking authorities
Port of Wilmington
Delaware laws also provide for various types of local areas for election purposes and administration of justice.

DISTRICT OF COLUMBIA

There were two local governments in the District of Columbia as of June 1997.

COUNTY GOVERNMENTS (0)

There are no county governments in the District of Columbia.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1)

Municipal Governments (1)

The District of Columbia, within which the city of Washington is located, is classified as a separate county area and as a separate state area in population statistics, but is counted as a municipal government in census statistics on governments. District of Columbia voters elect a mayor and a 13-member council. In 1995, in response to the District of Columbia's financial crisis, the U.S. Congress created the District of Columbia Financial Responsibility and Management Assistance Authority comprised of five members appointed by the President. The Authority has broad powers, during periods of District of Columbia government financial difficulty, to review and to approve the budget, legislation, contracts and borrowing of the District government. The Authority reports annually to the U.S. Congress.

The District of Columbia government, in addition to functions generally performed by cities, performs state and county-type functions. Beginning with fiscal year 1998, responsibility for operation of part of the correction system and for funding of the court system will be assumed by the Federal Government. Also, Federal Government law enforcement agencies participate in cooperative agreements with the District of Columbia metropolitan police to assist in crime prevention and law enforcement activities.

Revenue is derived primarily from local taxes. The District of Columbia government may also issue general obligation bonds. The annual Federal Government appropriation in lieu of property taxes will be exchanged, beginning in fiscal year 1998, for the Federal Government assumption of costs including pension liability, medicaid, prisons, and courts.

Township Governments (0)

There are no township governments in the District of Columbia.

PUBLIC SCHOOL SYSTEMS (2)

School District Governments (0)

There are no independent school district governments in the District of Columbia.

Dependent Public School Systems (2)

Two public school systems are dependent on the District of Columbia government:

District of Columbia Public Schools
University of the District of Columbia

The District of Columbia Public Schools are classified for census purposes as a dependent agency of the District of Columbia government, and are not counted as a separate government. The schools currently are operating under the direction of the appointed Emergency Transitional Education Board of Trustees, all of whom are appointed by the District of Columbia Financial Responsibility and Management Assistance Authority.

The elected board of education currently has responsibility for authorizing charter schools and for charter school oversight activities. The District of Columbia Public Charter School Board, appointed by the mayor in accordance with a fiscal year 1997 congressional order, also has authority to authorize charter schools and to exercise oversight. Each body may authorize up to 10 new charter schools for each school year and may exercise oversight responsibility for all charter schools.

Also classified as a dependent agency of the District of Columbia government, and not counted as a separate government, is the University of the District of Columbia. The university is administered by a 15-member board of trustees. Eleven trustees are appointed by the mayor with the advice and consent of the council. One trustee is appointed by each of the alumni associations of the three schools which were consolidated to form the university. One trustee is selected by the university student body. The District of Columbia School of Law was absorbed by the University of the District of Columbia in 1996.

SPECIAL DISTRICT GOVERNMENTS (1)

Metropolitan Washington Airports Authority

This authority is counted under "Virginia—Special District Governments."

Washington Metropolitan Area Transit Authority

The Washington Metropolitan Area Transit Authority operates the transit system serving the Washington area and is counted as a special district government. It was created by a compact signed by the District of Columbia, Maryland, and Virginia, and approved by Congress. The authority is administered by a board of six directors, two from each signatory, selected as follows: two appointed by the District of Columbia Council from its members or the mayor or the city administrator, two appointed by the Governor of the State of Maryland, and two appointed by the Northern Virginia Transportation Commission from its membership. The authority may fix rates and fares, borrow money, issue revenue bonds, and accept gifts and

grants. In addition, the authority may receive appropriations from the Federal Government, the District of Columbia government, and participating Maryland and Virginia local governments.

SUBORDINATE AGENCIES AND AREAS

The agencies listed below have certain of the characteristics of governmental units, but are classified as agencies of the District of Columbia government, and are not counted as separate governments.

Business improvement districts (BID) authorized by 1996 legislation, may be created upon application to the mayor by a majority of property owners (based on assessed valuation) within a self-defined geographic area in which most activity is commercial or industrial. BID activities are designed to improve the economic development climate. Revenues are derived from assessments against properties within the district, subject to member approval.

The District of Columbia Housing Authority created in 1994, operates the city's public housing. The mayor appoints the board of commissioners with the advice and consent of the council. If dissolved, all assets of the authority revert to ownership by the District of Columbia government.

The Department of Housing and Community Development was formed in 1975 by the merger of various District of Columbia government agencies, including the National Capital Housing Authority and the Redevelopment Land Agency. The department is headed by a director, appointed by the mayor.

The District of Columbia Housing Finance Agency created by act of the council and upon approval of Congress, is responsible for providing mortgage credit for low and moderate income housing. The mayor, with

the advice and consent of the council, appoints the five-member board of directors. The agency may fix interest, fees, and charges; receive appropriations and grants; and issue revenue bonds.

The District of Columbia Water and Sewer Authority, created in 1996, is responsible for providing water distribution services and sewage collection, treatment, and disposal to the District and portions of the Metropolitan Washington area. A board of directors is appointed by the mayor with the advice and consent of the council. The authority may levy and collect fees for services, receive grants, and issue revenue bonds.

The District of Columbia Zoning Commission consists of the Architect of the Capitol, the Director of the National Park Service, and three members appointed by the mayor with the advice and consent of the council. The commission is financed through District of Columbia government appropriations.

The Washington Convention Center Authority created in 1994, is responsible for operation of the existing convention center and for the construction and operation of a new convention center. The board of directors is appointed by the mayor with the advice and consent of the council; additionally the chief financial officer of the District and the director of the District of Columbia Office of Tourism serve as ex-officio, voting members. The authority may issue revenue bonds with council approval. Revenues include a partial allocation of the proceeds from a hotel occupancy tax.

The National Capital Planning Commission is classified for census purposes as a dependent agency of the Federal Government.

FLORIDA

Florida ranks 28th among the states in number of local governments, with 1,081 active as of June 1997.

COUNTY GOVERNMENTS (66)

The entire area of the state is encompassed by county governments except for Duval County. Effective October 1, 1968, Duval County and the city of Jacksonville consolidated to form one government, designated the city of Jacksonville. Jacksonville is counted as a municipal government, rather than as a county government, in census reporting.¹¹

Each county government in the state is governed by a board of county commissioners. Under general law, county governments may adopt home-rule charters. These charters can include a broad range of powers.

Although the metropolitan government of Dade County performs many municipal-type services, and is classified as a "municipality" in Florida statutes, it is designated a county and is counted as a county government for census purposes.¹² All cities, towns, and villages in Dade County are counted as separate municipal governments.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (394)

Municipal Governments (394)

Municipal governments in Florida can include cities, towns, and villages. They are established by either special acts of the legislature or by general law. The metropolitan government of Dade County is counted as a county government, rather than as a municipal government, for census purposes (see "County Governments," above). Municipal governments were given home rule powers by general law in 1973.

Under general law, the minimum population for incorporation is 1,500, except in counties with a population of 50,000 or more, where the minimum population is 5,000. The average population density per acre required for incorporation, unless extraordinary conditions can be shown, is 1.5 persons or more per acre.

Township Governments (0)

Florida has no township governments.

PUBLIC SCHOOL SYSTEMS (95)

School District Governments (95)

The following types of school districts in Florida are counted as separate governments for census purposes:

¹¹For cities and towns located in Duval County continue to exist as separate governments: Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach. The "general services district," which encompasses all of Duval County, and the "urban services district," which covers the densely-populated portion of Duval County, are not counted as separate governments.

¹²Effective November 13, 1997, this county was renamed Miami-Dade County.

County school systems

Community college districts

Each county area in the state constitutes a unit for the administration and the operation of public schools. County school systems are governed by elected school boards. These boards may levy local school taxes and issue bonds with the approval of the voters.

The 28 community college districts are administered by boards of trustees appointed by the Governor with the consent of the senate. These districts may impose student fees and may borrow money. State funds are distributed to community college districts in accordance with a statutory formula.

Dependent Public School Systems (0)

Florida has no dependent public school systems.

Other Educational Activities

Two or more school districts may enter into an agreement to operate area technical center. These centers are counted as dependent activities of the participating school districts, and are not counted as governments.

Formed by two or more school districts, educational consortiums provide services to their members. These entities are classified as dependent activities of participating school districts, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (526)

Florida statutes authorize for the creation of a variety of special districts. Listed and discussed in detail below are active special districts, which are counted as governments for census purposes. Florida law, through unrepealed special acts, also allows for the existence of numerous special districts that have never become active. These are not included.

Agencies Established by Interlocal Agreements—1969 Law (not included in other types of special district governments shown elsewhere)

Local government units may agree to exercise any of their powers jointly. Such an agreement may establish a separate agency that may or may not be counted as a government for census purposes, according to the degree of autonomy given it and the method of selecting its governing body. The functions to be performed by such an agency are specified in the agreement. The South Central Regional Wastewater Authority and the Florida Municipal Power Agency, created under this law, are counted as special district governments for census reporting.

Transit authorities can also be established under this law. Some examples of transit authorities created by interlocal agreements are the Orlando-Seminole-Osceola and

Hillsborough County Transit Authorities. Agencies established under this law can have a wide variety of names. For census reporting, they are classified as special districts.

Bond pools and financing commissions created under this act are not counted as separate governments if their debt constitutes a liability of the parties to the agreement establishing such an entity. See “Subordinate Agencies and Areas,” below.

Airport Authorities and Districts

The following authorities and districts were created by special acts to provide and operate airports:

Boca Raton Airport Authority—administered by an appointed board.

Gainesville-Alachua County Regional Airport Authority—is an appointed board of eight: one by the Alachua County Commission, two by the Governor, and five by the city of Gainesville.¹³

Panama City-Bay County Airport and Industrial District—administered by a five-member board, with four members appointed by the city and county governing bodies and one chosen by the above appointees.

St. Augustine-St. Johns County Airport Authority administered by a board appointed by the Governor.

Sarasota-Manatee Airport Authority—administered by a board of eight members, four elected from Manatee County and four from Sarasota County.

These airport authorities and districts may impose rates and charges for use of their facilities and services. They may receive grants and contributions from other governments. In addition, the St. Augustine-St. Johns County and the Sarasota-Manatee authorities may levy taxes. Each of these authorities and districts may issue bonds, and may finance industrial facilities.

For airport authorities and districts that are dependent agencies of county or municipal governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Beach and Shore Preservation Districts

The following districts were created by special act to control flooding and beach erosion:

Captiva Erosion Prevention District

Greater Boca Raton Beach Tax District

¹³In the 1992 Census of Governments the Gainesville-Alachua County Regional Airport Authority was classified as a dependent agency of the city of Gainesville.

Substantially similar provisions apply to these two districts. Both are governed by five-member elected boards. They may levy taxes and special assessments, and issue bonds.

For beach and shore preservation districts established under general law, which are governed by the county commissioners ex officio, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Boards of Juvenile Welfare

These boards, sometimes called boards of children’s services, are created by county ordinance to provide child guidance and mental health services, to care for dependent juveniles, and to coordinate juvenile welfare services. Each board consists of five members appointed by the Governor, plus the county superintendent of schools, the district administrator for the state department of health and rehabilitative services, one member of the county school board, one member of the county board of commissioners, and a judge assigned to juvenile cases. The board may receive county appropriations and, with voter approval, may levy ad valorem taxes.

Community Development Districts

A 1980 law authorizes the creation of community development districts by ordinance of a county commission or municipal government body (for districts under 1,000 acres) or by rule of the Florida land and water adjudicatory commission (for districts over 1,000 acres), after petition by landowners. These districts may finance various capital improvements, including sewers, streets, and water supply systems. A board of five supervisors elected by the landowners governs each district. These districts may levy property taxes and special assessments, and issue bonds.

Commuter Rail Authorities

Florida statutes authorize the creation of the following authorities to provide commuter rail service:

Central Florida Regional Transportation Authority (formerly the Central Florida Commuter Rail Authority)—This authority, which serves Brevard, Orange, Osceola, and Seminole Counties, is governed by a board of nine directors, consisting of county, municipal, and gubernatorial appointees.

Tampa Bay Commuter Rail Authority—This authority, which is to serve Hillsborough, Pasco, and Pinellas Counties, is governed by a board of 12 directors, including one appointed by the metro planning organization of each county, one appointed by the county commissioners of each county, one appointed by the local transit authority in each county, one appointed by the state Secretary of Transportation, one appointed by the Florida High Speed Rail Commission, and one appointed by the Governor.

Tri-County Commuter Rail Authority—This authority, which serves Broward, Dade, and Palm Beach Counties, is governed by a board of nine directors, including one county commissioner and one citizen appointed by the county commissioners of each county, one employee of the state Department of Transportation, one member of the Florida High Speed Rail Commission, and one member appointed by the Governor.

Each of these authorities may fix rates, fares, fees, rentals, and charges and may issue revenue bonds.

Conservation, Irrigation, and Reclamation Districts

The following districts were created by special acts to provide for drainage, erosion control, reclamation, sewerage, or water supply, or any combination of these five functions:

Dog Island Conservation District

Oklawaha Basin Recreation and Water Conservation and Control Authority

South Broward Drainage District (formerly Hollywood Reclamation District)

South Florida Conservancy District

Tindall Hammock Irrigation and Soil Conservation District

Dog Island Conservation District, South Broward Drainage District, South Florida Conservancy District, and Tindall Hammock Irrigation and Soil Conservation District are administered by elected boards. Other districts of this type are administered by boards appointed by the Governor.

For districts of these types that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

County Educational Loan Authorities

These authorities are created by county ordinance to finance student loans. A board of five members, appointed by the county commissioners, governs each authority. The authority may fix fees, rates, and charges and may issue revenue bonds.

As an alternative to creating authorities of this type, a county may delegate the power to finance student loans to an existing higher education facilities authority.

County Health Care Districts

These authorities are created by county ordinance, upon voter approval, to provide funding for health care services. A board of five or more members, with two

members appointed by the Governor and the other members appointed by the county commissioners, governs each district. The districts may, by voter approval, levy ad valorem taxes, but may not issue bonds.

The Palm Beach County Health Care District was created under a special act. It is governed by a seven-member board, with five members appointed by the county commissioners, and two members appointed by the Governor. It may fix fees and charges, levy ad valorem taxes, and issue bonds.

These districts are to be distinguished from the public health trusts listed under “Subordinate Agencies and Areas,” below.

County Hospital Boards, Districts, and Authorities

General law. Under general law, the county commissioners may create county hospital boards to provide, operate, and maintain hospitals by petition of resident freeholders and after local referendum. The Governor appoints members of county hospital boards. These boards may determine the amount of required property tax levies, fix fees, accept loans or grants from the Federal government, and receive county appropriations. A hospital board may also determine the amount of bond issues for which the county issues bonds.

Special acts. Provisions for hospital districts established by special acts are substantially the same as for those established under general law. In most instances, the Governor appoints the board, although election of board members is sometimes authorized, and city or county officials in an ex officio capacity sometimes constitute part of the board membership. As under the general law, these boards may levy taxes and fix rates and fees. Most may issue district bonds, usually after voter approval. Most hospital districts in Florida operate under special legislation.

For hospital districts that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Educational Facilities Authorities

Authorities to finance the construction of facilities for institutions of higher education are created by ordinance of the county commissioners. A board of five members appointed by the county commissioners governs each authority. The authorities may collect rent and fees, accept grants, and issue revenue bonds.

The Dade County Educational Facilities Authority is, under provisions of the charter of the Metropolitan Government of Dade County, subject to county administrative and fiscal control, and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

Escambia County Utilities Authority

This authority was established by special act to provide water and sewer utilities, and is governed by a five member board. The authority may fix rates, fees, and charges; levy special assessments; and issue bonds.

Everglades Agricultural Area Environmental Protection District

This district was established after referendum to operate facilities to prevent, control, and correct environmental problems within the Everglades area in Glades, Hendry, and Palm Beach Counties. A board of six members, five elected by the landowners and the executive director of the South Florida Water Management District, who serves in an ex officio capacity, governs the district. The district may levy special assessments, and may issue bonds.

Fire Control and Fire Protection Districts

Fire control and protection districts are created by special acts but with substantially uniform provisions. Most are administered by boards appointed by the Governor, although election of boards is sometimes authorized. The usual method of financing is through benefit assessments, but some of the districts may levy taxes.

For districts of this type that are dependent agencies of county or municipal governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Gas Districts

The following districts were established by special acts to supply gas:

Clay County Natural Gas District

Holmes County Gas District

Lake Apopka Natural Gas District

Okaloosa County Gas District

Palatka Gas Authority

South Seminole Natural Gas Authority

Governing boards for each district are appointed by local government. Districts may collect charges, set rates, and issue bonds. Although authorizing legislation exists for the Clay County, Holmes County, and South Seminole districts, they have never been reported in operation. The authorizing legislation for these three districts has not been repealed.

Gasparilla Island Bridge Authority

This authority was established by a special act to operate the Gasparilla Island bridge and causeway. It is governed by a board of five elected members, and four non-voting members appointed by the elected members. The authority may levy ad valorem taxes, fix and collect tolls, and issue revenue bonds.

Greater Orlando Aviation Authority

This authority was established by a special act in 1975. It is governed by a board of five members: one appointed by the city commission (Orlando), one by the board of county commissioners (Orange County), and the remainder are selected by the Governor of the state. The authority may fix charges for use of its facilities and services, and has the right to issue revenue bonds. The Greater Orlando Authority is currently classified as independent for census purposes.

Housing Authorities

Florida general law provides for three types of housing authorities—county, municipal, or regional (two or more contiguous counties). The authorities are established by resolution of the county or city governing bodies. Municipal housing authority commissioners are appointed by the mayor; county and regional housing authority commissioners are appointed by the Governor. Housing authorities may fix and collect rentals, receive Federal contributions, and issue revenue bonds.

Area housing commissions to provide public housing have been created by special act in some localities. These acts provide for appointment of the members of the commissions representing the various governments served. These commissions may fix and collect rentals and may issue revenue bonds.

Housing Finance Authorities

Housing finance authorities may be created to provide mortgage credit for low- and moderate-income housing, by ordinance of the county commissioners. The five-member authority board is appointed by the county commissioners. The authorities may make loans to mortgage lending institutions, fix charges, and issue revenue bonds.

County governments may reorganize housing finance authorities as agencies of the county government. In counties where such reorganizations have taken place, housing finance authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Improvement Districts

The following improvement districts were established by special acts:

Coral Springs Improvement District

North Springs Improvement District

Plantation Acres Improvement District

Reedy Creek Improvement District

Spring Lake Improvement District

These districts provide a variety of services including: sewerage, water, drainage, irrigation, roads, and parks. Each is governed by an elected board. Improvement districts may levy taxes and issue bonds. The area encompassing the former Acme Improvement District was incorporated as the Village of Wellington in 1996. The Pelican Bay Improvement District was dissolved in 1991.

Joint Electric Power Supply Projects—1975 Law

Two or more agencies operating electric utilities may, by agreement, create a joint agency to acquire, construct, and operate power supply projects. The composition of the governing body is specified in the agreement. Joint agencies of this type may impose rates and charges and issue bonds. The Florida Municipal Power Agency was created under this law.

Key West Utility Board

This board was created to operate electric utilities in Key West. It was authorized by special act, and its board is elected by the voters. It may fix charges and issue revenue bonds.

Lee County Hyacinth Control District

This district was established by special act. Although it is governed by the board of the Lee County Mosquito Control District, the Hyacinth Control District funds are completely separate from the funds of the Mosquito Control District. The Lee County Hyacinth Control District may levy ad valorem taxes.

Library Districts

The following districts were established by special acts to provide and operate libraries:

Alachua County Library District—administered by a five-member board consisting of three county commissioners and two members of the Gainesville city council.

Fort Myers Beach Library District—administered by a seven-member elected board.

Merritt Island Library District—administered by a 13-member governing body appointed by the Governor.

These library districts are financed by property tax levies. For library districts that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Lighting Districts

The following district was established by special act to provide street lighting:

Pinecraft Lighting District

This district was created by a special act. A board appointed by the Governor governs the district. The district may levy benefit assessments. The Gulf Gate and Warm Mineral Springs Districts were converted to municipal service taxing units by 1986 legislation, and are now classified as dependent activities of Sarasota County.

For lighting districts that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Mobile Home Park Recreation Districts

These districts provide street lighting and recreational facilities. They are established by county or municipal ordinance, upon voter approval. An elected board of supervisors governs each district. The districts may levy special assessments, fix charges for use of recreational facilities, and issue bonds.

Mosquito Control Districts

A former general law provided for establishment of these districts by county commissioners after petition by landowners. This law was repealed in 1980, but existing districts may continue to operate under its provisions. An elected board of commissioners governs each district organized under this law. The districts may levy ad valorem taxes. Since 1980, any new districts created under general law are governed by the county commissioners ex officio, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

In addition, the following districts were created by special acts. An elected board governs each district. The following districts may levy ad valorem taxes, and in some cases can issue bonds:

Amelia Island Mosquito Control District

Anastasia Mosquito Control District

Collier Mosquito Control District

Indian River Mosquito Control District

Lee County Mosquito Control District

Manatee County Mosquito Control District

Monroe County Mosquito Control District

Municipal Service Districts

The following municipal service districts were created by special acts to provide various services:

Lake Asbury Municipal Service District

Ponte Vedra Beach Municipal Service District

The Ponte Vedra district is governed by an elected board. The district may levy ad valorem taxes; fix rates, fees, and charges; and issue bonds. Similar provisions apply to the Lake Asbury District.

Navigation and Port Districts and Authorities

The following districts were established by special acts. They provide and operate port facilities and ship channel improvements. Some may also provide and operate airports or finance industrial facilities as well:

- Canaveral Port Authority
- Carrabelle Port and Airport Authority
- Hillsboro Inlet District
- Jupiter Inlet District
- Lake Region Lakes Management District (formerly Winter Haven Lake Region Boat Course District)
- Port of Palm Beach District
- St. Augustine Port, Waterway, and Beach District
- Sebastian Inlet Tax District
- West Coast Inland Navigation District

Governing bodies of these districts may be elected, appointed by local officials, or appointed by the Governor. They may issue bonds and collect tolls and fees, and all but the Carrabelle Port and Airport Authority and the West Coast Inland Navigation District may levy taxes. The South Lake Worth Inlet District was abolished in 1996, and was not reported in operation as of fiscal year 1997.

For districts of this type that are dependent agencies of county or municipal governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Orlando Utilities Commission

This commission was created by a special act to provide water and electric utilities within the Orlando area. Its members are nominated by the nominating board of the city of Orlando, subject to the approval of the remaining members of the Orlando Utilities Commission itself. The commission may fix service charges and may issue revenue bonds.

Recreation Districts

These districts provide and operate recreational facilities. They are established by ordinance of a city or county governing body, after referendum, or by a petition of the majority of the voters. An elected board of supervisors governs each district. The districts may levy taxes, collect user fees, and issue revenue bonds.

In addition, the following districts were created by special acts:

- Bayshore Garden Park and Recreation District
- Carrollwood Recreation District
- Daytona Beach Racing and Recreational Facilities District
- Greater Seminole Area Special Recreation District
- Holiday Park and Recreation District
- Trailer Estates Park and Recreation District
- Tri-Par Estates Park and Recreation District
- Twelve Oaks Special Recreation District

The Daytona Beach and Greater Seminole districts have locally appointed boards, and the other districts have elected boards. Each may collect fees and/or special benefit assessments, and the Greater Seminole district may levy ad valorem taxes.

Recreation districts that are governed by county or municipal governing bodies *ex officio* are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Regional Water Management Districts

A general law divides the state into the following water management districts to provide flood control and water conservation facilities:

- Northwest Florida Water Management District
- St. Johns River Water Management District
- South Florida Water Management District
- Southwest Florida Water Management District
- Swansee River Water Management District

Each of these districts is administered by a board appointed by the Governor. Regional water management districts may levy ad valorem taxes, accept state grants, and issue general obligation bonds.

Subdistricts or basins are established by the governing body of a regional water management district. They are administered by boards of at least three members appointed by the Governor, and with a member of the board of the establishing regional water management district serving as *ex officio* chairperson. These subdistricts may levy ad valorem taxes, but are not counted as separate governments for census purposes.

Regional Water Supply Authorities—1974 Law

These authorities are established pursuant to interlocal agreements to provide wholesale water supply. The composition of the authority governing body is specified in the interlocal agreement. Regional water supply authorities may levy ad valorem taxes, collect charges, accept grants, and issue revenue bonds.

Sanitary and Water Supply Districts

The following districts were established by special act to provide water supply, sewerage, or solid waste disposal facilities:

Alligator Point Water Resources Board
Cedar Key Special Water and Sewer District
Collins Slough Water District
Eastpoint Water and Sewer District
Englewood Water District
Florida Keys Aqueduct Authority (water supply)
Highland View Water and Sewer District
Homosassa Special Water District
Immokalee Water and Sewer District
Loxahatchie River Environmental Control District
Solid Waste Authority of Palm Beach County
South Seminole and North Orange County Wastewater Transmission Authority

The districts listed above are administered by boards appointed by the Governor or elected. South Seminole-North Orange authority has a locally appointed board. All of these districts may collect charges for their services, accept grants and contributions, and issue bonds. Several may levy taxes, and most may levy special benefit assessments. The South Central Regional Wastewater Treatment and Disposal Board was established by interlocal agreement. The Highland View Water & Sewer District, and Palm Beach County Solid Waste Authority are governed by the county commission serving, *ex officio*, and are now classified as an agency in their respective counties. In the 1992 census, these districts were classified as a special district governments.

Districts of this type that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Soil and Water Conservation Districts

These districts are established by the State Department of Agriculture and Consumer Services on petition of landowners and after local referendum. An elected board of supervisors governs each district. Soil and water conservation districts may require contributions from benefited landowners and may accept state appropriations.

Watershed improvement districts are created within soil and water conservation districts and are not counted as separate governments. Their elected boards of directors act under the supervision of the parent soil and water conservation district. They may issue bonds and levy taxes after voter approval.

Transit Authorities

A general law provides that two or more local governments may establish a regional transportation authority to provide transit service. A board appointed by the Governor and the creating governments governs each authority. The Swanee Valley Transit Authority was established under this law.

The Pinellas Suncoast Transit Authority was established by special act. Members of its board are appointed by the county and participating cities. The authority may set rates and charges, borrow money, and, with voter approval, levy *ad valorem* taxes.

The following transit authority was established under an interlocal agreement:

Hillsborough County Transit Authority

The Tri-County Transit Authority was dissolved in 1993, and its functions were taken over by the Central Florida Regional Transportation Authority (See Commuter Rail Authorities, above.)

Water Control Districts

A general law authorizes the establishment of these districts, formerly called “drainage districts” or “water management districts,” by the circuit court on petition of landowners. These districts provide drainage, reclamation, and water conservation facilities. An elected board governs each district. Water control districts may levy benefit assessments and issue bonds. A 1980 amendment to this law allows existing districts to continue in operation, but provides that any future districts may be established only by special act or by action of a county governing body. The Hobe-St. Lucie Conservancy District and the Sunny Isles Reclamation and Water District were also established under this law.

A number of water control districts have been established by special acts, but generally are governed by most of the provisions of the general law. Some special-act districts have been given broadened powers.

Districts created by action of the county governing body are governed by the county commissioners serving in an *ex officio* capacity. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Florida that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below. (See “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served. In addition to the specific classes of entities listed below, counties have the power (under a general law) to create a wide variety of municipal service taxing units to provide virtually any type of service. Such districts are not included in the other types of subordinate agencies and areas listed below. They are governed by the county commissioners, and are not counted as separate governments.

Dade County Port Authority (county). This authority was established by a 1945 special act, but was reorganized in 1973 as two separate agencies—the Dade County Aviation Department and the Dade County Seaports Department.

Expressway Authorities (state). The following authorities have been established by acts of the legislature:

- Brevard County Expressway Authority
- Broward County Expressway Authority
- Central Florida Expressway Authority
- Jacksonville Transportation Authority
- Orlando-Orange County Expressway Authority
- Pasco County Expressway Authority
- St. Lucie County Expressway Authority
- Seminole County Expressway Authority
- Tampa-Hillsborough County Expressway Authority

These agencies, established to provide toll highway facilities, operate under lease-purchase agreements with the State Department of Transportation. Each authority is governed by a board consisting of members selected by the Governor or by county or city officials plus, in some cases, county or city officials serving in an ex officio capacity. Expressway authorities may fix tolls, receive earmarked portions of state gasoline taxes, and issue bonds. The Tampa-Hillsborough County Expressway Authority may enter lease-purchase agreements with the city, the county, the state or any agency thereof, or Federal agencies. The Jacksonville Transportation Authority also owns the local transit system in the Jacksonville area.

Florida Housing Finance Agency (state). This agency was created by act of the legislature to provide mortgage credit for low- and middle-income housing. A board of nine members, eight appointed by the Governor plus the

secretary of community affairs ex officio, governs the agency. The agency may fix fees and charges, make mortgage loans, and issue revenue bonds.

St. Lucie County Port and Airport Authority (county). This authority, formerly the Fort Pierce Port and Airport Authority, was established by special act to provide port and airport facilities, and to finance industrial development. It is administered by the board of county commissioners of St. Lucie County. The authority may levy taxes, fix rates and charges, and issue revenue bonds.

Industrial development authorities (county). These authorities are established by resolution of the county governing body to finance the construction of industrial, airport, port, pollution control, health care, commercial, or recreational facilities. The authority board consists of five members appointed by the county governing body. The authority may fix charges, set fees and rent, and may issue revenue bonds.

Miami-Dade Water and Sewer Authority (county). Under Dade County home-rule powers, this authority was created by county ordinance to provide sewerage and water supply. A board appointed by the county commissioners administers the authority. The authority’s budget and rate proposals must be submitted to the county commissioners for approval.

Other examples include the following entities (numerous entities authorized by unrepealed special acts, but which were not reported as active by the Florida Department of Community Affairs, are not listed below):

State

- Correctional Education School Authority
- Correctional Medical Authority
- Creek Indian Council
- Enterprise Florida, Inc.
- Everglades Fire Control District
- Florida Credit Union Guaranty Corporation
- Florida Health Access Corporation
- Florida Healthy Kids Corporation
- Florida Inland Navigation District
- Local health units
- Navigation districts under supervision of the state division of resource management
- Ocean Highway and Port Authority
- Santa Rosa Bay Bridge Authority
- Spaceport Florida Authority
- State Fair Authority
- State Health Facilities Authority
- Swannee River Authority
- Technological Research and Development Authority

County

- General laws and substantially uniform special acts:
- Beach and shore preservation districts
- Community redevelopment agencies
- County fine arts councils
- County land authorities
- County research and development authorities
- County water and sewer districts
- Development authorities and districts
- Electric enforcement districts
- Health facilities authorities
- Historic preservation boards
- Housing finance authorities reorganized as agencies of the county government
- Law libraries
- Mosquito control districts with ex officio boards
- Municipal service taxing units
- Planning and zoning districts and commissions
- Public health trusts
- Recreation districts with ex officio boards
- Recreation and water conservation and control districts and authorities
- Regional Jails
- Safe neighborhood improvement districts
- Special improvement service districts
- Special road and bridge districts
- Water control districts with ex officio boards
- Other special acts—by county: 5,6
- Bradford County:
 - Bradford County Historical Board
 - Bradford County Hospital
- Brevard County:
 - Brevard County Free Public Library District
 - Brevard County Special Recreation District
 - North Brevard County Public Library District
 - Titusville-Cocoa Airport District
 - Water Control District of South Brevard
- Broward County:
 - Performing Arts Center Authority (joint county-city)
- Charlotte County:
 - Burnt Store Isles Canal Special Assessment District
 - Punta Gorda Isles Canal Special Assessment District
- Citrus County:
 - Citrus County Library District
 - Citrus Memorial Hospital District
- Clay County:
 - Clay County Development Authority
- Collier County:
 - Collier County Water-Sewer District
- Dade County:
 - Dade County Educational Facilities Authority
- Escambia County:
 - Pensacola-Escambia Governmental Center Authority (joint county-city)
 - Pensacola-Escambia Promotion and Development Commission (joint county-city)
- Santa Rosa Island Authority
- Gadsden County:
 - Gadsden County Hospital Quincy-Gadsden Airport Authority (joint county-city)
- Gilchrist County:
 - Gilchrist County Development Authority
- Gulf County:
 - Howard Creek Fire Control District
 - Overstreet Fire Control District
 - Port St. Joe Port Authority
 - St. Joseph Fire Control District
 - Tupelo Fire Control District
- Hendry County:
 - Cooperative Producers Water Control District
- Hernando County:
 - Hernando County Aviation Authority
 - Hernando County Port Authority
- Hillsborough County:
 - Hillsborough County Aviation Authority
 - Hospital Authority
 - Northdale Special District
 - Sugarwood Groves Special District
 - Tampa Port Authority
 - Twelve Oaks Special District
- Lafayette County:
 - Lafayette County Recreation District
- Lee County:
 - Lee County Port Authority
- Leon County:
 - Tallahassee-Leon County Civic Center Authority (joint county-city)
- Manatee County:
 - Manatee County Civic Center Authority
 - Manatee County Port Authority
 - Myakka Special Road and Bridge District
 - Whitfield Zoning District
- Marion County:
 - Dunnellon Airport Authority
 - Marion County Utility Authority
 - Rainbow Lakes Estates Municipal Service District
- Monroe County:
 - Monroe County Historical Restoration and Preservation Commission
- Okaloosa County:
 - Fort Walton Beach Area Bridge Authority
 - Mid-Bay Bridge Authority
- Orange County:
 - Orange County Library District
 - Windermere Water and Navigation Control District
- Osceola County:
 - Osceola County Library District
- Palm Beach County:
 - East Coast Memorial Hospital District
 - Islands Flood Control District North
 - New River Drainage District
 - Palm Beach County Library Taxing District

Pasco County:
 Pasco County-Highlands Road and Bridge District

Pinellas County:
 Pinellas County Fire Protection Authority
 Pinellas Sports Authority

Putnam County:
 Putnam County Nursing Home Authority
 Putnam County Port Authority

St Johns County:
 Anastasia Sanitary District

St Lucie County:
 Port St Lucie Street Lighting District
 St Lucie County Erosion District
 St Lucie County Mosquito Control District
 St Lucie County Port and Airport Authority

Sarasota County:
 Sarasota County Mosquito Control District
 South Venice Road and Bridge District 2
 (formerly South Venice Special Tax District)

Seminole County:
 Seminole County Port Authority

Suwannee County:
 Suwannee County Development Authority

Taylor County:
 Taylor County Development Authority

Union County:
 Union County Development Authority

Volusia County:
 Fire control districts 1, 2, 3, and 4
 Ponce De Leon Inlet and Port District

Washington County:
 Northwest Florida Community Hospital District
 Washington County Development Authority

Multi-County Agencies—Special Acts

Tri-County Airport Authority (Holmes, Jackson, and Washington Counties)

Municipal

General laws and substantially uniform special acts:
 Community redevelopment agencies
 Downtown development and improvement authorities
 Electric enforcement districts
 Health facilities authorities
 Historic preservation boards
 Recreation districts with ex officio boards
 Safe neighborhood improvement districts
 Urban renewal commissions
 Utilities boards and commissions

Bay County:
 Panama City Port Authority

Broward County:
 Performing Arts Center Authority (joint county-city)
 Pompano Beach Emergency Medical Services District

Pompano Beach Farmers Market Authority
 Port Everglades Authority¹⁴

Collier County:
 City of Naples Airport Authority

Dade County:
 Miami Sports and Exhibition Authority

Duval County:
 Jacksonville Downtown Development Authority
 Jacksonville Electric Authority
 Jacksonville Port Authority
 Jacksonville Sports Development Authority
 Jacksonville Vocational Educational Authority

Escambia County:
 Pensacola Downtown Improvement Board
 Pensacola-Escambia Governmental Center Authority (joint county-city)
 Pensacola-Escambia Promotion and Development Commission (joint county-city)

Gadsden County:
 Quincy-Gadsden Airport Authority (joint county-city)

Highlands County:
 Sebring Airport Authority

Hillsborough County:
 Carrollwood Meadows Special District
 Tampa Sports Authority

Leon County:
 Tallahassee-Leon County Civic Center Authority (joint county-city)

Manatee County:
 North River Fire District (including former Palmetto Fire Control District)

Martin County:
 Jupiter Island Beach Protection District (formerly Jupiter Island Beach Erosion District)

Orange County:
 Orange County Civic Facilities Authority

Osceola County:
 Kissimmee Fire Control District

Palm Beach County:
 West Palm Beach Golf Commission

Polk County:
 Bartow Municipal Airport Development Authority

Putnam County:
 Interlachen Fire Control District

Sarasota County:
 North Port Road and Drainage District

Seminole County:
 Sanford Airport Authority

Tribal

Special improvement districts on tribal lands.
 Florida laws also provide for various types of local areas for election purposes and administration of justice.

¹⁴The Port Everglades Authority was taken over by Broward County in 1994.

GEORGIA

Georgia ranks 24th. among the states in number of local governments, with 1,344 active as of June 1997.

COUNTY GOVERNMENTS (156)

The entire area of the state is encompassed by county governments except for the areas of Clarke, Muscogee, and Richmond counties. Muscogee County was consolidated with the city of Columbus in 1971 to form the Consolidated Government of Columbus. Similarly, in January 1991, Clarke County was consolidated with the city of Athens to form the Unified Government of Athens-Clarke County. In January 1996, Richmond County was consolidated with the city of Augusta to form the Augusta-Richmond Consolidated Government. All of these consolidated governments are counted as municipal governments, rather than as county governments, in census reporting.

Most Georgia counties are governed by a board of county commissioners, but in 16 counties the governing authority is a sole county commissioner.¹⁵

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (535)

Municipal Governments (535)

Municipal governments in Georgia are the cities and towns. The cities and towns operate primarily under charters granted by the general assembly in the form of special laws for individual municipalities, although the 1965 Municipal Home Rule Act grants cities and towns the power to enact ordinances concerning their "property, affairs, and local government," and to amend, with exceptions, the special laws comprising their charter. There are no significant differences between the cities and towns, with regard to legal status and powers, that would affect their classification for census purposes.

A 1963 law provides that a minimum population of 200 is required for incorporation as a municipality. The proposed boundary of a new municipality must be at least three miles from those of any existing Georgia municipality.

Township Governments (0)

Georgia has no township governments.

¹⁵Bibb City, located within the area of Muscogee County, continues to exist as a separate municipal government. Similarly, Winterville city, located within the area of Clarke County, continues to exist as a separate municipal government. The city of Hephzibah and the town of Blythe continue to exist as separate municipal governments in the Richmond County area.

PUBLIC SCHOOL SYSTEMS (180)

School District Governments (180)

The following types of school districts in Georgia are counted as separate governments for census purposes:

County boards of education
Independent (city) school districts

The county boards of education in each county administer all local schools in the county except those operated by independent (city) school districts. Members of all county boards of education are elected.¹⁶ The county boards of education determine the amount of money to be raised by local school taxes and may issue bonds.

The independent (city) school districts in Georgia were established by special acts of the legislature prior to the adoption of the 1945 constitution, and the legal provisions under which they operate are therefore not uniform. By provision of the 1983 constitution, new independent school districts cannot be created. The members of the boards of independent school districts are elected. These school districts operate independently of municipal governments, and may determine their own budgetary needs.

Dependent Public School Systems (0)

Georgia has no dependent public school systems.

Other Educational Activities

The regional educational service agencies provide supplementary services to school districts, and are financed by state funds and by contributions from participating school districts. For census purposes, they are classified as joint educational service agencies of the school districts they serve. They are not counted as separate governments. In the 1987 Census of Governments, these agencies were listed as "cooperative educational service agencies." As of June 1997, 16 regional educational service agencies were reported in operation.

Under Georgia law, a city, a county, or a school district may finance the construction of college facilities that may be operated as part of the state university system of Georgia or by a school district or other local government. Since 1986, the DeKalb County College, formerly operated by the DeKalb County board of education, has been operated by the state university system of Georgia, as are all other publicly-supported colleges in Georgia.

The technical colleges in Georgia are usually operated by the state, but there were three such colleges that were still operated by county and city boards of education as of June 1997, in DeKalb and Chatham Counties and the city of Atlanta.

¹⁶As of 1/1/94 all school boards in Georgia are elected.

The boards of school trustees are primarily advisory boards appointed by the county board of education. They are not counted as separate governments in census statistics on governments.

The Houston County School District Building Authority was created by a special act to finance school facilities. It is counted as a dependent activity of the Houston County School District.

SPECIAL DISTRICT GOVERNMENTS (473)

Georgia statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Acworth Lake Authority

This authority was established by a special act to obtain and operate parks and recreational facilities. A five-member board of commissioners governs the authority, three are selected by the governing bodies of the city of Acworth and Cobb County; the other two are the mayor of Acworth and the Cobb County commissioner. The authority may fix and collect rents, fees, and tolls for facilities and services, and accept loans and grants from the Federal government and from the state.

Airport Authorities—Joint (special acts)

A number of airport authorities serving two or more counties or cities have been authorized by special acts but with similar provisions for administration and operation. They are governed by boards appointed by officials of the establishing governments and, in a few cases, also have one or more local officials serving *ex officio*. They may issue revenue bonds, accept grants, and aid and impose charges for their facilities and services. Airport authorities serving a single county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Albany-Dougherty Inner City Authority

This authority was created by a 1977 special act to provide such improvements as parking facilities in the downtown area of Albany. A board of nine members administers the authority, of whom seven are appointed by city and county governing bodies, plus the mayor of Albany and the chairperson of the Dougherty County board of commissioners, both of whom serve *ex officio*. The authority may accept gifts and grants, acquire real and personal property by purchase or gift; fix and collect rates, fees, and charges for services, facilities, and commodities furnished; and issue revenue bonds.

Americus Theater and Cultural Center Authority

This authority was created by special act to develop and promote cultural and educational projects. It is governed by a nine-member board consisting of eight members appointed by the city council, and the mayor serving *ex officio*. The authority may fix and collect fees and issue revenue bonds.

Augusta-Richmond County Coliseum Authority

This authority was created by a 1973 special act to build and maintain a multiple-use coliseum in the Augusta area. A board of ten members appointed by the Augusta-Richmond County commission council governs the authority. The authority may accept grants and Federal loans, fix user charges, and issue revenue bonds. This authority is separate from the Augusta-Richmond County Stadium Authority (see below).

Community Improvement Districts

These districts may be created by the Georgia legislature through the enactment of local legislation. They may provide such services as streets, parks, sewage, water, ports, public transportation, parking, and other services as specified in the local legislation. They are governed by boards which can consist of local officials, members elected by property owners, or any combination of the two as specified in the authorizing legislation. Districts may levy *ad valorem* property taxes, special assessments, and fees as specified in the authorizing legislation and may issue general obligation and/or revenue bonds.

Districts which lack the autonomy to be classified as independent governments are classified as dependent agencies of the county or municipality they serve. See “Subordinate Agencies” below.

Community Mental Health, Retardation, and Substance Abuse Service Boards

These boards are created by the Department of Human Resources to provide related services to various regions in the state. They are governed by boards appointed by member counties, based on population, and county and municipal officials from jurisdictions contributing a minimum amount to the budget of the board. The board may fix and collect fees and charges and may receive Federal, state, and local appropriations. Community Mental Health, Retardation, and Substance Abuse Service Boards governed by county boards of health are not counted as separate governments. See Subordinate Agencies below.

Conyers-Rockdale-Big Haynes Impoundment Authority

This authority was created by a special act to provide for flood control and water conservation in Rockdale County. A board of five members, with two appointed by Rockdale County, two by the mayor of Conyers, and one appointed by the other board members, governs the authority. The authority may fix fees, tolls, and charges and issue revenue bonds.

De Kalb County Civic Center Authority

This authority was created by a special act to construct and maintain civic center facilities. It is governed by a board appointed by the county governing body, the

county legislative delegation, and private interests. The authority may fix fees and charges, and issue revenue bonds.

Georgia International and Maritime Trade Center Authority

This authority was created by a special act to operate the Georgia International and Maritime Trade Center project. It is governed by a board composed of one member appointed by the governing body of Chatham County, one appointed by the city of Savannah, one appointed by each member of the general assembly representing the county, and the president of the Savannah Area Convention and Visitor's Bureau. The authority may collect fees and charges for its services.

Harris County Public Improvements Authority

This authority was created by a special act to provide basic infrastructure and recreational facilities. It is governed by a board appointed by the county governing body. The authority may collect fees and charges for its services and may issue revenue bonds.

Hospital Authorities

Hospital authorities may be created by resolution of county or municipal governing bodies to provide hospital facilities. A board of trustees appointed by the county or municipal governing body governs each authority. The authority board may issue bonds, fix rates and charges for services, and accept gifts and grants. Although the authorities have no authority to levy taxes, the governing body of a county or city may levy an annual ad valorem tax to pay for services or facilities provided by the authorities.

Housing Authorities

Housing authorities may be organized in any county or city where the governing body has adopted a resolution declaring the need for a housing authority. The mayor or the county governing body appoints the commissioners of city or county housing authorities. The authorities may issue bonds, fix and collect rentals, and accept grants. Georgia laws also provide that two or more contiguous counties may establish regional housing authorities with the same legal powers as city or county housing authorities. The governing body of each participating county appoints a member to the board of commissioners of the regional housing authority.

Interlocal Risk Management Agencies—1986 Laws

These agencies are created by intergovernmental agreement between two or more governments to pool liability insurance, under provisions of either of two laws, one

applying to local governments and the other to school districts. The number and the manner of selection of the agency trustees are specified in the intergovernmental agreement. The agency may fix rates for its services.

Joint Liberty County, City of Gum Branch, City of Midway, City of Riceboro, and the City of Walthourville Fire Protection Facilities and Equipment Authority

This authority was created by a special act to construct and equip fire protection facilities. The board consists of members appointed by the county and cities. The authority may receive the proceeds of a voter approved sales tax.

Kinchafoonee Lake Authority

This authority was authorized by a general law to provide recreational facilities in the Kinchafoonee Lake area. A board of 11 members, appointed by the governing bodies of the counties served, plus the chairpersons of the boards of county commissioners of those counties ex officio, governs the authority. The authority may fix rentals and other charges, and may issue revenue bonds.

Lamar County Livestock and Agricultural Exposition Authority

This authority was created by a special act to construct and operate livestock and agricultural exposition facilities. It is governed by a board appointed by the county and municipal governing bodies in its service area. The authority may fix and collect fees and issue revenue bonds.

Macon-Bibb County Transit Authority

This authority, authorized by a 1980 special act to acquire and operate a transit system for Macon and Bibb County, was created upon joint resolution by the City of Macon and Bibb County. A board of seven members governs the authority, four of whom are appointed by the mayor of Macon with the consent of the city council, and three are appointed by the Bibb County board of commissioners. The authority may set fares and other charges, receive and administer grants, acquire and dispose of real and personal property, and issue bonds.

Metropolitan Atlanta Olympic Games Authority

This authority transferred facility ownership to the Atlanta-Fulton County Recreation Authority and became inactive in 1997.

Metropolitan Atlanta Rapid Transit Authority

This authority was authorized by a constitutional amendment to operate the transit system in the Atlanta area. It is administered by a 17-member board of directors—4 members appointed by the city council of Atlanta, 10 members appointed by the governing bodies

of the counties in the authority, and the commissioner of the Department of Transportation, the state revenue commissioner, and the director of the state properties commission, who serve *ex officio*. The authority may accept grants and donations; fix fares, rentals, and rates; and may issue revenue bonds. In addition, in November 1971, the voters approved a sales tax to help finance the authority.

Municipal Electric Authority of Georgia

This authority was created by 1975 legislation to generate electric power for sale to political subdivisions in the state. The governing body consists of nine members selected by representatives of participating local governments. The authority may impose rates, fees, and other charges on member governments and may issue revenue bonds.

Municipal Gas Authority of Georgia

This authority was created by 1987 legislation to provide wholesale supplies of gas. The governing body consists of nine members selected by representatives of participating local governments. The authority may impose fees, rates, tolls, and charges on member governments, and may issue revenue bonds.

Northeast Georgia Surface and Air Transportation Commission

This commission was created by 1989 legislation to acquire, construct, and operate airports and related facilities. It is governed by a 33 member board of commissioners appointed member cities and counties. The commission may fix and collect fees and charges and issue revenue bonds.

Recreation Authorities

These authorities are created by special acts to provide park and recreation facilities. They are governed by boards appointed by benefited local governments. Most authorities may fix and collect fees and charges and issue revenue bonds. Recreation authorities lacking fiscal or administrative autonomy are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Regional Jail Authorities

Authorities to fund and operate jail facilities may be created by resolution of two or more counties, or two or more municipalities within the same county, and approval by the county sheriffs of counties entering into the agreement. Authorities formed by counties are governed by a board composed of the sheriff of each county, one member appointed by each member county, and one member appointed by the aforementioned appointees. Authorities

formed by municipalities are governed by a board consisting of two members appointed by each member municipality, and one appointed by the aforementioned members. An authority may collect fees for services, and issue revenue bonds.

Regional Solid Waste Management Authorities

Authorities to provide for collection and disposal of solid waste are created by ordinance of the governing body of one or more county or municipal governments. A board of directors, consisting of representatives appointed by the participating governments, governs each authority. The authorities may fix rentals and other charges, and may issue revenue bonds. Some of these authorities have been established by special acts.

Savannah Economic Development Authority (formerly Savannah Port Authority)

This authority was established by a constitutional amendment enacted by the legislature and ratified by the voters. It replaces the former Savannah District Authority. The authority may acquire, construct, operate, sell, or lease various self-liquidating projects, such as industrial and manufacturing plants, wharves, docks, roads, bridges, terminals, and ferries. A 19-member board administers the authority; some members are appointed by the mayor of Savannah with the consent of the city council, some by the Chatham County governing body, and others by the chairperson of the port authority with the consent of the other members. The authority may issue revenue bonds, collect rentals and charges for its facilities and services, and accept grants and contributions.

Soil and Water Conservation Districts

Soil and water conservation districts may be formed by the State Soil and Water Conservation Commission on petition of local landowners, after a local referendum. A board of supervisors of at least five members governs each district, with two members appointed by the State Soil and Water Conservation Commission, and the others elected. In districts serving three or more counties, the State Soil and Water Conservation Commission appoints one member per county in addition to the three elected members. These authorities may impose charges on benefited landowners and may accept grants.

South Cobb Development Authority

This authority was created by special act to carry out redevelopment and revitalization programs in a specific area of southern Cobb County. It is governed by a board of nine members including the chair of the county commission, three elected by property owners, three elected by business owners, and two appointed by the aforementioned seven. The authority may fix and collect fees and charges and may issue revenue bonds.

Stadium Authorities

Four such authorities have been authorized by special acts to operate stadium facilities—the Dougherty County Stadium Authority (formerly listed as the Albany Stadium Authority), the Augusta-Richmond County Stadium Authority, the Conyers-Rockdale Amateur Athletics Authority, and the Cobb County Stadium Authority. The Augusta-Richmond County Stadium Authority is separate from the Augusta-Richmond County Coliseum Authority (see above). The governing body of each stadium authority is appointed by the city and county governing bodies and, in the case of the Dougherty County Stadium Authority and the Cobb County Stadium Authority, also by the county board of education. Each authority may fix and collect rates and charges, and may issue revenue bonds. The Cobb County Stadium Authority was not reported in operation as of June 1997.

Unadilla Arena and Tourism Authority

This authority was established by a 1989 special act to construct, maintain, and operate convention centers, arenas, parks, and tourism related facilities. It is governed by a seven-member board appointed by the city council. The authority may fix and collect fees and charges and may issue revenue bonds.

Walker County Fire Prevention Districts

These districts are established by ordinance of the county governing body to provide fire protection services. A board of three elected commissioners governs each district. The districts may levy ad valorem taxes and special assessments upon voter approval.

Water and Sewer Authorities (Special Acts)

A number of water and sewer authorities to provide water supply or sewerage, or both, have been created by special acts, but with substantially similar provisions. They are administered by boards appointed by officials of the governments they serve. Each water and sewer authority may issue revenue bonds and impose charges for services. Some of these authorities are designated as “Utilities Authorities.” Water and sewer authorities that are governed by the county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

West Jackson Fire District

This district was authorized by a special act to provide fire protection services for the western portion of Jackson County. An elected board governs the district. The district may levy ad valorem taxes.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Georgia that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are

not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Georgia Building Authority and Georgia Education Authority (state). These authorities have been established to provide for a variety of public buildings including markets, prisons, hospitals, university, school, and state office buildings. Substantially similar legal provisions apply to each agency. Their governing bodies include state officers in an ex officio capacity, plus, in some instances, additional members appointed by the Governor. These authorities receive revenues from rentals and charges for facilities. They may issue revenue bonds and accept Federal grants and loans.

Georgia Highway Authority (state). This agency was established by act of the general assembly to build state highways and bridges. The authority board consists of the Governor, the commissioner of the department of transportation, and the director of the office of planning and budget, who serve in an ex officio capacity. The authority may fix rentals and may issue revenue bonds.

Georgia Housing and Finance Authority (state). This authority, formerly the Georgia Residential Finance Authority, was authorized by act of the general assembly to provide mortgage credit for low and moderate income housing. The authority is governed by the board of community affairs serving in an ex officio capacity. The authority may fix fees and charges for facilities and services in connection with its loans and may issue revenue bonds.

Georgia Ports Authority (state). This authority was established by a 1945 general law to acquire, build, operate, and maintain port facilities. Members of the authority governing board are appointed by the Governor. The authority may collect fees, rentals, and charges; accept loans from the Federal government; and issue revenue bonds.

Industrial and resource recovery development authorities (county or municipal). These authorities are established by general and special constitutional amendments and laws to finance commercial, industrial, nursing home, airport pollution control, sports, and trade show facilities. A board appointed by the governing body of the establishing municipality or county governs each authority. The authority board may issue revenue bonds and fix and collect rentals for its facilities; the sponsoring local government or governments may levy ad valorem taxes for authority purposes.

Private Colleges and Universities Authority (state). This authority was created by act of the general assembly to finance facilities for private institutions of higher education. A board of five members appointed by the Governor governs the authority. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

State Tollway Authority (state). This agency was authorized by act of the general assembly to build toll highway facilities. Authority board members consist of the Governor, the commissioner of transportation, and the director of the office of planning and budget. The authority may collect tolls and may issue revenue bonds.

Urban redevelopment agencies (county or municipal). A municipality or county, in lieu of undertaking urban redevelopment itself or conferring the power on a housing authority, may, by resolution, establish an urban redevelopment agency. An agency board of commissioners, appointed by the mayor or by the board of county commissioners, governs each agency. The agency may accept municipal or county appropriations and loans, grants, or other forms of financial assistance from the Federal government and other public and private sources. These agencies may also issue bonds payable solely from income and revenue. Other examples include:

State¹⁷

- Augusta Port Authority
- George L. Smith II World Congress Center Authority
- Georgia Agricultural Exposition Authority
- Georgia Agrirama Development Authority
- Georgia Development Authority
- Georgia Education Trust
- Georgia Environmental Facilities Authority
- Georgia Hazardous Waste Management Authority
- Georgia Higher Education Assistance Corporation
- Georgia High Risk Health Insurance Plan
- Georgia Music Hall of Fame Authority
- Georgianet Authority
- Georgia Lottery Corporation
- Georgia Public Telecommunications Commission
- Georgia Rail Passenger Authority
- Georgia Student Finance Authority
- Georgia Student Finance Commission
- Jekyll Island State Park Authority
- Lake Lanier Islands Development Authority
- North Georgia Mountains Authority
- Sapelo Island Heritage Authority
- Stone Mountain Memorial Association

County

Agencies established under general law:

- Community Mental Health, Retardation, and Substance Abuse Service Boards (governed by county boards of health)
- County boards of health
- Health districts (one or more counties)
- Regional public libraries

- Residential care facilities for the elderly authorities
- Agencies established under special act:¹⁸
 - Airport authorities (certain counties)
 - Bibb County public service districts (sanitation, garbage removal, police protection, and drainage)
 - Brooks County fire protection districts
 - Catoosa County sewerage districts
 - Charlton County fire protection districts
 - Chatham County Recreation Authority
 - Chatham County water, sewer, sanitation, fire protection, garbage and trash collection, and street construction districts
 - Chatham Area Transit Authority¹⁹
 - Cobb County fire prevention districts
 - Colquitt County water districts
 - Community Improvement Districts (lacking sufficient autonomy)
 - Coweta County sanitation, water, sewerage, and fire protection districts
 - DeKalb County Solid Waste Disposal Authority
 - Douglas County Fire District
 - Floyd County sanitation, water, sewerage, and fire prevention districts
 - Forsyth County Water and Sewer Authority
 - Fulton County Building Authority
 - Fulton County Sanitary and Sewer District
 - Gordon County fire protection districts
 - Griffin-Spalding County Personal Care Health Board
 - Gwinnett County Arts Facilities Authority
 - Gwinnett County fire protection and sewerage districts
 - Gwinnett County Public Facilities Authority
 - Gwinnett County Recreation Authority
 - Gwinnett County Water and Sewerage Authority
 - Hall County Water and Sewerage Authority
 - Hart County Industrial Building Authority
 - Henry Tift Myers Air Museum Authority
 - Macon Water Authority (formerly listed as Macon-Bibb County Water and Sewerage Authority)
 - McIntosh Reserve Historical Authority
 - Meriwether County Public Facilities Authority
 - Newton County sewerage, water, sanitation, garbage collection, landfill, and fire protection districts
 - Paulding County fire protection districts
 - Pike County Agribusiness Authority
 - Pike County Arts Facility Authority
 - Pike County Recreation Authority
 - Rabun County Building Authority
 - Rockdale County Water and Sewerage Authority
 - Schley County Airport Authority
 - South Fulton County Coliseum Authority
 - Spalding County water districts

¹⁸Legislation authorizing the Cobb County Parking Authority has been declared unconstitutional.

¹⁹In the 1987 Census of Governments, the Chatham Area Transit Authority, then called the Savannah Transit Authority, was classified as a special district government.

¹⁷Legislation authorizing the Georgia Hospital Financing Authority was repealed in 1993.

Sumter County Livestock Authority
Taylor County Building Authority
Thomas County fire protection districts
Vines Botanical Gardens Enhancement and
Development Authority of Gwinett County
Walker County Rural Water and Sewer Authority

Municipal

Airport authorities (certain cities)
Atlanta-Fulton County Recreation Authority
Atlanta Urban Residential Finance Authority
Augusta Canal Authority
Augusta Downtown Development Authority (formerly
listed as Augusta-Savannah River Parking and Urban
Redevelopment Authority)
Chehaw Park Authority
City business improvement districts in Atlanta
City of Atlanta Group Insurance Board Authority
Clarke County sanitation, water, sewerage, and fire pro-
tection districts
Columbus Industrial and Port Development Commission
Community Improvement Districts (lacking sufficient
autonomy)
Downtown development authorities
East Point Parking Authority
Gainesville Area Park Commission
Marietta Parking Authority

Middle Georgia Coliseum Authority (Macon)
Milledgeville Public Facilities Authority
Regional public libraries
Residential care facilities for the elderly authorities
Richmond Hill Area Convention and Visitors Bureau
Authority
Richmond Hill Recreation Authority
Savannah River Bridge Commission (formerly listed as
Savannah Bridge Commission)
Savannah-Chatham County Historic Site and Monument
Commission
Tallapoosa Recreation Authority
Town of Tyrone Public Facilities Authority
Warner Robins Building Authority

Joint County-Municipal

Atlanta Region Metropolitan Planning District
Chatham-Savannah Authority for the Homeless
Fitzgerald and Ben Hill Airport Commission
Land bank authorities
Macon-Bibb County Urban Development Authority
Regional public libraries
Richmond County Department of Health
Sparta-Hancock Public Facilities Authority

Georgia laws also provide for various types of local
areas for election purposes and administration of justice.

HAWAII

Hawaii ranks 50th among the states in number of local governments, with 19 as of June 1997.

COUNTY GOVERNMENTS (3)

The entire area of the state is encompassed by county government except for Kalawao County and the city and county of Honolulu.

The boundaries of Kalawao County are coterminous with the Hansen's Disease Settlement under the jurisdiction of the State Department of Health. Kalawao County has only a county sheriff. It is classified, in census statistics on governments, as an adjunct of the state government and is not counted as a separate county government.

The city and county of Honolulu is a consolidated city-county government. It was originally created as Oahu County. Later, it was granted additional powers and a modified governmental structure and was officially designated the city and county of Honolulu. For census statistics on governments, the city and county of Honolulu is counted as a municipal government rather than as a county government.

In the three counties with county government—Hawaii, Kauai and Maui—the governing body is designated the county council. Each county government also has an elected mayor.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1)

Municipal Governments (1)

Honolulu, which has a combined city and county government, is the only Hawaiian local government that is counted in census statistics on governments as a municipal government.

Township Governments (0)

Hawaii has no township governments.

PUBLIC SCHOOL SYSTEMS (1)

School District Governments (0)

Hawaii has no independent school district governments.

Dependent Public School Systems (1)

Hawaii has one dependent public school system: the State Department of Education. It is dependent on the state government.

There are no locally administered public schools in Hawaii. All public education is provided by the State Department of Education. The "school districts" in Hawaii are administrative areas of the State Department of Education and are not counted as governments in census reporting.

SPECIAL DISTRICT GOVERNMENTS (15)

Hawaii statutes authorize the creation of various special districts or authorities but only the soil and water conservation districts and the Office of Hawaiian Affairs are counted as governments.

Soil and Water Conservation Districts

These districts are created by the Department of Land and Natural Resources on petition of land occupiers and after public hearing and referendum. A board of two appointed and three elected directors governs each district. A district may require contributions from benefitted landowners and may accept donations.

Office of Hawaiian Affairs

This office was established by voter approval of a constitutional amendment and by action of the state legislature. Its purpose is the betterment of the conditions of native Hawaiians. The office is administered by a board of nine trustees elected by native Hawaiians. The office may issue bonds and receives revenue in connection with a large land trust.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Hawaii that have certain characteristics of governmental units but that are classified in census statistics on governments as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Clean Hawaii Center (state). This entity was established within the Department of Business, Economic Development and Tourism. It is responsible for the market development of local processing and manufacturing industries for collected recyclables. A board of 12 members representing the counties, state, financial community and business community governs the entity. It accepts donations and grants from Federal, state, county or private sources.

Hawaii Community Development Authority (state). This authority was established within the State Department of Business, Economic Development and Tourism. A board of eleven members, consisting of seven members appointed by the Governor; plus the state director of finance; the director of business, economic development and tourism; the director of transportation; and the state comptroller, ex officio, governs the authority. The authority receives revenue from the sale or lease of properties and from Federal grants. The authority may issue bonds in such amounts as are authorized by the legislature. "Community development districts" are administrative areas of the authority, and are not counted as governments for census purposes.

Hawaii Housing Authority (state). This authority is established within the State Department of Human Services. It is administered by a board of commissioners consisting of six members appointed by the Governor with the consent of the senate, plus the state director of human services and the special assistant for housing who serve ex officio. The authority may fix rentals, accept Federal grants state loans, and issue bonds with the consent of the Governor.

Redevelopment agencies (county or municipal). Redevelopment agencies are established by resolution of the city or county governing body. A board of five members appointed by the mayor governs each agency. In addition to advances or donations from the county or city-county treasury, redevelopment agencies may receive revenues from the sale or lease of cleared land. Redevelopment agencies may issue revenue bonds and accept Federal grants.

Stadium Authority (state). This authority was established by act of the legislature. A board consisting of the president of the University of Hawaii and the state superintendent of education, ex officio, plus nine members appointed by the Governor governs the authority. The authority may fix rents, fees, and charges and may receive the proceeds of state bond issues.

Other examples include:

State²⁰

Agribusiness Development Corporation
Agricultural and rural districts (Land Use Commission)
Aloha Tower Development Corporation
Hawaii Housing Finance and Development Corporation
Hawaii Information Network Corporation
Hawaii Public Broadcasting Authority
Hawaii Strategic Development Corporation
High Technology Development Corporation
Marine conservation districts
Natural Energy Laboratory of Hawaii Authority
Research Corporation of the University of Hawaii
Waikiki Convention Center Authority

County and City-County (Honolulu)

Community facilities districts
Public Transit Authority (Honolulu)
Water supply boards

Hawaii law also divides the state into administrative districts for election, taxation, judicial, and other purposes.

²⁰The Office of Hawaiian Affairs, previously classified as a state agency, was reclassified as a special district for the 1997 Census of Governments.

IDAHO

Idaho ranks 25th among the states in number of local governments, with 1,147 active as of June 1997.

COUNTY GOVERNMENTS (44)

There are no areas in Idaho lacking county government. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (200)

Municipal Governments (200)

The municipal governments in Idaho are all designated cities, although the terms “town” and “village” are used on occasion in the statutes.

Township Governments (0)

Idaho has no township governments.

PUBLIC SCHOOL SYSTEMS (114)

School District Governments (114)

The following types of school districts in Idaho are counted as separate governments for census purposes:

- Elementary school districts
- School districts
- Joint school districts
- Special charter school districts
- Junior college districts

Legislation provides for elementary school districts (Grades 1 through 8) and school districts (Grades 1 through 12). All school districts may give instruction in kindergarten. There are no separate secondary school districts under present law. Districts located in two or more counties are further designated as joint school districts. There also are a few school districts operating under special charters. State law also provides for junior college districts.

School districts are governed by elected boards of trustees. They may levy local school taxes and issue bonds.

Dependent Public School Systems (0)

Idaho has no dependent public school systems.

Other Educational Activities

Dormitory housing commissions may be established by the governing body of a junior college district to provide low cost housing and student union buildings. These commissions are not counted as separate governments.

The cooperative service agencies in Idaho are created by contract between two or more school districts to provide special educational services. The composition of the

agency board is specified in the contract creating the agency. The member school districts, upon voter approval, may collect ad valorem taxes for support of the agency. Cooperative service agencies are classified for census purposes as joint educational service agencies of the participating school districts. They are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (789)

Idaho statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Auditorium Districts

These districts are established by the district court on petition of taxpayers and after public hearing and referendum. An elected board of directors governs each district. Auditorium districts may charge rates and tolls and levy a room sales tax. Districts created after January 1, 1987, or that have a population of 100,000 or fewer, may levy ad valorem taxes. Bond issues in excess of \$75,000 must be submitted to the voters.

Aquifer Recharge Districts

These districts are established by the state Department of Water Resources on petition of water users and after public hearing. An elected board of five directors governs each district. The districts may borrow money and secure loans with revenue from assessments on water users.

Cemetery Maintenance Districts

Districts of this type are established by petition of landowners to the board of county commissioners and after voter approval. An elected board of commissioners governs each district. Cemetery maintenance districts may levy ad valorem taxes and issue bonds.

Drainage Districts

Drainage districts are established by the district court after petition of landowners and a public hearing. A board of drainage commissioners, appointed by the judge of the district court, governs each district. Drainage districts may levy benefit assessments and issue bonds.

Fire Protection Districts

These districts are established by the county commissioners on petition of landowners and after referendum. A board of commissioners, initially appointed by the Governor but thereafter elected, governs each district. The district commissioners may levy ad valorem taxes.

Flood Control Districts

These districts are established by the director of the state Department of Water Resources on petition of landowners and after a public hearing. A board of commissioners, appointed by the director of the state Department of Water Resources, governs each district. Flood control districts may levy ad valorem taxes.

Ground Water Districts

These districts are established by the county commission upon petition by ground water users and after public hearing and voter approval. An elected board governs the district. The districts may levy taxes and incur indebtedness. No governments of this type were created as of June 1997.

Ground Water Management Districts

These districts to maintain wells in aquifers experiencing declines in water level are created by petition of water users to the state Department of Water Resources after a public hearing. A board of three members, initially appointed by the Department of Water Resources but thereafter elected by the water users, governs each district. The districts may levy special assessments and borrow money. If the voters so petition, contracts to borrow money are subject to voter approval. No governments of this type were created as of June 1997.

Highway Districts

Highway districts may cover all or part of a county. These districts are established by the county commissioners on petition of voters to the county clerk and after local referendum. An elected board of commissioners governs each district. The districts may levy ad valorem taxes, receive a share of the county road and bridge funds, and issue bonds.

Any county may hold a special election, at the discretion of the board of county commissioners, to determine whether a county-wide highway district (to administer all city streets and county secondary roads) should be established.

Local improvement districts may be created within a highway district as dependent activities of the parent highway district. They are not counted as separate governments.

Hospital Districts

Hospital districts are established upon petition of voters to the board of county commissioners and after local referendum. A board of trustees, initially appointed by the county commissioners but thereafter elected, governs each district. The districts may fix fees for services, levy ad valorem taxes, and issue bonds.

Hospital districts governed by the county board of supervisors, ex officio, are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Housing Authorities

A county or municipal government may establish a housing authority by resolution of its governing body. A board of commissioners, appointed by the county governing body (in the case of county housing authorities) or by

the mayor (in the case of municipal housing authorities) governs each authority. Housing authorities may impose charges for their facilities, accept grants, and issue revenue bonds.

Irrigation Districts

Irrigation districts are established by order of the county commissioners following petition of voters, review by the State Department of Water Resources and referendum. An elected board of directors governs each district. Irrigation districts may levy assessments and issue bonds if authorized by the voters. In addition, districts may levy an acreage tax for an emergency fund. Some districts organized under this law may be named "reservoir districts."

Irrigation lateral districts, established within irrigation districts, have provisions similar to those for irrigation districts above.

Local improvement districts created by irrigation districts have no separate governmental structure and are not counted as separate governments.

Levee Districts

Districts to provide for the storage of irrigation water to prevent flood damage are created by petition to the district court and after public hearing and referendum. An elected board of commissioners governs each district. The districts may levy special assessments.

Library Districts

Library districts may be created by the county commissioners upon petition of voters and after hearing and referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes, receive donations, and issue bonds.

School-community library districts operate under similar provisions but serve areas coterminous with school districts. No new school-community libraries may be established after June 30, 1994.

Port Districts

Port districts may be established in any county adjoining a commercial waterway by petition to the county commissioners, after voter approval. An elected port commission governs each district. The district may levy ad valorem taxes, impose charges, and issue both revenue and general obligation bonds. General obligation bonds, however, require voter approval. Industrial development districts created by port districts have no separate governmental structure and are not counted as separate governments.

Recreation Districts

These districts are established by the board of county commissioners on petition of voters and after local referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes, impose rates and charges for facilities and services, and upon voter approval, issue bonds.

Regional Library Systems

These systems are established by joint agreement between two or more library boards and approval by the state library. A board of directors appointed by member libraries governs each system. The systems may receive Federal, state, or local funds and contributions.

Regional Public Transportation Authorities

These authorities are established by the city, county, or highway district upon voter approval. A board appointed by the city, county, or highway district governs each authority. The authorities may issue revenue bonds, set fares and fees, and accept contributions from counties, cities, or other governmental entities. No authorities of this type were in existence as of June 1997.

Regional Solid Waste Disposal Districts

These districts to provide for solid waste disposal are created by joint resolution of the commissioners of two or more counties. A board of directors, appointed by the commissioners of the counties represented, governs each district. The districts may fix rates, fees, tolls and charges, and may issue revenue bonds.

Soil Conservation Districts

Upon petition of landowners, these districts are established by the State Soil Conservation Commission. A board of supervisors consisting of two members appointed by the State Soil Conservation Commission and three elected governs each district. The district board may receive gifts and grants and may require contributions for services.

Water and Sewer Districts

These districts are established by the district court following petition of taxpayers and local referendum. An elected board of directors governs each district. Water and sewer districts may levy ad valorem taxes, fix rates and charges, and upon voter approval, issue bonds.

Water and sewer subdistricts, which are governed by the directors of the parent water and sewer district, are not counted as separate governments. Local improvement districts may be established within water and sewer districts but are not counted as separate governments.

Watershed Improvement Districts

Watershed improvement districts are created by the state Soil Conservation Commission on petition of landowners and after local referendum. A board of three directors, one appointed by the state Soil Conservation Commission and two elected, governs each district. The districts may levy special assessments and upon voter approval, issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Idaho that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Some of the subordinate agencies and areas represent "special taxing areas" within the area of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Idaho Housing Agency and Finance Association (state). This agency was authorized by an act of the legislature. It was created to provide mortgage credit for low and moderate income housing. A board of seven commissioners appointed by the Governor governs the agency. The agency may receive grants and gifts, fix charges in connection with its loans, and issue revenue bonds. Idaho State Building Authority (state) - This authority is authorized to construct and operate facilities to meet the needs of state government. A board of commissioners appointed by the Governor governs the authority. The authority may collect rents and charges, accept gifts and grants, and issue bonds.

Idaho Turnpike Authority (state). Special law provides for a separate administrative board, appointed by the Governor, for each separate turnpike project. This board may establish and collect tolls, receive grants from the Federal and state governments, and issue revenue bonds.

Other examples include:

State²¹

Fish and game districts
Forest protective districts
Idaho Health Facilities Authority

²¹Legislation authorizing reforestation districts was repealed in 1995.

Idaho Transportation Board
Idaho Water Resources Board
Lava Hot Springs Commission
Nuclear Energy Commission
Park and Recreation Board

County²²

- Ambulance service districts
Burn seeding areas
County hospital boards
County irrigation, drainage, and reclamation projects
County museum boards
- Extermination districts (agricultural pests)
- Fair districts
Herd districts
Joint powers boards for the operation of emergency communications services (county)

²²Legislation authorizing public scale districts was repealed in 1995.

- Local improvement districts
- Mosquito abatement districts
Noxious weed control districts
Public health districts
Stumpage districts
Television translator districts
- Weather modification districts

Municipal

- Business improvement districts—1980 law
- Business improvement districts—1987 law
- Joint powers boards for the operation of emergency communications services (municipal)
- Local improvement districts
- Urban renewal agencies

Private Associations

Water districts established by the State Department of Water Resources are not counted as governments. Their operations resemble those of cooperative associations.

Idaho laws also provide for various types of local areas for election purposes and administration of justice.

ILLINOIS

Illinois ranks first among the states in number of local governments, with 6,835 active as of June 1997.

COUNTY GOVERNMENTS (102)

There are no areas in the State of Illinois that lack the county form of government. Eighty-four counties are with populations of 3,000,000 or less have township governments. Their governing boards consist of five to 29 members. Members are elected in their respective districts or at large. In the 17 counties without township governments, the governing body consists of a three-member board, which is elected at large. Special provisions for Cook County hold that ten of the 17 commissioners are elected from the city of Chicago, and the remainder from the county area outside the city. Any area having an elected chief executive officer is a home-rule government. At present, only Cook County has a home rule government.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,721)

The 2,721 sub-county general purpose governments in Illinois comprise 1,288 municipal (city, village, and town) governments, and 1,433 townships.

Municipal Governments (1,288)

Cities, villages, and incorporated towns represent municipal governments in the state of Illinois. There are no differences of legal powers or status that would affect their classification for census purposes. The minimum population requirement for incorporation as a city is 2,500. For a village, it ranges from 200 (in counties having less than 150,000) to 2,500 people. In any case, municipalities having populations of 25,000 or more automatically become home rule governments. Municipalities with populations of less than 25,000 have the option of selecting home rule by referendum. In both cases, to complete the process of official recognition, the municipality must submit a petition to the clerk of the county court. In the 85 counties that have township forms of government, municipalities exist within those township areas.²³ The city of Chicago is an exception to this rule.

Township Governments (1,433)

Township governments exist in 85 of the 102 Illinois counties.

²³The town of Cicero exists within a township area, but lacks a separate township government. In 18 other townships that are coterminous with a city or village, the township funds are separate from those of the city or village, and the township performs functions that are distinct from those of the city or village. In these 18 areas, the township government is counted as a separate government.

Although sometimes referred to regionally as "towns," Illinois townships are not to be confused with incorporated towns. An elected township supervisor is the chief administrative officer.

PUBLIC SCHOOL SYSTEMS (944)

School District Governments (944)

The following types of school districts in Illinois are recognized as governments for census purposes:

- Chicago School District
- Combined (elementary) districts
- Combined (high school) districts
- Common districts
- Community college districts
- Community high school districts
- Community unit districts
- High school districts (same boundaries as common districts)
- Non-high school districts
- Township high school districts
- Special charter districts

These districts are usually governed by elected boards. For community college districts and special district charter districts, boards may be elected or appointed. The Chicago Community College District board is appointed by the mayor of Chicago with the approval of the city council. The five members of the Chicago School Reform Board are appointed by the mayor of Chicago. The Chicago School Reform Board is due to expire June 30, 1999 and will be replaced with the Chicago Board of Education. The Chicago Board of Education will have seven members appointed by the mayor of Chicago. All of the districts may levy local taxes and issue bonds.

Dependent Public School Systems (0)

Illinois has no dependent public school systems.

Other Educational Activities

Area vocational centers and special education cooperatives may be formed by joint agreements between two or more school districts. A board consisting of representatives of each participating school district governs these two types of special education projects. Participating school districts share the costs of the joint project endeavors. For census purposes, area vocational centers and special education cooperatives formed by joint agreement are classified as joint educational service agencies within participating school districts. They are not counted as separate governments. As of fiscal year 1997, there were 111 area vocational centers and special education cooperatives reported in operation.

Counties are designated as “educational service regions.” These regions replace former county boards consisting of school trustees. Consolidated regions may be formed by two or more counties. A regional superintendent of schools serves as chief administrative officer of an educational service region. Educational service regions are not counted as governments.

Cooperative or joint educational programs may be administered by educational service regions. Illinois law provides for certain local boards and officials to manage school funds, lands, and to deal with district boundary changes. In counties having fewer than 1,000,000 inhabitants, these agencies include an elective regional board of school trustees or elective boards consisting of school township land commissioners. In counties having between 220,000 and 999,999 inhabitants, the regional board members serve as township land commissioners. In counties having 1,000,000 or more inhabitants (Cook County), school business is managed by elective boards consisting of school township trustees. Each township board is authorized to appoint a school township treasurer. In either case, neither joint endeavor educational program is counted as a separate or distinct governmental entity.

Financial assistance and financial oversight panels may provide emergency state financial aid and oversight to school districts. Members of these panels are appointed by the state superintendent of education. Because these panels receive state appropriations, they are classified for census purposes as state agencies and not as separate government entities.

Educational service centers are established by Illinois State Board of Education, and function primarily to coordinate and provide special and ordinary services to affiliated school districts. These service centers are governed by boards consisting of members appointed by the regional superintendent. Because education service centers are classified as dependent activities of their member school districts, they are not counted as distinct government entities in the census. It is important to note that school finance authorities are counted below under “Special District Governments.”

SPECIAL DISTRICT GOVERNMENTS (3,068)

Under Illinois statute, a variety of special districts and authorities qualify as distinct government entities. These are discussed in detail below.

Airport Authorities

Airport authorities provide and operate airport facilities. They are created by the circuit court judge, by petition of voters, after public hearing and local referendum. The authority’s governing body consists of a board of commissioners. Commissioners represent municipalities of 5,000 or more population, and are appointed by the presiding officer of their respective municipal governing bodies.

Members originating from other municipalities, unincorporated territories, and members at large are appointed by the county governing body. If an authority is located in more than one county, those commissioners not representing a municipality of 5,000 or more population are appointed by members of the general assembly from overlying legislative districts. The authority’s board may levy taxes, fix rates and fees, and with approval of the state Department of Transportation issue bonds. Similar provisions apply to metropolitan airport authorities established in counties with populations of between 600,000 and 3,000,000, contiguous to a county, with a population of 1,000,000 or more people.

Illinois law authorizes the creation of joint city-county airport commissions by agreement between two or more counties or municipalities (Kankakee River Valley Area Airport Authority / Cook and Will Counties, IL); and interstate airport authorities by joint agreement between two or more local governments in Illinois and any municipal body of an adjoining state (Chicago-Gary Regional Airport Authority / Chicago, IL and Gary, IN). Both types of entities have similar provisions for airport authorities, and are counted as governments for census purposes.

Bi-State Metropolitan Development District

This district is counted under “Missouri—Special District Governments.”

Cemetery Maintenance Districts

Cemetery maintenance districts are created by a petition of voters to the circuit court judge, after public hearing and referendum. The governing body is a board of trustees which is appointed by county, municipal, or township officials depending on the area of the district. If a district is located in more than one county, the board is appointed by the members of the general assembly from the overlying legislative districts. The district board of trustees may levy property taxes and accept donations.

Chain O’Lakes-Fox River Waterway Management Agency

This agency was established by special act after voter approval to maintain a recreational waterway. An elected seven-member board governs the agency. The agency may fix charges for use of its facilities.

Chicago School Finance Authority

This authority was created by 1980 legislation to assist in financing the operations of the Chicago Board of Education.²⁴ The governing body consists of two directors

²⁴The Amendatory Act of 1995, which created the Chicago Reform School Board, suspended the oversight powers and responsibilities of the Chicago School Finance Authority for fiscal years 1996 through 1999.

appointed by the Governor, two appointed by the mayor of Chicago, and one appointed jointly by the Governor and the mayor of Chicago. The authority may issue bonds, but must rely on city ordinances to levy property taxes.

Chicago Transit Authority

This authority, which operates local transit service within Chicago, was created by special act. The Chicago Transit Board, which consists of three members appointed by the Governor and four members appointed by the mayor of Chicago, governs the authority. The authority may issue bonds, fix rates and fares, and receive funds from the Regional Transportation Authority. Although the budget of the Chicago Transit Authority is subject to Regional Transportation Authority approval, the Regional Transportation Authority must follow statutory criteria in deciding whether to approve the Chicago Transit Authority's budget.

Civic Center Authorities

These authorities provide auditorium and exposition facilities and are established by special acts (similar provisions for each). Authorizing legislation for 44 such authorities has been enacted to date. A civic center board, appointed by the governing body of the county, city, village, or township served, governs each authority. All civic center authorities may fix rents and charges and issue revenue bonds. Some, but not all, civic center authorities may also levy ad valorem taxes and issue general obligation bonds upon voter approval, specified by authorizing legislation for a particular authority. Civic center authorities that are governed by a county, municipal, or township governing body ex officio are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Conservation Districts

These districts are established to conserve open spaces for recreational purposes. Such districts are created upon petition of voters to the circuit court from a county with under 1,000,000 population, having no forest preserve, or by petition of voters from not more than five counties, followed by local referendum. The district board of trustees is appointed by the chairperson of the governing body of each county in the district with the consent of the county governing body. District boards may collect fees, accept gifts and grants, levy annual tax, and issue bonds after voter approval.

County Historical Museum Districts

These districts provide museums and historic preservation efforts and are created by petition of voters to the circuit court of the most populous county to be served, after public hearing and referendum. A board of five trustees,

appointed by the county governing body, presides over each district. The district may charge fees for its services, issue bonds, and after voter approval, may levy ad valorem taxes.

County Water Commissions—1985 Law

These commissions were established under former law, but were reorganized under provisions of the 1985 law. The commission governing body consists of two representatives appointed by each participating government. They may, after voter approval, certify the amount of property taxes to be levied for commission purposes and may issue bonds. In the 1992 Census of Governments, county water commissions were classified as subordinate agencies of county governments and were not counted as separate governments.

Drainage Districts

In 1955, a new drainage code was enacted, effective on January 1, 1957, which repealed the Farm Drainage Act of 1885 and the Levee Act of 1879, and provided that all drainage districts organized under prior laws would continue in existence, but operate under the provisions of the new drainage code. Illinois law now authorizes the following types of drainage districts:

- Drainage districts
- Drainage and levee districts
- Mutual drainage districts
- Mutual drainage and levee districts
- Outlet drainage districts

These districts provide drainage and levee facilities for agricultural, mining, and sanitary purposes. They may be established by the circuit court after petition of landowners, report of temporary commissioners appointed by the court, and public hearing; or, alternatively, after petition, hearing, and referendum. Such districts are governed by three commissioners who may be appointed by the circuit court or, upon petition of landowners, elected. The districts may levy benefit assessments and may issue bonds. Drainage subdistricts have no governing body separate from that of the parent district. These subdistricts are not counted as separate governments.

Exposition Authorities and Councils

Exposition authorities provide for expositions, convention, stadiums, and exhibitions. They are created by petition of park district commissioners to the secretary of state. A board of commissioners appointed by the mayor governs each authority. The authorities may fix rentals, fees, and charges and issue revenue bonds. Exposition councils, which perform functions similar to those of exposition authorities, are created by resolution of a county or city of a specified population size range. A board of commissioners appointed by the governing body

of the creating government governs each council. The council may fix rentals, fees, and charges issue bonds, and, after voter approval, may levy taxes to retire general obligation bonds.

Fire Protection Districts

Fire protection districts provide fire protection and ambulance services and are established by the circuit court by petition of voters, after a local referendum is held. They are governed by local boards of trustees that may be elected upon approval by local referendum; or appointed by county, municipal, or township officials, depending on the area in the district. If a district is located in more than one county, the district board is appointed by each respective county governing body in proportion to the population of that county. District boards may issue bonds and may levy property taxes.

Hospital Districts

These districts provide for and operate hospital facilities in counties of under 1,000,000 population. They are established by the circuit court judge; after local referendum and petition submitted on behalf of the voters. The board of directors of a district located in one county is appointed by the county's governing body or its chief executive officer. In districts located in more than one county, the directors are appointed by the governing body of each county in proportion to the relative population situated in that district. Districts may issue bonds, levy property taxes, and fix charges for use of its medical facilities and services.

Housing Authorities

Housing authorities may be established by the governing bodies of municipalities having more than 25,000 inhabitants, or by any county. Housing authority commissioners are appointed by the presiding officers of the municipalities or counties, subject to approval of the state Department of Commerce and Community Affairs. The authorities may issue bonds and fix rents, fees, and charges.

The Chicago Metropolitan Housing Development Corporation is classified for census purposes as a dependent agency of the Chicago Housing Authority. It is not counted as a separate government.

Library Districts

Illinois statutes authorize the following types of library districts:

Library Systems. Library systems provide library services in areas not served by libraries, reference and research material, and library outlets. They also serve as a bridge between local libraries and the state library. The state is divided into 12 regions. Each region consists of two or more counties with

the exception of the Chicago region. The city of Chicago is a region. The system is governed by a board of directors consisting of between 5 and 15 members. The board members are elected or selected from the governing boards of participating libraries. In multi-type library systems the board should represent the variety of library interests but the majority of the board members should be elected or selected from public libraries. Library systems may not levy taxes. They are funded by state appropriations.

Local Libraries. These libraries are established by cities, villages, incorporated towns, and townships or by referendum. An elected, seven member board of trustees governs libraries established in towns, townships, or villages (excluding villages under a commission form of government). A library tax is levied by city, village, town, or township and deposited in a library fund. In cities, villages, towns, and townships having a population 50,000 or fewer the proceeds of the tax collection are paid to the board of trustees.

Public Library Districts. These districts are established by the circuit court judge, on petition of voters and after hearing and local referendum. The initial board of trustees that administers each district is appointed by the county governing body or, in home rule counties, by the county executive. In districts located in more than one county, the initial board is appointed by members of the general assembly from the overlying legislative districts. A referendum determines whether subsequent boards will be appointed or elected. Library district boards may levy taxes and issue bonds with the approval of the voters. Provisions in the Public Library District Act allow local libraries and village libraries to convert to public library districts.

Libraries established under the Village Library Act are not counted as separate governments. Libraries established in villages under a commission form of government under the Local Library Act are not counted as separate governments.

METRA Commuter Rail Board

This board, which operates commuter rail service in the Chicago area, consists of seven members, of whom one is appointed by DuPage County, two jointly by Kane, Lake, McHenry, and Will Counties, three by Cook County, and one by the city of Chicago. The chairperson is selected by the board members elected by their respective counties. The board may issue bonds, fix rates and fares, and receive funds from the Regional Transportation Authority. Although the budget of the METRA Commuter Rail Board is subject to Regional Transportation Authority approval, the Regional Transportation Authority must follow statutory criteria in deciding whether to approve METRA Commuter Rail Board's proposed annual budget.

The Northeast Illinois Commuter Railroad Corporation, which operates some of the commuter railroad facilities, is governed by the METRA Commuter Rail Board. It is classified as a subsidiary of the METRA Commuter Rail Board, and is not counted as a separate government.

In the 1992 Census of Governments, and in previous census reporting, the METRA Commuter Rail Board was classified as part of the Regional Transportation Authority, and was not counted as a separate government.

Metro East Solid Waste Disposal and Energy Producing Service

This service was established by special act after a joint resolution of the municipalities was executed. A board consisting of representatives from each participating municipality, plus the director of the Illinois Environmental Protection Agency ex officio, governs the service. The service may fix fees, rates, rentals, and charges and may issue revenue bonds.

Metropolitan Exposition, Auditorium, and Office Building Authorities

Authorities of this type may be established by general law, in one or more counties, with a combined assessed valuation of \$300 million to \$5 billion by resolution of the county governing bodies. A nine-member board, appointed by the chairperson of the county board with the consent of the county board, governs each authority. For joint county authorities, board members are apportioned among participating counties in proportion to population. These authorities may fix charges and fees and receive payments from a special state fund into which specified proceeds from horse racing are paid. An authority may issue both revenue and general obligation bonds, but general obligation bonds secured by authority property tax levies must be approved by the voters.

The following authorities were established by special acts:

Aurora Metropolitan Exposition, Auditorium, and Office Building Authority
Bloomington Civic Center Authority
Decatur Metropolitan Exposition, Auditorium, and Office Building Authority
Peoria Civic Center Authority
Rockford Metropolitan Exposition, Auditorium, and Office Building Authority
Springfield Metropolitan Exposition and Auditorium Authority
Vermillion County Metropolitan Exposition, Auditorium, and Office Building Authority (formerly Danville Metropolitan Exposition, Auditorium, and Office Building Authority)
Waukegan Metropolitan Exposition and Auditorium Authority

Will County Metropolitan Exposition and Auditorium Authority

Similar provisions apply to these types of authorities as do authorities prescribed under general law. Each is governed by a board that, in most cases, is appointed by local officials. However, the Springfield Metropolitan Exposition and Auditorium Authority is an exception to this observation; it is governed by a board that is elected. In most cases, financial arrangements remain similar.

Metropolitan Pier and Exposition Authority

This authority, formerly the Metropolitan Fair and Exposition Authority, was established by special act to provide fair and exposition facilities in Chicago. It has 15 members, 6 appointed by the Governor and 7 (including the chairperson) by the mayor of Chicago, plus these 2 officials in an ex officio capacity. The authority may borrow money, collect charges for its facilities, and accept grants.

Mosquito Abatement Districts

These districts are established by the circuit court judge, by petition of the voters, after a hearing and local referendum. The district board of trustees is appointed by the county or municipal governing body or the township board of auditors, depending on the area in the district. In home rule counties, the chief executive is the official that appoints district trustees. The district boards may levy property taxes.

Municipal Power Agencies and Municipal Joint Action Gas Agencies

Municipal power agencies provide for the electric power to two or more municipalities, and are formed by joint agreement between the participating governments. A board of directors representing participating governments as specified in that agreement preside over the agency. The agency may fix rates, rents, and charges; issue revenue bonds; and receive appropriations from participating governments. Similar provisions apply to municipal joint action gas agencies.

Municipal Joint Action Agencies

Municipal joint action agencies administer the water supply, sewage treatment, and waste collection and disposal within a defined area. They are created by written agreement between two or more participating governments. A board of directors representing participating governments is specified in the legal instrument defining the agency. Usually, the agency may fix rates, rents, and charges and receive appropriations from participating governments as needed. Municipal joint action water agencies may also levy ad valorem taxes and issue general obligation bonds upon voter approval.

Municipal Zoo Authorities

Authorities providing for zoo facilities are created by ordinance of one or more municipalities. A board of nine members are appointed by the mayors of the municipalities being served. That membership is established according to population proportion. Zoo authorities may fix charges, receive grants and contributions, and issue revenue bonds as prescribed by the law.

Museum Districts

These districts providing for museum facilities are created by petition to the county board, after public hearing and referendum. A board of commissioners, appointed by the county board, governs each district. The districts may levy ad valorem taxes, fix rates and charges, and, after voter approval, may issue bonds. Districts governed by a city governing body in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

PACE Suburban Bus Board

The Pace Bus Board operates suburban bus service in the Chicago area; and it consists of 12 members, 6 of whom are appointed by Cook County, 1 each by DuPage, Kane, Lake, McHenry, and Will Counties, and 1 (the chairperson) is selected by the other 11. The board may issue bonds, fix rates and fares, and receive funds from the Regional Transportation Authority. Although the budget of the PACE Suburban Bus Board is subject to Regional Transportation Authority approval, the Regional Transportation Authority must follow statutory criteria in deciding whether to approve the PACE Suburban Bus Board budget.

In the 1992 Census of Governments, and in previous census reporting, the PACE Suburban Bus Board was classified as part of the Regional Transportation Authority, and was not counted as a separate government.

Park Districts

Under present Illinois general law, only general park districts may be created. More specifically, the statutes allow for township park districts and pleasure driveway and park districts. They were established under earlier laws, to continue their existence under general provisions.

A park district is established by the circuit court judge on petition of voters, and after local referendum. An elected board of trustees or commissioners governs each district. Park districts may issue bonds and levy property taxes.

The Chicago Park District was created by a law applying only to cities of over 500,000 population. A board of seven commissioners appointed by the mayor, with the approval of the city council, governs the district. The Chicago Park District may levy property taxes and issue bonds.

Port and Regional Port Districts

The following districts have been established by special acts:

- Havana Regional Port District
- Illinois International Port District
- Illinois Valley Regional Port Districts
- Jackson-Union Counties Regional Port District
- Joliet Regional Port District
- Kaskaskia Regional Port District
- Mt. Carmel Regional Port District
- Seneca Regional Port District
- Shawneetown Regional Port District
- Southwest Regional Port District
- Tri-City Regional Port District
- Waukegan Port District
- White County Port District

Similar provisions apply to each of these districts. Their board members are selected by the Governor and/or by local officials, according to the provisions outlined in authorizing legislation for each specific district. All of these districts may issue bonds upon voter approval, collect rates and fees, and accept grants from the Federal government and other sources. All except the Illinois International Port District may levy taxes, after referendum. Most of these districts maintain and operate aquariums, museums, and planetariums, as well as port and terminal facilities. The Mt. Carmel, Seneca, and White County districts were not reported in operation as of June 1997.

Public Building Commissions

Public building commissions are established by resolution of one or more governments in a particular county to finance the construction of public facilities. The governing body consists of a board of five or more commissioners, who are appointed by the presiding officers of the participating governments. Public building commissions may collect rentals or other charges, and may issue revenue bonds.

Quad Cities Interstate Metropolitan Authority

This authority was authorized by a special act. Its creation was subject to voter approval. A board consisting of representatives from Rock Island County, Illinois and Scott County, Iowa governs the authority. The authority may fix fees and charges, and can issue revenue bonds. It was not reported in operation as of June 1997.

Regional Transportation Authority

This authority was formed by act of the general assembly to coordinate bus and rail transit services in the Chicago metropolitan area. It has the power to make grants available to, and purchasing service from, existing public and private transit systems. The authority's governing body is a board made up of 13 directors: four members

appointed by the mayor of Chicago, four appointed by the Cook County governing body, one appointed by the chairperson of DuPage County's governing body, two selected through a majority vote by the chairpersons of Kane, Lake, McHenry, and Will Counties, and the chairperson of the Chicago Transit Authority ex officio. The 13th member, the board chairperson, is selected by the other 12 members. The authority receives revenues from fares, state taxes, Federal and state grants, and a locally-imposed retail occupation and use tax. The Regional Transportation Authority may issue bonds.

The following service boards are counted as separate governments, because they may set their own fares, and because the Regional Transportation Authority must follow statutory guidelines in determining whether to approve their budgets:

Chicago Transit Authority

METRA Commuter Rail Board (listed in the 1992 Census of Governments as the Commuter Rail Division of Regional Transportation Authority)

PACE Suburban Bus Board (listed in the 1992 Census of Governments as the Suburban Bus Division of Regional Transportation Authority)

In the 1992 Census of Governments, and in earlier census reporting, METRA Commuter Rail Board and the PACE Suburban Bus Board were classified as subsidiaries of Regional Transportation Authority, and were not counted as separate governments.

Rescue Squad Districts

Districts to provide rescue services may be established by petition to the circuit court, after voter approval. A board of five trustees governs each district; its members are appointed by the municipal, township, or county governing body, depending on the area in the district. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The districts may levy ad valorem taxes.

River Conservancy Districts

Districts to prevent stream pollution, conserve and protect water supplies, and promote public health are established by the circuit court judge on petition by the voters after a referendum has taken place. A board of trustees governs each district; and are appointed by county, municipal, or township officials, depending on the area of location within the district. If the district includes an area in two or more counties, the board is appointed at large by a majority vote of the presiding officers on the county boards in the specified areas served. The districts may levy ad valorem taxes and issue bonds.

Sanitary Districts

Illinois general laws authorize the following types of sanitary districts:

Sanitary districts—1907 law

Sanitary districts for sewerage—1917 law
Sanitary districts for drainage and sewage disposal —1936 law

Sanitary districts, under the 1907 law, which provide sewerage and sanitary drainage facilities within the area of two counties, may be established by the circuit court judge on petition of voters and after hearing and local referendum. A five-member district board of trustees is elected from subdistricts or at large. There were no districts of this type reported in operation as of June 1997.

Sanitary districts for sewerage, under the 1917 law, may be established by the circuit court judge by petition of voters and after public hearing and local referendum. A board of trustees is appointed by the presiding officer of the county governing body, or in home rule counties, by the chief executive officer. If the district is located in more than one county, trustees are appointed by members of the general assembly from the overlying legislative districts. The board may levy ad valorem taxes and special assessments, impose charges, and issue bonds with voter approval. Districts organized under this law may also provide and maintain a waterworks upon voter approval as well.

Sanitary districts for drainage and sewage disposal, under the 1936 law, may be formed in contiguous areas of single counties outside the boundaries of any municipality. The districts are established by the circuit court on petition of resident voters and after hearing and local referendum. Each district is governed by a three-member board of trustees appointed by the presiding officer of the county governing body or elected upon voter approval. The board may levy ad valorem taxes and special assessments, impose charges, and issue bonds.

In addition to districts formed under the above laws, the Metropolitan Water Reclamation District of Greater Chicago (formerly the Metropolitan Sanitary District of Greater Chicago), the North Shore Sanitary District, and the Metro-East Sanitary District were created by special acts. These districts have elected or appointed boards with financing powers similar to the general law districts above.

Soil and Water Conservation Districts

Soil and water conservation districts may be established by the state Department of Agriculture, through a petition of residents of a given area, after a hearing and local referendum has taken place. A board of five directors, elected from among landowners in the district, governs each district. The district may levy compulsory charges against landowners for work performed. In addition, subdistricts may be established in watershed areas of a soil and water conservation district and a property tax levy made for operations. These subdistricts are not counted as separate governments.

Solid Waste Disposal Districts

These districts are authorized by general law to provide and maintain solid waste disposal facilities in a single

county of less than 3,000,000 population, or in a group of not more than five adjoining counties, each with a population of less than 3,000,000. They are established after hearing and local referendum, by petition of voters to the circuit court. In the case of multi-county districts, formation must be approved by the Illinois Environmental Protection Agency. A five-member board of trustees, appointed by the presiding officers of the governing bodies of counties served by the district, administers each district. The district board may levy taxes, charge fees, accept grants and aid, and issue bonds. General obligation bonds must be approved by the voters.

Street Lighting Districts

Street lighting districts are established by the circuit court judge on petition of resident voters after hearing and local referendum. A three-member board of trustees is appointed by the county governing body or, in home rule counties, by the chief executive. If the district is located in more than one county, the district board members are appointed by each respective county governing body in proportion to its respective population. The district board of trustees may levy taxes and issue bonds with the approval of the voters.

Surface Water Protection Districts

These districts provide flood control facilities which may be established by the circuit court on petition by resident voters, after public hearing and local referendum. A five-member district board of trustees is appointed by the county governing body or, in home rule counties, by the chief executive. In districts located in more than one county, the district board is appointed by each respective county governing body in proportion to population. The districts may levy taxes and issue bonds upon voter approval.

Transit Districts

Under general law, mass transit districts may be created to operate, maintain, or subsidize transit services through ordinance or resolution of one or more municipalities, counties, or any combination thereof. A board of trustees governs each district. If the district consists of a single municipality or county, the municipal governing body or county board appoints three members; if the district consists of one or more municipalities or counties, or combinations of both, the municipal governing bodies or county boards appoint one trustee for every 100,000 inhabitants or fraction thereof. In addition, a 1975 law permits the creation of mass transit districts upon petition to the circuit court by residents of a unit area of contiguous land without regard to political boundaries, after a referendum. The trustees of such districts are appointed by a county's governing body in home rule counties, or by the chief executive. Under both laws, districts may issue revenue

bonds, fix rates for service, accept grants, and levy property taxes based on voter approval. Similar provisions apply to the Metro East Mass Transit District in the East St. Louis area, which was established by special act. The Metro East Mass Transit District may also levy sales taxes.

Transportation Service Associations

These associations provide and subsidize railroad passenger service to their respective areas. They are established by joint resolution of two or more local governments or public universities. The agreement creating the association specifies the method of selecting the association directors. Participating governments share in the costs pursuant to the terms of the agreement.

Tuberculosis Sanitarium Districts

These districts, which must lie wholly within a single county, and may be established by the circuit court judge on petition by voters, after public hearing and referendum has taken place. Such a district may provide and maintain for a sanitarium which treats tuberculosis and other diseases. A board of directors is appointed by the county governing body or, in home rule counties, by the chief executive officer. These boards may levy taxes and issue bonds. Bond issues for other than the acquisition of land require voter approval. Similar provisions apply for joint county tuberculosis sanitarium districts, except that their governing bodies are elected.

Water Supply Districts

Illinois general laws authorize the following types of water supply districts:

- Public water districts
- Water authorities
- Water service districts

Public water districts provide water supply and sewerage services for a designated area. They are created by the circuit court, by petition of voters, after a public hearing and local referendum has taken place. A seven-member board of trustees is appointed by county, municipal, or township officials, depending on the area in which it is established within a given district. These districts have the power to fix water rates and rentals, issue revenue bonds, and levy a property tax after voter approval.

Water authorities that provide water supply services are created by the circuit court by petition of the voters, and after local hearing and referendum as well. A board of trustees governs each district; wherein its members are appointed by county, municipal, or township officials, depending on the area within the district it is located. It is possible for trustees to be elected rather than appointed. These authorities may levy ad valorem taxes, fix water rates, and issue bonds.

Water service districts provide for water supply and are created by petition of voters to the circuit court judge in any area outside the corporate boundaries of a municipality, after public hearing and referendum. A three-member district board of trustees is appointed by the county governing body or, in home rule counties, by the chief executive. The district board may levy taxes, impose charges for water service, and issue bonds after voter approval.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Illinois that have certain characteristics of governmental units, but are classified in census statistics as subordinate agencies of the state or local governments. They are not counted as governments. Legal provisions for some of the larger entities of this kind are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments.

Capital Development Board (state). This board was established by act of the general assembly to build or otherwise provide for capital improvements to school districts and various state facilities. The board consists of seven members appointed by the Governor with the consent of the senate. The board may direct disbursements of state funds for capital projects and make grants to school districts for planning, construction, and debt service under the direction of the state Board of Education.

Forest preserve districts (county, municipal, and other). Under general law, districts to preserve forests for recreational use and for control of floodwaters may be established by the circuit judge on petition of resident voters, after public hearing and local referendum. If such a district is coterminous with a county, municipality, or sanitary district, the governing body of that government acts as governing body of the forest preserve district. When not coterminous, a five-member district board of commissioners is appointed by the county governing body. In Cook County, the Board of County Commissioners governs the Cook County Forest Preserve District. The districts may receive the proceeds of taxes levied by the parent county or municipal government, and may issue bonds with voter approval.

Illinois Educational Facilities Authority (state). This authority was established by act of the general assembly to finance the construction of facilities for institutions of higher education. A board of seven members appointed by

the Governor governs the authority. The authority may fix rates, rents, fees, and charges; receive grants and contributions, and issue revenue bonds. This authority also assumed the functions of the former Illinois Independent Higher Education Loan Authority in 1988.

Illinois Health Facilities Authority (state). This authority was established by act of the general assembly to finance the construction of health and hospital facilities. A board of seven members appointed by the Governor governs the authority. The authority may charge rates, rents, fees; make mortgage loans to health institutions; and issue revenue bonds.

Illinois Housing Development Authority (state). This authority, established by act of the general assembly, may make mortgage loans to provide housing for persons of low to moderate income. A board of nine members, appointed by the Governor with the consent of the state senate, governs the authority. The authority may fix fees and charges, receive grants, and issue revenue bonds.

Illinois Sports Facilities Authority (state). This authority was created to finance the construction of stadiums in the Chicago area. A seven-member board governs the authority, with the chair and three other members appointed by the Governor with the approval of the mayor of Chicago. The mayor of Chicago also appoints three other members directly. The authority may fix rates, rents, fees, and charges; impose a hotel occupancy tax; and issue revenue bonds.

Illinois State Toll Highway Authority (state). This authority was established by act of the general assembly to build, operate, and maintain state toll highways. The authority governing board consists of the Governor and the secretary of the State Department of Transportation, ex officio, plus nine members appointed by the Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

Illinois Student Assistance Commission (state). This commission, formerly the State Scholarship Commission, was created by act of the general assembly to finance scholarships, grants, and loans to students. The commission consists of nine members appointed by the Governor with the consent of the senate. The commission may receive grants, appropriations, and contributions; purchase loans; receive interest on loans; and issue revenue bonds.

Land clearance commissions (county and municipal). The governing body of a county or of a city of 25,000 population or more may establish such a commission by resolution. The presiding officer of the municipality or county appoints a board of commissioners to administer the affairs of the agency. The commission may issue revenue bonds and accept contributions, grants, and other

financial assistance from the Federal government. Municipalities within the area of operation may issue general obligation bonds for redevelopment purposes upon approval of the voters and provide for a direct annual tax to pay the debt. Municipalities may also make appropriations and payments to the commissions and match state payments.

Road districts (county). Each of the 17 Illinois counties without organized township governments is divided by the county board of commissioners into road districts or is designated as a county unit road district. In counties divided into road districts, a highway commissioner is elected for each district. The commissioner certifies annually to the county board for approval the amount to be raised for road and bridge purposes in the district. The district may issue bonds with the approval of the voters. In counties with county unit road districts, the district is administered by the county superintendent of highways under the direction of the county board. The county board may levy taxes for road and bridge purposes in such counties and may, with voter approval, issue bonds.

Other examples include:

State

Medical Center Commission (formerly Chicago Medical Center Commission)
East St. Louis Development Authority
Forest fire protection districts
Financial advisory authorities
Illinois Asbestos Abatement Authority
Illinois Community Development Finance Corporation
Illinois Development Finance Authority
Illinois Environmental Protection Agency
Illinois Export Development Authority
Illinois Farm Development Authority
Illinois Grain Insurance Corporation
Illinois Manufacturing Technology Alliance
Illinois Mortgage Insurance Agency
Illinois Research Park Authority
Illinois Rural Bond Bank
Joliet Arsenal Development Authority
Mine inspection districts
Prairie State 2000 Authority

Quad Cities Regional Economic Development Authority
Registration districts (vital statistics)
Southwestern Illinois Development Authority
Tri-County River Valley Development Authority
University of Illinois Foundation
Upper Illinois River Valley Development Authority
Will-Kankakee Regional Development Authority

County²⁵

Public health districts
Local economic development commissions (county)
Mental health commissions (county)
Regional juvenile detention authorities

Municipal

Economic development areas for tax increment financing
Fort Sheridan Redevelopment Commission
Industrial development commissions
Joint water commissions
Local economic development commissions (municipal)
Local transit commissions
Mental health commissions (municipal)
Railroad terminal authorities
Water districts—1899 law (serving two or more municipalities)

Township

Civic center authorities with ex officio boards (special acts)
Mental health commissions (township)
Mosquito abatement districts—1988 law
Multi-township assessing districts
Special fire districts—1982 law
Special police districts—1982 and 1983 laws
Special refuse collection and disposal districts
Township health districts

Illinois laws also provide for various types of local areas for election purposes and administration of justice.

²⁵County water commissions, which were classified as subordinate agencies of county governments in the 1987 Census of Governments, are now counted as special district governments.

INDIANA

Indiana ranks 10th among the states in number of local governments, with 3,198 as of June 1997.

COUNTY GOVERNMENTS (91)

The entire area of the state is encompassed by county government except for the former county of Marion. Effective January 1, 1970, Marion County and the City of Indianapolis were consolidated to operate as one government, designated the City of Indianapolis. Indianapolis is counted for census purposes as a municipal government rather than as a county government.²⁶ In Indiana counties with organized county government, the governing body is called the board of commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,577)

The 1,577 subcounty general purpose governments in Indiana comprise the 569 municipal (city and town) governments, and the 1,008 township governments.

Municipal Governments (569)

Municipal governments in Indiana are designated cities and towns. Cities are further divided into three classes as follows:

- First class—250,000 inhabitants or more
- Second class—35,000 to 249,999 inhabitants
- Third class—fewer than 35,000 inhabitants

Other municipalities of any population are called towns. Conversion from town to city status, or from city to town status, however, is not automatic. Provision is made for towns with a population of 2,000 or more to become cities on petition of voters and after referendum. Cities, conversely, may become towns upon petition of two thirds of the taxpayers to the circuit court. All cities and towns exist within township areas.

Township Governments (1,008)

The entire area of the state is encompassed by township governments. Some township governments in Indiana serve in a dual capacity as “civil” and “school” townships. Although identical in area and governed by the same elected trustee, individual townships operate in each

²⁶Seventeen cities and towns located within the area of the former county of Marion continue to exist as separate governments for census purposes: Beech Grove, Castleton, Clermont, Crows Nest, Homecroft, Lawrence, Lynhurst, Meridian Hills, North Crows Nest, Ravenswood, Rocky Ripple, Southport, Speedway, Spring Hill, Warren Park, Williams Creek, and Wynnedale. In addition, all townships within the former county of Marion continue to exist as separate governments for census purposes.

capacity as a distinct entity. The civil townships are counted as township governments for census purposes; the school townships are counted under “Public School Systems,” below.

PUBLIC SCHOOL SYSTEMS (294)

School District Governments (294)

The following types of school districts in Indiana are counted as separate governments for census purposes:

- School townships
- School cities and towns
- County school corporations—1949 law
- County school corporations—1969 law
- Metropolitan school districts
- Community school corporations
- United school corporations

Each school township is governed by one elected township trustee.

In most instances, school cities and towns are governed by boards of trustees that are either elected by the governing body of the municipality served or appointed by its mayor; however, the school cities of Hammond and Indianapolis have popularly elected school boards.

County school corporations under the 1949 law are consolidations of all school townships in a county. They are governed by a county board of education that is either appointed, composed of the township trustees of the county, or popularly elected.

County school corporations under the 1969 law are consolidations of all school systems in a county. They are governed by an elected board of education.

Metropolitan school districts are mergers of two or more school townships and/or school cities and towns, or a single township having an average daily attendance of 600 or more. They are governed by elected boards of education.

Community school corporations are authorized by a 1959 reorganization act. They may comprise any combination of school systems listed above. A board of trustees, either elected or appointed, as determined by the county reorganization committee, governs each corporation of this type.

United school corporations are community school corporations comprising territory in two or more adjacent counties.

All types of public school systems in Indiana listed above may levy school taxes and borrow money.

Other Educational Activities

Vocational and special education schools may be established by two or more school corporations, and are classified as joint educational service agencies of the sponsoring school corporations. They are not counted as separate governments. In addition, a single school corporation may establish a special education school.

The educational service centers in Indiana provide special educational services. Initially, these centers were established by the State Department of Education; they are now joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana law also authorizes interlocal agreements between school districts. These agreements provide for exercise of powers by one or more school districts on behalf of other parties to the agreement, or jointly by the participating entities. Agencies created by such interlocal agreements between school districts are classified as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana law further authorizes joint programs of school districts. These programs are established by agreements between the sponsoring school districts. They are classified for census purposes as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Special education cooperatives may also be created by two or more school corporations. These cooperatives may be managed either by one of the participating school corporations, or by a board of managers consisting of the president or trustee of the governing body of each participating school corporation. These special education cooperatives are classified for census purposes as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana laws authorize the school townships, school cities, and school towns to establish and maintain public libraries. All libraries operated under such laws are classified in census statistics as dependent agencies of the parent school districts and are not counted as separate governments.

School building corporations in Indiana are discussed under “Special District Governments,” below.

SPECIAL DISTRICT GOVERNMENTS (1,236)

Indiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Area Park Districts

An area park district may be established under general law by two or more counties for the purpose of establishing, owning, maintaining, and controlling one or more public parks for the use and benefit of the residents of those counties. The governing board consists of members appointed by each participating county with representation in proportion to population. The area park districts may levy ad valorem taxes.

Building Corporations

Building corporations may be established by two or more local governments in order to acquire structures (buildings and parking facilities) or systems (computer,

communications) through lease/purchase arrangements. The corporation may issue revenue bonds and collect rentals for lease of properties constructed or acquired for use by the sponsoring governments. Similar arrangements involving/benefitting only one government (city or municipality) are not counted as separate governments. See “Subordinate Agencies and Area,” below.

City-County Building Authorities

Authorities to finance public buildings, hospitals, public markets, or correctional facilities may be established by resolution of the fiscal body of a city constituting the county seat, the county commissioners, and the county council after petition of these governing bodies to the county auditor and a public hearing. Each such authority is governed by a five-member board of directors appointed by a majority vote of the building authority trustees who, in turn, are appointed by the mayor and the common council, the county commissioners, and the county council. The authority board of directors may issue revenue bonds and collect rentals for the lease of properties constructed for use by the sponsoring governments.

Conservancy Districts

Conservancy districts may be formed for any or all of the following purposes: flood prevention and control; reclamation; irrigation; water supply; sewage collection, treatment, and disposal; regulation of water courses; and provision of parks and facilities in connection with water management. These districts may be established by the circuit court upon petition by freeholders or by a municipality. Approval is subject to review by the Indiana Natural Resources Commission and hearings conducted by both the circuit court and the Indiana Natural Resources Commission. A board of directors, elected by the freeholders at the annual district meeting, governs each district. These boards may charge rates and fees, levy ad valorem taxes, and issue revenue bonds.

County Toll Road Authorities

Authorities to acquire, construct, finance, and operate toll roads are established by resolution of one or more counties and municipalities that are county seats, subject to public hearing. A board of 5 trustees selected by city and county officials governs the authority. The authority may fix fees, tolls, and charges, and may issue revenue bonds.

In Marion County, construction and financing of toll roads by authorities organized under this law requires approval by the city-county legislative body and the legislative body of the unit involved. Thus, authorities of this type in Marion County are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Drainage Districts

Drainage districts may be organized by the circuit court on petition of land owners in the area, subject to public

hearing. A board of three drainage commissioners, appointed by the judge of the circuit court, governs each district. The boards may levy special assessments.

Hospital Bonding Authorities

These authorities are created by resolution of the board of county commissioners of any county in which one or more private non-profit hospitals is located, or by the common council of any second- or third-class city or town in which one or more such hospitals is located, following a written request by the hospital governing board. A board of 5 directors, appointed by the board of county commissioners or by the city or town executive, governs each authority. The authorities may set rates; collect rents, fees, and charges; accept grants; and issue revenue bonds.

Housing Authorities

Housing authorities may be established by a city, town, or county by resolution of its governing body. The mayors of cities or the legislative bodies of towns or counties appoint the five housing authority commissioners. The authorities may issue revenue bonds, fix and collect rents, and accept grants and borrow money from the Federal Government.

Illinois-Indiana Bridge Commission

This commission is described under “Illinois—Special District Governments.”

Interstate Airport Authorities

Authorities to provide airports may be established by joint agreement between governments in Indiana and any adjoining state. A board consisting of representatives of all participating governments, as spelled out in the agreement creating the authority, governs each authority. An authority may impose fees for its facilities and services, may receive appropriations from participating governments, may accept donations and grants, and may issue revenue bonds.

The Chicago-Gary Regional Airport Authority is described under “Illinois—Special District Governments.”

Joint Electric Power Agencies

Joint electric power agencies may be created by two or more municipalities, by resolution or ordinance of their respective governing bodies, to provide electric power. A board consisting of one commissioner appointed by the governing body of each participating municipality governs the agency. The agency may receive gifts, grants, and donations of property and money; may fix, charge, and collect rents, rates, fees, and charges; and may issue revenue bonds. The Indiana Municipal Power Agency was established under this law.

Electric power agencies serving only one municipality are classified as dependent agencies of the municipality they serve, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Joint Park Districts

Joint park districts may be created by two or more neighboring cities or towns by ordinance. The park boards of the cities and towns uniting constitute a joint park board. The joint park board determines the amount of money that each participating government must appropriate for the support of the district.

Library Building Corporations

A library building corporation may be established to provide library buildings under lease-purchase arrangements. Establishment is upon petition by resident taxpayers of a library district or municipality that operates a library, and determination of such building needs. The building corporation may issue revenue bonds to finance facilities in accordance with a plan approved by the lessee, subject to public hearing and state government approval.

Library Districts

Under 1983 legislation, which supersedes former Indiana law governing library districts, the following types of library districts are authorized:

Class one library district (all districts established after March 13, 1947; districts established prior to that date may convert to class one districts upon resolution of the district board)

Class two library districts (districts established prior to March 14, 1947 that have not converted to class one districts)

A class one library district may be established in a municipality, a county, or part of a county, that has a population of 10,000 or more and does not already have a library district. Districts are created upon resolution of, or petition to, the governing body of the city or county to be served. A library board of seven members appointed by, and representing, the governing bodies of the county, municipalities, townships, or school districts served, governs each district. The district may levy ad valorem taxes and issue bonds.

Class two library districts were established under a former 1901 law in cities or towns, under a former 1881 law in cities or counties, or under a former 1899 law in townships. Provisions concerning the library board in such districts are similar to those governing class 1 districts. County, municipal, or township libraries served by class two library districts may levy ad valorem taxes for library purposes.

Library Services Authorities

Authorities to provide library services to participating public and private libraries are created by joint agreement between two or more libraries. A board of directors composed of one to four representatives of each participating library governs each authority. The authority may prorate the amount to be contributed by each participating library and may establish and collect fees for service. Two library services authorities currently exist:

INCOLSA - Indiana Cooperative Library Services Authority

IVAN - Indiana Visual and Audio Network Library Services Authority

Multiple County Infrastructure Authorities

Authorities to assist development of sewerage works, waterworks, thoroughfares, flood control, ports, or any combination thereof, may be established by ordinance of each participating county. A board of directors consisting of two representatives of each participating county (one appointed by the county chief executive and one by the county fiscal body), plus the executive director of the authority, governs the authority. The authority may fix fees, rates, and charges, and may issue revenue bonds.

Multiple County Juvenile Facility Authorities

Authorities to acquire, construct, operate, and maintain juvenile welfare and confinement facilities are established by ordinance of two or more counties after intergovernmental agreement. A board of directors consisting of 3 representatives from each participating county (the county executive or designee, a juvenile or circuit court judge, and a member of the county governing body) governs each authority. The authority may receive contributions from participating counties pursuant to a formula established in the intergovernmental agreement creating the authority. No multiple county juvenile facility authorities were reported in operation as of June 1997.

Northern Indiana Commuter Transportation District

This district to provide financial assistance and lease equipment to commuter railroads in Lake, La Porte, Porter, and St. Joseph Counties was formed by general law with special application, upon ordinance of counties served. A board of trustees consisting of one trustee appointed by the county commissioners of each county served, one trustee who is a member of the county council of each county served, and one trustee appointed by the Governor, governs the district. The district may receive local, state, and Federal aid; fix rates, fees, and tolls for use of its facilities; and may issue revenue bonds.

Regional Transportation Authorities—1981 Law

Regional transportation authorities may be established by ordinance of a county governing body to provide public transit services. Other counties may join. The authority

board consists of two members appointed by the county commissioners of each participating county and one member appointed by each participating municipality. The authorities may accept grants and gifts; charge fares, rents, and other service charges; and may issue revenue bonds. No regional transportation authorities were reported in operation as of June 1997.

Regional Water, Sewage, and Solid Waste Districts

These districts are established by the Indiana Department of Environmental Management upon petition of one or more governments within the territory of the proposed district, or of the State Department of Natural Resources, and after public hearing. The board may consist of three, five, seven, or nine trustees who are appointed by local officials or are popularly elected. The trustees may fix rates and charges for services, and may issue revenue bonds.

School Building Corporations—1947 and 1957 Laws

A school building corporation may be established to provide school buildings under lease-purchase arrangements, upon petition of the school district by patrons and determination of such building needs. The building corporation may issue revenue bonds to finance facilities in accordance with a plan approved by the lessee and by various state agencies.

Soil and Water Conservation Districts

Soil and water conservation districts may be organized by the Indiana Soil Conservation Board on petition of the landowners after a public hearing, determination of need and feasibility, and local referendum. A board of supervisors, consisting of two members appointed by the Indiana Soil Conservation Board and three elected members, governs each district. These districts may accept voluntary contributions from any source, and may require contributions from benefitted landowners.

Solid Waste Management Districts

Authorities to provide solid waste management facilities are established by ordinance of one or more counties. A board of directors appointed by the executives and the governing bodies of participating cities and counties governs each district. The district may charge fees, levy ad valorem taxes and special assessments, and issue bonds. In Marion County, districts of this type are governed by the Indianapolis Board of Public Works ex officio, and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Utilities Districts in Cities of Over 300,000 Population (Indianapolis)

The Indianapolis Utilities District was established by general law, and operates the gas and coke utility in Indianapolis. The governing board of directors is appointed by

the district board of trustees, which is in turn appointed by the mayor. The district directors may fix rates for utility charges and may issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Indiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Indiana Transportation Finance Authority

(state). This authority, formerly the Indiana Toll Finance Authority, consists of the chairperson of the transportation coordination commission, the director of the department of highways, the state budget director, the state treasurer, plus five members appointed by the Governor. The commission may charge rates and tolls and may issue revenue bonds. In addition to operating toll roads and bridges, this authority may now operate airports.

Local Improvement Bond Banks (municipal). These agencies are created to market bonds issued by local governments in their respective counties. A board of five directors is appointed by the mayor of the city where a bank is located. These banks may fix fees and charges, and may issue revenue bonds. If dissolved, the bank assets revert to the parent city.

Three such bond banks currently exist in Indiana:

Evansville Bond Bank
Hammond Bond Bank
Indianapolis Bond Bank

Redevelopment commissions (municipal). Indiana law permits cities and towns to establish redevelopment commissions by ordinance. The presiding officer of the municipal governing body appoints a board of trustees which, in turn, appoints the commissioners to administer the agency. The commissioners may levy a special tax and issue general obligation bonds for redevelopment purposes. The budget and the tax levies of any such commission, however, are subject to review and modification by the officials of the sponsoring municipality. In Indianapolis, the Metropolitan Development Commission is responsible for redevelopment activities.

State Housing Finance Authority (state). This authority, authorized by act of the legislature, was created to provide mortgage credit for low and moderate income housing. The authority is governed by a seven-member board, including four members appointed by the Governor, plus the director of the department of financial institutions, the director of the department of commerce, and

the state treasurer, who serve in an ex officio capacity. The authority may receive gifts, loans, and appropriations, fix charges in connection with its loans, and issue revenue bonds.

Other examples include:

State²⁷

Board for Depositories
Education Savings Authority
Indiana Bond Bank
Indiana Development Finance Authority (formerly Indiana Economic Development Commission)
Indiana Educational Facilities Authority
Indiana Health Facility Financing Authority (formerly Indiana Hospital Equipment Financing Authority)
Indiana Heritage Trust
Indiana Natural Resources Foundation
Indiana Political Subdivision Risk Management Commission
Indiana Port Commission
Indiana Recycling and Energy Development Board (formerly Indiana Energy Development Board)
Indiana Secondary Market for Education Loans
Indiana White River Park Development Commission
Intelnet Commission (state telecommunications network)
Kankakee River Basin Commission
Law Enforcement Academy Building Commission
Little Calumet River Basin Development Commission
Lake Michigan Marina Development Commission
Maumee River Basin Commission
Ohio River Greenway Development Commission
Recreational Development Commission
River commissions
River Marina Development Commission (in Evansville area)
St. Joseph River Basin Commission
State Office Building Commission

County²⁸

Airport authorities (county)
County building corporations
City and county capital improvement board of managers
County cemetery commissions
County convention and visitors commissions (in various counties)
County convention and recreational facilities authorities

²⁷Authorizing legislation for the State Police Building Commission was repealed in 1984.

²⁸Authorizing legislation for county bridge commissions was repealed in 1989. Authorizing legislation for county convention and recreation facilities authorities applies only to Marion County, which for governmental purposes is consolidated with the City of Indianapolis.

County drainage boards
County hospital (building) corporations²⁹
County jail building corporations
County port authorities
County war memorials
Economic development commissions (county)
Economic development districts (county)
Fire protection districts
Flood plain commissions
Infrastructure building corporations
Local boards of aviation commissioners (county)
Public communications systems and computer facilities districts (county)
Redevelopment authorities
Redevelopment commissions
Regional planning commissions (county)
Special improvement districts—1987 law (county)

Municipal

Airport authorities (municipal)
Automated transit districts
City war memorials
Civic center building authorities in second class cities (South Bend and Mishawaka)
County toll road authorities in Marion County (Indianapolis)
Economic development commissions (municipal)
Economic development districts
Economic development project districts—1987 law (Indianapolis)
Economic development project districts—1990 law (Hammond)
Electric power agencies serving a single municipality
Flood control districts in first class cities (Indianapolis)
Flood control districts in second and third class cities—1981 law
Flood plain commissions
Gary Building Authority

Indiana Central Canal maintenance improvement districts (Indianapolis)
Infrastructure building corporations
Levee authority (Evansville)
Local boards of aviation commissioners (municipal)
Marion County Convention and Recreation Facilities Authority (Indianapolis)
Marion County Health and Hospitals Corporation (Indianapolis)
Metropolitan thoroughfare districts (Indianapolis)
Municipal building corporations
Municipal improvement districts
Municipal port authorities
Park districts
Public communications systems and computer facilities districts (municipal)
Public transportation corporations—1965 law
Sanitary districts
Special improvement districts—1987 laws
Town building corporations
Waterworks districts
Waterworks districts in second class cities of 160,000 to 180,000 population (Evansville - district includes the entire county)

Private Associations

The horticultural and quarantine districts are private associations of landowners. They are treated for census purposes as private associations, and are not counted as governments.

In addition to entities known as districts, there are numerous boards (health, sanitation, park, public works, and the like) in Indiana cities that operate under fiscal arrangements similar to those for districts. In all cases, however, authority stems from the city mayor or city council through the power of appointment of officers or establishment of the board, and finances for the board are included in the accounts and reports of the cities concerned on the same basis as other city funds. All of these semiautonomous boards are classified, for census purposes, as adjuncts of municipal governments, and are not counted as separate governments.

Indiana laws also provide for various types of local areas for election purposes and administration of justice.

²⁹Hospital building corporations of this type finance county-owned hospitals, in contrast to hospital bonding authorities described above under "Special District Governments."

IOWA

Iowa ranks 15th among the states in number of local governments, with 1,876 active as of June 1997.

COUNTY GOVERNMENTS (99)

There are no areas in Iowa lacking county government. The county governing body is called the county board of supervisors.³⁰

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (950)

The subcounty general purpose governments in Iowa are comprised of the 950 municipal (city) governments only. The townships in Iowa are not counted as separate governments in census statistics on governments.

Municipal Governments

All municipalities in Iowa are now designated as cities, including those governments that were designated as "towns" prior to July 1, 1975.

Township Governments (0)

The civil townships in Iowa are distinct geographical areas. Except in areas where boundaries of one or more civil townships are coterminous with the boundaries of a city, an elected board of township trustees governs each township.³¹ Iowa townships may provide fire, protection, cemeteries, community centers, and township halls. Township trustees also serve as fence viewers and resolve animal trespass problems upon request. Although Iowa township trustees may levy taxes and may, issue anticipatory bonds, the compensation of township trustees (other than fees) is paid by the county government. For this reason, townships in Iowa are classified as administrative subdivisions of the counties, and are not counted as separate governments, in census statistics on governments.

PUBLIC SCHOOL SYSTEMS (394)

School District Governments (394)

The following types of school districts in Iowa are counted as separate governments for census purposes:

- Community school districts
- Consolidated school districts
- Independent school districts
- "Merged areas:"
 - Area community colleges
 - Area vocational schools

All school districts are governed by elected boards of directors. They may issue bonds after local referendum and may levy taxes. The terms "school district" and "school corporation" are used interchangeably in the Iowa statutes.

In addition, state law provides that not more than 15 school corporations known as "merged areas," and organized as either area vocational schools or area community colleges, may be established. These merged areas are also counted as governments. Such areas are governed by elected boards of directors. They may levy taxes and, upon voter approval, issue bonds.

Dependent Public School Systems (0)

Iowa has no dependent public school systems.

Other Educational Activities

The area education agencies in Iowa, which provide special educational services, are classified as joint educational service agencies of the school districts they serve, and are not counted as separate governments. The agencies are governed by boards of directors selected by vote of the boards of member districts. Their fiscal needs are met by the participating school districts and by state grants. As of June 1997, 15 area education agencies were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (433)

Iowa statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

This type of authority may be established by joint agreement of two or more counties or cities. Their creation requires approval by ordinance of each participating government following public hearing. Each authority has a board appointed by the governing bodies of the member governments with the number from each government determined in the agreement. The authority may fix and collect rates, fees, and charges; accept grants and loans; and issue revenue. Participating governments may levy taxes for airport purposes. Airport authorities which serve a single municipality are not counted as separate governments. See "Subordinate Agencies and Areas" below.

Benefitted Fire Districts

Since 1975, benefitted fire districts may no longer be established in Iowa. However, districts already in existence may continue to operate. Each district is governed by a three-member board of trustees, either elected or appointed by the county board of supervisors. The district may issue bonds and levy taxes after voter approval.

³⁰One county—Lee—has two county seats.

³¹In areas where the boundaries of one or more civil townships are coterminous with the boundaries of a city, the offices of township trustees and township clerk are abolished.

Benefitted Law Enforcement Districts

Districts to provide law enforcement services are established by resolution of the county supervisors, after petition of property owners and a public hearing. A board of trustees, initially appointed by the county supervisors but subsequently elected, governs each district. The districts may levy ad valorem taxes and issue bonds after voter approval.

Benefitted Recreational Lake Districts

These districts to provide recreation facilities are established by resolution of the county supervisors, after petition of property owners and a public hearing. An elected board of trustees governs each district. In cases where the state owns at least 400 acres of land contiguous to a lake in the district, the Natural Resources Commission appoints two additional members to the board. The districts may levy ad valorem taxes and issue bonds after voter approval.

Benefitted Street Lighting Districts

Benefitted street lighting districts are established by the county board of supervisors on petition by property owners after public hearing and report by a qualified engineer. The three-member elected board of trustees is initially selected from the five candidates receiving the highest number of voters but may thereafter be elected or appointed. The districts may levy ad valorem taxes, issue bonds, and levy user fees.

Benefitted Water Districts and Subdistricts

Benefitted water districts and subdistricts, organized for the purpose of supplying water to particular areas, may be created by the county board of supervisors on petition of the property owners after a public hearing. Improvements, however, must be approved by referendum. Each district is governed by a board of trustees, either elected or appointed by the county board of supervisors. These boards may issue bonds, levy an ad valorem tax, and fix and collect charges for water. The county levies special assessments to build the water system. Benefitted water districts may be formed as combined water and sanitation districts under the same provisions.

Community Clusters

Community clusters are formed through joint powers agreements between two or more cities, counties or special taxing districts to provide for joint functions and services. The composition of their governing body is specified in the agreement. They may receive revenue through revenue-sharing arrangements and may levy an ad valorem tax with voter approval.

Community Mental Health Boards

Community mental health boards may be formed by resolution of one or more county boards of supervisors, and approval of the state department of human services.

They are governed by a board of elected trustees. The board may bill the county for services, and may receive state, Federal, local, and private contributions. Community mental health boards which are established as non profit corporations are classified as private entities.

County Library Districts

County library districts, composed of two or more adjacent counties, may be established by the county board of supervisors on petition and after a local referendum. Each district is governed by a board of trustees appointed by the county board of supervisors. County library districts serving only one county are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Emergency Medical Services Districts

These districts may be established by a county board of supervisors or the governing body of a municipality, after petition by property owners and approval at referendum. Each district is governed by a board of three elected trustees. The district may issue bonds and levy ad valorem property taxes with voter approval.

Housing Authorities

A housing authority may be established by a municipality, by resolution of its governing body. Each authority is administered by a board of five commissioners appointed by the mayor. An authority may collect rents and fees, accept grants and contributions, and issue bonds. A municipality, through its council, may choose to exercise housing powers rather than establish a housing authority. See "Subordinate Agencies and Areas," below, for housing authorities with ex officio boards. Most housing authorities in Iowa are governed by the city council ex officio.

Joint 911 Service Boards

State legislation requires each county board of supervisors to establish a joint 911 service board in order to develop enhanced emergency telephone communication systems statewide. Each political subdivision that has a public safety agency operating within the territory served by the board is entitled to voting membership on the board. Upon request by the board following voter approval, the State Department of Public Defense may impose a surcharge on local telephone service to fund board operations. The board may also accept funds from the State Finance Authority.

Joint Building Authorities

These authorities to finance the construction of public buildings are established by joint resolution of a county and the city forming the county seat. A board of three commissioners (one representing the county, one representing the city, and one appointed jointly by both governments) governs each authority. The authority may fix rates, rentals, fees, and charges; accept the proceeds of city or county taxes; and after voter approval, issue bonds.

Joint Solid Waste Service Agencies

These agencies are created by intergovernmental agreement between any two or more governments. The composition of the agency governing body is specified in the agreement creating the agency. The agencies may impose license and permit fees, receive revenue for services rendered under contract, and issue revenue bonds.

Joint Transit Agencies

These agencies are created by agreement between one or more cities and other public agencies. A board of trustees, composed according to terms of the agreement creating the agency, governs the agency. The agency may impose fees and charges for its facilities, receive contributions from participating governments, and accept state and Federal grants. Participating governments may issue bonds on behalf of the agency after voter approval. The Des Moines Metropolitan Transit Authority is one of the agencies created under this law.

Joint Water Utilities

These utilities are created by joint resolution of two or more cities, after referendum. The composition of the utility board is specified in the resolution creating the utility. The utility may collect rates and charges for its services, issue revenue bonds, and receive the proceeds of city tax levies.

Levee and Drainage Districts

Levee and drainage districts may be formed by the county board of supervisors, on petition of the landowners, after an engineer's report and a public hearing. An elected board of three supervisors or trustees governs each district. These districts may issue bonds and levy benefit assessments. Drainage subdistricts may be established within these districts, but they have no separate governing body and are not counted as separate governments. Levee and drainage districts under the management of county boards of supervisors or county boards of drainage commissioners are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Metropolitan Area Solid Waste Disposal Agencies

These agencies are created by a joint agreement between participating counties and municipalities to provide solid waste disposal facilities. Each agency is governed by a board consisting of representatives of each government served. The agency may fix charges for its services and may issue revenue bonds.

Quad Cities Interstate Metropolitan Authority

This authority is described under "Illinois—Special District Governments."

Real Estate Improvement Districts

These districts are created upon petition of property owners to a county or city governing body, followed by a public hearing and referendum. They are governed by a board of elected trustees. These districts may levy property taxes and special assessments and may fix charges for services. They may issue general obligation and revenue bonds.

Regional Library Boards

A 1975 law divides the state into seven regions to provide supportive library services to existing public libraries and to individuals with no other access to public library service. Each regional library board consists of seven elected trustees. Regional library boards may receive Federal and state funds, and may require contributions from local governments served as a condition for providing services to those governments.

Rural Water Districts

Rural water districts are established by the county board of supervisors on petition of property owners and after hearing. An elected board of directors governs each district. The district may fix rates, accept Federal grants, and issue revenue bonds.

Sanitary and Sanitary Sewer Districts

Districts to construct, maintain, and operate a sewer system may be formed by the county board of supervisors on petition of voters after a public hearing and local referendum. A board of trustees governs each district. Three trustees are appointed by the county supervisors from the five candidates receiving the largest popular vote; thereafter, trustees are elected.

Sanitary and sanitary sewer districts may issue bonds, levy ad valorem taxes and special assessments, and fix rates and charges.

Soil and Water Conservation Districts

Soil and water conservation districts are established by the State Soil and Water Conservation Committee after petition and after hearing. An elected board of five commissioners governs each district. A district may require contributions from landowners for services and may accept state and Federal contributions. Soil and water conservation subdistricts are dependent activities of the soil and water conservation district creating them, and are not counted as separate governments. Subdistricts may be established within a soil and water conservation district to provide for watershed protection and flood prevention. The board of the establishing district administers the subdistrict, and may levy ad valorem taxes and benefit assessments for these purposes.

Soil conservation and flood control districts are established by the county board of supervisors with the approval of the commissioners of any soil and water conservation district and of the State Conservation Commission and the Department of Natural Resources. Each soil conservation and flood control district is governed by an elected board of trustees. These districts may issue bonds and levy special benefit assessments, and they have financing powers granted to levee and drainage districts. For soil conservation and flood control districts managed by the county board of supervisors, see “Subordinate Agencies and Areas,” below.

Special Land Use Districts

These districts to preserve sites of historical or cultural significance are established by petition of the voters after public hearing and referendum. A board of seven elected trustees governs each district. The districts may levy ad valorem taxes.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Iowa that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas,” i.e., entities that serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served. In Iowa, the only county-related entities of this kind are the “townships” discussed in detail above.

Iowa Finance Authority (state). This authority was established to provide mortgage credit for low and moderate income housing. It also provides loans to small businesses, and finances sewage treatment projects. The authority is governed by a board of nine members appointed by the Governor with the consent of the Senate. The authority may fix fees and charges, receive appropriations, gifts, grants or loans, make mortgage loans, and issue revenue bonds.

Other examples include:

State³²

Iowa Advance Funding Authority

³²Authorizing legislation for the international network on trade was repealed in 1994.

Iowa Agriculture Development Authority (formerly Iowa Family Farm Development Authority)
Iowa Business Development Finance Corporation
Iowa Economic Protective and Investment Authority
Iowa Higher Education Loan Authority
Iowa Lottery Board
Iowa Seed Capital Corporation (Formerly the Iowa Product Development Corporation)
Iowa Railway Finance Authority
Iowa Student Loan Liquidity Corporation
Mississippi River Parkway Commission
Missouri River Preservation and Land Use Authority
Wallace Technology Transfer Foundation

County

Agricultural extension districts and councils
Airport authorities (single-county)
Airport commissions (single-county)
County cluster boards
County conservation boards
County enterprise commissions
County public hospitals
District health departments
Highway drainage districts
Levee drainage districts and improvements under management of county board of supervisors or county board of drainage commissioners
Secondary road assessment districts
Soil conservation and flood control districts under management of county boards of supervisors
Special assessment and joint special assessment districts
Townships
Veterans Affairs Commissions

Municipal

Airport Authorities (single-city)
Airport commissions (single-city)
Housing authorities governed by city council
Joint electrical utilities
Municipal improvement districts
Revitalization areas
Unified law enforcement districts
Urban renewal agencies

Private Associations

The rural electric cooperatives in Iowa are classified for census purposes as private cooperatives. They are not counted as governments.

Iowa laws also provide for various types of local areas for election purposes and administration of justice.

KANSAS

Kansas ranks 5th among the states in number of local governments, with 3,950 as of June 1997.

COUNTY GOVERNMENTS (105)

There are no areas in Kansas lacking county government. The county governing body is called the board of county commissioners.³³

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,997)

The 1,997 subcounty general purpose governments in Kansas comprise the 627 municipal (city) governments and the 1,370 township governments.

Municipal Governments (627)

All of the municipal governments in Kansas are locally designated as cities. Cities are divided by general law into the following size classes:

- First class—15,000 inhabitants or more
- Second class—2,000 to 14,999 inhabitants
- Third class—fewer than 2,000 inhabitants

However, second class cities may continue as such until they reach a population of 25,000, when they are required by law to become first class cities; similarly, third class cities may remain as such until they reach a population of 5,000. A 1963 law specifies a minimum population requirement of 300 population for incorporation or 300 platted lots, each served by water and sewer lines owned by a nonprofit corporation. Also, a territory designated as a national landmark by the Congress of the United States may incorporate without meeting other requirements for incorporation. Population in existing cities may fall below designated population minimums for their class designation without falling back in class. Third class cities exist within township areas, but first and second class cities exist outside the area of any township.

Township Governments (1,370)

The entire area of Kansas is covered by townships except for areas where first and second class cities exist. In recent years, a number of township governments in Kansas have become inactive. These inactive townships are not counted as governments for census purposes. At present, active township governments exist in 97 of the 105 Kansas counties.

PUBLIC SCHOOL SYSTEMS (324)

School District Governments (324)

The following types of school districts in Kansas are counted as separate governments for census purposes:

- Unified school districts
- Community college districts
- Municipal universities

An elected board of education, or “school board,” governs each unified school district, except for the Fort Leavenworth School District. The board of that district is appointed by the commanding general of Fort Leavenworth. An elected board of trustees governs each community college district.

Municipal universities are governed by boards of regents, with four members appointed by the mayor with approval of the governing body of the city, three members appointed by the Governor, one member selected by the state board of regents from its membership, and the mayor of the city serving ex officio. Washburn University of Topeka was the only municipal university reported in operation as of fiscal year 1997. Kansas statutes also provide for municipal universities whose taxing district encompasses an entire county, but none were reported in operation as of fiscal year 1997. All school district governments in Kansas may levy ad valorem school taxes and issue bonds with the approval of the voters.

Dependent Public School Systems (0)

Kansas has no dependent public school systems.

Other Educational Activities

Agencies providing special education and related services may be established by an “interlocal agreement” between two or more school districts. A board of directors governs each such agency; the number of representatives from each participating school district is specified in the agreement. The agency may receive contributions from participating school districts, and state and Federal grants. These agencies are classified as joint agencies of the participating school districts, and are not counted as separate governments. As of June 1997, there were 17 interlocal agencies of this type reported in operation.

Area vocational-technical schools are established by one or more boards of school districts operating a high school, junior college, or institution of higher learning upon approval of a plan presented to the State Board of Vocational Education. A board of control administers each area vocational-technical school; it may be the board of the school district in which the school is located, or one or more representatives from the school board of each participating school district. The participating school districts may levy local ad valorem taxes to finance these schools. For census reporting, area vocational-technical schools are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of June 1997, there were 11 area vocational-technical schools reported in operation.

Educational service centers may be established by agreement between two or more school districts. A board of directors, appointed according to terms specified in the

³³Effective October 1, 1997, Wyandotte County and Kansas City consolidate.

agreement, administers each center. The participating school districts contribute funds for the support of the centers. For census purposes, educational service centers are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. There were 11 educational service centers reported in operation as of June 1997.

Special education cooperatives are formed by agreement between two or more school districts. One of the participating districts sponsors the programs of the cooperative under the agreement; the other participating districts make contributions to the cooperative under contract. These cooperatives are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of June 1997, there were 28 special education cooperatives reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,524)

Kansas statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Boards of Public Utilities (in Cities Having Over 100,000 Population)

These districts are established by the legislature to supply water and electric power. An elected board of commissioners governs the district. The district may fix water and electricity fees and, after voter approval, issue bonds. In addition, a city served by a board of public utilities may transfer control and operation of its municipal airport to the board. The Kansas City Board of Public Utilities is the only entity organized under this law.

Cemetery Districts

The following types of cemetery districts are counted as governments for census purposes:

Cemetery district associations—established by petition of voters to the county commissioners and governed by elected directors;

Cemetery districts (joint city and township)—composed of a second or third class city in conjunction with one or more townships and established by petition of voters to the county commissioners and resolution by the city governing body, with administration by a board of trustees composed of the township trustees and the city mayor;

Cemetery districts (township)—established by petition of voters to the county commissioners plus resolution adopted by township; governed by elected directors;

Cemetery districts (abandoned cemeteries)—established by petition of voters to the county commissioners and governed by a board of trustees composed of township trustees and mayor.

All of the above types of cemetery districts may levy an ad valorem tax. Cemetery district associations may issue bonds.

City-County Airport Authorities

In any county with a population between 125,000 and 200,000, an authority may be established by referendum to acquire, operate, and develop a surplus Air Force base. A board of five directors governs each authority, including two appointed by the county commissioners and three appointed by the mayor. The authority may levy ad valorem taxes, fix charges, and issue bonds. The Metro Topeka Airport Authority was formed under this act.

Community Building Districts

General law authorizes any city of the third class together with its surrounding area to be organized as a community building district on petition of voters to the board of county commissioners. An elected board of directors governs each district. The districts may levy ad valorem taxes.

Conservation Districts

These districts are established upon petition of land occupiers to the Kansas State Conservation Commission, after referendum. A board of five elected supervisors governs each district. The districts may require contributions and accept Federal, state, and county assistance. County grants may be made from either the county general fund or a special county tax levy.

Drainage Districts

There are four general laws authorizing drainage districts in Kansas. A 1905 law provides for establishment by the county commissioners on petition of taxpayers; two 1911 laws provide for establishment by the district court on petition of landowners; and a 1963 law authorizes joint drainage districts in two or more counties upon petition of landowners filed with the secretary of state, plan approval by the chief engineer of the Kansas State Division of Water, and referendum. The joint drainage districts and those established under the 1905 law are governed by elected boards of directors, while under the 1911 laws, administration is either an elected board of supervisors or an elected board of directors, depending on the particular statute under which the district was established. Each of these types of districts may levy ad valorem taxes or benefit assessments. Bond issues must be approved by the voters.

Fire Districts

In counties having over 90,000 population and having a city of the first class with a population of less than 50,000, fire districts may be established by resolution of the county commissioners upon petition of voters. The

county commissioners appoint the district governing body. The district may levy ad valorem taxes and, after voter approval, issue bonds. No districts of this type were reported in operation as of fiscal year 1997.

Ground Water Management Districts

These districts are established on petition of users to the chief engineer of the State Division of Water Resources and the secretary of state. Establishment is subject to plan approval and district referendum. A board of directors elected by landowners and water users governs each district. The district may levy special assessments, fix charges for its services, and after voter approval, issue bonds.

Hospital Districts—1984 Law

Districts to provide hospital facilities are established by petition to the board of county commissioners. An elected board governs the district. The district may fix rates and fees, levy ad valorem taxes, accept grants and gifts, and with voter approval, may issue bonds. Hospital districts organized under former laws repealed in 1984 may continue to operate under provisions of this 1984 law.

Housing Authorities

Housing authorities may be created by resolution of the city or county governing body. The authority commissioners are appointed by the mayor or the board of county commissioners. Housing authorities may fix rentals, accept Federal and local contributions, and issue bonds.

As an alternative, cities may exercise the powers of a housing authority. In cities exercising this option, the housing authority is not counted as a separate government.

Improvement Districts

Districts for the purpose of planning and constructing public works and improvements necessary for public health, convenience, or welfare are formed on petition of taxpayers to the county commissioners and after public hearing. An elected board of directors governs each district. The districts may levy ad valorem taxes and special benefit assessments. Improvement districts may also receive Federal aid, charge rates and fees, and issue bonds.

Industrial Districts

Under general law, industrial districts may be established by the board of county commissioners on petition of landowners. An elected board of directors governs each district. The districts may levy ad valorem taxes, accept grants, and issue bonds.

Irrigation Districts

Irrigation districts may be established under a 1891 law on petition of landowners to the board of county commissioners, or a 1941 law requiring petition to the Division of

Water Resources of the State Board of Agriculture and a public hearing. An elected board of commissioners administers each district under the 1891 law; an elected board of directors governs each district under the 1941 law. Both types of districts may collect rates and charges, levy taxes on the lands benefitted, and issue bonds with the approval of the voters.

Johnson County Park and Recreation District

The budget of this district is now subject to county approval. Therefore, this district is no longer counted as a special district government. See “Subordinate Agencies and Areas,” below.

Joint Port Authorities

Joint port authorities may be created by agreement between any combination of cities and/or counties. Composition of the appointed board of directors is specified in the agreement. These authorities may receive grants, issue revenue bonds, and subject to referendum, levy ad valorem taxes.

Authorities serving a single city or county are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Kansas City Area Transportation Authority

This authority is counted under “Missouri Special District Governments.”

Kansas and Missouri Metropolitan Culture District

This district is counted under “Missouri Special District Governments.”

Kansas Municipal Energy Agency

This agency is now listed under “Municipal Energy Agencies.”

Library Districts

Kansas statutes authorize the following types of library districts:

Library boards in Hutchinson, Salina, and Topeka.

These three library boards operate under special provisions not applicable to other library boards. Each of these three boards is appointed by the mayor with the consent of the council. The directors may levy an annual ad valorem tax.

Library boards in third class cities and townships.

These districts may be created on petition of voters to the board of county commissioners after referendum. A board of elected directors governs each district. The districts may levy ad valorem taxes and issue bonds, upon voter approval.

Regional library system boards—1965 law. Any one or more local library boards may petition the State Library Advisory Commission for establishment of a regional library system board. The counties and the member libraries to be served are specified in the petition. The system board consists of one or more representatives of each member library board, and one or more representatives appointed by the Governor to represent areas within the system boundaries but not served by a member library board. Regional library system boards may accept state and Federal grants and may levy ad valorem taxes.

Municipal Energy Agencies

Agencies to provide electric utilities and energy projects are established by an agreement between two or more municipalities; a referendum is required only if voters petition for one. A board of directors governs each agency; the composition is specified in the agreement creating the agency. The agency may fix rates and charges for its services, and may issue revenue bonds. The Kansas Municipal Energy Agency was created under this law.

Public Building Commissions

Public building commissions may be established by ordinance by any city to acquire public buildings and lease them to other governments. The composition of the commission is specified in the establishing ordinance. A commission may fix rates, rentals, and charges. After providing voters an opportunity to petition for a referendum, a commission may issue revenue bonds.

Public Wholesale Water Supply Districts

Any county, township, city, town, water district, or state agency may form a district of this type by agreement, subject to approval by the attorney general. The sponsoring governments appoint the members of the district governing body. The districts may collect fees and charges, accept grants and gifts, and issue revenue bonds.

Watershed Districts

These districts are established by petition of landowners to the secretary of state and chief engineer of the Division of Water Resources of the State Board of Agriculture after referendum. An elected board of directors governs each district. The districts may levy an ad valorem tax and special benefit assessments, and issue bonds after voter approval.

Water Supply Districts

Kansas statutes authorize the following types of water supply districts:

Rural water districts—1957 Law. Districts organized under this law are created on petition of landowners to the board of county commissioners and after public hearing. An elected board of directors governs each district. The districts may levy benefit assessments, accept Federal aid and gifts, and issue revenue bonds.

Rural water supply districts—1941 Law. Districts organized under this law are established by petition of landowners to the board of county commissioners. The landowners within the district constitute the district board of directors. The district may levy benefit assessments and may issue bonds.

Water assurance districts—1986 Law. Districts to provide water from Army Corps of Engineer operated reservoirs are established by petition to the Secretary of State, and with the approval of the chief engineer of the Kansas Water Office and subject to referendum. An elected board of directors governs each district. The district may impose charges. The Kansas Water Office may issue revenue bonds for reservoir projects, payable through revenue obtained from contracts with the district.

Water supply and distribution districts in Franklin, Johnson, Miami, and Wyandotte Counties. Boards organized under this law are established by the county commissioners after a petition by voters. An elected district board governs each district. The districts may fix water rates and issue revenue bonds, after voter approval.

Waterworks boards in cities over 15,000 population with an adjacent military reservation. This law applies to the city of Leavenworth. Boards under this law are established by petition to the city clerk, after referendum. The waterworks board is elected. The board may fix rates. Bonds, which require voter approval, are issued in the name of the city.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Kansas that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Kansas Turnpike Authority (state). This authority was established by special act. The authority board consists of two members appointed by the Governor with the consent

of the senate, plus the State Secretary of Transportation and the chairpersons of the senate committee on transportation and utilities and the house transportation committee, ex officio. The authority may collect tolls and charges, and issue revenue bonds.

Urban renewal agencies (municipal). These agencies are created by resolution of the municipal governing body. A board of commissioners appointed by the mayor with the consent of the governing body administers each agency. The sponsoring municipality may appropriate funds, levy ad valorem taxes and special assessments, issue bonds for urban renewal purposes, and accept contributions from the Federal Government and other sources.

Other examples include:

State

Capitol Area Plaza Authority
Extension districts
Information Network of Kansas
Kansas, Inc.
Kansas Development Finance Authority
Kansas Technology Enterprise Corporation

County³⁴

- Benefit districts for fire protection, street lights, storm and sanitary sewers, and road improvement (county-created)
Benefit road districts
- County fire districts
 - County hospital boards—1984 law
 - County library boards
 - County park boards of trustees
 - County port authorities
 - County sports authorities
 - Johnson County Park and Recreation District

³⁴Authorizing legislation for the following types of districts has been repealed: Ambulance districts (in 1988); area-wide sewage disposal districts—1975 law (in 1983); county sewer districts—1945 and 1953 laws (in 1983); county storm and sanitary sewer districts (in 1983); and sewer districts—1927 law (in 1983).

- Johnson County Wholesale Water Supply District
- Joint county fire protection districts
- Levee districts
- Regional library boards—1951 law
- Sewer districts
- Storm drainage districts
- Water districts (counties of fewer than 100,000 inhabitants and adjoining a Federal reservoir flood control project)
- Zoning districts

Municipal

Airport authorities (cities with 250,000 or more inhabitants)
Benefit districts for sidewalk, street, or alley improvements, sewers, and parking stations (city-created)
Business improvement districts
City library boards (except Hutchinson, Salina, and Topeka)
City port authorities
Hospital boards in first and second class cities
Joint storm drainage districts
Lighting districts
Metropolitan transit authorities
Municipal improvement districts (Lawrence)
Municipal parking authorities
Municipal transit systems
Natural gas authorities
Recreation commissions
Redevelopment districts—1989 law
Self-supported municipal improvement districts
Sewerage or drainage districts
Storm drainage districts (first class cities with 50,000 or more inhabitants)
Zoning districts

Township

Benefit districts for fire protection and lighting (township-created)
Regional library boards
Special fire protection districts
Township library boards
Township sewerage districts

Kansas statutes also provide for various types of local areas for election purposes and administration of justice.

KENTUCKY

Kentucky ranks 23rd among the states in number of local governments, with 1,366 active as of June 1997.

COUNTY GOVERNMENTS (119)

The entire area of the state is encompassed by county governments except for the area of the former county of Fayette. Effective January 1, 1974, Fayette County was consolidated with the city of Lexington to form a single governmental entity known as "Lexington-Fayette Urban County," which is counted as a municipal government, rather than as a county government, in census reporting.

Most counties are governed by a fiscal court composed of three to eight magistrates and the county judge/executive, but in 16 counties, the governing body is composed of three commissioners.³⁵ The county judge is a member of, and the presiding officer of, the fiscal court.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (434)

Municipal Governments (434)

Municipal governments in Kentucky are the cities. The cities are classified by the legislature. A former constitutional provision dividing cities into classes based on population was repealed by the electorate in 1994. The current classification of cities includes urban counties, and first through sixth class cities. No city may be changed from one class to another except by legislative action. Communities must have 300 or more inhabitants to incorporate.

The "unincorporated urban places" in Kentucky are geographical areas only, without associated governmental structure. They are not counted as governments.

Township Governments (0)

Kentucky has no township governments.

PUBLIC SCHOOL SYSTEMS (176)

School District Governments (176)

The following types of school districts in Kentucky are counted as separate governments for census purposes:

- County school districts
- Independent (city) school districts

The county school districts encompass the entire area of the county except for localities within an independent school district. The independent school districts, by contrast, usually embrace cities of the first five classes, although some cities, including Louisville, are served by

county school districts. An elected board of education governs each school district. The board may determine the amount of local school tax levies and may issue general obligation bonds with the approval of the voters. With the approval of the State Superintendent of Public Instruction, a school district may also require the city or county it serves to issue "holding company" revenue bonds, to be amortized from school district resources.

Dependent Public School Systems (0)

Kentucky has no dependent public school systems.

Other Educational Activities

General law provides for municipal colleges in second class cities administered by boards of trustees appointed by the mayor and the legislative body of the city. The city governing body may appropriate funds for the support of such a college and may issue bonds with the approval of the voters. A municipal college is classified, for census purposes, as a dependent agency of the city it serves. It is not counted as a separate government. A municipal college support district may be established by the fiscal court of a county in which such a municipal college is located to provide for a tax levy outside the city area. Such a district is classified as a dependent agency of the county government, and is not counted as a separate government. A municipal university may be established by a first class city by levy of taxes, annual appropriation of general revenues, and other sources. However, the University of Louisville, which operated under this law, is now part of the state system of higher education.

In addition, boards of education in cities of the second class may establish or acquire junior colleges and levy ad valorem taxes for their support. These are classified as part of the school district operating them, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (637)

Kentucky statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Ambulance Service Districts

Districts of this type are established upon petition to, or resolution of, the governing body of each county or city in the district, after referendum. As an alternative, ambulance service districts may be established by county or city ordinance. Each ambulance service district is governed by a board of directors representing the counties and cities served; the number of directors selected by the governing body of each county or city is determined by statute. The district may levy ad valorem taxes and accept gifts and grants.

³⁵These 16 counties are as follows: Bath, Boone, Boyd, Campbell, Davies, Graves, Greenup, Jefferson, Johnson, Kenton, Knox, McCracken, McCreary, Mason, Montgomery, and Scott.

Breaks Interstate Park Commission

This commission is counted under “Virginia—Special District Governments.”

Conservation Districts

Conservation districts may be formed by the State Soil and Water Conservation Commission on petition of landowners in the area of the proposed district and after public hearing and referendum of property owners. A board of seven supervisors governs each district; the initial board includes two supervisors appointed by the State Soil and Water Conservation Commission and five elected supervisors. Their successors are elected. The districts may accept aid and contributions from the state or the Federal government, require contributions from landowners for services rendered, and levy a millage tax.

Watershed conservancy districts may be formed as subdistricts of a conservation district upon petition, hearing, and referendum. Subject to the approval of the conservation district board, the elected board of directors of these watershed conservancy districts may levy ad valorem taxes and special assessments, and issue bonds.

Agricultural districts for the preservation of farm land may also be created. These districts are governed by the conservation district supervisors in an ex officio capacity, and are thus classified as dependent activities of the conservation district. They are not counted as separate governments.

Drainage Districts

Kentucky law provides for the organization of any of the following three types of drainage districts that are counted as governments:

County boards of drainage commissioners
Drainage districts—act of 1918
Separate drainage districts—1912 law

Drainage districts are established by order of the county judge/executive or the county fiscal court on petition of landowners after referendum. An elected board of commissioners governs each district. Drainage districts may levy special benefit assessments, issue bonds, and accept appropriations. Kentucky laws also provide for drainage corporations, listed below under “Subordinate Agencies and Areas.”

East Kentucky Corporation

This corporation formerly known as “The East Kentucky in the Economic Development and Jobs Creation Corporation” was created by the legislature to promote development in the eastern part of the state. It is governed by a board of directors including three members appointed by the Governor; one member appointed by each area development district in the region; the chief executives, or their designees appointed by the various cities and counties in

the region; and public members appointed by the aforementioned members. The corporation may fix rentals and fees and issue revenue bonds.

Fire Protection Districts

Kentucky law provides for the organization of two types of fire protection districts—fire protection or volunteer fire department districts (established by order of the county judge/executive upon petition of voters). Both types of districts are governed by boards of trustees comprising three members appointed by the county judge/executive, and four elected. District boards may levy ad valorem taxes. Both types of districts may also provide ambulance services. Fire protection subdistricts may be created within the area of an existing fire district by petition of landowners to the fiscal court. Subdistricts are governed by the fire protection district board, ex officio, and are not counted as separate governments. For fire protection districts established by, and governed by, water district boards, see “Water Districts,” below.

Flood Control Districts

Flood control districts are created by the State Commissioner of Natural Resources after petition of landowners and a public hearing. A board of directors governs each district, and is appointed by the county judges/executives of counties in the district and the mayor of any first, second, or third class city within the district. The number of directors representing each member county or city is specified by statute. These districts may issue bonds and levy an annual ad valorem tax.

Hospital Districts

Hospital districts are established by the state secretary of human resources after petition of the voters to the county judge/executive with the approval of the fiscal court. A local referendum is required unless a majority of the voters sign the initiating petition. The governing body, a board of trustees, is appointed by the fiscal court. In districts located in two or more counties, the board consists of at least one, but not more than four, members from each county, based on population. Additional members are recommended by the state secretary of human resources for appointment by the county fiscal court, if necessary, to provide for a five-member board. Hospital district boards may issue revenue bonds, fix and collect charges for services, and levy ad valorem taxes at a rate authorized in the initiating petition or referendum.

Housing Authorities

Three of the four types of housing authorities authorized in Kentucky—county, regional, and city-county housing authorities—are counted as special district governments. Housing authorities may be established by

resolution of the respective city or county governing bodies. The respective city or county governing bodies also appoint the housing authority commissioners. These housing authorities may issue bonds, establish and collect rentals and charges, and accept grants. Municipal housing authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Joint Water Commissions

Commissions for the joint supply of water may be formed by two or more cities, two or more water districts, or any combination of cities, water districts, and water associations. The commission is composed of members appointed by the participating entities. The commission may fix and collect fees and charges and may issue revenue bonds.

Land Bank Authorities

Authorities to acquire tax delinquent property in order to provide housing and industries within a county are created by an interlocal agreement between any city, county, local school district, and the state. The authority governing body consists of one member appointed by each participating government. The authorities may fix rentals.

Levee Districts

These districts, which are authorized in counties with less than 200,000 population, are established by the district court on petition of landowners in the proposed district. In addition, multi-county levee districts may be formed. The governing body, a board of commissioners, is appointed by the county judge/executive. The district board may issue bonds, levy ad valorem taxes, and receive county or Federal aid.

Louisville-Jefferson County Air Pollution Control District

This district was established under general law with special application to counties containing a first or second class city. The seven-member district board includes four members appointed by the county judge/executive and three members appointed by the mayor of Louisville. The district may certify each year the amount of ad valorem tax revenue it needs.

Other air pollution control districts in Kentucky are governed by the county governing body ex officio and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Metropolitan Sewer Districts

Metropolitan sewer districts may be established by city ordinance to provide sewerage services in any county containing a first or second class city. A seven-member board governs each district; four members are appointed by the city mayor, and three by the county judge/executive. The

district may fix and collect rates for sewer services, and may issue revenue bonds. Construction subdistricts established by metropolitan sewer districts are dependent activities of the parent district and are not counted as separate governments.

Public Library Districts—1960 and 1964 Laws

Public library districts may be created by petition of the voters to the county fiscal court in each county in the proposed district or by referendum. The governing body is a board of trustees chosen by the county judge/executive upon the recommendation of the State Department of Library and Archives. The district may issue bonds and levy ad valorem taxes at the rate authorized in the initiating referendum or petition; a change in the rate requires voter approval. Regional libraries, also counted as governments, may be established by contract between two or more counties. A board of trustees, appointed by joint action of the county boards of member counties, governs each district. Their fiscal needs are met by county appropriations; the amount to be contributed by each member county is in proportion to the assessed valuation of the county.

Public Road Districts

These districts may be established in any county containing a first, second, third, or fourth class city by the county judge/executive after petition of landowners and public hearing. A board of directors appointed by the county judge/executive governs each district. The district may issue bonds and levy special assessments.

Sanitation Districts

Sanitation districts are now classified as agencies of the county(ies) they serve. See dependent agencies below. In 1992, sanitation districts were classified as special district governments.

Sanitation Tax Districts

Sanitation tax districts are established by resolution of the Jefferson county governing body, either on its own initiative or on petition from a metropolitan sewer district. A board of five members appointed by the county judge/executive governs each district. The districts may levy ad valorem taxes, receive rentals from metropolitan sewer districts, and issue bonds payable from those rentals.

Sewer Construction Districts

Sewer construction districts may be established by the district court of any county having a metropolitan sewer district, upon petition of landowners. A board of commissioners, appointed by the county judge/executive, governs each district. The districts may levy benefit assessments and issue bonds. Construction subdistricts

established by metropolitan sewer districts are classified for census purposes as adjuncts of the parent district and are not counted as separate governments.

Solid Waste Management Districts

These districts may be created by order of the county governing body. The district board consists of the county judge/executive of each county in the district, plus the mayor of the largest city of each county in the district. Solid waste management districts may fix fees or charges, levy ad valorem taxes, and issue bonds.

The Falls of the Ohio Interstate Park Commission

The Falls of the Ohio Interstate Park Commission, whose jurisdiction extends into Indiana, was authorized by interstate compact. The commission consists of three commissioners appointed by the Governor of each of the two states. One of the Kentucky members is the Lieutenant Governor. This commission may issue revenue bonds and fix and collect charges as well as accept appropriations and gifts. This commission was not reported in operation as of June 1997. Authorizing legislation for this commission has been repealed by Indiana.

Transit Authorities

Transit authorities encompassing two or more counties or cities may be established by joint resolution of the participating governments. A board consisting of representatives of the participating governments governs each authority. Transit authorities may set fares and other charges, accept grants, and issue bonds. In addition, the governments served by a transit authority may, with voter approval, levy ad valorem taxes for the benefit of the authority. The Transit Authority of Northern Kentucky (serving Boone, Campbell, and Kenton Counties) and the Transit Authority of River City (serving the Louisville area) were established under this law. Transit authorities serving only one county or city are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Urban Service Districts

A general law of 1960 provides for the establishment of these districts by the fiscal court, after petition of the voters, for any of the following purposes: police and fire protection; construction and maintenance of streets, alleys, and walks; library services; garbage and trash collection and disposal; street lighting and cleaning; parks and playgrounds; and sewer, drainage, and sewage treatment services and facilities. A council, elected by the voters, governs each district. The district may collect fees for services and may levy assessments.

Water Districts

After a finding of need by the Kentucky Public Service Commission, districts for acquiring, maintaining, and operating water facilities and sewage disposal systems are

established by the fiscal court after petition of landowners and public hearing. The county judge/executive appoints a board of commissioners for each district. The district board may issue bonds, levy benefit assessments, fix and collect rates and charges, and accept aid from the county government. These districts may also acquire and operate gas distribution systems if the primary supply is within the district or county, and may establish fire protection districts coterminous with the establishing district and administered by the water district board. For fire protection districts governed by a separate board, see "Fire Protection Districts," above.

West Fork Drakes Creek Dam and Reservoir Interstate Authority

This authority to build a dam across the west fork of Drakes Creek was created by a 1990 special act. A board of nine directors consisting of appointed representatives of local governments in the area governs the authority. The authority may fix rentals and fees, receive state and local appropriations, and issue revenue bonds.

West Kentucky Corporation

This corporation was created by the legislature to promote development in a 42 county area in the western part of the state. It is governed by a board of directors including three members appointed by the Governor; one member appointed by each area development district in the region; the chief executives, or their designees, appointed by the various cities and counties in the region; and public members appointed by the aforementioned members. The corporation may fix rentals and fees and issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Kentucky that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Joint sewer agencies (county or municipal). These agencies which were created to provide sewer and drainage facilities are established jointly by the governing body of a second-class city and the governing body of the county within which the city is located. An administrative board selected by the city and county governing bodies governs the agency. Agency revenues are from rates, rentals, and charges fixed by the city and county governing bodies acting jointly. Bond issues require the approval of the city and county governing bodies.

Kentucky Housing Corporation (state). This agency was created to provide mortgage credit for low and moderate income housing. The corporation is governed by a 14-member board of directors, eight of whom are appointed by the Governor, plus the Lieutenant Governor, the secretary of finance and administration, the commissioner for local government, the secretary of the revenue cabinet, the attorney general, and the secretary of the cabinet for economic development (or their designees), who serve in an ex officio capacity. The corporation may fix fees and charges in connection with its loans, accept grants and appropriations, and issue revenue bonds.

Municipal housing authorities (municipal). Each of these authorities is created by the city governing body. The authority board consists of the chief executive officer of the city plus members appointed by the chief executive with the approval of the city governing body. The sponsoring city government may issue bonds for housing projects payable solely from housing authority income. The authority may charge rentals for use of facilities and accept financial and other aid from the Federal and municipal governments and other public agencies (see “Special District Governments,” above, for county, city-county, and regional housing authorities).

Nonprofit corporations financing public facilities (county, municipal, or school district). A number of nonprofit corporations have been established in Kentucky to finance public facilities. Such corporations are governed by officials selected by the county, municipal, or school district government creating the corporation. These corporations may collect rentals from the government served and may issue revenue bonds. In the 1987 Census of Governments, and in earlier census reporting, nonprofit corporations financing public facilities were classified as private entities, and were thus excluded from census statistics on governments.

State Properties and Building Commission (state). This commission was created by act of the legislature. It consists of the Governor, the Lieutenant Governor, the attorney general, the secretary of the cabinet for economic development, the secretary of the finance and administration cabinet, and the secretary of the revenue cabinet serving in an ex officio capacity. The commission may accept state appropriations, charge rentals for its facilities, and issue revenue bonds.

Turnpike projects (state). The state department of transportation may construct and maintain turnpike projects, issue revenue bonds to finance the projects, and collect tolls for their use. In 1960, the Kentucky Turnpike Authority was created as a state agency to provide an alternate method for the construction and financing of turnpike projects. The authority board consists of the Governor, the Lieutenant Governor, the secretary of transportation, the state highway engineer, the secretary of finance

and administration, the secretary of commerce, and the attorney general. The authority may collect tolls and rentals for its facilities, receive grants, and issue bonds.

Urban renewal, community development, and local development authorities (municipal or county).

These agencies may be created by resolution of the governing body of a county or municipality. Members of the agency board are appointed by the chief executive officer of the city or the county judge/executive with the approval of the city or county governing body. These agencies may receive appropriations from the sponsoring county or municipality as well as gifts, grants, and revenues from projects and may issue revenue bonds.

Other examples include:

State³⁶

- Area development districts
- Bluegrass State Skills Corporation
- Capital Plaza Authority
- Central State Hospital Recovery Authority
- Churchill Downs Authority
- Covered wooden bridge authorities
- Kentucky Agricultural Finance Corporation
- Kentucky Asset/Liability Commission
- Kentucky Authority for Educational Television
- Kentucky Economic Development Finance Authority (formerly the Kentucky Rural Economic Development Authority)
- Kentucky Center for the Arts Corporation
- Kentucky Economic Development Partnership (formerly the Kentucky Development Finance Authority)
- Kentucky Educational Savings Plan Trust
- Kentucky Grain Insurance Corporation
- Kentucky Health and Geriatric Authority
- Kentucky Higher Education Assistance Authority
- Kentucky Higher Education Student Loan Corporation
- Kentucky Horse Park Commission
- Kentucky Infrastructure Authority (formerly Kentucky Pollution Abatement and Water Resources Authority)
- Kentucky Local Correctional Facilities Construction Authority
- Kentucky Nature Preserves Commission

³⁶Authorizing legislation for the Comoyter Services for the Blind Corporation was repealed in 1994. Authorizing legislation for the Kentucky Coal Authority was repealed in 1994. Authorizing legislation for the Kentucky Energy Park Authority was repealed in 1990. Authorizing legislation for the Kentucky Port and River Development Commission was repealed in 1992. Authorizing legislation for the Waterway Marina Development Commission was repealed in 1992. Authorizing legislation for the Waterway Marina Development Commission and districts was repealed in 1992. Legislation authorizing the East Kentucky Economic Development and Jobs Creation Corporation was amended in 1992. The name was changed to the East Kentucky Corporation, and it is now classified as a special district government.

Kentucky Recycling Brokerage Authority
Kentucky River Authority
Kentucky Savings Bond Authority
Kentucky School Facilities Construction Commission
(formerly Kentucky School Building Authority)
Kentucky Technology Loan Corporation
Kentucky Wood Products Competitiveness Corporation
Mining and Minerals Trust Fund

County

Air pollution control districts
Community improvement districts (in counties containing first, second, third or fourth class cities)
Cooperative extension service districts (sometimes called “extension districts”)
County air boards or airport authorities
County building commissions
County drainage corporations
County health boards
District health boards
Independent district health departments
Industrial development authorities
Mental health and mental retardation taxing districts
Neighborhood improvement districts³⁷
Public health taxing districts
Public libraries (county)
Public transit authorities (single-county)
Regional jail authorities
Riverport authorities
Surface water drainage districts
Tourism and convention commissions (county)
Zoning and planning commissions

³⁷Authorizing legislation for neighborhood improvement districts was repealed in 1986, but existing districts of this type may continue in operation.

Municipal

City air boards or airport authorities
City bridge commissions
Industrial development authorities
Louisville Water Company
Management districts (first class cities & urban counties)
Management districts (cities other than first class)
Mental health and mental retardation taxing districts
Motor vehicle parking authorities (single-city)
Overlay districts
Parking authorities in urban counties
Public libraries (municipal)
Public transit authorities (single-city)
Riverport authorities
Service districts in urban counties
Tourism and convention commissions (municipal)
Zoning and planning commissions

Joint City-County

Area planning commissions
City-county health departments
Industrial development authorities
Joint park and recreation boards (joint city-county)
Louisville-Jefferson County Board of Health
Louisville-Jefferson County Regional Airport Authority
(formerly Louisville-Jefferson County Air Board)
Louisville-Jefferson County Riverport Authority
Mental health and mental retardation taxing districts
Motor vehicle parking authorities (joint county-city)
Tourism and convention commissions (joint county-city)
Zoning and planning commissions

Kentucky laws also provide for various types of local areas for election purposes and administration of justice.

LOUISIANA

Louisiana ranks 44th among the states in number of local governments, with 467 active as of June 1997.

PARISH GOVERNMENTS (60)

In Louisiana, the county governments are legally designated “parish” governments. The entire area of the State is encompassed by parish government except for the parishes of East Baton Rouge, Lafayette, Orleans, and Terrebonne. These four parishes are substantially consolidated, for governmental purposes, with the cities of Baton Rouge, Lafayette, New Orleans, and Houma, respectively. Baton Rouge, Lafayette, New Orleans, and Terrebonne Parish Consolidated Government are counted as municipal governments, rather than as parish governments, in census statistics on governments.³⁸

In Louisiana parishes with parish government, the governing body is called the police jury, except in Jefferson Parish and in Plaquemines Parish, which have parish councils.

SUBPARISH GENERAL PURPOSE GOVERNMENTS (302)

Municipal Governments (302)

Municipal governments in Louisiana are the cities (municipalities having 5,000 inhabitants or more), towns (municipalities having 1,000 to 5,000 inhabitants), and villages (municipalities having 150 to 1,000 inhabitants). Minimum population for incorporation is 300.

Township Governments (0)

Louisiana has no township governments.

PUBLIC SCHOOL SYSTEMS (66)

School District Governments (66)

The following types of school districts in Louisiana are counted as separate governments for census purposes:

- Parish school districts
- City school districts

An elected parish school board administers all local schools in each parish, except for the two city school districts of Monroe and Bogalusa, each established by special act. Both parish and city school districts may levy taxes, and may issue bonds upon voter approval.

Dependent Public School Systems (0)

Louisiana has no dependent public school systems.

³⁸The cities of Baker and Zachary in East Baton Rouge Parish continue to exist as separate governments.

Other Educational Activities

Delgado College is not counted as a government. This college is owned by the city of New Orleans, but is operated, under contract, by the State and its activities are included, for census statistics, with those of the State government.

The Northeast Louisiana Sales Tax District was established by special act to provide additional funds for school districts and purposes by means of a district-wide sales tax not to exceed one percent. It is governed by a board of commissioners composed of the president of the Monroe city school board and the presidents of the parish school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll Parishes. The district is not counted as a government.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration—junior college districts, school districts within parishes, school subdistricts, special education districts, and consolidated school districts. These are not counted as governments.

Regional service centers are established by the state board of education. They are governed by a board consisting of the superintendent of each member school district. Regional service centers are classified as dependent activities of the state, and are not counted as governments.

The Educational Facilities Trust Fund District was established by special act for the purpose of financing school facilities. The district may levy an ad valorem property tax with voter approval, fix and collect fees and charges, and issue bonds.

SPECIAL DISTRICT GOVERNMENTS (39)

Louisiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Acadiana Railroad Development District

Authorizing legislation for this district was repealed in 1996.

Amite River Basin Drainage and Water Conservation District

This district was created by special act to facilitate flood control and water resources development in the Amite River area (Ascension, East Baton Rouge, East Feliciana, Livingston St. Helena, and St. James Parishes). The board of commissioners consists of 13 members; one member is appointed by the Governor from the district at large and 12 are appointed by the Governor following nominations by members of the legislature serving that portion of each parish within the district. The board may levy ad valorem taxes and issue bonds.

Bayou Lafourche Fresh Water District

This district was established by special act to provide fresh water in portions of Ascension, Assumption, and Lafourche Parishes. It is governed by a board that is appointed by the police juries of the three parishes included in the district. The district may fix charges for water, levy taxes, and issue bonds with the approval of the voters.

Bi-State Corridor Commission

This commission was created by 1991 legislation to finance the construction of a highway between Red River, Bienville, Sabine, and Webster Parishes in Louisiana and Columbia County in Arkansas. The commission consists of representatives of the cities and parishes served. The commission may collect user fees and charges with voter approval, and may issue revenue bonds.

Capital Area Groundwater Conservation District

This district was authorized by special act to provide for development of groundwater resources. It is governed by a board of 15 commissioners appointed by the Governor from panels submitted by various public and private agencies. The district may fix user charges and accept grants.

Chaplin Lake District

The Chaplin Lake District was established by special act to improve water quality and to regulate recreation on Chaplin Lake. A board of five commissioners appointed by the Governor governs the district. The district may fix and collect fees and charges for its services and facilities.

Chennault Industrial Air Park Authority

This authority was established by intergovernmental agreement pursuant to 1986 legislation to develop an industrial air park in Calcasieu Parish. The authority is governed by a board of commissioners, of whom two are appointed by Calcasieu Parish, two by the city of Lake Charles, two by the parish school board, and one by the other six. The authority may receive revenue from the sale or lease of its facilities, and may, upon voter approval, levy ad valorem taxes and issue bonds.

Concordia Lake Commission District

This district was authorized by special act to regulate boating, hunting, and fishing on Lake Concordia. It is governed by a board of five members appointed by the Governor. The district may impose license fees and accept appropriations and grants. This district was not reported in operation as of June 1997.

East St. Tammany Events Center District

This district was established by 1986 legislation to acquire, construct, develop, maintain, and operate an events center. The district governing body consists of one

member appointed by the mayor of Slidell, three by the city council of Slidell, one by the board of aldermen of Pearl River, two by the St. Tammany Parish police jury, and two by the Greater Slidell Area Chamber of Commerce. The district may fix rates, charges, and rentals for its facilities and services. Upon voter approval, it may levy ad valorem taxes and special assessments, and issue bonds.

Evangeline Parish Solid Waste Disposal District

This district was created by special act to operate and maintain solid waste disposal facilities in the parish of Evangeline. It is governed by a commission consisting of 13 commissioners; six are appointed by the governing authority of Evangeline Parish and seven are appointed by the mayors of all municipalities within the parish. The commission may levy ad valorem taxes and, with voter approval, issue bonds.

Joint Electric Power Generation and Transmission Facilities

Joint electric power generation and transmission facilities serving two or more municipalities are established by agreement among participating municipalities upon passage of an ordinance by each participating municipality ratifying the agreement. The composition of the governing body is specified in the agreement establishing the facility. Member municipalities may appropriate funds for the facility and issue bonds on its behalf. The amount of funds to be appropriated by, and the bonds to be issued by, each participating municipality, are specified in the agreement. Public power authorities serving a single municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Juvenile Justice Districts

These districts have been established by special acts to provide facilities for the rehabilitation of juvenile offenders:

Florida Parishes Juvenile Justice District

Northwest Louisiana Juvenile Detention Center District

Tangipahoa Parish Juvenile Justice District

Tri-Parish Juvenile Justice District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by State and local officials representing the courts in the area served. The districts may assess fines on offenders and, upon voter approval, may levy ad valorem taxes and issue bonds.

La Salle-Grant Solid Waste Disposal District

This district was established by 1990 legislation to provide solid waste collection and disposal services in Grant and La Salle Parishes. A board of commissioners consisting of six members appointed by the police jury of each of

the two parishes governs the district. The district may accept Federal and State grants and, upon voter approval, may also levy ad valorem taxes and issue bonds.

Louisiana Energy and Power Authority

This authority was established by law to provide electric power as needed across the entire State. Individual municipalities may elect to participate. The governing board consists of one representative from each participating municipality. The authority may fix and collect rents, rates, and fees for use of electric power and energy, services, facilities, and commodities. The authority may issue bonds upon approval of the Louisiana State Bond Commission.

Louisiana Local Government Environmental Facilities Authority

This authority was established by 1991 legislation to assist local governments in constructing, extending, and repairing environmental facilities like sewage treatment and solid waste disposal facilities. A board of directors consisting of representatives of the participating governments governs the authority. The authority may fix fees, rentals, and charges, enter into cost sharing agreements with participating governments, and issue bonds.

Louisiana Municipal Natural Gas Purchasing and Distribution Authority

This authority was established by 1987 legislation, after resolution of participating governments, to purchase and distribute natural gas to participating municipalities. A board of directors consisting of representatives of each participating municipality governs the authority. The authority may fix rates, fees, and charges, and issue revenue bonds.

New Orleans Business and Industrial District³⁹

This district was established by 1995 legislation to acquire, maintain, and operate capital improvements and facilities. A board of 12 commissioners governs the district. The district may issue bonds with approval of the State Bond Commission, fix and collect charges, and levy an ad valorem property tax.

North and South Rapides Parish Sanitation Districts

These districts were authorized by 1985 legislation to provide solid waste collection and disposal services. One member is appointed by the mayors of municipalities within the North Rapides Parish Sanitation District and four are appointed by the Governor. The South Rapides Parish Sanitation District board consists of two members

appointed by the mayors of municipalities within the district, two members appointed by the Governor and one member appointed by the parish police jury. Upon voter approval, these districts may levy a sales and use tax.

Northeast Louisiana Correctional Center

The center was established by 1985 legislation for the purpose of constructing and operating jails and prisons. The center is governed by seven Governors including the sheriff of each parish, the chief judge of the Seventh Judicial District who also appoints two members, and one member of the police jury of each parish. The district may levy a property tax, obtain revenue through the sale of prison labor and products, and issue certificates of indebtedness.

Parish Economic Development Districts

These districts have been authorized by local acts to encourage economic development:

Berwick Development District

Catahoula Economic and Industrial Development District

Concordia Economic and Industrial Development District

East Carroll Economic and Industrial Development District

England Economic and Industrial Development District (in Rapides Parish)

Esler Industrial Development District

Grant Economic Development District

Hopkins Street Economic Development District

La Salle Economic Development District³⁹

Morehouse Economic Development District

Natchitoches Economic Development District

Northeast Economic Development District

Rapides Economic Development District

Ruston-Lincoln Economic Development District

St. Landry Parish Economic and Industrial Development District

St. Landry Parish Economic Inducement District

St. Tammany Parish Economic and Industrial Development District

Tensas Economic and Industrial Development District

Terrebonne Economic Development District

Tri-Parish Economic Development District (Catahoula, Concordia, and Tensas Parishes)

³⁹Formerly the Almonaster-Michaud Industrial District, an independent district of the city of New Orleans.

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the Governor or by local officials, in accordance with the provisions of specific authorizing legislation. The districts may impose rentals and charges for use of their facilities and, upon voter approval, may levy ad valorem taxes and issue bonds.

Port, Harbor, and Terminal Districts (special acts)

The following districts have been established by special acts to operate port facilities:

Abbeville Harbor and Terminal District
Alexandria Port Authority
Caddo-Bossier Parishes Port Commission
Cane River Waterway District
Grand Isle Port Commission
Greater Lafourche Port Commission
Greater Ouachita Port Commission
Jennings Navigation District
Lafayette Economic Development Authority Lake Charles Harbor and Terminal District
Mermentau River Harbor and Terminal District
Morgan City Harbor and Terminal District
Port of Iberia District
St. Bernard Port, Harbor and Terminal District
St. Tammany Parish Port Commission
South Tangipahoa Parish Port Commission
Terrebonne Port Commission
Twin Parish Port Commission
Vinton Harbor and Terminal District
Washington Parish Port Commission
West Calcasieu Port, Harbor and Terminal District
West St. Mary Parish Port, Harbor and Terminal District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the Governor or by local officials, according to provisions of specific authorizing legislation. All of these districts may collect rates and fees for the use of their facilities, levy ad valorem taxes, and issue bonds. The St. Tammany district was not reported in operation as of June 1997.

A number of districts of this type are not counted as governments and are not listed above, in cases where title to property used by the districts is vested specifically in the State, or where the districts are subject to State administrative or fiscal controls. In addition, the Plaquemines

Port, Harbor, and Terminal District, which is governed by the parish commission council, is not counted as a government. See "Subordinate Agencies and Areas," below.

Rapides Parish Stormwater Management and Drainage District

This district was established by 1982 legislation to acquire, construct, and improve drainage facilities. A board of five commissioners governs the district; one each is appointed by the governing bodies of Alexandria, Pineville, Rapides Parish, and Rapides Soil and Water Conservation District. The Rapides Farm Bureau also appoints one member. The district may levy ad valorem taxes and issue bonds.

Recreation and Water Conservation Districts

These districts were established by special acts to provide soil and water conservation for agricultural, recreational, commercial, industrial and sanitary purposes.

Kepler Creek Recreation and Water Conservation District

Lake Bruin Recreation and Water Conservation District

Mill Creek Recreation and Water Conservation District

They are governed by a board of commissioners that may be appointed by the parish governing authority, by various local governments, or by the Governor. They may levy ad valorem taxes and issue bonds with voter approval. In 1992 the Cypress Black Bayou and the John K. Kelly Districts were classified as state agencies.

Regional Transit Authority

The Regional Transit Authority was established by law to provide bus and rail transit in the New Orleans metropolitan area. The governing body consists of three commissioners from each participating parish plus two commissioners appointed by the chief executive officer of the parish that generates the most revenue. The authority may set fares and other charges, accept State and Federal grants, and, with voter approval, levy ad valorem taxes. The authority may issue revenue bonds and general obligation bonds.

River Parishes Transit Authority

This authority was authorized by special act to provide transit service in St. Charles, St. James, and St. John the Baptist Parishes. It is governed by a board of commissioners, with one member appointed by each of the police juries of St. Charles, St. James, and St. John the Baptist Parishes, and four members appointed by the Governor. The authority may fix fares, rentals, and charges, accept grants, and issue revenue bonds. This authority was not reported in operation as of June 1997.

St. Landry Parish Solid Waste Disposal District

The St. Landry Parish Solid Waste Disposal District was established by law to provide for a waste collection and disposal system covering all of St. Landry Parish. The district is governed by a nine-member board of commissioners. The district may levy a property tax and issue bonds with voter approval. The district may receive the proceeds of a parish sales tax upon voter approval.

St. Mary Parish Mass Transit Authority

This authority was established by special act to develop and maintain a mass transit system for St. Mary Parish. The authority is governed by a board of five commissioners appointed by the police jury of St. Mary Parish. The authority may accept grants and gifts, may charge and collect fares, rates, rentals, and other charges for its facilities, and may issue revenue bonds. This authority was not reported in operation as of June 1997.

South St. Landry Community Library District

Created by a special act of the 1990 legislature, the district may acquire, construct, and maintain library equipment and facilities. A board of seven commissioners, three appointed by the participating municipalities and four appointed by the parish police jury, governs the district. The district may receive pro rata contributions from member governments, borrow money and, with voter approval, levy an ad valorem property tax.

South Terrebonne Parish Tidewater Management and Conservation District

This district was created by special act to provide drainage and flood control facilities in the south portion of Terrebonne Parish. A board of seven commissioners appointed by the Governor governs the district. The district may issue bonds and, upon voter approval, may levy ad valorem taxes.

Teche-Vermilion Fresh Water District

This district was established by a 1969 special act to establish, maintain, and protect a fresh water supply in Bayou Teche and the Vermillion River. It is governed by a board of commissioners composed of one member from each of the parishes in the district and appointed by the respective police juries. The district board may levy ad valorem taxes and issue bonds.

Terrebonne Parish Artificial Reef Development District

This district was established by 1991 legislation to promote and maintain artificial reefs in the waters of Terrebonne Parish. A board of seven commissioners, six appointed by the parish council and one by the parish

president, governs the district. The district may fix fees and rentals for facilities and services and, upon voter approval, may levy ad valorem taxes and issue bonds.

Terrebonne Parish Mass Transit Authority

This authority was authorized by special act to provide transit service. It is governed by a board of commissioners, with two members appointed by the president of the Terrebonne Parish council, two members appointed by the mayor of the city of Houma, and one member appointed by the Houma-Terrebonne Chamber of Commerce. The authority may set and collect rates, fares, rentals, charges, and tolls, and may issue revenue bonds. This authority was not reported in operation as of June 1997.

Tri-Parish Drainage and Water Conservation District

This district was established by 1990 legislation to provide drainage and flood control facilities in Iberville, Pointe Coupee, and West Baton Rouge Parishes. A board of nine commissioners, of whom three represent each parish served, governs the district. The district may issue bonds and, upon voter approval, levy ad valorem taxes.

Tri-State Corridor Commission

This commission was authorized by 1990 legislation to undertake economic development in Caddo Parish, Louisiana; Marion, Cass, and Bowie Counties, Texas; and Little River and Miller Counties, Arkansas. A board of 12 commissioners governs the authority; they are appointed by the parish, county, or municipal governments they represent. One ex officio nonvoting member each is appointed by the highway departments of the States of Arkansas, Louisiana, and Texas. The commission may, upon voter approval, levy highway user taxes, fees, and charges. The state governments may issue revenue bonds on behalf of the commission.

Watershed Districts (special acts)

The following districts have been established by special act to provide flood control, water conservation, and water supply facilities:

Black Bayou Watershed District
Caddo Lake Watershed District
Claiborne Parish Watershed District
Franklin Parish Watershed District
Jackson Parish Watershed District
Jackson-Bienville Parishes Dugdemona Watershed District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the police juries of the parishes served. These districts may levy ad valorem taxes and issue bonds. The Jackson-Bienville Parishes Dugdemona Watershed District was not reported in operation as of June 1997.

West Calcasieu Parish Community Center Authority

This authority was established by 1992 legislature to build, maintain, and operate a rodeo arena, sports complex or community center. Aboard of five commissioners governs the district; one appointed by the town of Vinton, and two appointed by each of the cities of Sulphur, Westlake and DeQuincy. The authority may fix rates, charges and rentals for its services and facilities.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Louisiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county or parish governments. In the listing below of authorized parish-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may serve a portion rather than all of a parish and for which a tax may be levied against the assessed value of property in the area served.

Drainage districts (parish). Districts of this type, which provide drainage for agricultural lands, include three gravity drainage districts, consolidated gravity drainage districts, and levee and pumped drainage districts. Such districts are established by the parish police jury on its own initiative, or by petition of landowners, or, in the case of consolidated gravity drainage districts, upon request of two or more drainage districts. In the case of leveed and pumped drainage districts, formation must be initiated by petition of landowners if the proposed district includes lands situated in one or more existing drainage districts. The approval of the State Department of Public Works is also required for the formation of leveed and pumped drainage districts.

Drainage districts are governed by a board of commissioners appointed by the parish police jury. Such districts may levy ad valorem taxes and special assessments upon approval of the parish police jury. Voter approval is necessary for consolidated gravity drainage districts to assume the debt of included districts. Subdistricts of drainage districts may be created. They are not counted as separate governments.

Fire protection districts (parish or joint parish-municipal). These districts are established to provide fire

protection services by resolution of the parish governing body after hearing and with a concurring resolution of the municipality included in the district. The governing body of the district consists of five commissioners appointed by the parish police jury. The number of commissioners representing each parish or municipality in the district is specified by statute. The district may, with the approval of the parish governing body, levy taxes and, in certain parishes, may collect service charges. Bond issues require the approval of the parish governing body and the voters.

Greater Baton Rouge Port Commission (state). This commission was established to operate port facilities in the Baton Rouge area. It consists of fifteen members appointed by, and serving at the pleasure of, the Governor, from names submitted by the cities and the parishes in the port area and the Louisiana Farm Bureau Federation. The commission may collect rates and charges for its services and facilities, may issue revenue bonds, receive contributions from Federal, state, and local governments, and, with voter approval, levy ad valorem taxes.

Greater New Orleans Expressway Authority (state). This authority was established in Jefferson and St. Tammany Parishes to build and operate the Lake Pontchartrain Causeway, under a general law. The members of the authority are appointed by the participating governments and by the Governor. The authority may fix and collect tolls, and receive appropriations from participating governments. The participating parish governments jointly issue revenue bonds for authority purposes. Under provisions of 1988 legislation, the budget of this authority is now subject to state approval. In the 1987 Census of Governments, and in previous census reporting, this authority was classified as a dependent agency of the participating parish governments.

Hospital service districts (parish, municipal). Parish police juries may divide parishes into one or more hospital service districts or combine with other parishes to form a hospital service district to operate hospital facilities. Administration is by a board of five commissioners appointed by the police jury. Upon approval of the parish governing body, the district may charge rates for services. Voter approval is necessary for tax levies and bond issues. In districts established in two or more parishes, appointment of commissioners to the board is based on the assessed value of property of the district in each parish.

Housing authorities (parish or municipal). Four types of housing authorities are authorized under Louisiana statutes:

City housing authorities. Established by resolution of the city council, with authority commissioners appointed by the mayor;

Consolidated housing authorities. Established by the city councils of two or more cities, with one authority commissioner appointed by the mayor of each member city;

Parish housing authorities. Established by the parish governing body, with authority commissioners appointed by the parish governing body;

Regional housing authorities. Established by the parish governing bodies in two or more parishes, with one authority commissioner appointed by the governing body of each member parish.

All housing authorities may collect rentals and fees, accept grants, and issue revenue bonds with the approval of the governing bodies of the participating parishes or municipalities.

Industrial development boards (parish or municipal). These boards are established by resolution of the parish or municipal governing body to finance and lease industrial and pollution control facilities. A board of directors is appointed by the parish or municipal governing body. The board may fix rents, fees, or charges, and issue revenue bonds.

Levee districts (state). Levee districts (sometimes called levee and drainage districts) are created by special acts of the legislature to maintain levees and levee drainage; similar provisions apply to each. A board of commissioners appointed by, and serving at the pleasure of, the Governor governs each district. Each levee district may levee ad valorem taxes and assessments and issue bonds.

Louisiana Economic Development Gaming Corporation (state). The corporation was created by a special act to develop a controlled gaming industry for the development of the state economy. A board of nine directors appointed by the Governor, governs the corporation. Funding is derived from the corporation's operations.

Louisiana Health Education Authority (state). This authority was created by act of the legislature to finance health care and education facilities. A board of trustees, consisting of the Governor ex officio plus 12 members appointed by the Governor and one member appointed by the mayor of New Orleans, governs the authority. The authority may fix rates, rents, fees, and charges, and may issue revenue bonds.

Louisiana Housing Finance Agency (state). This agency was created by law to provide additional funds for residential mortgages at interest rates within the means of low and moderate income families. The agency is governed by a board of fifteen members, including the State Treasurer and the Secretary of Urban and Community Affairs serving in an ex officio capacity, nine members appointed by the Governor, one member appointed by the

President of the Senate, and one member appointed by the Speaker of the House of Representatives. The agency may issue bonds upon approval of the Louisiana State Bond Commission and purchase insured mortgage loans.

Louisiana Recovery District (state). This district was created by 1988 legislation to assist the state in deficit reduction, and to provide financial assistance to local governments. A board of nine directors, including five appointed by the Governor, plus the State Treasurer, the Governor, the President of the Senate, and the Speaker of the House, or their designees, governs the district. The district may levy a sales and use tax, receive fees and charges from the sale of bonds or from contracts, and may issue bonds.

Louisiana Stadium and Exposition District (state). This district was created by law to plan, construct, maintain, and operate facilities in Orleans and Jefferson Parishes, including the Superdome, for sport, athletic, and other public events. The district is governed by a board of 12 ex officio and five appointed members. The ex officio members include the Governor, the Lieutenant Governor, the State Treasurer, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, the Chairperson of the Appropriations Committee in the House of Representatives, the Chairperson of the Ways and Means Committee in the House of Representatives, the Chairperson of the Joint Legislative Audit Committee, the mayor of New Orleans, and the parish president of Jefferson Parish. The appointed members consist of the following: three are appointed by the mayor of New Orleans with the approval of the city council; one is appointed by the Jefferson Parish president; and one is appointed by the Governor. The district may charge admission fees and charges, collect and levy hotel occupancy taxes, and issue revenue bonds.

Louisiana State Bond and Building Commission (state). This commission was established to provide for the construction and the improvement of public buildings and facilities. It is composed of the Governor, the State Comptroller, the State Treasurer, the Lieutenant Governor, the Speaker of the House, and the Chairpersons of the House Appropriations and Senate Finance Committees. Effective January 1, 1973, all functions of this commission, except the retirement of principal and interest on debt then outstanding, were transferred to the Louisiana State Bond Commission.

Louisiana State Building Authority (state). This authority consists of the Governor or the Executive Counsel, the Lieutenant Governor, the Speaker of the House, the Chairpersons of the House Appropriations and Senate Finance Committees, the State Auditor, and the State Treasurer, serving ex officio. Bond issues of the authority are met from a statewide property tax and from revenues of

the authority. All functions of the authority, except the retirement of principal and interest on outstanding debt, have been transferred to the State Treasurer.

North Louisiana Economic Development Board (state). This board was created by general law to facilitate economic development in the 33rd state senatorial district with the exception of Ouachita Parish (i.e., portions of East Carroll, West Carroll, Madison, Morehouse, and Richland Parishes). The board of commissioners consists of nine members appointed by the Governor from a list supplied by state legislators serving the 33rd district. Members serve at the pleasure of the Governor. The board may levy ad valorem taxes and, with voter approval, issue bonds. The board may also make contracts, buy and sell property, and undertake economic development projects.

Offshore Terminal Authority (state). This authority is under the State Department of Transportation and Development. The authority was established to promote, plan, finance, develop, and control offshore port terminal facilities within the coastal waters of Louisiana. The authority is governed by a board of eleven commissioners appointed by the Governor; two are selected from the six deep water ports; one from each of the five public service commission districts; three selected at large; and one selected from the parish from which the terminal is offshore. The authority may charge fees and other charges, accept gifts, and issue revenue bonds.

Port Commission of New Orleans (state). This commission operates port facilities in New Orleans. It consists of seven members appointed by the Governor from nominations made by various organizations. The commission may collect tolls and charges. Bond issues must be approved by the Governor and the Louisiana State Bond Commission.

Public trusts (state, parish, municipal, or special district). Public trusts are established by a legal instrument or will, upon approval of the Governor and the legislature (if the state is the beneficiary government) or upon approval of the governing body of a parish, municipal, or special district government (if a parish, a municipality, or a special district is the beneficiary government). Public trusts are authorized by law to perform diverse functions, and may be known by a wide variety of names.⁴⁰ The method of selecting the governing body is specified in the legal instrument or will creating the trust; however, if the state is the beneficiary government, the Governor appoints members to the governing body. Agencies of this type may fix fees and charges for use of their properties or services, and may issue revenue bonds. If a parish or a municipality is the beneficiary government, the issue of such bonds requires voter approval.

⁴⁰The Louisiana Public Facilities Authority is an example of a large state agency created under this law.

Recreation districts (parish). Parish police juries may create recreation districts either wholly within a parish or within two or more parishes to provide recreational facilities. The governing body of the district is a board of commissioners appointed by the police jury. Districts may levy taxes and issue bonds upon approval of the parish governing body and the voters.

Sewerage districts and consolidated sewerage districts outside municipalities (parish). These districts may be established upon resolution of the police jury after hearing, on its own initiative or upon petition of the taxpayers, to provide sewerage services. The police jury appoints the district board of commissioners. The district may collect rates and charges and may issue revenue bonds upon approval of the parish governing body. Sewerage districts and consolidated sewerage districts may also be governed by the parish police jury ex officio. In a few parishes, consolidated sewerage districts have been created by special act.

Soil and water conservation districts (state). These districts are established by petition of landowners to the State Soil and Water Conservation Committee after public hearing and advisory referendum. However, the State Committee may disapprove the petition after the referendum has been held. A board of five supervisors, three elected and two appointed by the state committee, governs each district. The district may require contributions from benefitted landowners.

South Louisiana Port Commission (state). This commission was created by act of the legislature to develop port facilities in St. Charles, St. James, and St. John the Baptist Parishes. The Governor appoints the commissioners. The commission may fix rates, fees, tariffs, and charges, and may issue revenue bonds. The title to property used by the commission is vested specifically in the state.

Waterworks districts (parish or joint parish-municipal). A parish police jury may, on its own initiative or on petition of resident landowners, organize waterworks districts that may include incorporated areas and that provide water supply facilities. A board of five commissioners governs each district, but additional members may be appointed by included municipalities or parishes. The commissioners may fix rates and fees, levy ad valorem taxes and special benefit assessments, and issue bonds upon approval of the parish governing body.

Other examples include:

State⁴¹

Ascension-St. James Airport and Transportation Authority
Bayou D'Arbonne Lake Watershed District⁴²
Capital Construction and Improvement Commission⁴³
Cypress-Black Bayou Recreation and Water Conservation District
Fourteenth and Sixteenth Wards Neighborhood District
John K. Kelly Grand Bayou Reservoir District (formerly the Black Lake Bayou Recreation and Water Conservation district)
Judicial enforcement districts
Lake Pontchartrain Sanitary District
Louisiana Agricultural Finance Authority
Louisiana Airport Authority
Louisiana Alligator Market Development Authority
Louisiana Correctional Facilities Corporation
Louisiana Development Finance Corporation
Louisiana Economic Development Corporation
Louisiana Educational Television Authority
Louisiana Export and Import Trade Development Authority
Louisiana Exposition Authority
Louisiana Health Care Authority⁴⁴
Louisiana Health Insurance Association
Louisiana Maritime Development Authority
Louisiana Motor Vehicle Theft Prevention Authority
Louisiana Natural Gas Marketing Commission
Louisiana Office Building Corporation
Louisiana Recreational Fishing Development Board
Louisiana Resource Recovery and Development Authority
Louisiana Seafood Promotion and Marketing Board
Louisiana State Bond Commission
Louisiana Student Financial Assistance Commission
Louisiana Tourism Promotion District
Louisiana Western Corridor Commission

⁴¹Authorizing legislation for the following agencies has been repealed: the East-West Expressway Authority (in 1992), Louisiana Fiscal Authority (in 1989), Louisiana Indian Housing Authority (in 1988), Louisiana Minority Business Development Authority (in 1988), the Louisiana Small Business Equity Corporation (in 1988), and the Southeast Aviation Authority (in 1993). The following agencies were not reported active in 1997: Concordia Parish Port Commission, Grant Parish Port Commission, Morehouse Parish Port Harbor and Terminal District, Natchitoches Parish Port Commission, Pointe Coupee Port Harbor and Terminal District, Rapides Parish Port Commission, Red River Parish Port Commission, St. Helena Parish Recreation and Water Conservation District, Tensas Parish Port Harbor and Terminal District, and Union Parish Port Harbor and Terminal District.

⁴²The district is under the supervision of the state's Department of Public Works.

⁴³Although the functions of this commission were transferred to the State Bond Commission in 1973, it continues to exist as a legal entity until its bonds are paid.

⁴⁴This authority is governed by a board consisting of two state officials plus other members appointed by the Governor, and is classified as a state agency for census purposes, notwithstanding the fact that Louisiana statutes refer to it as a political subdivision.

Louisiana Workers Compensation Corporation
Mississippi River Bridge Authority
New Orleans City Park Improvement Association
New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc.)
Parish health units
Parish sales tax districts
Port commissions under state administrative or fiscal control:⁴⁵
Assumption Parish Port Commission
Avoyelles Parish Port Commission
Bulk Cargo Offshore Terminal Commission
Caddo-Bossier Parishes Port Commission
Catahoula Parish Port Commission
Columbia Port Commission
East Cameron Port Harbor and Terminal District
Greater Krotz Springs Port Commission
Lake Providence Port Commission
Madison Parish Port, Harbor and Terminal District
Natchitoches Parish Port Commission
Vidalia Port Commission
West Cameron Port, Harbor and Terminal District
Poverty Point Reservoir District
Red River Waterway District
River Region Cancer Screening and Early Detection District
Sabine River Authority, State of Louisiana
Seventh Ward Neighborhood Development District
Southeast Louisiana Waste Management Authority
Special School District
State planning and development districts
Twelfth and Thirteenth Wards Neighborhood District
Twenty Seventh Judicial District Criminal Justice Commission

Parish

Agricultural arena authorities
Agricultural industrial boards

- Airport authorities or districts (parish)
- Ambulance service districts
- Assessment districts
- Beachfront development districts
- Caddo Parish Communications District
- Calcasieu Parish Interstate Highway Lighting District
- Calcasieu Parish Law Library Commission
- Cameron Parish Public Utility District
- Coliseum authorities
- Communications districts
- Community center and playground districts
- Concordia Parish Tourist Commission

⁴⁵The title to property used by port commissions classified for census purposes as state agencies is vested specifically in the state, notwithstanding the fact that Louisiana statutes designate these commissions as political subdivisions.

- Consolidated special service districts (including consolidated drainage and gravity drainage districts)
 - Drug rehabilitation services districts
 - East Feliciana Parish special taxing districts
 - East Jefferson Parish Culture and Recreation District
 - Environmental protection districts
 - Fire ant abatement districts
- Garbage districts
- Gas utility districts
 - Grant Parish Cemetery District
 - Historic preservation districts
 - Iatt Lake Water Conservation Districts
 - Individual sewerage system districts
 - Industrial development boards (parish)
 - Industrial districts
 - Irrigation districts
 - Jackson Parish Detention Center Commission
 - Jefferson Parish Communication District
 - Jefferson Parish Economic Development and Port District
 - Jefferson Parish Human Services Authority
 - Joint authorities, commissions, and districts for specified public purposes
 - Lafayette Economic Development Authority (formerly Lafayette Harbor and Terminal District)⁴⁶
 - Lafayette Parish Bayou Vermilion District
 - La Salle Parish Cemetery District
 - Law enforcement districts
 - Lincoln Parish special taxing district
 - Livingston Parish Law Enforcement District
 - Livingston Parish special taxing districts
- Mosquito abatement districts
 - Multiparish juvenile detention home districts
 - Navigation districts (except Jennings Navigation District)
 - New community development corporations
 - North Lafourche Revitalization District
 - Parish library boards
 - Parish school loan fund committees
 - Parish water and sewer commissions
 - Plaquemines Port Harbor and Terminal District
 - Rapides Parish Cemetery District
 - Recreational facilities districts
 - Redevelopment agencies (parish)
- Road and subroad districts
- Road lighting districts
 - St. Bernard Parish Water and Sewer Commission
 - St. Mary Parish Cemetery District
 - St. Tammany Parish animal control districts
 - St. Tammany Parish Recreation and Parks District

- St. Tammany Parish Water Services Commission
- St. Tammany Parish Special Recreation districts 8
- St. Tammany Parish sub-road districts
- St. Tammany Parish Sales Tax District
- St. Tammany Parish Tax District (for property taxes)
- Special fire protection districts and subdistricts (parish)
- Tangipahoa Parish Water Conservation Commission
- Tax increment development corporations (parish)
- Vermilion Mosquito Abatement District
- Vermilion Parish Law Library Commission
- Veterans' memorial districts
- West Baton Rouge Museum Board
- Zoning districts (St. Bernard Parish)

Municipal⁴⁷

- Airport authorities and districts (municipal)
- Algiers Development District
- Community improvement agencies (special acts)
- Comprehensive Sewerage System Fund (formerly Greater Baton Rouge Consolidated Sewerage District)
- Downtown Development District (Shreveport)
- Downtown Development District of the City of Baton Rouge
- Downtown Development District of the City of New Orleans
- East Baton Rouge Parish Recreation and Park Commission
- East Baton Rouge Parish special taxing districts
- Fire districts (cities between 35,000 and 250,000 population)
- Greater Baton Rouge Airport District
- Greater Baton Rouge Parking Authority
- Greater Baton Rouge Water Conservation District
- Hammond Downtown Development District
- Historic preservation districts
- Industrial development boards (municipal)
- Joint authorities and districts for special public purposes
- Lafayette Centre Development District
- Lake Pontchartrain-Catherine Sewerage and Water Management Commission (New Orleans)
- Mamou Hospital Service District
- Minden Downtown Development District
- Municipal ambulance service districts
- Municipal library boards
- Municipal service districts in Baton Rouge
- Municipal sewerage districts—1908, 1926, 1928, and 1950 laws
- Municipal utilities commissions (municipalities of 6,000 to 7,000 population)
- New community development corporations
- New Orleans Community Improvement Agency
- New Orleans Economic Development Commission

⁴⁶This district was classified as a special district government in the 1987 Census of Governments and previous Census reporting.

⁴⁷Authorizing legislation for the Abbeville Port and Recreation Commission was repealed in 1984.

New Orleans Housing Commission
New Orleans International Airport Sales Tax District
New Orleans International Trade Building Corporation
New Orleans Sewerage and Water Board
North Terrebonne Parish Drainage and Conservation District
Orleans Parish Communications District
Orleans Parish Law Enforcement District
Public Belt Railroad of New Orleans
Public power authorities
Redevelopment agencies
Special fire protection districts and subdistricts (municipal)
Sprinkling and sweeping districts

Sulphur Industrial Development District
Tax increment development corporations (municipal)
Terrebonne Parish Corrections and Rehabilitation Commission
Vidalia Riverfront Development District
Washington Museum and Tourist Commission
Waste Management Authority

Joint Parish-Municipal

New Orleans Regional Recycling and Resource Recovery Authority

Louisiana laws also provide for various types of local areas for election purposes and administration of justice.

MAINE

Maine ranks 34th among the states in number of local governments, with 832 as of June 1997.

COUNTY GOVERNMENTS (16)

There are no areas in Maine lacking county government. The county governing body is established by the county charter but is typically the board of county commissioners. The counties are responsible for only limited functions in Maine: principally the maintenance of the courthouse and county jail, maintenance of roads in unorganized territory, and a few police functions. Most local government services are performed by towns or cities.

About 40 percent of the area of the state has no city or town government. Most governmental services in such "unorganized territory" that are not provided by county governments are provided by the state.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (489)

The 489 subcounty general purpose governments in Maine comprise 22 municipal (city) governments and 467 town or plantation governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Maine, city, town, and plantation governments have similar powers and perform similar functions.

Municipal Governments (22)

The term "municipality" as defined for census statistics on governments applies only to the cities in Maine. Cities are created by special legislation and exist outside the area of any town. Under home rule, however, cities may draft their own charters. Village corporations are counted as special district governments (see "Special District Governments").

Towns, to which the term "municipalities" is generally applied by Maine statutes, and plantations, to which the term "municipalities" also is applied for some purposes by Maine statutes, are counted for census purposes as town rather than municipal governments (see "Town or Township Governments").

Town or Township Governments (467)

Although not differing in legally authorized powers from the types of municipal governments described above, units in Maine designated as "towns" and "plantations" are counted in census statistics on governments as town governments.

Although town governments exist in each county in Maine, they do not cover the entire area of each county. Cities, gores, Indian reservations, and unorganized territory exist outside the area of any town or plantation.

The town executive body is known as a board of selectmen, while the plantation executive body is the board of assessors. Under home rule provisions, towns may draft their own charters. These units perform many of the duties elsewhere commonly associated with county governments.

Under Maine law, the term "township" refers to tracts of land within unorganized territory and not to towns, plantations or other local governments.

PUBLIC SCHOOL SYSTEMS (293)

School District Governments (98)

Only the following types of school districts in Maine are counted as separate governments for census purposes:

- School administrative districts
- Community school districts
- Incorporated school districts
- Applied technology (vocational) regions
- Interstate school districts
- Indian schools

School administrative districts constitute the majority of school district governments in Maine. Districts are formed only when criteria regarding the number of secondary pupils to be educated are met. Districts serve two or more participating cities, towns, or plantations. An elected board of directors governs each school administrative district. The district directors determine district tax requirements subject to voter approval; participating cities and towns collect the taxes on behalf of the district. The district also may issue bonds after voter approval.

Community school districts are school administrative units formed between two or more participating cities, towns, or plantations for any combination of grades from kindergarten through grade 12. Each community school district is governed by an elected board of trustees and a district school committee. District school committee members are selected by and from the elected school committees of the participating cities, towns, and plantations, except that districts providing kindergarten and grades 1 through 12, inclusive, must elect the members. The district school committee determines district tax requirements, subject to voter approval, to be collected by the participating cities, towns, and plantations. The committee may issue bonds with the approval of the district trustees.

Maine law also provides for incorporated school districts serving a single city or town. A meeting of the voters governs the district. Financial provisions for incorporated school districts are similar to those for school administrative districts.

Interstate school districts provide for the construction and operation of schools. The districts are governed by an elected board. They may issue bonds, accept grants, and make special assessments.

The applied technology (vocational) regions are governed by cooperative boards with the power to issue bonds subject to referendum.

Indian schools are now classified as independent school district governments. In the 1992 Census of Governments, these school districts were classified as systems dependent on the state government. An elected tribal school committee governs each school under the laws applicable to school administrative units. As of June 1997, there were three Indian school committees.

Dependent Public School Systems (195)

Maine statutes provide for the following types of dependent public school systems:

Systems dependent on municipal governments (17):

City school systems

Systems dependent on town governments (177):

Town school systems

Systems dependent on the state government (1):

Schools in unorganized territory

Education in Maine is provided principally through the 17 city and 177 town school systems. These systems are classified for census purposes as dependent agencies of city or town governments and are not separate governments. Although these school systems are counted as governed by elected school committees, their fiscal needs are provided by the city and town governments they serve.

Union school systems, another type of dependent public school system, provide for school construction for adjoining cities, towns, or plantations. These systems are governed by either a joint union school committee or the school committee of the town where the school facilities are located.

The schools in unorganized territory are operated and maintained by the State Department of Education.

Other Educational Activities

Maine law provides for school unions, formerly known as supervisory unions. School unions are entities for the employment of a superintendent to serve several towns. These unions are joint educational service agencies of the public school systems they serve and are not counted as separate governments.

Maine law also provides, by special act, for school “districts” to erect and maintain buildings for city and town schools. These “districts” are dependent activities of the cities or towns they serve and are not counted as separate governments. Similarly, the applied technology centers are dependent activities of the participating city and town school systems and are not counted as separate governments.

The postsecondary applied technology institutes are classified as state institutions and are not counted as separate governments.

School units which do not operate schools may contract with other schools, both public and private, to educate their students. Contracts with private schools require that a joint committee be formed to govern the school. This joint committee is composed of an equal number of representatives from the public school and the private school. Joint committees are classified as a dependent activity of the administering school unit and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (229)

Maine statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below. The term “municipality,” as used in the following descriptions, refers to cities, towns, and plantations.

Cemetery Districts

Cemetery districts are created by special acts, subject to local referendum, with similar provisions as to their administration and financing. An elected board governs each district. The districts may sell lots and accept gifts and donations.

Coastal Watershed Districts

Authorizing legislation for these districts was repealed on October 1, 1994. There were no districts operating under this law as of June 1997.

Cobbossee-Annabesacook Watershed District

A 1971 special act, subject to local referendum, authorizes the establishment of this district to control the level and improve the quality and purity of the water in the Cobbossee-Annabesacook Watershed. A board of trustees, appointed by the officials of the participating cities, towns, and water districts, governs this district. Bond issues must be approved by the voters. The district budget also is subject to voter approval at an annual district meeting. The cost of financing the district is apportioned to the constituent underlying governments on the basis of their assessed valuation. This district, approved by the voters, is the successor to the Cobbossee-Annabesacook Authority. The district may accept grants and contributions.

Hospital Districts

These districts are authorized by special acts subject to local referendum but with similar powers. An elected board administers each district. Hospital districts may collect charges, determine the amount of taxes to be levied for their use, accept grants and loans, and issue bonds.

The Caribou Hospital District is not counted as a separate government, because title to its property reverts to the city of Caribou when district debt is paid. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Housing authorities may be created in a city or town by resolution of the city or town governing body. A board of commissioners governs each authority; members are appointed by the mayor in mayor-council cities, by the council in other cities, and by the selectmen in towns. These authorities may issue bonds and fix and collect rents from the housing projects. They also may accept Federal grants.

Lewiston-Auburn Water Pollution Control Authority

This authority was authorized by a special act. It is administered by a board consisting of the director of the Lewiston Department of Public Works, the Lewiston city administrator, a member of the Lewiston Board of Public Works, the president of the Auburn Sewerage District trustees, the superintendent of the Auburn Sewerage District, the Auburn city manager, and an additional member selected by the mayor of Lewiston. The authority board determines its fiscal needs and apportions them to the city of Lewiston and the Auburn Sewerage District. The authority may accept grants and issue bonds.

Light and Power Districts

These districts were established by special acts approved by local referendum to acquire and operate power houses and sell electric power. An elected board of trustees governs each district. Light and power districts may issue bonds and fix and collect rates for services. The districts may reorganize as municipal electric districts.

Loring Development Authority

This authority was established by special act to acquire and manage the properties within the geographical boundaries of Loring Air Force Base. A board of trustees governs the authority; 12 members and one commissioner of a department of state government, *ex officio*, are appointed by the Governor subject to confirmation by the senate. The authority may issue revenue bonds subject to the approval of the Maine Finance Authority; accept loans, grants, and contributions; and set and collect fees, charges, and rents. The treasurer of state may issue state-guaranteed bonds at the request of the authority with authorization by the legislature and voter approval. The authority may establish a port of entry, international airport, foreign trade zone, and free port area at its discretion. The authority has many municipal powers, such as, the power to create special utility districts, provide fire and police protection, and provide public works.

Special utility districts (sanitary districts, refuse disposal districts, and water districts) created by the authority are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Maine Municipal and Rural Electrification Cooperative Agency

This entity has been reclassified as an advisory committee.

Maine-New Hampshire Interstate Bridge Authority

This interstate authority is discussed in detail under “New Hampshire—Special District Governments.”

Municipal Electric Districts

These districts to provide electric power are established by petition to or ordinance of the governing bodies of one or more municipalities, after voter approval. An elected board of trustees governs each district; if the district serves more than one municipality, there are two trustees elected from each participating municipality. The district may fix rates and after voter approval, may issue revenue bonds.

Port Districts

Port districts were created by special acts, subject to local referendum, to provide docking and transportation facilities for islands and coastal ports in the state. An elected board of trustees governs each district. Port districts may fix and collect fees and charges for facilities and services, levy special assessments, and issue bonds.

Recreation Center Districts

The Bangor Recreation Center and District was created by a 1951 special act, subject to referendum. A board of trustees appointed by the city council governs the district. The board may issue bonds and levy *ad valorem* taxes. Two recreation center districts, created by special acts, are classified as subordinate agencies based on the provisions of the authorizing legislation. See “Subordinate Agencies and Areas,” below.

Refuse Disposal Districts

These districts provide solid waste disposal and resource recovery. The districts are established by application of one or more municipalities, or counties on behalf of unorganized territories, to the commissioner of environmental protection, after public hearing and referendum. A board of directors, appointed by the participating governments in accordance with agreement, governs each district. The district may fix fees and charges, issue bonds, and after voter approval, levy special assessments. Long-term bonds of \$1,000,000 or more require voter approval.

Districts of this type that serve only one municipality or unorganized territory are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Sanitary Districts or Sewer Districts

Under the Maine Sanitary District Enabling Act, establishment of sanitary districts is initiated by petition of the voters of a municipality or unorganized territory and referendum or by the municipal officers. Districts are established after approval of the application by the State Board of Environmental Protection and voter approval. An elected board of trustees governs each district. Sanitary districts may collect rates and charges, levy benefit assessments, and issue bonds. Long-term bonds of \$150,000 or more require voter approval.

Existing sewer districts may reorganize as sanitary districts. Existing and new sewer districts established under private and special laws must conform to uniform provisions similar to those for sanitary districts.

The Kennebec Sanitary Treatment District was authorized by a special act. A board of trustees appointed by the participating municipalities governs the district. The district trustees apportion annual costs to the participating towns and the Waterville Sewerage District and also may collect charges from other users of its facilities. The district also may issue bonds.

Sanitary districts created by the Loring Development Authority are subordinate agencies of the authority. See “Subordinate Agencies and Areas,” below.

Soil and Water Conservation Districts

These districts may be formed by the State Soil and Water Conservation Commission upon petition of the occupiers of the land within the proposed district and after a public hearing and a local referendum. Each district is governed by a board of five supervisors, two of whom are appointed by the State Soil and Water Conservation Commission and three are elected. The districts may require contributions from landowners for services.

Transportation Authorities and Districts

A general law permits two or more municipalities in the same geographic public transportation region to establish a municipal transit district by legislative resolution. Municipalities not in the same region must gain approval from the State Department of Transportation to join. The district governing body is a board of directors appointed by the officials of the member municipalities; the number of directors depends on the population size of each municipality. The entities may fix fares, issue bonds, and levy property taxes. The Greater Portland Transit District, which comprises the cities of Portland and Westbrook, was established under this law.

The Lewiston-Auburn Transportation Authority was established by a 1959 special act. A board of five trustees, appointed in a manner determined jointly by the two participating cities, governs the authority. It may fix rates and charges and issue bonds.

The Casco Bay Island Transit District was authorized by a 1981 special act to operate ferry services. A board of 12 elected directors governs the district. The district may fix tolls and issue revenue bonds.

Districts serving only one city or town are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Village Improvement Corporations

Village corporations or “village improvement societies” are established by special legislation for limited special purposes within town areas. An elected board of assessors, trustees, or managers governs each corporation. These corporations may levy ad valorem taxes and fix charges for services.

Water, Standard and Sewer Districts

Water and sewer districts have been individually established by special acts, but all are under substantially uniform provisions as to their organization and operation. The functions performed by districts of this type vary according to the provisions of the specific authorizing legislation; examples of functions performed include water supply, sewerage, or both. A few districts of this type also may provide electric power. The districts in most instances are governed by an elected board, although a few have locally appointed boards. The districts may issue bonds, and fix and collect rates for services. Bonds of \$150,000 or more require voter approval. Some of the districts may levy special assessments. Several districts of this type are named “utilities districts” or “water and electric districts.”

An act of the legislature requires uniform procedures for establishment and operation of water districts formed on or after January 1, 1982. An elected board of trustees governs such districts. Voter approval of the level of debt authorization may be required as the result of voter petition. Charters of already existing water districts not in conformity with the above provisions after January 1, 1982, must be changed.

The Standard Water District Enabling Act of 1996 authorized water districts known as standard districts. The provisions apply to all water districts formed after January 1, 1997. The board of trustees may be elected or appointed. Bonds of \$150,000 or more require voter approval.

Water districts created by the Loring Development Authority are subordinate agencies of the authority. See “Subordinate Agencies and Areas,” below.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Maine that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are

not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Maine Municipal Bond Bank Authority (state). The Maine Municipal Bond Bank was created by act of the legislature to provide adequate capital markets for local governments in Maine. The bank is governed by a board of five commissioners, consisting of the treasurer of state and the superintendent of banking, ex officio, plus three commissioners appointed by the Governor. The bank may fix fees and charges for its services, accept appropriations and grants, and issue bonds.

Maine School of Science and Mathematics (state). This state established this entity as a public chartered school for the purpose of providing certain high-achieving high school students with a challenging educational experience. The board consists of five trustees representing state and local education entities and 12 citizens who are appointed by the Governor. The school may accept state funds, Federal and other grants and donations; issue revenue bonds; borrow funds; and charge out-of-state tuition.

Maine State Housing Authority (state). This authority was established to provide mortgage credit for low and moderate income housing. The authority is governed by a board of seven members, five of whom are appointed by the Governor, plus the treasurer of state and the director of the authority who serve in an ex officio capacity. The authority may receive appropriations, grants, and contributions; fix fees and charges in connection with its loans; and issue revenue bonds.

Maine Turnpike Authority (state). This authority was established by special act. The authority board consists of four members appointed by the Governor plus the commissioner of transportation, ex officio. The authority may collect tolls and charges and may issue revenue bonds.

Urban renewal authorities (city and town). A general law provides that these authorities may be established on resolution of municipal officials and after local referendum. A board of trustees appointed by officials of the sponsoring city or town governs each agency. These agencies receive revenue from charges, grants, loans, and contributions, and may issue revenue bonds. The sponsoring government may levy taxes and issue bonds on its behalf. The Portland Renewal Authority and the Bangor Urban Renewal Authority were established by special acts. Each is administered by a board of commissioners appointed by the respective city council. Other provisions for these two agencies are similar to those provided under general law above.

Other examples include:

State⁴⁸

- Atlantic Salmon Authority
- Baxter State Park Authority
- Jail Industries Authority
- Jobs for Maine’s Graduates
- Maine Children’s Trust Incorporated
- Maine Court Facilities Authority
- Maine Development Foundation
- Maine Educational Loan Authority
- Maine Finance Authority
- Maine Health and Higher Educational Facilities Authority
- Maine Port Authority
- Maine Public Utility Financing Bank
- Maine Science and Technology Foundation
- Northern New England Passenger Rail Authority
- Pineland Development Authority

County

- Cumberland County Recreation Center and District

Municipal Caribou Hospital District

- City health boards
- City parking districts
- Conservation commissions
- Eastport Landing Authority
- Energy commissions
- Kenduskeag Development District (Bangor)
- Municipal development districts
- Portland Coliseum Recreation Center District
- Primary assessing districts
- Refuse disposal districts (single-city)
- Sanitary districts (Loring)
- Transportation districts (single-city)
- Water districts (Loring)

Town

- Conservation commissions
- Energy commissions
- Municipal development districts
- Norridgewock Airport Authority
- Northern Aroostook Airport Authority
- Primary assessing districts
- Town health boards
- Town of Kittery Port Authority
- Town parking districts
- Transportation districts (single-town)

⁴⁸Legislation for the Maine High-Risk Insurance Organization was repealed January 1, 1977; for the Maine Low-Level Radioactive Waste Authority on July 1, 1994; for the Maine Indian Housing Authority on April 20, 1994; and for the Maine School Building Authority in 1993.

Other

The following are geographical areas outside the area of any town or organized plantation, and are not counted as governments: gores, surpluses, islands, and townships.

Maine laws also provide for various types of local areas for election purposes and administration of justice.

MARYLAND

Maryland ranks 45th among the states in number of local governments, with 420 as of June 1997.

COUNTY GOVERNMENTS (23)

The entire state is encompassed by county government with the exception of the city of Baltimore. Baltimore is an independent city outside the area of any county and is counted as a municipal rather than a county government. Baltimore County is a county government but excludes the area of Baltimore City. Anne Arundel, Baltimore, Harford, Howard, Montgomery, Prince George's, Talbot, and Wicomico Counties operate under home-rule charters. These eight counties are governed by county councils.

In counties without home-rule charters, the county governing body is known as the board of county commissioners. In addition, Allegany, Caroline, Kent, Queen Anne's, and Worcester Counties operate under a special "code" option, but their governing bodies are still designated as boards of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (156)

Municipal Governments (156)

The municipal governments in Maryland are the cities, towns, and villages. There are no significant differences between city and town governments that would affect their classification for census statistics. All municipal governments in Maryland except the city of Baltimore are treated as a single class in state legislation.

Some "villages" in Montgomery County have been formed as special taxing units rather than incorporated as municipal governments. These are counted as special district governments rather than as municipal governments for census purposes. See "Special District Governments," below.

Township Governments (0)

Maryland has no township governments.

PUBLIC SCHOOL SYSTEMS (41)

School District Governments (0)

Maryland has no independent school district governments.

Dependent Public School Systems (41)

In Maryland, the local public school systems are not counted as separate governments. Maryland statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (40):

County boards of education

County and regional community colleges
System dependent on municipal governments (1):
Baltimore city schools

County schools are administered by a county board of education, which is either appointed by the Governor or elected. County school fiscal requirements are determined and provided for by the county governing body. The county school systems are classified for census purposes as dependent agencies of the county government.

The Baltimore City schools are governed by a board of commissioners appointed by the mayor with the consent of the city council. Fiscal requirements are subject to review and are provided for by the city of Baltimore. The Baltimore City School System is not counted as a separate government but is classified as a dependent agency of the city of Baltimore.

Most community colleges in Maryland are classified for census reporting as dependent on the county governments they serve. Community colleges are governed by a board of trustees appointed, in most cases, by the Governor with the consent of the Senate. They are not counted as separate governments. Fiscal requirements of the colleges are determined and provided for by the sponsoring county governments. In the case of regional community colleges, which serve two or more counties, each participating county provides its share of the fiscal requirements of the college in proportion to enrollment and county population.

In June 1997, 17 county and regional community colleges were reported in operation. The Baltimore City Community College is now classified as a state institution. In the 1987 Census of Governments, and in earlier census reporting, that college was classified as a dependent agency of the city of Baltimore.

SPECIAL DISTRICT GOVERNMENTS (241)

Maryland statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Cooperative Library Corporations

These entities may be formed as nonstock corporations by two or more boards of library trustees. They are governed as specified in their articles of incorporation. They may collect user fees and receive state and local funding. The Eastern Shore Regional Library was formed under this law.

Drainage Districts, Associations, and Ditches

Maryland statutes authorize the following types of districts to provide for drainage of agricultural lands:

Drainage or levee districts. Drainage or levee districts may be established by the board of county commissioners on petition of landowners. A board of drainage

commissioners is appointed by the county commissioners. The board may issue bonds and levy special benefit assessments. As of June 1997, no drainage districts appear to have been established under this law.

Public drainage associations. These associations may be organized by the board of county commissioners on petition of the landowners after a public hearing. An elected board of managers governs each association. Public drainage associations may levy special benefit taxes and issue bonds.

Storm drainage districts. These districts may be established by local law in charter and code home-rule counties. Financial provisions governing storm drainage districts vary according to terms of the local legislation.

Tax ditches (drainage). The 1941 legislation providing for public drainage associations (above) repealed the former tax ditch legislation but permitted tax ditches then in operation to continue. Drainage ditches were established by the boards of county commissioners on petition of landowners and after a public hearing. Elected boards of managers govern the ditches. Tax ditches may levy special benefit taxes.

Housing Authorities

Housing authorities may be established in counties or in cities of 1,000 or more population upon resolution of the governing body. They are governed by boards of commissioners appointed by the county governing body or the mayor. The authorities may issue bonds, collect rentals, and borrow money or accept grants from the Federal government.

Housing authorities governed by the county governing body or subject to county fiscal controls are not counted as separate governments. See “Subordinate Agencies and Areas,” below.⁴⁹

Metropolitan Washington Airports Authority

This authority is counted under “Virginia—Special District Governments.”

Northeast Maryland Waste Disposal Authority

This authority was created by special act to provide resource recovery facilities. The authority board is appointed by the Governor and consists of one member representing each member county and Baltimore City. The authority may fix rates, rentals, and charges; and issue revenue bonds.

Potomac Highlands Airport Authority

This authority is counted under “West Virginia—Special District Governments.”

⁴⁹Two housing authorities under county fiscal control include the Montgomery County Housing Opportunities Commission and the Prince George’s County Housing Authority.

Public Watershed Associations

These associations provide water conservation, drainage, flood control, and soil conservation. The county governing body or the mayor of Baltimore City may establish these associations upon petition of landowners and after public hearing. An elected board of directors governs each association. The board may issue bonds and levy assessments on benefitted land.

Sanitary (or “Metropolitan”) Districts

Sanitary districts provide water supply, sewerage, and solid waste disposal facilities. These districts are established by ordinance or resolution of the county governing body of each county served. A commission, appointed by the county governing body, governs each district. The commission may issue bonds, levy taxes, and impose charges for services.

The Washington Suburban Sanitary Commission is subject to budget oversight by Montgomery and Prince Georges’ counties. Thus, it is classified as a subordinate agency of both counties. In 1992 and earlier censuses this agency was classified as a special district government. Commissions of this type that are governed by the county governing body are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Soil Conservation Districts

These districts are created by the State Soil Conservation Committee on petition of the land occupiers after a public hearing and local referendum. A board of supervisors, with four members appointed by the State Soil Conservation Committee and one by the county governing body, governs each district. The districts may require contributions from landowners for services performed, and may accept contributions from Federal, state, and private sources, and issue debt.

Special Tax Districts

The governing body of a charter or code home rule county may establish special tax districts. These districts are known locally by a wide variety of names. The list below shows the special tax areas that are counted as governments. Each of these units has a separately constituted governing body. The districts may levy property taxes and special assessments.

In Allegany County:

Special taxing districts (to provide for any or all of the following functions: community facilities, drainage, erosion control, marinas, mosquito control, parking facilities, parks, pedestrian malls, pest control, recreation, roads, special police, and street lighting)

In Anne Arundel County:

Special community benefit districts (to provide for any or all of the following functions: community facilities, drainage, erosion control, marinas, mosquito control,

parking facilities, parks, pedestrian malls, pest control, recreation, roads, special police, and street lighting)

In Montgomery County:

Special tax areas, some of which are called “villages” (to provide for any or all of the following functions: building and housing regulations; maintenance of streets, sidewalks, and similar improvements; drainage, parking, police and fire protection; recreation and sanitation facilities; and street lighting)

Villages that have been incorporated as municipal governments under Maryland law, however, are counted as municipal governments for census purposes.

Upper Potomac River Commission

This commission was established by special act to reduce pollution in the Potomac River by providing facilities for the treatment and disposal of sewage and industrial wastes. The commission consists of three members—a chairperson appointed by the Governor, and one member appointed by each of the commissioners of Allegany and Garrett counties. The commission may issue revenue bonds, fix and collect rates and charges, and accept grants and contributions.

Washington County Free Library

This library was formed under a special act to provide library services to the residents of Washington County. It is governed by a board of nine trustees. The library may obtain revenue through donations, sales, investments, and state and local appropriations.

Washington Metropolitan Area Transit Authority

This authority is counted under “District of Columbia—Special District Governments.”

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Maryland that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Some subordinate agencies and areas represent “special taxing areas” within the territory of an established government other than those listed under “Special Tax Districts,” above. This method of financing additional services in limited areas by property taxation, while also used by some

municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Maryland Health and Higher Education Facilities Authority (state). An act of the legislature created this authority to finance the construction of buildings for hospitals and institutions of higher education. The authority is governed by a board of nine members, eight of whom are appointed by the Governor, plus the state treasurer ex officio. The authority may fix rates, rents, fees, and charges; receive grants and contributions; make loans to participating hospitals or institutions of higher education; and issue revenue bonds.

Maryland-National Capital Park and Planning Commission (joint county). This commission provides park and recreational facilities, plus planning services in Montgomery and Prince George’s Counties. It was created by special act. The governing body consists of ten members, five appointed by the Montgomery County council with the consent of the county executive, and five appointed by the Prince George’s County executive with the consent of the county council. Revenue needs are met by county tax levies. In addition, the commission may issue bonds, which may be guaranteed by the county in which the facilities to be financed are located. Since 1972, Montgomery and Prince George’s Counties have had the power to modify the commission budget. The commission also acts as governing body for the Maryland-Washington Metropolitan District and the Maryland Washington Regional District. These two districts are not counted as separate governments.

Maryland Transportation Authority (state). This authority was created by 1970 legislation to finance, operate, and maintain all state toll highways, bridges, and tunnels, and finance other transportation related facilities by revenue bonds. Authority members are the secretary of the Department of Transportation plus six members appointed by the Governor with the consent of the Senate. The authority may impose rates and charges for its facilities and issue revenue bonds.

Montgomery County fire tax districts (county). County ordinance established these fire districts. A separate board administers each. The fire district boards submit their budgets to the county council, which sets the tax rate to be levied for fire department purposes.

Other examples include:

State⁵⁰

Auxiliary and Academic Facilities Bond Authority
Canal Place Preservation and Development Authority
Chesapeake Bay Trust
Forest conservancy districts
Forum for Rural Maryland
Historic St. Mary's City Commission
Maryland Affordable Housing Trust
Maryland Agricultural Land Preservation Foundation
Maryland Deposit Insurance Fund Corporation
Maryland Economic Development Corporation
Maryland Environmental Service
Maryland Food Center Authority
Maryland Heritage Areas Authority
Maryland Higher Education Supplemental Loan Authority
Maryland Historical Trust
Maryland Industrial Development Financing Authority
Maryland Port Commission (including Maryland Port Administration)
Maryland-Potomac Water Authority (joint state-county)
Maryland Small Business Development Financing Authority
Maryland Stadium Authority
Maryland Venture Capital Trust Mass Transit Administration (operates the transit system in the Baltimore area)
Seafood Marketing Authority
Southern Maryland Higher Education Center
State Tobacco Authority

County⁵¹

Allegany County Transit Authority
Allegany County Water Commission
Anne Arundel County Recreational Facilities Revenue Authority
Baltimore County Metropolitan District (finances water and sewer facilities)
Baltimore County Revenue Authority (operates toll bridges)
Baltimore County revitalization districts
Bedford Road Fire Area (Allegany County)
Calvert County Economic Development Authority
Cecil County Airport Authority
Commercial district management authorities
County library boards

Crystal Beach Manor Special Taxing District (Cecil County)
Electric lighting districts (Frederick, St. Mary's, and Somerset Counties)

- Erosion districts
Garrett County Memorial Hospital
Hartford County Revenue Authority
Historic districts
Housing authorities governed by county governing body or under county fiscal control
- Howard County fire districts
Howard County Economic Development Authority
Howard County Mental Health Authority
Industrial development authorities (county)
- LaVale Fire Area (Allegany County)
Local economic development agencies
Maryland-Assateague Island Bridge Authority
Maryland-Potomac Water Authority (joint state-county)
Montgomery County Recreation District
Montgomery County Revenue Authority
Montgomery County Suburban District
Octoraro Lakes Special Taxing District (Cecil County)
Parking authorities—Montgomery and Prince George's Counties
- Parking lot districts (Montgomery County)
Prince George's County Redevelopment Authority
Prince George's County special improvement districts
St. Mary's County Building Authority Commission
- St. Mary's County Special Tax District (fire)
Salisbury-Wicomico Transportation Authority
Sanitary and sewerage (or "metropolitan") districts governed by county governing body
- Shore erosion control districts
- Special taxing areas for public transportation
Urban renewal agencies (special acts)
Washington County Museum of Fine Arts
Washington County Transportation Authority
Washington Suburban Sanitary Commission
Washington Suburban Transit District
Waterways improvement districts
Wicomico Urban Services Commission
Worcester County Citizens Nursing Home Board

Municipal

Baltimore City Downtown Commercial District Management Authority
Baltimore City Child First
Baltimore City Community Benefits Districts
Baltimore Civic Center Authority
Baltimore Community Development Finance Corporation
Drainage districts in Takoma Park
Enoch Pratt Free Library (Baltimore)

⁵⁰Authorizing legislation for the Baltimore Convention Center Authority was repealed in 1992. Authorizing legislation for the Central Maryland Cultural Commission was repealed in 1994. Authorizing legislation for the Housing Resource Corporation was repealed in 1995. The Maryland Higher Education Loan Corporation was dissolved by the legislature in 1996.

⁵¹Authorizing legislation for the Harford Educational Foundation was repealed in 1994.

Historic districts
Industrial development authorities (municipal)
Lexington Market Authority (Baltimore)
Special taxing districts (to finance storm drainage systems, parking facilities, pedestrian mall, street lighting, and transit systems)—1961 law
Urban renewal agencies (special acts)

Water and/or sewer authorities
Waterways improvement districts
Zoning districts

Maryland laws also provide for various types of local areas for election purposes and administration of justice.

MASSACHUSETTS

Massachusetts ranks 33rd among the states in number of local governments, with 861 as of June 1997.

COUNTY GOVERNMENTS (12)

As of June 1997, the entire area of the state is encompassed by county government except for Nantucket and Suffolk Counties.

The area and the governing body of Nantucket County are identical with those of the town of Nantucket; the town selectmen serve as county commissioners. Nantucket is counted as a town government, rather than as a county government, in census reporting.

Suffolk County encompasses an area larger than the city of Boston, but is substantially consolidated with that city for governmental purposes. The combined city and county government is counted as a municipal government, rather than as a county government, in census reporting.

In Massachusetts counties with county government, the governing body is called the board of county commissioners.

County governments in Massachusetts perform limited functions. County governments traditionally have been responsible for provision of jails and other correctional institutions, recording of deeds, and provision of courthouses. The counties may also maintain agricultural schools (see “Public School Systems,” below) and hospitals.

State legislation enacted in 1985 empowers each county, except Barnstable County which became a home-rule county in 1988, to adopt a charter or to revise an existing charter. A charter study commission formed for such purpose is charged with the review of functions provided by the county government and with the determination of what, if any, form of county government will exist in each county. Each county has the option of having all or a part of the traditional county administrative activities — the jail, the sheriff, the courthouse, and the deed registry — transferred to the state government. The sheriff and the registrar of deeds, if transferred to the state government, become state government employees, but continue to be locally elected officials. Suffolk County will transfer the county deed registry to the state government effective September 1, 1998.

Subject to county referendum, a county may adopt one of three forms of government—county executive plan, county manager plan, or board chairperson plan—set forth in general laws. In lieu of adopting a form of government specified in general laws, subject to state legislative enactment, a county has the option to:

Operate under a special charter.

Operate under an unchanged form of county government.

Operate under a modified form of the existing county government after determining which county agencies and operations will be changed, which will remain a part of the county government, and which will be placed under another governmental system.

Abolish the county government after determining that all or some of the county agencies or operations will be taken over by the state or allowed to exist as part of a regional system.

Legislation to abolish six county governments has been enacted by the state legislature:

Effective July 1, 1997

Franklin County
Middlesex County

Effective July 1, 1998

Hampden County
Worcester County

Effective January 1, 1999

Hampshire County

Effective July 1, 1999

Essex County

The Franklin Regional Council of Governments Authority, a special district government created by special act, will provide services on a fee-for-service basis for the 26 townships within the Franklin County area. Administrative services—the jail, the sheriff, the courthouse, and the deed registry—previously provided by the county government will be transferred to the state government.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (351)

The 351 subcounty general purpose governments in Massachusetts comprise 44 municipal (city) governments and 307 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Massachusetts, city and town governments have similar powers and perform similar functions.

Municipal Governments (44)

The term “municipality,” as defined for census statistics on governments, applies only to the cities in Massachusetts. Massachusetts cities are established by special acts of the General Court (the minimum population requirement for incorporation as a city is 12,000). Cities exist outside the area of any town. Cities, in addition to usual city functions, have responsibility for services handled in other parts of the state by town governments. Cities may adopt home rule charters or one of several standard charters.

Towns, which are treated as municipalities in Massachusetts statutes, are counted for census purposes as town rather than municipal governments (see below).

Town or Township Governments (307)

Although not differing in legally authorized powers from cities, units in Massachusetts designated as “towns” are counted in census statistics as a separate type of government, including those towns that have a “representative town meeting” form of government. Massachusetts towns may adopt home-rule charters.

The entire area of the state is encompassed by town governments except for areas located within the boundaries of cities.

PUBLIC SCHOOL SYSTEMS (338)

School District Governments (85)

Only the following types of school districts in Massachusetts are counted as separate governments for census purposes:

- Regional school districts
- Regional vocational-technical school districts
- Independent vocational schools

Each of these types of school district is created by election. The type of governing body is determined at the election creating the district. These districts may issue bonds and determine their fiscal needs, which are provided by the participating towns. As of June 1997, there were 55 regional school districts, and 30 regional vocational-technical school districts and independent vocational schools.

Dependent Public School Systems (253)

Massachusetts statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments (3):
 - County agricultural schools
- Systems dependent on municipal governments (44):
 - City school systems
- Systems dependent on town governments (206):
 - Town school systems

The county agricultural schools are governed by boards of trustees consisting of the board of county commissioners in an ex officio capacity plus other members appointed by the Governor. They are financed through county appropriations. County agricultural schools are classified for census purposes as dependent agencies of county governments and are not counted as separate governments. In June 1997, there were three such schools.

In June 1997, there were 44 city school systems and 206 town school systems.⁵² Each of these has an elected school committee to administer the schools but their fiscal

⁵²Of the 307 towns in Massachusetts, only 206 towns have their own school systems. Of the 105 that operate no schools, 101 are members of twelve-grade district systems and have no school committee. Four towns tuition out all or some of their students and

requirements are determined and provided for by the respective city and town governments. City and town public school systems are classified for census purposes as dependent agencies of city or town governments and are not counted as separate governments.

Other Educational Activities

Educational collaboratives in Massachusetts may be formed by agreement between any two or more public school systems to provide vocational or special education. A board of directors appointed by the participating school systems governs each collaborative. The collaboratives may receive contributions from participating public school systems and may accept state and Federal grants. As of June 1997, 34 educational collaboratives were reported in operation.

In Massachusetts, the superintendency or union school districts (for the joint employment of superintendents) are classified as joint educational service agencies of the public school systems they serve and are not counted as separate governments. In addition, the following are not counted as separate governments but are classified as joint activities of the public school systems served: vocational school districts (for joint administration of vocational education programs) and school districts for the employment of guidance and placement directors.

The junior colleges in Massachusetts may be established by cities or towns and are classified as dependent agencies of the city or town they serve. They are not counted as separate governments. Only one municipal junior college (in Quincy) was reported in operation as of June 1997.

SPECIAL DISTRICT GOVERNMENTS (413)

Massachusetts statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Boston Metropolitan District

This district was created by a 1929 special act for the purpose of planning and financing rapid transit improvements in the Boston metropolitan area. It is separate from the Metropolitan District Commission (listed below under “Subordinate Agencies and Areas”). Its governing body is a board of trustees, with four members appointed by the Governor and one by the mayor of Boston.

Central Massachusetts Economic Development Authority

This authority was created by special act to acquire properties in Worcester county contaminated by oil or hazardous material for the purpose of reclamation and development. The board consists of one member from Worcester city and each participating town. The authority

do have school committees. The count of 206 town-dependent public school systems excludes the 101 towns that have no town school committee,

apportions costs to Worcester city and the participating towns, which levy taxes to meet their proportionate share.

Conservation Districts

Conservation districts to provide soil conservation are created by the state Committee for Conservation of Soil, Water and Related Resources of the Department of Natural Resources on petition of landowners. An elected board of supervisors governs each district. The district may require contributions from benefitted landowners and may accept assistance from any source.

Fire and/or Water Districts

Fire or water districts have been individually established by special acts, subject to local referendum, that provide substantially uniform provisions as to their operation and financing. These districts may provide fire protection, water supply, or both. An elected board of commissioners governs each district. The district may fix rates for the use of facilities and levy taxes with the approval of the voters.

Also included under this heading are fire districts set up under general law authorizing their creation by the board of selectmen on petition and after referendum in districts containing not less than 1,000 inhabitants, or not less than 500 inhabitants in towns of 2,000 or less in population. The governing body of each such fire district is an elected prudential committee. The district determines its own fiscal needs, for which the town levies ad valorem taxes.

Housing Authorities

A general law in Massachusetts provides for the creation of housing authorities in cities and towns. Each authority's governing body has five members. One member is appointed by the State Department of Community Affairs. The other four members are appointed by the city governing body (in cities) or are elected (in towns). The authorities may fix rates and charges for use of facilities; issue bonds; and receive loans, grants, or appropriations from the Federal government or other sources. Massachusetts housing authorities may undertake redevelopment projects in addition to providing assisted housing.

Any combination of cities and towns may form a regional housing authority, with the same powers as city or town housing authorities.

Improvement Districts

Improvement districts provide street lighting, libraries, sidewalks, and police protection. The districts may be established by vote of the town meeting. An elected prudential committee governs each district. The district may levy ad valorem taxes.

Massachusetts Bay Transportation Authority

This authority operates, manages, and coordinates bus and rail transit and commuter rail service in the Boston metropolitan area. It was established by 1964 legislation and replaced the former Metropolitan Transit Authority. A seven-member board of directors governs the authority. Six, excluding the chairperson, are appointed by the Governor with the approval of designated agencies. The authority may fix rates and fares; accept gifts, grants, and loans from any source; and issue bonds. Participating cities and towns are assessed annually based on commuter usage.

Massachusetts Municipal Wholesale Electric Company

This company is a public corporation organized to provide and operate facilities for the wholesale generation of electric power. It is governed by a board of nine members, seven of whom are elected by member cities and towns from among their respective managers of municipal lighting and members of their municipal light boards. Two additional board members are appointed by the Governor. The company may fix charges for the sale of electric power to member cities and towns and may issue bonds.

Northern Berkshire Industrial Park and Development Corporation

This entity was created by special act. The board of directors consists of six members appointed by the Governor and the economic development coordinators, ex officio, for the city and towns of North Adams, Adams, and Williamstown. The entity may collect fees, rents and charges for its services and facilities, and issue revenue bonds.

Regional Refuse Disposal Districts

General law authorizes cities and towns to establish regional refuse disposal districts after referendum. A committee, selected by agreement between member cities and towns, governs each regional refuse disposal district. The district committee may issue bonds and apportion district costs to member cities and towns.

Similar provisions apply to regional refuse disposal districts established by special acts. These districts also may be known as solid waste management districts.

Regional Transportation Authorities

Two or more cities or towns may establish a regional transportation authority to provide, operate, and maintain transit service. The governing body consists of the mayor or the city manager of each member city and the chairperson of the board of selectmen or town manager of each member town. The authorities may fix rates and fares; accept gifts, grants, and loans from any source; and issue bonds.

The Nantucket Regional Transit Authority was created by special act with the same powers.

Restoration/ Preservation Districts

These districts are created by special acts for lake rehabilitation, preservation, maintenance, and recreation projects. The districts are governed by a prudential committee and an elected clerk and treasurer. The districts may levy special assessments; issue bonds; and accept financial assistance from the Federal government, the commonwealth, specified local governments, charitable foundations, or private sources.

Sewer Districts

Sewer districts are individually established by special acts to provide sewerage facilities but with substantially the same provisions as to their organization and operation. An elected board of commissioners governs each district. The boards may fix charges, levy taxes and/or benefit assessments, and issue bonds.

The South Essex Sewerage District board consists of appointed and ex officio officials of the establishing governments. This district determines its own fiscal requirements and apportions the amount to be contributed by each participating government.

Transportation Areas

Transportation areas operate transit systems. A single city or town, or two or more cities or towns may establish an area after local referendum. A board of trustees appointed by the city councils and town selectmen governs each such area. The area board of trustees may fix and collect tolls, rates and fees, and issue bonds. Participating cities and towns may be assessed for any deficit.

U.S. Naval Shipbuilding Corporation

This entity was created by special act within the Massachusetts Executive Office of Economic Affairs. Its purposes are to create a national museum of shipbuilding history and to acquire and refurbish U.S. naval ships. The board of directors consists of nine members appointed by the mayor of the city of Quincy. The entity may issue bonds in an amount not to exceed ten million dollars. It may accept grants, loans, advances, and contributions from any source except the Commonwealth of Massachusetts. Upon termination of the corporation's existence, all assets will be assumed by the commonwealth.

Water Pollution Abatement Districts

General law provides that water pollution abatement districts may be established by one or more cities or towns after local referendum. The governing body is the district commission. It consists of two members selected by the board of selectmen of each participating town and

two members selected by the city council of each participating city. There is an additional member appointed if a city or town has more than 20,000 population and two additional members appointed if the city or town has more than 50,000 population. These districts may receive assistance from the state and Federal governments and issue general obligation bonds. District costs are apportioned to member cities and towns. Some districts of this type are called "water quality districts" or "sanitary districts." Similar provisions apply to water pollution control districts authorized by special acts.

Woburn Golf and Ski Authority

This authority was created by special act to establish and operate golf and ski facilities in a portion of the city of Woburn. The board of directors consists of nine members appointed by the mayor of Woburn with the approval of the city council. The authority may fix and collect rates and fees and issue revenue bonds.

Worcester Health and Hospitals Authority

This authority was created by 1990 legislation to acquire the Worcester City Hospital. A five-member board governs the authority, with two appointed by the Worcester city manager, two by the state secretary of human services, and one appointed by the other four. The authority may charge fees for its services and may issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Massachusetts that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Building authorities (state). The Massachusetts State Colleges Building Authority, the Southeastern Massachusetts University Building Authority, the University of Lowell Building Authority, the University of Massachusetts Building Association, and the University of Massachusetts Building Authority were all created by special acts to construct and lease buildings for use by state agencies and institutions. Each of these authorities is governed by a board appointed by the Governor. All of these agencies may issue bonds to be financed from rental income from properties constructed and leased.

Massachusetts Health and Higher Educational Facilities Authority (state). This authority was created by act of the General Court to finance the construction of facilities for hospitals, institutions of higher education, schools for the handicapped, and cultural institutions. A board of

nine members appointed by the Governor governs the authority. The authority may fix rates, rents, fees and charges; receive grants, loans, and contributions; make mortgage loans; and issue revenue bonds.

Massachusetts Home Mortgage Finance Agency (state). This agency was created by act of the General Court to provide mortgage credit for low and moderate income housing. The agency board consists of nine members of the Massachusetts Housing Finance Agency, ex officio. The agency may fix fees and charges, accept gifts and grants, make mortgage loans, and issue revenue bonds.

Massachusetts Housing Finance Agency (state). This agency was created by act of the General Court to finance the construction and the rehabilitation of low and moderate income housing. The agency is governed by a board of nine members, seven of whom are appointed by the Governor, plus the secretary of communities and development and the secretary of administration and finance who serve in an ex officio capacity. The agency may make mortgage loans; set interest rates; accept gifts, grants, and loans; and issue revenue bonds.

Massachusetts Port Authority (state). This authority was established by 1956 special legislation. Its board consists of seven members appointed by the Governor with the consent of the Governor's council. The authority may charge tolls, rates, fees and rentals; receive grants from any Federal agency and contributions from any source; and issue revenue bonds. This authority has acquired and now administers the Mystic River Bridge, the Port of Boston and the state-owned airports, including the General Edward Lawrence Logan International Airport (Logan Airport and Lawrence G. Hanscom Field).

Massachusetts Turnpike Authority (state). This authority was established by special act to build, operate, and maintain the Massachusetts Turnpike and the East Boston toll tunnels. Its board consists of three members appointed by the Governor. The authority may fix tolls and charges, accept Federal agency grants and contributions from any source, and issue revenue bonds.

Massachusetts Water Resources Authority (state). This authority was created in 1985 by act of the General Court to operate the water supply and sewage disposal system in the Boston metropolitan area. A board of 11 directors governs the authority, including four members appointed by the Governor, three members appointed by the mayor of Boston, three members selected by an advisory board representing local governments in the area and the secretary of the executive office of environmental affairs ex officio. The authority may impose charges, fees and rates, specify the amounts to be assessed participating cities and towns, and issue revenue bonds.

Metropolitan District Commission (state). This commission was established by act of the General Court. Its current functions include 1) the acquisition and maintenance of parks and 2) the construction, maintenance, and operation of a system of watersheds, reservoirs, and water rights to supply pure water to the Massachusetts Water Resource Authority. The commission is governed by one commissioner and four associate commissioners appointed by the secretary of environmental affairs with the approval of the Governor. The commission accepts grants and gifts and receives revenues from charges and state appropriations. Annual assessments are levied on cities and towns for parks, and the Massachusetts Water Resource Authority for water supply to cover costs; proportions for cities and towns are set by law.

Redevelopment authorities or community development authorities (municipal and town). Any town or city may establish such an authority by declaring a need. The local housing authority, if any, must consent. A five-member board administers each redevelopment authority, with four members either appointed by the mayor or the city manager (in cities) or elected (in towns), plus one member appointed by the Department of Community Affairs. Redevelopment authorities may issue bonds, collect rentals, and receive grants, loans, and contributions from any source. Cities and towns may appropriate money for the authorities.

Other examples include:

State⁵³

- Air pollution control districts
- Community Economic Development Assistance Corporation
- Government Center Commission
- Health districts
- Massachusetts Commonwealth Zoological Corporation
- Massachusetts Community Development Finance Authority
- Massachusetts Convention Center Authority
- Massachusetts Corporation for Educational Telecommunications
- Massachusetts Educational Financing Authority (formerly Massachusetts Education Loan Authority)
- Massachusetts Government Land Bank
- Massachusetts Horse Racing Authority
- Massachusetts Industrial Finance Agency
- Massachusetts Legal Assistance Corporation
- Massachusetts Technology Development Corporation
- Massachusetts Technology Park Corporation
- Massachusetts Water Pollution Abatement Trust

⁵³Legislation for the Bay State Skills Corporation, the Massachusetts Industrial Development Authority, and the Massachusetts Product Development Corporation was repealed effective July 1, 1996.

Mosquito control projects
Pollution Liability Reinsurance Corporation
State Lottery Commission
Woods Hole, Martha's Vineyard, and Nantucket Steamship Authority

County

County hospitals for chronic diseases

Municipal⁵⁴

Beverly Harbor Management Authority
Boston Water and Sewer Commission
City airport commissions
City historic districts
City parking commissions and authorities
Drinking water protection districts
Economic development and industrial corporations—
1972 general law; also special acts
Holyoke Geriatric Authority
Incinerator authorities
Industrial development financing authorities
Neighborhood Development Agency (Boston)
Public beach districts
Regional health districts
Regional industrial commissions
Veterans' service districts
Waste disposal facilities financing authorities

Town

Duke County Land Bank
Road maintenance districts
Bourne Recreation Authority

Drinking water protection districts
Economic development and industrial corporations—
1972 general law; also special acts
Groton Country Club Authority
Incinerator authorities
Industrial development financing authorities
Industrial sewer districts
Lexington Housing Assistance Board Inc.
Nantucket Islands Land Bank
Public beach districts
Regional health districts
Regional industrial commissions
Town airport commissions
Town historic districts
Town parking commissions and authorities
Veterans' service districts
Waste disposal facilities financing authorities
Webster Lake Commission

Joint City-Town

Bayside Resource Recovery Council
Planning districts
Public beach districts
Regional health districts
Southeastern Regional Planning and Economic
Development District
Veterans' service districts
Westover Metropolitan Development Corporation
Weymouth-Braintree Regional Recreation and
Conservation District

Massachusetts laws also provide for various types of local areas for election purposes, administration of justice, and air pollution control.

⁵⁴Legislation for public welfare districts was effective October 13, 1991.

MICHIGAN

Michigan ranks 13th among the states in number of local governments, with 2,775 as of June 1997.

COUNTY GOVERNMENTS (83)

There are no areas in Michigan lacking county government. The county governing body is called the board of county commissioners. Most counties operate in accordance with general statutes, although they may also organize under a locally approved charter. To date, only Wayne County has its own home rule charter.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,776)

The 1,776 subcounty general purpose governments in Michigan comprise 534 municipal (city and village) governments, and 1,242 township governments.

Municipal Governments (534)

The term “municipality,” as defined for census statistics on governments, applies only to the cities and villages in Michigan. Townships, to which the term “municipality” is applied by some Michigan statutes, are classified for census purposes as township rather than municipal governments (see below).

Cities are organized as home rule, special charter, or fourth class. Those fourth class cities that do not adopt a home rule charter are under the Fourth Class City Act. Villages are either home rule or general law villages. Unlike cities, which exist outside the area of any township, villages are included within township areas.⁵⁵

Township Governments (1,242)

Township governments encompass the entire state except for areas within the boundaries of cities. Townships of 2,000 or more inhabitants may organize as “charter” townships and exercise considerably broader taxing powers and more administrative flexibility than other township governments.

Townships are governed by a township board consisting of the township supervisor, the township clerk, the township treasurer, and two or four elected trustees.

PUBLIC SCHOOL SYSTEMS (673)

School District Governments (584)⁵⁶

The following types of school districts in Michigan are counted as separate governments for census purposes:

First class school districts (Detroit)

⁵⁵One village—Grosse Pointe Shores—is coterminous with two townships (Lake Township in Macomb County and Grosse Pointe Township in Wayne County). However, the village and the townships each perform distinct functions, and are each counted as separate governments for census purposes.

⁵⁶Authorizing legislation for second class, third class, fourth class, and primary school districts was repealed in 1996.

General powers school district
Local act school districts
Community college districts

First class school districts are established when a general powers school district reaches an enrollment of 120,000. These districts are governed by elected boards. They may receive an earmarked ad valorem tax levy, and if they are coterminous with a city which levies an income tax, they may levy an income tax of up to 50 percent of the city tax rate. First class school districts may issue bonds, some of which require voter approval. The Detroit Public School District is the only district operating under this law.

The governing body of a general powers school district is an elected board of education. Revenue is derived from a state wide sales tax. General powers school districts may issue bonds, some of which require voter approval.

Community college districts, each administered by an elected board of trustees, are also counted as governments. Community college district boards are authorized to levy taxes up to limits approved by the voters, accept gifts, grants, and contributions, and issue bonds with the approval of the voters.

Dependent Public School Systems (89)⁵⁷

Public School Academies (Charter Schools)

Public school academies are established to provide an alternative means of public education by application of one or more persons to a school district, intermediate school district, community college or state university and approval of the sponsoring body. They are governed by a board of directors whose composition and manner of appointment is specified by the sponsoring agency. The schools are eligible to receive state per pupil funding passed through the sponsoring agency. Public school academies are classified as dependent school systems of their sponsoring agencies, and as such may be dependent systems of the state, or of school district or tribal governments.

Other Educational Activities

The intermediate school districts (areas within which intermediate school boards provide services for underlying school districts) are classified for census purposes as joint educational service agencies of the constituent school districts, and are not counted as separate governments. The intermediate school district board is appointed by a board composed of one representative of each constituent school district. Although intermediate school districts may levy ad valorem taxes, their budgets must be approved by the underlying school districts. In addition,

⁵⁷Authorizing legislation for joint high school districts was repealed in 1996.

the levy of ad valorem taxes for vocational-technical school and special education purposes by intermediate school districts requires voter approval. In June, 1997, 57 intermediate school districts were reported in operation.

The board of education of first class school district or other school district having 10,000 population or more may operate community (junior) colleges as an extension of the school services provided by the district. However, nearly all community colleges in Michigan are now operated by independent community college districts.

SPECIAL DISTRICT GOVERNMENTS (332)

Michigan statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Agencies Formed Under Intergovernmental Agreements — 1968 Law

Two or more governments (county, city, village, township, school district, or special district) may exercise jointly any power common to them. Whenever such an agreement establishes an agency that is separate from the creating governments, the agreement specifies the functions to be performed, the method of selecting members of the agency governing body, and the method of allocating the share of the agency budget to each participating government. Agencies formed under this law may fix charges and borrow money, but may not levy taxes.

Airport Authorities

A 1970 general law, with special application to Ingham County, provides for the formation of an airport authority by any county having a portion of its boundaries within 10 miles of any state-owned airport and any city exceeding 100,000 population (Lansing) within its boundaries by resolution of each governing body. Contiguous counties may participate on petition of voters and after referendum. The Capital City Airport Authority was established under this law. An airport board consisting of the director of the Michigan Aeronautics Commission or a designated representative, three members from the city appointed by the mayor with the consent of the council, two members from the county appointed by its governing body, and two members from each additional county joining the authority, appointed by the respective county governing body, governs the authority. The authority board determines its fiscal requirements which are provided by the participating governments. The authority may also impose ad valorem taxes, and may issue revenue bonds.

Joint airport authorities may be created by resolution of the legislative bodies of two or more cities, counties, townships, or incorporated villages or any combination thereof, after referendum. The governing body, an airport board, consists of one member for each 20,000 inhabitants or fraction thereof for the first 100,000 population,

plus one additional member for each additional 250,000 inhabitants, appointed by the legislative body of the participating governments. An authority may issue bonds, levy ad valorem taxes after voter approval, and determine its financial requirements, which are provided by the participating governments.

County Water, Sewer, and Sewer and Garbage Disposal Systems

Any county may, by action of the county board of commissioners, establish a water, sewer, or sewage and garbage disposal system to serve cities, villages, and townships in the county pursuant to contract. The county may designate the agency to administer such a system. The amounts to be contributed by each city, township, or village are determined by contract. The county may also issue revenue bonds, or issue bonds secured by the contracting governments, to finance these systems. When a separate agency is established to administer these systems, that agency is counted as a special district government for census purposes.

District Library Boards

Two or more county, municipal, township, or school district governments may establish a district library upon approval of each of the participating governments. The composition of the library board is specified in the agreement creating the district library. Each participating government supports the district library through appropriations or tax levies. Tax levies and general obligation bond issues for library purposes require voter approval.

Emergency Service Authorities

Any two or more counties, cities, villages, or townships may incorporate an authority to provide emergency services, including fire protection, ambulance, and police protection, upon approval of the articles of incorporation by the governing body of each participating government. The method of selecting the authority governing body is specified in the articles of incorporation. The authority may levy ad valorem taxes upon voter approval.

Huron-Clinton Metropolitan Authority

A special act of the Michigan Legislature created this authority for acquiring and developing parks in southeastern Michigan. The authority is governed by a board of commissioners, consisting of five members appointed by the participating county boards of commissioners and two appointed by the Governor. The authority may levy taxes within voter-authorized limits, and collect fees, tolls, and charges.

Irrigation Districts

These districts may be created to provide irrigation in counties having a population of 400,000 or less on petition of landowners to the county drain commissioner of

the county having the most acreage in the district, after a feasibility study and public hearing. An irrigation board consists of the drain commissioner of each constituent county, the director of the department of agriculture or a designated representative, and the chairperson, or representative thereof, of each soil conservation district in the district. An irrigation district may accept grants, fix and collect charges, levy benefit assessments, and issue bonds. No irrigation districts were reported in operation as of June 1997.

Joint Agencies for Electric Power

These agencies may be created to generate and distribute electric power by resolution of the legislative bodies of two or more counties, cities, villages, townships, or metropolitan districts. The governing body is a board of commissioners composed of representatives of the participating governments. An agency may set rents, rates, and fees, and accept appropriations from participating governments. An agency also may issue revenue bonds. The Michigan Public Power Agency was established under this law.

Joint Hospital Authorities

Joint hospital authorities are created to provide, operate, and maintain hospitals by resolution of the legislative bodies of two or more cities, villages, or townships with the approval of the voters. The authorities are governed by hospital boards with one member appointed for the first 20,000 inhabitants, one for each additional 40,000 or fraction thereof by the creating legislative bodies, and seven members selected by these appointees. The authorities determine their fiscal needs, which are provided by the participating cities, villages, and townships. In addition, joint hospital authorities may issue bonds.

Land Reclamation and Improvement Authorities

These authorities are created following a petition to the Department of the Treasury and after a public hearing for the purpose of promoting economic growth. An authority is governed by a board of five to seven members elected by real property owners. The authorities may collect fees and charges, determine special assessments and may issue bonds.

Mass Transportation Authorities—1963 law

Any city with a population not exceeding 300,000 may, by action of its governing body, incorporate a mass transportation authority to provide transit service within the city and surrounding areas within a ten-mile radius of the city. The method of selecting the authority governing body members is specified in the articles of incorporation. Mass transportation authorities may fix fares and other charges, and may issue revenue bonds. Similar provisions apply to transportation commissioners formed under inter-governmental agreements.

Authorities governed by the city governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Metropolitan Councils

Metropolitan councils to provide public improvements and services, including water supply, sewerage, solid waste collection and disposal, parks and recreation, transportation facilities, higher education facilities, and economic development and planning are established by an agreement between two or more local governments. The composition of the metropolitan council governing body is specified in the agreement creating the council. Metropolitan councils may fix charges for their facilities and services, levy ad valorem taxes, and require the participating governments to contribute to the council in proportion to their assessed valuation. If their articles of incorporation so permit, they may also issue bonds.

Metropolitan Transportation Authorities—1967 law

Under general law, metropolitan transportation authorities may be established to provide transit service in major metropolitan areas by resolution of the board of commissioners of one or more contiguous counties. A board of directors, consisting of nine members, is appointed by the Governor with the consent of the senate; six of the appointments are made from lists submitted by the boards of commissioners of the member counties and the mayor of any city within the authority with a population exceeding 500,000. In the case of the Suburban Mobility Authority for Regional Transportation, which was established under this law, 15 members are apportioned on the basis of population and appointed by their respective governing bodies.

Metropolitan transportation authorities may fix and collect rates, fares, tolls, and other charges, accept appropriations and grants, and issue revenue bonds. In addition to operating transit service itself, a metropolitan transportation authority may make contracts with other public or private transit systems for construction or operation of any portion of the transit facilities within the area served by the authority.

Port Authorities—1978 law

Any city and county, combination of counties, or a combination consisting of at least one city and one county may request the Governor to authorize the incorporation of an authority to provide, operate, and maintain port facilities. The governing body of an authority has one member appointed by the Governor and representatives of the participating governments. In a county over 2,000,000 population, one member is appointed by the Governor, two by the county board of commissioners, and two by the mayor of a city having a population of at least 1,000,000.

Authorities may set and collect rates, fees, and charges, and may issue revenue bonds. Fifty percent of the authority operating budget is funded by the department of transportation. These provisions replace former provisions that authorized port districts.

Public Transportation Authorities—1986 Law

Authorities to provide transit service may be created under this law by one or more counties, cities, townships, or villages, or combination thereof. The composition of the authority governing body is specified in the agreement creating the authority. The authorities may fix fares, fees, rents, and charges, and receive appropriations from participating governments. They may also levy ad valorem taxes and issue general obligation bonds after voter approval, but may not pledge the credit of participating governments without the approval of those governments.

Soil Conservation Districts

The State Soil Conservation Committee creates these districts on petition and after hearing and referendum. The governing board consists of three directors popularly elected and two directors appointed by the State Soil Conservation Committee. The districts may require contributions from benefitted landholders.

Water and Sanitation Districts and Authorities

Michigan general laws authorize the following types of districts or authorities to provide for water supply and sanitation:

Charter water authorities—1957 law

Metropolitan districts—1929 law

Rubbish and garbage disposal authorities—1947 law

Sewage disposal and water supply system authorities—1955 law

Water authorities—1952 law

Water and/or sewage disposal districts—1956 law

Charter water authorities under the 1957 law are created by agreement between any two or more cities, villages, or townships having a combined equalized valuation of \$200 million or more, with voter approval, to acquire and operate a water supply system. A board of commissioners, appointed by the legislative bodies of the member governments, governs each authority. The authority may collect rates and charges, levy taxes, and issue general obligation bonds.

Metropolitan districts under the 1929 law are created by agreement between two or more cities, villages, or townships, or combinations thereof, to acquire and maintain water and sewage disposal systems, as well as parks and transportation facilities. The district charters provide

for election or appointment of governing bodies. Each district may levy taxes and collect rates, tolls, and excises. In lieu of levying taxes, the district may prorate expenses to be provided by participating governments.

Rubbish and garbage disposal authorities under the 1947 law are formed by agreement between any two or more cities, villages, or townships to provide for collection of rubbish and garbage. The method of choosing the governing body is determined in the articles of incorporation. Any such authority determines its fiscal requirements, which are provided by the participating governments. In addition, these authorities may also issue revenue bonds. "Landfill authorities," "sanitation authorities," "incinerator authorities," "resource recovery authorities," and "sanitary districts" operate under the same provisions as rubbish and garbage disposal authorities.

Sewage disposal and water supply system authorities under the 1955 law are formed by agreement between any two or more counties, cities, villages, or townships, to acquire and operate sewage disposal, solid waste disposal, and water supply systems. The method of choosing the authority governing body is determined by the articles of incorporation. The authority determines its fiscal needs, which are provided by the participating governments. In addition, an authority may issue revenue bonds. "Cooperative authorities," "solid waste management authorities," "utilities authorities," and "waste water authorities" operate under the same provisions as sewage disposal and water supply system authorities.

Water authorities under the 1952 law are formed by agreement between any two or more cities, villages, or townships, or combinations thereof, to provide a supply system. The articles of incorporation provide for the method of selecting the governing body as well as the method of determining the amount to be paid by each participating municipality to the authority for services. A water authority may issue revenue bonds.

Water and/or sewage disposal districts are created to provide a water supply and sewage disposal system by the Department of Natural Resources on petition of two or more cities, villages, or townships followed by a hearing and local referendum. An elected board of five directors governs each district. The district may collect rates and charges, levy special benefit assessments, and issue revenue bonds.

Water Management Districts

General law provides for the establishment of these districts, which provide flood control and drainage facilities, by the director of agriculture on petition of three or more public corporations. The district governing body is a water management board appointed by a water management commission consisting of representatives of public corporations in the district area, plus the director of agriculture. Costs of projects are assessed against each public corporation in the district and against the state and counties for

drainage and flood control. The districts may issue bonds. No water management districts were reported in operation as of June 1997.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Michigan that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (See “Public School Systems,” above, regarding educational agencies of this nature).

Drainage districts (county). Michigan law authorizes four types of drainage districts to provide drainage for agricultural and health purposes:

Chapter 4 and Chapter 20 drainage districts (each covering portions of a single county)

Chapter 5 and Chapter 21 drainage districts (each covering portions of two or more counties)

Each type is established by petition of landowners or local governments to the county drain commissioner or the state director of agriculture followed by a public hearing. Chapter 4 districts are governed by the county drain commissioner. Chapter 5 districts are governed by a board consisting of the county drain commissioners of each county served plus the state director of agriculture. Chapter 20 and 21 district boards include, in addition to the above officials, the chairperson of the county board of supervisors and a third county official, specified by statute, of each county served. Each district certifies, to the governing body of each county, city, village, or township served, the amount of property taxes and special assessments to be levied for district purposes. All types of drainage districts may issue bonds.

Housing commissions (county, municipal, or township). A housing commission is established by county, city, village, or township ordinance; local referendum is required if voters petition therefor. A commission consists of five members appointed by the chief administrative officer of the county, city, village, or township. In Detroit, the commission includes, in addition to the five members appointed by the mayor, representatives of the board of tenant affairs and the coordinating council on community redevelopment. A housing commission may collect rentals and issue revenue bonds. However, all leases, contracts, and purchases must be approved by the county, city, village, or township governing body. Housing commissions may also perform redevelopment functions.

Joint water and sewage disposal systems—1939 and 1947 laws (county, municipal, or township). The question of joint acquisition of a water supply, sewage disposal, or garbage disposal system serving two or more

county, city, village, township, or metropolitan district governments may be submitted to the voters. Each system organized under these two laws may be governed by a joint board consisting of representatives of the participating governments or, as an alternative, administered by one of the participating governments under contract. Under the 1939 law, the amount of service charges to be imposed, as well as the contributions to be made by each participating government, is specified by contract. Under the 1947 law, contributions made by each participating government are in proportion to revenues received within the area of that government, unless otherwise specified by contract. Under both laws, participating governments may issue bonds.

Michigan Municipal Bond Bank Authority (state).

This authority was established by an act of the legislature to enable local governments to borrow money for public purposes at favorable interest rates. A board of trustees, consisting of the state treasurer serving ex officio, plus two state officials serving at the pleasure of the Governor, and five other trustees appointed by the Governor, governs the authority. The authority may impose fees and charges, and may issue revenue bonds.

Michigan State Building Authority (state). This authority was established by special act to finance the construction of state buildings. It is governed by a board of trustees appointed by the Governor. The authority may impose rentals for use of facilities, and may issue revenue bonds.

Michigan State Hospital Finance Authority (state).

This authority was established to finance construction of hospital facilities. The authority is governed by a board of seven members, five of whom are appointed by the Governor with the consent of the senate, plus the director of the department of public health and the state treasurer, who serve in an ex officio capacity. The authority may receive grants and contributions, fix charges and fees, make mortgage loans, and issue revenue bonds.

State Housing Development Authority (state). This authority was established to provide mortgage credit for low and moderate income housing. The authority is governed by a board of seven members, four of whom are appointed by the Governor with the consent of the senate, plus the director of social services, the director of commerce, and the state treasurer, who serve in an ex officio capacity. The authority may fix fees and charges, receive gifts, grants, loans, and appropriations, make mortgage loans, and issue revenue bonds. In addition, the authority may, upon approval of the legislature and the voters, receive proceeds of state general obligation bonds.

Other examples include:

State

Automobile Theft Prevention Authority
Base conversion authorities

Forest improvement districts
Low-Level Radioactive Waste Authority
Mackinac Island State Park Commission
Michigan Economic Growth Authority
Michigan Education Trust
Michigan Enterprise Zone Authority
Michigan Export Development Authority
Michigan Family Farm Development Authority
Michigan Forest Finance Authority
Michigan Higher Education Assistance Authority
Michigan Higher Education Facilities Authority
Michigan Higher Education Student Loan Authority
Michigan State Natural Resources Commission
State Strategic Fund
State Waterways Commission

County

Building and parking authorities
Community mental health service boards
County boards of road commissioners⁵⁸
County health districts
County library boards
Economic development commissions
Economic development corporations
Emergency telephone districts
Empowerment Zone Development Corporations
Health facilities corporations (county)
Historic districts
Joint building and parking authorities (city-county)
Joint county medical care facilities
Lake improvement (“inland lake”) districts
Library cooperatives
Local hospital finance authorities
Regional libraries
River management districts (county)
Rural fire protection districts
Zoning districts

Municipal

Brownfield Redevelopment Authority
Building and parking authorities
City market authorities
Commercial redevelopment districts (municipal)
Community swimming pool authorities

Downtown development authorities
Economic development corporations
Fire assessment districts
Health facilities corporations (municipal)
Historic districts
Joint environmental management authorities
Joint building and parking authorities (city-county)
Joint fire protection districts
Joint water supply systems—1945 law
Library boards in cities having less than 10,000 population and in villages
Local development finance authorities (municipal)
Local hospital finance authorities
Market authorities
Mass transportation authorities with ex officio boards—1963 law
Plant rehabilitation and industrial development districts (municipal)
River management districts (municipal)
Rural fire protection districts
Tax increment financing authorities
Technology park districts (municipal)
Twin City Public Safety Authority

Township

Brownfield Redevelopment Authority
Building and parking authorities
Commercial redevelopment districts (township)
Downtown development authorities
Economic development corporations
Fire assessment districts
Historic districts
Joint fire protection districts
Library boards in townships
Local development finance authorities (township)
Local hospital finance authorities
Plant rehabilitation and industrial development districts (township)
Resort district authorities
River management districts (township)
Technology park districts (township)
Township water supply districts—1941 law
Zoning districts

Other

Industrial districts within port authorities are classified as subordinate activities of a port authority, and are not counted as separate governments.

Michigan laws also provide for various types of local areas for election purposes and administration of justice.

⁵⁸In Wayne County, county boards of road commissioners may also build and maintain airports.

MINNESOTA

Minnesota ranks 7th among the states in number of local governments, with 3,501 active as of June 1997.

COUNTY GOVERNMENTS (87)

There are no areas in Minnesota lacking county government. The county governing body is called the county board of commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,648)

The 2,648 subcounty general purpose governments in Minnesota comprise 854 municipal (city) governments and 1,794 township or town governments.

Municipal Governments (854)

The term "municipality," as defined for census statistics on governments, applies only to the cities in Minnesota. Towns or townships in Minnesota are counted as township governments, and not as municipal governments, in census statistics on governments. Minnesota cities are divided into four classes according to population size, as follows:

- First class - more than 100,000 inhabitants
- Second class - more than 20,000 and not more than 100,000 inhabitants
- Third class - more than 10,000 and not more than 20,000 inhabitants
- Fourth class - not more than 10,000 inhabitants

"Charter cities" are municipal governments that have adopted home rule charters. All other municipal governments, including those that were villages on January 1, 1974, are "statutory cities." There are no differences between cities that would affect their classification for census purposes. Some, but not all cities, exist within township areas.

Township Governments (1,794)

Township governments exist in 85 of the 87 Minnesota counties. In those counties that have township governments, township governments do not cover the entire area of such counties. All unorganized territory and some, but not all, cities, exist outside the area served by any township government. In recent years, some township governments in Minnesota have been dissolved. The terms "town" and "township" are used interchangeably in Minnesota with regard to township governments. The township governing body is the board of supervisors.

A number of metropolitan area towns, or urban towns, have powers similar to those of municipal governments under special powers granted by Minnesota statutes.

PUBLIC SCHOOL SYSTEMS (362)

School District Governments (360)

The following types of school districts in Minnesota are counted as separate governments for census purposes:

- Common school districts
- Independent school districts
- Special school districts

An elected board administers each of these three school district types. Common, independent, and special school districts may levy school taxes and issue bonds.

Technical colleges (formerly area vocational-technical institutes) were brought under state control in 1995, and are now classified as dependent activities of the state.

Dependent Public School Systems (2)

Secondary Cooperative Facilities Districts

These districts which operate joint high schools are created by a joint powers agreement between two or more school districts. They are governed by a board consisting of representatives of the member school district boards. The district may levy a property tax, and issue general obligation bonds with voter approval. Debt is guaranteed by the member school districts. They are classified as dependent activities of their member school districts. In the 1992 Census of Governments these districts were classified as joint Educational Service Agencies.

Other Educational Activities

Minnesota has the following types of educational service agencies in operation:

- Area learning centers
- Service cooperatives (formerly Educational cooperative service units)
- Education districts
- Elementary secondary vocational computer regions
- Interdistrict councils (under Joint Powers Act)
- Intermediate school districts
- Vocational centers (cooperative centers for vocational education)

Area learning centers provide vocational education to secondary school pupils with special needs. They may be established by a school district or districts, an educational cooperative service unit, an intermediate school district, or an institution of post-secondary education. For census purposes, they are not counted as separate governments, but are joint educational service agencies of the school districts they serve.

Service cooperatives, were established by 1995 legislation that divided the state into 10 educational cooperative service units to provide planning and special educational programs and services on a regional basis. Service cooperatives receive revenue from state and Federal grants,

and from service fees apportioned among participating school districts and private educational institutions. Service cooperatives are not counted as separate governments.

Education districts may be established to provide educational and school support services to participating school districts by agreement between four or more school districts. A board of appointed representatives from each participating school district governs an education district. These representatives serve at the pleasure of the school district they represent. Education districts may levy ad valorem taxes and issue bonds upon voter approval.

Elementary and secondary vocational computer regions provide a computer based financial management accounting system to school districts, utilizing regional or other computing facilities. They are not counted as separate governments.

Enhanced pairing districts are created by special act. They provide for joint personnel administration and accounting for member school districts. Pairing districts are governed by a board consisting of representatives from each board of member school districts. They are not counted as separate governments.

Interdistrict councils are organized under the Joint Powers Act. These councils are established by agreement between two or more school districts, to exercise powers common to the contracting parties. Most of the education agreements formed under this law provide special education services. The agreement determines whether there is a separate governing body. Interdistrict councils (under the Joint Powers Act) are not counted as separate governments. Similar provisions can apply to special education cooperative districts, and telecommunications districts.

Intermediate school districts are established by special acts; and provide for technical colleges or special education. A joint board, consisting of appointed representatives from each participating school district governs an intermediate school district. These districts may levy ad valorem taxes, receive Federal, state, and local contributions, and issue bonds. They are not counted as separate governments.

Vocational centers (also called cooperative centers for vocational education), which provide vocational education and other educational services, are established by resolutions of two or more independent school districts. They are not counted as separate governments for census purposes.

SPECIAL DISTRICT GOVERNMENTS (406)

Minnesota statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Area Ambulance Districts

Created by special acts of the legislature, these districts provide ambulance service to their area. They are governed by boards appointed by member cities, towns, and counties. Districts may levy ad valorem property taxes and issue bonds.

Area Redevelopment Agencies

Agencies to provide redevelopment may be established by joint powers agreement between two or more municipalities. A joint board consisting of one member appointed by the Governor and the remainder by the municipalities served governs each agency. The agency may collect fees, rentals, and charges; issue bonds; and with approval of the municipalities served, may levy ad valorem taxes and special assessments.

The Moorhead-Clay County Area Redevelopment Agency was created by special act with similar provisions.

These agencies are to be distinguished from the municipal redevelopment agencies listed under "Subordinate Agencies and Areas," below.

Dover, Eyota and St. Charles Area Sanitary District

This district was authorized by a 1973 special act to provide wastewater treatment facilities. It is governed by a seven-member board with two members each appointed by the governing bodies of the cities of Dover, Eyota, and St. Charles, and one member appointed by the aforementioned six. The amount paid by each member government for current expenses of the district is determined by the district board. The district may also levy ad valorem taxes and issue general obligation bonds.

East Lake Clinic District

A 1989 special act authorizes creation of this district by resolution of the towns of Crystal Bay, Beaver Bay, and Stony River, the cities of Beaver Bay and Silver Bay, and Lake County. The district board consists of one representative from each of the participating governments. The district may levy ad valorem taxes and fix charges for its services.

Hospital Districts

Municipal hospital districts, authorized by 1959 legislation, may be established by resolution of the governing bodies of any two or more contiguous cities (except first class) or townships. A referendum is required if requested by the voters. The district hospital board consists of one member elected from each constituent government plus one member elected at large. The board may collect charges for services, levy taxes, accept county appropriations, and issue general obligation bonds with the approval of the voters.

A 1957 law authorizing an alternative method of organization to the 1959 law was repealed in 1996.

A few county hospital districts have also been established by special acts with generally similar provisions.

Housing and Redevelopment Authorities

General law provides for the establishment of a housing and redevelopment authority in each municipality and most counties on resolution of the respective governing bodies. Multicounty authorities may also be established. Each authority is administered by a board of commissioners appointed by the mayor with the consent of the municipal governing body or by the county governing body, as appropriate. Authorities may issue revenue bonds, fix and collect rentals, and accept grants, gifts, and contributions. A property tax may be levied with the approval of the establishing government. The Minneapolis Public Housing Authority, organized in 1986, was also established under this law.

Special acts authorize city governing bodies to serve as housing authority commissioners ex officio in a few localities. A housing authority governed by the city governing body is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

Metropolitan Airports Commission

This commission was created by special legislation to provide, operate, and maintain airports in the Minneapolis-St. Paul metropolitan area. It is governed by a board of commissioners comprised of the mayors of Minneapolis and St. Paul or their appointed representatives acting in an ex-officio capacity, plus 13 additional members (including the chairperson) appointed by the Governor. The commission may set rates, collect fees and rents, levy ad valorem taxes, and issue general obligation bonds.

Metropolitan Council

The Metropolitan Council was created by a special act primarily to coordinate planning and development, operate transit, and sewage disposal systems in the Minneapolis-St. Paul metropolitan area. It has been given broad powers to review and require consistency and compatibility of all comprehensive plans of governments in the seven-county area. The council consists of 17 members appointed by the Governor. It may levy ad valorem taxes and may issue bonds.

Metropolitan Mosquito Control District

A special act permits any two or more counties in the Minneapolis-St. Paul area to establish this district. A 17-member commission, composed of members of the boards of county commissioners from each of the participating counties, governs the district. The district may certify the amount of ad valorem taxes to be levied on its behalf.

Metropolitan Radio Board

This board was established by a special act to coordinate, and operate emergency communications services in the Minneapolis-St. Paul metropolitan area. The board is composed of 17 members including 10 appointed by participating counties, and cities, five appointed by the Governor, one appointed by the metropolitan council, and an official of the state department of transportation. The board may collect user fees, and impose charges on member governments. The metropolitan council may issue debt on behalf of the board.

Metropolitan Sports Facilities Commission

This commission was established by 1977 legislation to provide sports stadiums in the Minneapolis-St. Paul area. The commission consists of seven members, six of whom are appointed by the Minneapolis city council, and one member appointed by the Governor. It may fix rents, fees, and charges, and impose admissions taxes. The Metropolitan Council issues bonds to finance construction of facilities owned by the commission. The commission may also receive the proceeds of municipally-imposed sales taxes.

Metropolitan Waste Control Commission

The Metropolitan Waste Control Commission was abolished in 1994, and its functions transferred to the Metropolitan Council.

Minneapolis-St. Paul Housing Finance Board

This board was established by a joint exercise of powers agreement between the Minneapolis Community Development Agency and the Housing and Redevelopment Authority of St. Paul to provide mortgage credit. The composition of the board is specified in the agreement establishing it. The board may fix fees and charges for its services and may issue revenue bonds.

Municipal Gas Agencies

Municipal gas agencies, which provide and distribute gas, are established when two or more cities file a written agreement with the Secretary of State. A board of directors, in which at least five directors represent the participating cities, governs each agency. The agency may charge rents, rates, and other fees; accept appropriations from member cities; and issue revenue bonds. No municipal gas agencies were reported in operation as of June 1997.

Municipal Power Agencies

Municipal power agencies are established by written agreement between two or more member cities, upon resolution of the respective city governing bodies, to generate and distribute electric power. A board, consisting of representatives of the governing bodies of the member

cities, governs each agency. The number of representatives per city and their manner of selection are specified in the agreement establishing the agency.

Municipal power agencies may impose service charges, accept appropriations and grants from member cities, and issue revenue bonds.

North Koochiching Area Sanitary District

This district was authorized by a 1981 special act to provide wastewater treatment facilities. It is governed by a 9-member board appointed by the governing bodies of the cities of International Falls, Rainier, and South International Falls, and the East Koochiching and Papermakers sewer districts. The number of board members appointed by each member government is specified in the act. The amount paid by each member government for current expenses of the district is determined by the district board. The district may also levy ad valorem taxes and issue general obligation bonds.

Park Districts

Park districts are authorized under a general law applicable only to counties with 350,000 or more inhabitants; adjoining counties may also be included in the district. Establishment is by the board of county commissioners following petition of voters or resolutions adopted by a majority of the governing bodies of the cities within each county in the proposed district; local referendum is required if petitioned for or if the county commissioners so desire.

The Suburban Hennepin Regional Park District (formerly the Hennepin County Park Reserve District) was established under this law to provide park facilities in Hennepin County. Single-county park districts are coterminous with the county, but exclude first class cities. Multicounty park districts may include all or part of two or more counties, exclusive of first class cities. An elected board of commissioners governs each district. The district may fix charges and issue bonds. The district may also determine the amount to be contributed by each participating government.

Ramsey Health Care Corporation

The functions of this corporation were transferred to a private non profit corporation in 1994.

Regional Development Commissions

These commissions, which coordinate state, Federal, and local planning and development programs, are established by the Governor following petition by a combination of the governing bodies of the cities and counties representing a majority of the population residing in the area of the proposed commission. Each commission consists of members chosen from local governing bodies, councils of governments, Native American Tribal Councils, and public

interest groups. The commission by-laws specify the method of selection of board members. Regional development commissions may receive state and Federal grants, and may levy property taxes.

Regional Public Library Districts

These districts were established by special acts to provide regional library services to specific areas. They are governed by boards consisting of elected directors, and, in some cases, including a member appointed by each county. The district may levy ad valorem property taxes, and issue debt.

Regional Public Library Systems

Regional library systems are formed by agreement between two or more counties and/or cities located in two or more counties under the interlocal cooperation act, after approval by existing library boards. The system is governed by representatives appointed by member governments as specified in the agreement. The system receives statutorily prescribed funding from member governments, and the proceeds of an earmarked library tax.

In the 1992 Census of Governments these systems were classified as county dependent activities.

Regional Railroad Authorities

Regional railroad authorities to preserve and improve local freight or passenger rail service may be established by resolution adopted by the governing body of one or more counties, after application to the Secretary of State. A board of five or more commissioners governs each authority. The number of commissioners appointed by each member county is specified in the certificate of incorporation. The authority may charge fees and rentals and issue revenue bonds; with voter approval, it may levy ad valorem taxes.

Authorities of this type that are governed by the county board of commissioners ex officio are not counted as separate special district governments. See "Subordinate Agencies and Areas," below.

Regional Transit Board

This authority was abolished in 1994 and its powers transferred to the Metropolitan Council.

Rural Development Financing Authorities

Authorities to acquire, construct, and improve agricultural development and improvement projects are established by resolution of one or more counties. A board of directors, appointed by the county governing bodies of the counties served, governs each authority. The authorities may fix charges for their services, levy special assessments, and receive state contributions (including proceeds from tax increment financing). The Morrison County Rural Development Finance Authority was created by a special act.

Authorities governed by the county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Rural Water User Districts

Rural water user districts to conserve, store, and distribute water may be established under general law upon petition of at least 50 percent of the landowners to the State District Court. If the district includes an area within a city, then the petition must include a resolution of the city governing body. An elected board of directors governs each district. The districts may impose service charges and issue revenue bonds.

Sanitary Districts

Sanitary districts may be established by the Minnesota Pollution Control Agency on petition of the governing bodies of one or more county, municipal, or township governments. A board of managers, selected by the governing bodies of the constituent governments, governs each district. The district may fix service charges, accept gifts and grants, and issue bonds. Similar provisions apply to the Western Lake Superior Sanitary District, and Cross Lake Area Water and Sanitary Sewer District which were established by a special acts. Regional sanitary sewer districts are created by special acts, with substantially uniform provisions, that enumerate the cities and townships included therein.

A board of directors, with one member appointed by the governing body of each participating city or township, governs the district. Each district may fix service charges, levy ad valorem taxes and special assessments, and issue bonds.

Soil and Water Conservation Districts

Soil and water conservation districts are created by the State Soil and Water Conservation Board on petition of landowners after referendum. An elected board of supervisors governs each district. The board may require contributions from benefited landowners and accept state or Federal aid. In addition, the county may levy ad valorem taxes and issue bonds for the benefit of the district.

Solid Waste Management Districts

Solid waste management districts may be established to build and operate solid waste facilities of the State Waste Management Board following petition from governing bodies of at least half the counties that lie wholly or in part within the proposed district. Each participating government appoints two members to the district board of directors. The district may charge fees and issue revenue bonds.

Transit Commissions (Special Acts)

The Metropolitan Transit Commission was abolished in 1994 and its powers transferred to the Metropolitan Council.

The St. Cloud Metropolitan Transit Commission was established by a 1969 law. It consists of members appointed by the governing bodies of the participating municipalities. The commission may issue revenue bonds, impose charges, and levy ad valorem taxes.

Watershed Districts

General law authorizes the State Board of Soil and Water Resources to establish these districts to provide flood control, reclamation, water supply, sewerage, drainage, and soil and water conservation on petition of landowners and after public hearing. The governing body is a board of managers, appointed by the county boards of commissioners. The district board may levy special benefit assessments and ad valorem taxes and may issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Minnesota that have certain characteristics of governmental units but that are classified in census statistics on governments as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the areas served.

Higher Education Services Office (state). This office, formerly known as the Higher Education Coordinating Board, was created by the legislature to oversee higher education in Minnesota and to administer student loans and scholarships. The board consists of nine members appointed by the Governor. The board may receive appropriations and grants, make loans to lenders, receive income from charges and loan repayments, and issue revenue bonds.

Minnesota Higher Education Facilities Authority (state). This authority was created by 1971 legislation to finance the construction of higher education facilities. A board consisting of a representative of the higher education services office ex-officio, and eight other members (appointed by the Governor) governs the authority. The authority may fix rates, rents, fees, and charges for its services and may issue revenue bonds.

Minnesota Housing Finance Agency (state). This agency, authorized by an act of the legislature, was created to provide mortgage credit for low to moderate income housing and related improvements. A board of seven members governs the agency, including five members appointed by the Governor with the consent of the senate, plus the state auditor and the commissioner of trade and economic development, who serve in an ex-officio capacity. The agency may set fees and charges, receive grants and appropriations, make mortgage loans, and issue revenue bonds.

Port authorities (municipal). General law authorizes the establishment of these authorities in cities of the first class, and also elsewhere by special act. A port commission of three members appointed by the city council governs each authority, except where special acts specify otherwise. By unanimous resolution, however, a port commission may increase its membership to seven. Contiguous first class cities may establish joint port commissions. The port commission submits its annual budget to the city council which, at its discretion, may levy an additional ad valorem tax for port authority needs. Port authorities may levy ad valorem taxes up to a statutory limit and fix rates, fees, and charges. The port commission may issue revenue bonds and general obligation bonds with city approval. Industrial development districts within port authorities are classified as dependent agencies of the establishing authority, and are not counted as separate governments.

Other examples include:

State

Greater Minnesota Corporation
Lake Superior Center Authority
Minnesota Agricultural and Economic Development Board
Minnesota Export Finance Authority
Minnesota Health Care Commission
Minnesota Pollution Control Agency
Minnesota Project Outreach Corporation
Minnesota Public Facilities Authority
Minnesota World Trade Center Corporation
Mississippi River Parkway Commission
Rural Finance Authority
St. Paul Landmark Authority
Wildfire protection districts

County⁵⁹

Benson/Swift County Hospital District
Byllesby Park District
Cook County and Grand Marais Joint Economic

Development Authority
County and judicial drainage systems
County water and sewer districts
Koochiching City-County Rural Development Finance Authority
▪ Lake improvement districts
Mille Lacs Preservation and Development Board
Mississippi Headwaters Board
Regional railroad authorities governed by the county board of commissioners
▪ Road districts in unorganized territory
Rural development financing authorities with ex officio boards
▪ Subordinate service districts

Municipal

Chisholm/Hibbing Airport Authority
City development districts
Duluth Airport Authority
Duluth Transit Authority
Economic development authorities & districts
Housing and redevelopment authorities with ex officio boards
Lake Minnetonka Conservation District (in Hennepin County)
Minneapolis Community Development Agency
Minneapolis Housing Finance Agency
Municipal redevelopment Agencies
Neighborhood revitalization policy boards (1st class cities)
St. Paul Civic Center Authority
St. Paul Public Housing Agency
Special service districts
Spirit Mountain Recreation Area Authority
Storm sewer improvement districts
Tax increment financing districts (may also be dependent on a special district)
Urban and rural service (taxing) districts

Township

Road districts (in areas having organized township governments)
Special fire protection districts
Subordinate service districts

Joint Municipal-Township

Joint East Range Economic Development Authority
White Bear Lake Conservation District

Other

The Metropolitan Parks and Open Space Commission is classified as a dependent activity of the Metropolitan Council.

Minnesota laws also provide for various types of local areas for election purposes and administration of justice.

⁵⁹Authorizing legislation for the Minnesota Educational Computing Corporation was repealed in 1991. Legislation for county building commissions was repealed in 1986.

MISSISSIPPI

Mississippi ranks 31st among the states in number of local governments, with 936 active as of June 1997.

COUNTY GOVERNMENTS (82)

There are no areas in Mississippi lacking county government. The county governing body is called the county board of supervisors.⁶⁰

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (295)

Municipal Governments (295)

Municipal governments in Mississippi are the cities (municipalities of 2,000 inhabitants or more), towns (municipalities of 300 to 1,999 inhabitants), and villages (municipalities of 50 to 299 inhabitants). Villages can no longer be created except in special circumstances, but existing villages with at least 50 inhabitants may retain their status.

Township Governments (0)

Mississippi has no township governments.

PUBLIC SCHOOL SYSTEMS (168)

School District Governments (164)

Only the following types of school districts in Mississippi are counted as separate governments for census purposes:

- County-wide school districts
- Consolidated school districts
- Municipal separate school districts
- Special municipal separate school districts
- Junior colleges

County-wide school districts comprise all of the territory of a county, exclusive of the territory included in a municipal separate school district. The elected county board of education governs the district. Such districts exist in 71 counties.⁶¹

Consolidated school districts are subdivisions of those territories of a county that are not in a municipal separate school district or in a county-wide district. An elected board of trustees governs each district. "Line" (inter-county) districts operate under similar provisions.

⁶⁰Each of the following ten Mississippi counties has two county seats: Bolivar, Carroll, Chickasaw, Harrison, Hinds, Jasper, Jones, Panola, Tallahatchie, and Yalobusha.

⁶¹The following 11 counties do not have countywide school districts: Bolivar, Clarke, Issaquena, Jasper, Panola, Pike, Sharkey, Tallahatchie, Tippah, Washington, and Yalobusha.

Municipal separate school districts include the area of a municipality and may include added territory. A board of trustees appointed by the municipal governing body governs the district. Although authorizing legislation for municipal separate school districts was repealed in 1987, existing districts may continue to operate until abolished by action of the county board of education or by petition of voters to the board of the district to be abolished.

Special municipal separate school districts are municipal separate school districts having "added territory" that contains 25 percent or more of the total number of educable children of the district. An elected board of trustees governs each special municipal separate school district.

The county boards of education and the boards of trustees of the municipal separate and consolidated school districts determine the amount of local taxes to be levied for school purposes. The school board, as well as the municipal or county government, may issue bonds for the school district.

In addition, junior colleges in Mississippi are counted as governments. These junior colleges are administered by boards of trustees appointed by the respective boards of county supervisors. They are financed through local tax levies.

Emergency school leasing authorities are dependent agencies of the local school board and are not counted as separate governments. They are used to finance and construct school facilities. An authority may collect lease purchase payments and issue bonds.

Dependent Public School Systems (4)

Mississippi statutes authorize the following types of dependent public school systems:

- Systems dependent on county governments (4):
 - Agricultural high schools

The agricultural high schools in Mississippi are classified as dependent agencies of county governments for census purposes and are not counted as separate governments. A board of trustees appointed by the county supervisors, plus the county superintendent of schools ex officio, governs each agricultural high school. The county may levy taxes for the support of agricultural high schools and may finance capital improvements through county bond issues. In June 1997, there were four such schools.

SPECIAL DISTRICT GOVERNMENTS (395)

Mississippi statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Air Ambulance Service Districts

These districts may be established to provide air ambulance service by resolution of the board of supervisors of two or more counties having common boundaries with a

state highway safety patrol district. A referendum is required if the voters so petition. The district board of directors consists of one member appointed by the Governor plus one member from each participating county appointed by its board of supervisors. The district board may fix rates and charges and accept loans and grants. The participating counties may make appropriations to these districts.

Cooperative Service Districts

Districts to provide joint financing, construction and administration of governmental facilities and services are established by action of the board of supervisors of each participating county. A board of commissioners, consisting of one to five elected officials appointed by the county supervisors of each participating county, governs each district. The districts may charge fees and tolls, accept grants and contributions from the Federal, state or local governments and apportion costs to participating county and municipal governments. Revenue bonds may be issued with approval of the participating governments.

Drainage Districts

Drainage districts with local commissioners are created on petition to the chancery court and after public hearing. Consolidated drainage districts (combinations of three or more drainage districts) also are created by the chancery court on petition of the drainage districts involved and after public hearing. Governing bodies of both of these types of districts are appointed by the chancery court. The districts may issue bonds.

Similar provisions are made for drainage districts with county commissioners, except that their governing bodies are appointed by the county board of supervisors. Legislation for swampland districts has been repealed, with the provision that any in existence may continue to operate. Subdistricts of drainage districts are classified as activities of the main drainage district and are not counted as separate governments.

Flood Control Districts

The chancery court, on petition of a county board of supervisors and after a public hearing, may establish flood control districts. The district governing body is appointed by the chancery court. It may levy ad valorem taxes and issue bonds.

Two flood control districts—the Mississippi Levee District and the Yazoo-Mississippi Delta Water Management District—were given permanent existence by the state constitution. Their governing bodies are elected boards of levee commissioners. These two districts may levy ad valorem taxes and issue bonds.

Gas Districts

Districts may be established in Mississippi by special acts to provide natural gas transmission systems. The provisions for the selection of the governing body of such

districts vary. Where gas districts have separate elected or appointed governing bodies, they are counted as governments for census purposes. Gas districts may fix rates and charges and issue revenue bonds.

Districts governed by municipal officials in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Harrison County Wastewater Management District

This district to provide water pollution abatement facilities was formed pursuant to a special act. A board of directors consisting of the mayors of each participating city plus the president of the Harrison County Board of Supervisors or their designees governs the district. The district may fix charges, receive the proceeds of county tax levies, and issue revenue bonds.

Horn Lake Creek Basin Interceptor Sewer District

This district is established by special act and county resolution for the treatment of sewage. A board of three commissioners appointed by the county board of supervisors governs the district. The district may collect fees, rates, and charges and has the power to issue revenue and refunding bonds.

Housing Authorities

There are three types of housing authorities in Mississippi—county or city, consolidated, and regional. An individual county or municipality may establish a housing authority through resolution of its governing body; two or more municipalities may jointly establish a consolidated housing authority; and two or more contiguous counties may jointly establish a regional housing authority. The mayors of municipalities or the county governing bodies appoint the housing authority commissioners. The authorities may issue bonds, establish and collect charges for use of authority facilities, and accept grants or contributions from the Federal government.

Joint Municipal Electric Power Agencies

These agencies may be established by joint agreement of municipalities that own electrical generation or distribution systems to provide facilities for generation or transmission of electric power. The composition of the agency governing body is determined by the agreement. These agencies may fix rents, rates and fees, accept gifts, and issue bonds. The Municipal Energy Agency of Mississippi was organized under this law.

Joint Water Management Districts

Districts to provide for water supply and conservation and for wastewater management are created by joint resolutions of two or more counties, cities or combination thereof after public hearing and with the approval of the Commission on Environmental Quality. A referendum is

required if voters so petition. A board of commissioners, selected in the manner specified in the joint resolution creating the district, governs each district. The districts may fix rates and charges, receive the proceeds of special assessments by participating governments, and issue revenue bonds.

Lower Mississippi River Basin Development District

This district is authorized by a special act and may be created by resolution of the board of supervisors of any county that is part of the lower Mississippi River basin. A referendum may be required. The purpose of this district is to develop the lower Mississippi River basin for flood control, navigation, irrigation, industrial and related purposes. A board of directors appointed by the Governor administers this district. The district may fix rates and charges and sell or lease property. The directors may accept Federal grants and loans and issue bonds that may be subject to voter approval.

Lower Yazoo River Basin Development District

This district was established by special act to develop the lower Yazoo River basin for purposes of navigation and industrial development. The district board of directors consists of one representative from the State Board of Water Commissioners, the State Department of Economic and Community Development, the Board of Levee Commissioners of the Yazoo-Mississippi Delta Levee District and the Board of Levee Commissioners of the Mississippi Levee District plus two directors appointed by the board of supervisors of each member county and one director appointed by the Governor. The district receives revenue from a special property tax levied by the county boards of supervisors. The directors may accept Federal grants and loans, fix and collect rates and charges, and sell or lease property and issue bonds.

Master Water Management Districts

These districts may be established to provide for drainage, flood control and water conservation by the chancery court on petition of landowners after public hearing. The governing body consists of five commissioners appointed by the chancery court. The district may accept gifts and grants, levy benefit assessments and issue bonds with the approval of the chancery court.

The Tombigbee River Valley Water Management District was established by a special act. In addition to water conservation and flood control services, it also may provide navigation and recreational facilities. Its board of directors consists of those members of the Valley Authority whose counties become members of the district, each state-at-large member of the Tombigbee Valley Authority, one director appointed by the board of supervisors of each county in the district and one director appointed by the

Governor from each county in the district that is not a member of the Tombigbee Valley Authority plus four representatives of specified state agencies. The district may fix charges and receive the proceeds of a special ad valorem tax levied and collected by the participating counties after voter approval. The district also may issue revenue bonds.

Mississippi Coast Transportation Authority

This authority was established to provide transit service by agreement between participating local governments. A board consisting of representatives of member governments governs the authority. The authority may fix fares and other charges, receive grants, and issue bonds.

Mississippi Gulf Coast Regional Wastewater Authority

This authority to construct, finance, operate, and maintain wastewater collection and treatment facilities was organized under 1980 legislation. A board of commissioners appointed by the governing bodies of participating cities and counties governs the authority. The authority may fix rates, fees, and charges; receive the proceeds of property taxes levied by county or municipal governments under contract, accept grants and contributions from any source and issue revenue bonds.

Municipal Gas Authority of Mississippi

This authority to provide for the distribution of gas is created by joint resolution of the participating municipalities. A board of commissioners appointed by the utility commissions of member municipalities governs the authority. The authority may fix rents, rates, fees, and charges and after approval of the participating municipalities, may issue revenue bonds.

Northeast Mississippi Regional Water Supply District

This district was created by intergovernmental agreement to manage the water supply in the vicinity of Tupelo. A board consisting of representatives of the participating governments governs the district. The district may fix service charges. Under terms of the agreement creating the district, the city of Tupelo issues bonds for facilities operated by the district.

Pat Harrison Waterway District

This district was established by petition of eligible counties to the chancellor of the chancery court and after referendum. The purpose of this district is to develop the Chicksawhay, Leaf, and Pascagoula Rivers, the Tallahala Creek and their tributaries for flood control and navigation purposes. The district board of directors is comprised of one director appointed by the board of supervisors of each member county and three appointed by the Governor

from the district at large. The district may fix charges and receive the proceeds of a special county imposed ad valorem tax. The district may also issue revenue bonds.

Pearl River Basin Development District

This district provided flood control, irrigation, navigation, timber development, and pollution control. It was created by a special act. The district board of directors consists of representatives of the Mississippi Commission on Environmental Quality, the Mississippi Commission on Wildlife, Fisheries and Parks, the Forestry Commission and the Board of Health; one member appointed at large from the district area appointed by the Governor; plus two members from each participating county appointed by the county board of supervisors. The district may fix charges, receive the proceeds of a special county ad valorem tax and issue bonds.

Pearl River Valley Water Supply District

A 1958 special act provides for the establishment of this district by the chancery court on petition of the Pearl River Industrial Commission after hearing and referendum. The district distributes water for domestic, commercial and irrigation purposes and also may provide public parks and recreational facilities. The district board of directors consists of one member appointed by and from each of the following state Mississippi Commission on Environmental Quality, Mississippi Commission on Wildlife, Fisheries and Parks, Forestry Commission and State Board of Health—plus each member of the Pearl River Industrial Commission whose county is located in the district and one additional member appointed by the board of supervisors of each participating county. The district may fix charges, levy ad valorem taxes, and accept grants from any domestic source and issue bonds.

Port Commissions

A Mississippi statute authorizes the creation of a port commission to provide and operate port facilities in any city having a seaport or harbor designated as a port of entry by the Federal government. A five-member board of commissioners governs each port commission, and consists of two members appointed by the Governor, one by the county board of supervisors and two by the municipal governing body. The commissioners may levy privilege taxes or receive the proceeds of a special property tax levy, collect fees and charges and receive municipal and county aid. The Biloxi Port Commission operates under this law.

For port commissions and authorities that are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Regional Airport Authorities

These authorities may be established to provide, operate and maintain airport facilities on resolution of each participating governing body and after public hearing. A regional airport authority has one commissioner appointed from each participating municipality and if there is an even number, the Governor appoints an additional member. The authorities may issue revenue bonds; accept Federal, state, and municipal aid; and fix fees and charges.

Regional and City-County Library Systems

Regional libraries are created by joint action of two or more counties or municipalities as a means of offering joint library services. A board of trustees governs each entity. A system has the power to levy property taxes and to receive contributions.

Regional Solid Waste Management Authorities

Authorities to manage disposal of solid waste are created by ordinance or resolution of two or more local governments. The authority governing body includes at least one appointed representative of each participating government as specified in the articles of incorporation creating the authority. The authorities may fix rates, fees, and charges; accept loans and grants from any governmental source; and issue bonds.

Robinhood Utility District

This district was established by special act to supply water and provide wastewater treatment. A board of five commissioners appointed by the county board of supervisors manages the district. The district may collect charges and issue bonds.

Soil and Water Conservation Districts

The State Soil and Water Conservation Commission may create these districts on petition and after local referendum. A board of commissioners governs each district, with two members appointed by the state commission and three elected. The commissioners may require contributions from landowners for benefits and may accept contributions from Federal, state or private agencies.

Southern Regional Wastewater Management District

This district was created by special act to alleviate pollution in the waters of the Mississippi Sound. Its governing body consists of the mayors of the participating municipalities and the president of the board of supervisors of Hancock County. The district may fix rates and charges, accept gifts and issue bonds. Hancock County and participating municipalities may levy special assessments for the benefit of the district.

Urban Flood and Drainage Control Districts

These districts are established to provide flood control facilities in or adjacent to municipalities of 100,000 population or more. They are created upon resolution of the city governing body and petition to the chancery court. A board of directors appointed by the city and county governing bodies governs the district. The district may levy ad valorem taxes and issue bonds upon voter approval.

Waveland Regional Wastewater Management District

The name of this district was changed to the Southern Regional Wastewater Management District.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Mississippi that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Some of the subordinate agencies and areas represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Mississippi Coast Coliseum Commission (state).

This commission was established by special act to provide and operate a multi-purpose coliseum in Harrison County. Three members are appointed by the Governor, one member by the Harrison County Board of Supervisors and one member by the Harrison County Municipal Association. The commission receives revenue from rentals and other service charges, from grants, from taxes on the gross receipts of restaurants, hotels and motels in Harrison County, and from taxes on the sale of beer and alcoholic beverages in Harrison County. Capital expenditures are financed through the issue of state general obligation bonds.

Mississippi Home Corporation (state). This corporation, formerly named the Mississippi Housing Finance Corporation, was formed to provide mortgage credit for low and moderate income housing. A 13-member board

appointed by the Governor governs the corporation. The corporation may fix fees and charges in connection with its loans, receive grants and loans and issue revenue bonds.

Port commissions and authorities (county or municipal). The following port commissions and authorities, which provide and operate port facilities, are not counted as separate governments for census purposes:

- City port commissions in Greenville, Natchez, and Vicksburg
- County port authorities
- Pascagoula Port Commission
- Port commissions in counties adjoining the Mississippi River

In the cities of Greenville, Natchez, and Vicksburg, the city governing body serves ex officio as the city port commission. County port authorities are governed by a seven-member board; two members are appointed by the Governor and five members by the county board of supervisors. The Pascagoula Port Commission operates jointly with the Jackson County Port Authority and is classified for census purposes as part of that authority; the Jackson County Port Authority, in turn, is classified as an agency of Jackson County for census purposes. Port commissions in counties adjoining the Mississippi River consist of seven members, all appointed by the county board of supervisors. The county board of supervisors, at its discretion, may levy an ad valorem tax for the support of county port authorities and of port commissions in counties adjoining the Mississippi River.

Other examples include:

State⁶²

- Educational building corporations
- Magnolia Capital Corporation
- Major Economic Impact Authority
- Metro Parkway Project
- Mississippi Business Finance Corporation
- Mississippi Commission on Environmental Quality
- Mississippi Commission on Marine Resources
- Mississippi Department of Information Technology Services (formerly the Central Data Processing Authority)
- Mississippi Development Bank
- Mississippi Educational Facilities Authority for Private, Nonprofit Institutions of Higher Learning
- Mississippi Hospital Equipment and Facilities Authority
- Mississippi Science and Technology Commission
- Mississippi Wayport Authority

⁶²Authorizing legislation for the Mississippi Seed Capital Corporation was repealed in 1994.

State port authorities (Port of Gulfport and Yellow Creek
Inland Port)

County⁶³

Adams County water and sewer districts
Bridge and park commissions (county)
Community hospitals (county)
Convention bureaus (county)
County airport authorities
County development commissions
County industrial development authorities
County mosquito control commissions
County rice field mosquito control commissions
County recreational districts (certain counties)
Economic development districts
Emergency communications districts (county)
Fire protection grading districts
Harrison County Correctional Facilities Finance
Authority
Hinds County Community Health Foundation
Historic preservation districts
Hospital districts (county)
Jackson County Fair Board
Mississippi Gulf Coast Fairgrounds Commission
Public health districts
Rankin County Industrial Services District
Regional mental health districts
Sanitary districts in Harrison County

- Separate road districts
Southeast Mississippi Industrial Council
- Special service districts

Subdistricts of drainage districts (municipal)
Supervisor districts
Tombigbee Valley Authority (joint county)
Water, sewer, garbage collection, and fire protection dis-
tricts

Municipal

Bridge and park commissions (city)
Business improvement districts
Consolidated fire districts
Convention bureaus (municipal)
Emergency communications districts (municipal)
Fire districts
Gas districts governed by city governing body
Historic preservation districts
Hospital districts (municipal)
Landscape improvement districts in Jackson City
Local improvement taxing districts in Jackson City
Municipal airport authorities
Municipal development commissions
Municipal recreational districts
Redevelopment authorities
Subdistricts of drainage districts (municipal)

Joint City-County

Alcorn-Corinth Recreation Commission
Economic Development Authority of Jones County
Franklin County Economic Development Authority
Harrison County Solid Waste Management District
Highway and street revenue bond authorities
Mississippi Zoological Park and Garden Rails to Trails
Recreation District
West Central Mississippi Waterway Commission

Mississippi laws also provide for various types of local
areas for election purposes and administration of justice.

⁶³Regional libraries have been reclassified as special districts.

MISSOURI

Missouri ranks 8th among the states in number of local governments, with 3,416 as of June 1997.

COUNTY GOVERNMENTS (114)

The entire area of the state is encompassed by county government with the exception of the city of St. Louis, which is an independent city outside the area of any county, and is counted for census purposes as a municipal rather than a county government. St. Louis County is a county government, but excludes the area of the city of St. Louis.

The county governing body is called the county commission except in St. Louis County, where the charter adopted in 1968 provides for an elected county supervisor and county council, and in Jackson County, where the charter effective January 1, 1973 provides for an elected county executive and county legislature.⁶⁴

Counties are generally divided into four classes on the basis of their total assessed valuation, as follows:

- Classification 1—\$450,000,000 or more
- Classification 2—\$300,000,000 to \$449,999,999
- Classification 3—less than \$300,000,000, except for five Classification 4 counties
- Classification 4—counties that had attained Classification 2 prior to August 13, 1988 and would otherwise revert to Classification 3 because of changes in assessed valuation

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,268)

The 1,268 subcounty general purpose governments in Missouri comprise the 944 municipal (city, town, and village) governments, and the 324 township governments.

Municipal Governments (944)

Municipal governments in Missouri are the cities, towns, and villages. Cities having 5,000 inhabitants or more, as well as cities having legislative charters granted prior to 1875, may adopt charters for their own government and become “constitutional charter” cities. Currently, 29 cities have done so. In addition, prior to the adoption of the Constitution of 1875, several special legislative charters were enacted; currently, six cities still operate under such charters. The other cities and towns in Missouri are divided into the following classes, based on their population at the time of incorporation:⁶⁵

- Third class—3,000 or more inhabitants
- Fourth class—500 to 2,999 inhabitants

Towns created by special law and having fewer than 500 inhabitants and villages having more than 200 inhabitants may become cities of the fourth class.

Villages are incorporated places with no minimum population. Municipal governments maintain their existing city classification or their status as a town or village unless they elect to become a city of the class to which their population entitles them. Cities, towns, and villages in Missouri exist within township areas (see “Township Governments,” below), except for the city of St. Louis.⁶⁶

Township Governments (324)

Only Classification 3 counties in Missouri may have township governments. Township governments exist in 23 of the 114 Missouri counties. Townships in the other 91 Missouri counties are geographical areas only, and are not counted as governments. Within the 23 counties with township governments, the entire area of such counties is encompassed by township governments.

PUBLIC SCHOOL SYSTEMS (537)

School District Governments (537)

The following types of school districts in Missouri are counted as separate governments for census purposes:

Districts operating elementary and secondary schools:

- Six-director school districts
- Urban school districts
- Metropolitan school districts
- Junior college districts
- Special school districts for handicapped children

An elected board of directors governs each six director, urban, or metropolitan school district. These districts may levy ad valorem taxes and issue bonds.

Junior college districts, as authorized by 1961 legislation, are also counted as governments. Such a district is established on petition of voters or of a school district operating a college, after referendum. An elected board of trustees governs each junior college district. Junior college districts may levy ad valorem taxes and issue bonds.

Legislation also provides that special school districts for handicapped children may be established by petition to the state Board of Education after referendum. Vocational training may also be provided by these special schools. Such a district, administered by an elected board, is counted as a school district government for census reporting.

Dependent Public School Systems (0)

Missouri has no dependent public school systems.

⁶⁴Although the state constitution refers to the county governing body as the “county court,” the statutes indicate specifically that the term “county court” refers to the county commission.

⁶⁵Former provisions concerning first and second class cities were repealed in 1975. At present, classified cities are divided into third and fourth classes only.

⁶⁶The city of Lamar is coterminous with city Township in Lamar County. However, the city and the township each perform distinct functions, and are each counted as separate governments for census purposes.

Other Educational Activities

School districts that operate an accredited high school may also operate a junior college.

SPECIAL DISTRICT GOVERNMENTS (1,497)

Missouri statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Ambulance Districts

Districts to provide ambulance service in rural areas may be established by the county commission on petition of voters and after public hearing and local referendum. An elected board of directors governs each district. The district may impose charges, levy ad valorem taxes, and issue bonds.

Bi-State Metropolitan Development District

This district was authorized by a compact between Illinois and Missouri to plan, construct, and operate passenger transportation facilities, bridges, tunnels, industrial parks, airports, and terminal facilities and to plan and establish policies for sewage and drainage facilities and coordination of streets and highways, recreation facilities, parking facilities, etc. in municipalities served. The governing body is a board of commissioners (five commissioners appointed by the Governor of each state). The district may issue bonds, fix and collect fees for use of facilities, and receive contributions from any political subdivision or the Federal government. This district operates the Bi-State Transit System in the St. Louis area, and the Bi-State Parks Airport in Illinois.

County Airport Authorities

Authorities to provide airports are established by resolution of the county governing body. An elected board of directors governs each authority. The authority may fix fees and rents for its services and may issue revenue bonds.

County Joint Recreational Lake Authority

This authority to construct, operate, and maintain recreational lakes and related facilities in Cape Girardeau and Bollinger Counties was established by a 1990 special act. An elected board governs the authority. The authority may charge fees and rents, receive state and local appropriations, use tax increment financing, issue revenue bonds, and after voter approval, may levy a sales tax.

County Land Trusts

This trust to administer and sell tax delinquent lands in St. Louis city and St. Louis County was created by an act of the legislature. A board of three trustees governs the

trust, of whom one each represents St. Louis County, St. Louis city, and the largest school district in the St. Louis area. The trust may receive revenue from land rentals, leases, and sales.

County Library Districts

Districts of this type are now listed below under "Library Districts."

Drainage Districts

Missouri statutes authorize the following types of drainage districts:

Drainage districts. Drainage districts are created by the circuit court on petition of landowners. An elected board of supervisors governs each district. The district may levy taxes based on benefits and issue bonds. Drainage districts administered by the county court, however, are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Mine drainage districts. The circuit court, on petition of landowners, may create districts to drain lands for mining. An elected board of supervisors governs each district. The district may impose special taxes based on minerals produced or processed and may issue bonds.

Sanitary drainage districts. The provisions of this law apply to cities having 300,000 inhabitants or more and to counties adjoining such cities. The districts are established by the circuit court on petition of the mayor and the legislative body of the city and/or the county commission, after referendum. A board of trustees governs each district; the county commission, the circuit court, and the mayor each appoint one trustee. The district board fixes the amount of special drainage taxes to be collected and may issue bonds upon approval of the circuit court.

Economic Development Districts

Districts to encourage economic development may be established by agreement of the governing bodies of adjacent counties (including cities not within a county).

The district board consists of representatives of each participating government, as specified in the agreement creating the district. The district may receive revenue from rentals and service charges.

Fire Protection Districts

These districts are established by the circuit court after petition of voters and local referendum. They also provide ambulance service with voter approval. An elected board of directors governs each district. The district may levy property taxes and issue bonds with voter approval.

Greater Kansas City Port District and Authority

This authority is described under “Kansas—Special District Governments.”

Hospital Districts

These districts are established in counties of under 400,000 inhabitants by the county commission on petition of voters and after public hearing and local referendum. An elected board of directors governs each district.

The district may fix, charge, and collect fees; levy ad valorem taxes; and issue bonds with the approval of the voters.

Housing Authorities

Housing authorities may be created by resolution of municipal or county governing bodies. A board of commissioners, appointed by the mayor or the county commission, governs each authority. Housing authorities may issue bonds, collect rentals for the use of their facilities, and accept Federal grants.

Interstate Bridge Commissions

Interstate bridge commissions are established by interstate compact subject to Congressional approval. A board of 10 commissioners (five appointed by the Governor of each state) governs each commission. The commission may fix and charge tolls and issue revenue bonds. To date, the following commissions of this type have been authorized:

- Missouri-Illinois Bridge Commission
- Missouri-Illinois Jefferson-Monroe Bridge Commission
- Tennessee-Missouri Bridge Commission
- None of these was reported in operation as of June 1997.

Jackson County Sports Complex Authority

This authority was authorized under a 1965 law. A board of five commissioners appointed by the Governor, with the consent of the Senate from a panel of names submitted by the county legislature, governs the authority. The authority may collect fees and grants, receive contributions and appropriations, and issue bonds.

Joint Municipal Utility Commissions

These commissions are created by contract between municipal governments to develop and operate public utilities. The governing body is a board of directors whose composition is determined by the contract. The district may fix charges and issue revenue bonds after approval by referendum in each contracting municipality.

Kansas City Area Transportation Authority

This authority was authorized by interstate compact between Kansas and Missouri to provide transit service in the Kansas City area. A board of commissioners—five from

each state—administers the authority. The authority may collect fares and other charges, accept appropriations and grants, and issue revenue bonds. In addition, a temporary city sales tax has been authorized for public transportation purposes.

Levee Districts

Missouri statutes provide two alternative methods of establishing levee districts: by petition to the circuit court; or by resolution of the county commission. A board of five elected supervisors governs each district established by the circuit court. A board of directors appointed by the county commission governs each district established by the county commission. Both types of levee districts may issue bonds and may levy benefit assessments.

Library Districts

Missouri statutes provide for the following types of library districts:

- City-county libraries
- County library districts
- Municipal library districts
- Urban public library districts

City-county libraries are established by petition of a city library to the county governing body. The petitioning city library must meet specified population and tax rate requirements. County library districts are created by the county commission on petition of taxpayers after local referendum. Municipal library districts are established by petition of voters to the city governing body, after voter approval. Urban public library districts are established by resolution of a nine-member school district board, after voter approval. When two or more library districts join to form a consolidated library, the consolidated library is counted as one government.

A board appointed by the governing bodies of the cities or counties served governs each of these types of library districts. These districts may levy ad valorem taxes with voter approval, accept state and Federal contributions, and issue bonds.

Metropolitan Zoo District (Springfield)

This district was authorized by an act of the legislature, subject to local referendum. The district board consists of nine members appointed by the mayor with the consent of the city council. If the district serves adjoining areas outside the city, the county commission appoints an additional member. The district may charge fees and, after voter approval, levy ad valorem taxes and issue bonds.

Metropolitan Zoological Park and Museum District

This district, authorized by general law applicable to St. Louis city and St. Louis County, is established by elected officials of the two governments upon petition of voters

and following referendum. A board of eight commissioners, four of whom are appointed by the mayor of St. Louis city and four are appointed by the chief executive officer of St. Louis County, governs the district. The district may levy ad valorem taxes and issue bonds. The district is divided into subdistricts that are classified as adjuncts of the parent district for census reporting, and are not counted as separate governments.

Missouri and Kansas Culture and Recreation District

This district to provide cultural and recreational facilities is established by ratification of a compact by Missouri and Kansas and after petition by voters or resolution of the governing body of the county or counties to be served. A board of commissioners appointed by the counties to be served governs the district. The district may impose fees and rents, issue revenue bonds, and after voter approval, may levy sales taxes.

Missouri-Kansas Development District and Agency

This district is described under "Kansas—Special District Governments."

Nursing Home Districts These districts are established in counties of 400,000 or fewer inhabitants by the county commission on petition of voters, followed by a public hearing and local referendum. An elected board of directors governs each district. The district may fix charges for services, levy ad valorem taxes, and with the approval of the voters, issue bonds.

Port Authorities

Regional port authorities serving two or more counties or cities are formed by application of participating counties or cities to the state Transportation Commission. A board of directors governs each port authority; the number of directors and the method of selecting them is specified in the agreement among participating counties or cities. An authority may accept grants and issue bonds.

Authorities serving a single county or city are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Regional Convention and Visitors Commission

This commission to promote conventions and tourism in St. Louis city and St. Louis County was established by a 1984 special act. The commission is appointed by the governing bodies of St. Louis city and St. Louis County.

The commission may collect fees and charges for its services and, after voter approval, may levy a hotel motel sales tax.

Regional Cultural and Performing Arts Development District

This district to encourage cultural institutions in St. Louis city and St. Louis County was established by a 1984

special act. A board of commissioners appointed by the governing bodies of St. Louis city and St. Louis County governs the district. The district may, after voter approval, levy a hotel-motel sales tax.

Road Districts

Missouri statutes authorize the following types of road districts:

Benefit assessment special road districts. There are two laws in Missouri (one applicable to counties with township organization, the other to counties not having township organization) authorizing this type of road district. Both laws provide for creation of these districts by the county commission on petition. An elected board of commissioners governs each district. The district may levy special benefit assessments and issue bonds with the approval of the voters. Districts located in counties without township governments receive a portion of the county road and bridge tax.

Special road districts. These districts may be created by the county commission after referendum. Counties having organized township governments and most class 1 counties are excluded from the provisions of this law. The district must have a city, town, or village of less than 100,000 population within its area. A board of commissioners, appointed by the mayor and city council and the county commission, governs each district. The county and the municipalities within the districts are required to give the districts a portion of fees collected for certain business licenses as well as a portion of the county road and bridge tax. The district may issue bonds with voter approval.

Special road subdistricts. Subdistricts of this type are established by county ordinance, after petition of landowners and a public hearing. A board of commissioners, initially appointed by the county commission, but thereafter elected, governs each subdistrict. The subdistricts may, upon voter approval, levy ad valorem taxes and issue bonds.

St. Charles County Convention and Sports Facility Authority

This authority to provide convention, visitor, and sports facilities in St. Charles County is established pursuant to special act by order of the county governing body. A board of commissioners appointed by the Governor governs the authority. The authority may impose fees and rents; receive Federal, state, and local contributions; and issue revenue bonds.

St. Louis Regional Convention Center and Sports Complex Authority

This authority was authorized by act of the legislature to provide convention centers, stadiums, field houses, and related facilities. A board of commissioners, consisting of

up to three appointed by the mayor of St. Louis, up to three appointed by the chief executive of St. Louis County, and up to five appointed by the Governor, governs the authority. The authority may impose fees and rates, receive state and local appropriations (including the proceeds of county and city hotel-motel taxes), and issue bonds.

Sewer Districts

A 1961 law provides that sewer districts may be established in class 2 counties by the circuit court on petition of landowners and after public hearing. An elected board of supervisors governs each district. The district may levy ad valorem taxes, fix rates and charges, and issue bonds with the approval of the voters.

In addition, sewer districts may be established in counties having a population of 700,000 to 1,000,000 (St. Louis County) by the circuit court upon petition of resident landowners and hearing. An elected board of three trustees governs each district. The district may fix the amount of sewer taxes and issue bonds with voter approval.

The Metropolitan St. Louis Sewer District operates under an authorization in the Missouri constitution that authorizes the establishment of metropolitan districts in St. Louis city and St. Louis County to provide services common to the area after approval of the voters. Creation of this district, which provides sewer services, received voter approval in 1954. A board of trustees consisting of three members appointed by the mayor and three by the county supervisor with the approval of a majority of the judges of the circuit courts of the city and the county, respectively, governs the district. The district may levy property taxes and special benefit assessments, and fix rates and charges for services. Bond issues must be approved by the voters.

Street Light Maintenance Districts

These districts may be created in class 1 counties by the county commission on petition of taxpayers and after local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes.

Transportation Development Districts

Districts to develop highway, water, air, railroad, and transit facilities are established by petition of voters or resolution of the governing body of a local transportation-related agency, after voter approval. An elected board of directors governs each district. The district may levy special assessments, ad valorem taxes, retail sales taxes, and tolls and fees after voter approval, and may issue bonds.

Water Conservancy Districts

These districts may be created by the circuit court after petition and referendum. A board of trustees, with six members elected and two appointed by the Governor, governs each district. The district may levy ad valorem taxes and issue general obligation bonds.

Water Supply Districts

Metropolitan water supply districts or public water supply districts are created by the circuit court on petition of taxpayers after hearing and local referendum. An elected board of directors governs each district. The district may issue bonds, fix rates and charges for services, and determine the amount of ad valorem taxes to be levied.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Missouri that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below.

Health and Education Facilities Authority (state).

This authority was established by act of the general assembly to finance the construction of buildings for health and higher educational institutions. A board of seven members appointed by the Governor with the consent of the Senate governs the authority. The authority may lease facilities to participating institutions; fix rates, rents, fees, and charges; make mortgage loans; and issue revenue bonds.

Higher Education Loan Authority (state).

This authority was established by act of the General Assembly to finance student loans. A board of seven members, five of whom are appointed by the Governor, plus a member of the coordinating board for higher education and the state commissioner of higher education, ex officio, governs the authority. The authority may fix fees and charges in connection with its loans and may issue revenue bonds.

Land clearance for redevelopment authorities

(municipal and county). These authorities are established by resolution of the municipal or county governing body. A board of commissioners appointed by the mayor (in the case of municipal authorities) or the county governing body (in the case of county authorities) governs each authority. An authority may accept advances, loans, grants, and other financial assistance from any public source and may issue revenue bonds. Regional authorities may be created by two or more municipal and/or county governments.

Missouri Housing Development Commission (state).

This commission was established by act of the general assembly to provide mortgage credit for low and moderate income housing. The commission consists of nine members, six of whom are appointed by the Governor with the consent of the senate, plus the Governor, the state treasurer, and the attorney general, who serve in an ex officio capacity. The commission may fix fees and charges, receive appropriations and grants, make mortgage loans, and issue revenue bonds.

Soil and water conservation districts (state). These districts are established by the state Soil and Water Districts Commission on petition of landowners and after public hearing and local referendum. A board of four elected supervisors, plus the county agricultural extension agent ex officio, administers each district. The district may receive appropriations and gifts, grants, and contributions.

Soil conservation subdistricts to provide watershed protection and flood control may be established on petition to the supervisors of the soil conservation district, after hearing and referendum. The supervisors of the parent soil and water conservation district govern each subdistrict. Soil and water conservation districts may levy an annual tax to finance the subdistricts. For census purposes, soil conservation subdistricts are classified as dependent activities of the parent district, and are not counted as separate governments.

Other examples include:

State

- Area revitalization authorities
- Forest cropland districts
- Missouri Access to Higher Education Trust
- Missouri Agricultural Small Business Development Authority
- Missouri Board of Public Buildings
- Missouri Coordinating Board for Higher Education
- Missouri Economic Development, Export, and Infrastructure Board (formerly Missouri Industrial Development Board)
- Missouri Family Trust
- Missouri Public Entity Risk Management Fund
- Missouri Rail Facility Improvement Authority
- State Environmental Improvement and Energy Resources

Authority (formerly Environmental Improvement Authority)

County

- Common road districts (county)
- Common sewer districts
- County health centers
- Drainage districts under county court
- Homeless assistance programs (Jackson, St. Charles, and St. Louis Counties)
- Industrial development corporations and authorities
- Neighborhood improvement districts (county)
- Port authorities (single county)
- Senior citizens' services boards
- Sewer districts in counties having 500,000 to 700,000 population (Jackson County)
- Sheltered workshop boards
- Solid waste management districts

Municipal

- Business districts
- City redevelopment authorities—1988 law
- Homeless assistance program (St. Louis city)
- Industrial development corporations and authorities
- Kansas City Public Building Authority
- Land reutilization authorities (St. Louis city)
- Neighborhood improvement districts (municipal)
- Planned industrial expansion authorities—cities over 400,000 population
- Port authorities (single-city)
- Sheltered workshop boards (St. Louis city)
- Tax increment financing commissions

Township

- Common road districts (township)

Missouri laws also provide for various types of local areas for election purposes and administration of justice.

MONTANA

Montana ranks 26th among the states in number of local governments, with 1,144 as of June 1997.

COUNTY GOVERNMENTS (54)

The entire area of the state is encompassed by county government, except for three regions. Two of them are municipalities known as Anaconda-Deer Lodge and Butte-Silver Bow. The third is that portion of Yellowstone National Park which lies in Montana, and is under Federal jurisdiction.

In 1977, the former county of Deer Lodge consolidated with the city of Anaconda to operate as one government, designated Anaconda-Deer Lodge County. Also in 1977, the former county of Silver Bow consolidated with the city of Butte to operate as one government, designated Butte-Silver Bow. Anaconda-Deer Lodge County and Butte-Silver Bow are classified under Montana law both as counties and as municipalities. However, Anaconda-Deer Lodge and Butte-Silver Bow are each counted only once for census purposes—as municipal governments rather than as county governments⁶³.

In Montana counties with county government, the governing body is called the county board of commissioners. Counties are divided into seven classes according to assessed valuation.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (128)

Municipal Governments (128)

Municipal governments in Montana are the cities and towns. They are divided into the following classes according to population size:

- First class—with 10,000 inhabitants or more
- Second class—with 5,000 to 9,999 inhabitants
- Third class—with 1,000 to 4,999 inhabitants
- Towns—with 300 to 999 inhabitants

Cities between 5,000 and 7,500 population may remain second-class or become a third-class city, and cities between 1,000 and 2,500 population may retain town status.

Township Governments (0)

Montana has no township governments, although the term “township” is applied to certain geographic subdivisions for election of some county government officers.

⁶³Yellowstone National Park was previously reported as a county equivalent. On November 7, 1997, this unit became legally part of Gallatin and Park Counties.

PUBLIC SCHOOL SYSTEMS (362)

School District Governments (362)

The following types of school districts in Montana are counted as separate governments for census purposes:

- Elementary Districts
- County high school districts
- Community college districts
- School Districts

An elected board of trustees governs each school district of the above types. Montana school districts may levy taxes and issue bonds. Some elementary districts also provide for secondary education through “high school districts.” A high school district consists of the territory of one or more elementary school districts. High school districts are governed by the school board of the elementary district serving, *ex officio*, and in some instances may have additional members elected by residents of territory not embraced by the elementary district. High school districts are not counted as separate governments, and are classified as dependent activities of the elementary district(s) they serve.

In the 1982, 1987, and 1992 Census of Governments high school districts were counted as separate governments. In the 1977 Census of Governments, and earlier censuses high school districts were classified as dependent activities of the elementary districts they served. Legislation enacted in 1991 permits creation of school districts, with elected boards and powers similar to those of county high school districts.

Community colleges in Montana are operated by community college districts. These districts are established by petition to the State Board of Regents. An elected board of trustees governs each district. Community college districts may levy taxes and may issue bonds.

Dependent Public School Systems (0)

Montana has no dependent public school systems.

Other Educational Activities

The full service education cooperatives in Montana (formerly called special education cooperatives) are created by contract between participating school districts to provide special education services. A joint board consisting of appointed representatives of each participating school district governs each cooperative. These cooperatives receive contributions from the state and the participating school districts. Special education cooperatives are classified as joint educational service agencies of the participating school districts for census purposes. They are not counted as separate governments. As of June 1997, there were 21 special education cooperatives reported in operation.

School districts or community college districts designated by the state superintendent of public instruction, upon direction of the legislature, may administer vocational or technical education programs. Joint boards of

trustees may be formed by two or more school districts to coordinate educational programs and support services. They are composed of representatives of the member school boards. They are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (600)

Montana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Conservation Districts

These districts are established by the State Department of Natural Resources and Conservation, after petition of residents and local referendum. An elected board of supervisors governs each district. The districts may levy special assessments, require contributions from landowners benefitted by district activities, and accept state and Federal contributions.

Conservancy Districts

Conservancy districts to provide water conservation and flood control facilities are established by the district court on petition of landowners, after public hearing and local referendum. A board of directors, appointed by the district court, governs each district. The districts may levy ad valorem taxes, collect service charges, and issue bonds upon voter approval. These districts may also be called “flood control districts” or “dike districts.”

County Water and Sewer Districts

County water and/or sewer districts may be created by the board of county commissioners on petition of the voters, after referendum. The district governing body is a board of directors of three or five members elected at large plus one additional member from each municipality included in the district appointed by the mayor of the municipality, and one member from any unincorporated territory within the district appointed by the board of county commissioners. The districts may issue bonds, fix rates and charges for services, and levy assessments on lands benefitted by the district.

Drainage Districts

Drainage districts are created by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The districts may issue bonds and levy assessments.

Fire Districts

These districts are created by the board of county commissioners after petition and hearing. An elected board of trustees governs each district. The county commissioners set the property tax rate needed to raise the revenues

required by the district. A district may issue bonds. Fire districts governed by the county governing body serving ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Fire Service Areas

Areas to provide fire protection are created by petition of property owners, after resolution of the county commissioners and a public hearing. A board of trustees, either elected by the property owners or appointed by the county commissioners, governs each fire service area. The service area board may levy special assessments and issue special obligation bonds. Fire service areas that are governed by the county board of commissioners are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Montana statutes provide that city or county governing bodies may establish housing authorities by resolution on petition of residents and after a public hearing. A board of commissioners, appointed by the mayor (in the case of city housing authorities) or the county commissioners (in the case of county housing authorities) governs each authority. Housing authorities may issue bonds, fix rents and charges, and accept grants from other governments.

Irrigation Districts

Irrigation districts are established by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The districts may levy ad valorem taxes and issue bonds. Two or more irrigation districts may operate under a joint board of control.

Local and Regional Port Authorities

These authorities to provide transportation terminals are established by resolution of the governing body of a county or municipal government. A board of commissioners appointed by the governing body of the establishing government, or elected by the voters governs each authority. The authorities may fix fees and rentals, request ad valorem tax levies, issue revenue bonds and, after voter approval, issue general obligation bonds. Similar provisions apply to regional port authorities, which serve two or more governments.

Montana Municipal Insurance Authority

This authority to provide an insurance pool for participating municipalities was established under a general law authorizing agreements between local governments. A board consisting of representatives appointed by participating cities governs the authority. The authority may assess premiums on participating cities and may issue revenue bonds.

Public Cemetery Districts

Public cemetery districts may be created by the board of county commissioners on petition of landowners after hearing and referendum. A board of trustees, appointed by the board of county commissioners, governs each district. The district may determine the amount of revenue to be raised from ad valorem tax levies.

Public Hospital Districts

These districts are established by the board of county commissioners on petition of property owners, after public hearing and referendum. An elected board of trustees governs each district. The districts may collect rates for services and determine the amount of revenue to be raised from ad valorem taxes.

Railway Authorities

County and regional rail authorities may be created for the preservation and improvement of abandoned rail lines. They are created by resolution of the county board(s) of commissioners. Each authority is governed by a board appointed by the board(s) of county commissioners. They may levy an ad valorem property tax with voter approval, and may fix and collect fees and charges for services. The authorities may issue general obligation, and revenue bonds.

Regional Airport Authorities and Joint Airport Boards

These authorities may be created by joint resolution of two or more municipal or county governing bodies after a public hearing. A board of commissioners, appointed by the governing bodies of the member municipalities, governs each authority. An authority may issue revenue bonds, impose service charges, and accept Federal and state aid and grants. In addition, participating municipalities may levy ad valorem taxes to meet fiscal needs as certified by an authority. Joint airport boards are similarly established. An airport authority or airport board established by a single municipal or county government is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

Solid Waste Management Districts (formerly listed as Refuse Disposal Districts)

Solid waste management districts may be created by resolution of the board of county commissioners. Cities and towns may be included in the district on resolution of their respective governing bodies. A board of directors of no fewer than five members, appointed by the county commissioners, governs each district; the board includes one county commissioner, and one member from the county board of health, along with other appointed members. The districts may fix service charges, receive grants,

and borrow money. In addition, joint solid waste management districts may be formed which cover portions of two or more counties and which have similar provisions to solid waste management districts generally. Solid waste management districts that serve only one county or municipal government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Television Districts

Television districts to construct, operate, and maintain television translator stations are created by the board of county commissioners on petition of voters and after public hearing and referendum. A board of trustees, appointed by the county commissioners, governs each district. The districts may impose a special tax on persons owning a television set.

Urban Transportation Districts

Urban transportation districts are established by petition to the county clerk, after hearing and referendum. The board may be appointed by member governments, or elected at the option of the members. The districts may levy ad valorem taxes and issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Montana that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Montana Board of Housing (state). This board was established to provide mortgage credit for lower income housing. The board consists of seven members appointed by the Governor with the consent of the Senate. The board may receive appropriations and grants; collect interest, fees, and charges; make mortgage loans; and issue revenue bonds.

Other examples include:

State

Forest fire protection districts
Montana Board of Investment
Montana Health Facility Authority
Montana Higher Education Student Assistance Corporation

County

- Business improvement districts (county)
- County airport authorities
- County building commissions
- County health units
- County museum boards
- County board of park commissioners
- County planning districts
- District health units
- Fair districts
- Fire districts governed by county commissioners
- Fire service areas governed by county commissioners
- Herd districts
- Horse herd districts
- Joint fair and civic center commissions
- Livestock protective districts
- Local improvement districts
- Local water quality districts (county)
- Metropolitan sanitary and storm sewer districts
- Mosquito control districts
- Multi jurisdictional service districts (county)
- Public libraries
- Road districts

Road improvement districts—1989 law
Rodent control districts
Rural improvement districts
Solid waste management districts (serving one county)

- Weed control and weed extermination districts
- Zoning districts

Municipal

Business improvement districts (municipal)
City parking commissions
Fire hydrant maintenance districts
Industrial districts
Local water quality districts (municipal)
Multi jurisdictional service districts (municipal)
Municipal airport authorities
Municipal park commissions
Public libraries
Solid waste management districts (serving one municipality)
Special improvement districts
Special Improvement Lighting Districts
Urban renewal agencies

Private Associations

The agricultural cooperative districts and Montana state grazing districts are classified, for census purposes, as private associations, and are not counted as governments.

Montana laws also provide for various types of local areas for election purposes and administration of justice. The city of Walkerville, located within the area of the former county of Silver Bow, continues to exist as a separate government.

NEBRASKA

Nebraska ranks 12th among the states in number of local governments, with 2,894 as of June 1997.

COUNTY GOVERNMENTS (93)

There are no areas in Nebraska lacking county government. The county governing body is called the board of commissioners, except in counties having township government, where it is called the board of supervisors. There are 66 counties administered by a board of commissioners and 27 administered by a board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (990)

The 990 subcounty general purpose governments in Nebraska consist of 535 municipal (city and village) governments, and the 455 township governments.

Municipal Governments (535)

Municipal governments in Nebraska include cities and villages. Township governments exist in some counties. In such counties, all villages and some, but not all, cities exist within township areas.

Cities are divided into the following four classes according to population size:

- Metropolitan—300,000 inhabitants or more (Omaha)
- Primary—100,000 to 300,000 inhabitants (Lincoln)
- First class—5,000 to 99,999 inhabitants
- Second class—800 to 4,999 inhabitants

Villages are municipal governments with 100 to 800 inhabitants. The minimum population required for incorporation is 100. Second class cities may elect to return to village classification.

Township Governments (455)

Township governments exist in 28 of the 93 Nebraska counties. Within these 28 counties, township governments do not cover the entire area: Some cities within the counties exist outside the area of any township.

Three elected officials—the assessor, the chairperson of the board, and the treasurer—comprise the township board.

PUBLIC SCHOOL SYSTEMS (681)

School District Governments (681)

The following types of school districts in Nebraska are counted as separate governments for census purposes:

- School districts providing elementary grades only:
 - Class I districts
- School districts providing secondary grades only:
 - Class VI districts

School districts providing both elementary and secondary grades:

- Class II—population of less than 1,000
- Class III—population of 1,000 to 99,999
- Class IV—population of 100,000 to 200,000
- Class V—population over 200,000
- Educational service units

An elected board governs each school district. Nebraska school districts may levy local ad valorem school taxes and borrow money.

In addition, Nebraska statutes provide for “educational service units” that provide special services (e.g., education for handicapped children, etc.) to school districts. An elected board governs each of these service units. The board may levy ad valorem taxes and receive grants.

Dependent Public School Systems (0)

Nebraska has no dependent public school systems.

SPECIAL DISTRICT GOVERNMENTS (1,130)

Nebraska statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

General law provides for three types of airport authorities—city, county, and joint. An airport authority becomes operative upon appointment of a board by officials of the sponsoring government. However, succeeding members of the board are elected, except for the board of an authority located in a city of the metropolitan class (Omaha). An airport authority may issue bonds; fix fees, rentals, and charges; accept grants from the Federal government and other sources, and determine the amount of an annual ad valorem tax to be levied by the sponsoring government for airport purposes.

Cemetery Districts

Cemetery districts may be established by the county governing body on petition of taxpayers. An elected board of trustees governs each district. The district may levy ad valorem taxes.

Community Building Districts

Districts to provide buildings for various community enterprises and activities are established by petition of residents of the area to be served, after public hearing and referendum. A board of five or more trustees appointed by the county governing body governs each district. The districts may levy ad valorem taxes and borrow money.

Drainage Districts

Nebraska statutes authorize the following types of drainage districts:

Drainage districts may be created by two methods—by the district court on petition and after hearing, or by the county clerk on petition and after referendum. An elected board of supervisors governs each district. The district may issue bonds and levy special benefit assessments. After 1972, new districts may not be established under the above laws, but districts then in existence may continue to operate.

Sanitary drainage districts for drainage of lands in municipalities are created by the county board on petition of resident landowners after referendum. An elected board of trustees governs each district. The district may levy an annual tax, issue bonds, and make special benefit assessments.

Health Districts

Health districts may be created in counties having over 200,000 inhabitants by the county board on petition of voters and after referendum. An elected board governs each district. The district may levy taxes and issue bonds with the approval of the voters. No health districts were reported in operation as of June 1997.

Hospital Districts and Authorities

Nebraska statutes authorize the following types of hospital districts and authorities:

Hospital districts authorized under 1959 law are established by the county governing body on petition of landowners and after a hearing and referendum. An elected board of directors governs each district. The district may fix rates and levy an annual ad valorem tax which the county collects.

Hospital authorities authorized under a 1971 law are established by the board of county commissioners after petition of voters and public hearing. A board of trustees, initially appointed by the county governing body, but with succeeding trustees elected, governs each district. The district may fix rates and charge for services and may issue revenue bonds.

Housing Authorities

Nebraska law provides for the establishment of housing authorities by resolution of a city, village, or county governing body on its own motion or on petition of residents. Housing authority commissioners are appointed by the mayor or by the village or county governing body. The authorities may issue revenue bonds and establish rents and charges as well as accept Federal grants.

Nebraska laws provide that the chief administrative officer and governing body of a first or second class city or village having a military installation within its boundaries, or within 3 miles thereof, may constitute the authority board if it takes over the installation as a housing project. Such a housing authority would not be counted as a separate government. See “Subordinate Agencies and Areas,” below.

Irrigation Districts

The county board, on petition of landowners, may create irrigation districts. An elected board of directors governs each district. The district may levy property taxes and special benefit assessments, issue bonds, and fix rates and charges for water. Irrigation districts are also authorized under the public power and irrigation district law discussed below.

Joint Electric Power, Sewerage, and Solid Waste Disposal, and Water Distribution Agencies—1981 Law

Agencies of this type may be established by ordinance of the participating municipal governments, to provide electric power, sewerage and solid waste disposal, and water distribution services. Agencies that provide water distribution services may be established only after approval of the State Department of Water Resources. A board of directors appointed by the participating governments governs the agency; the number of directors representing each member municipality is determined by agreement. The agency may fix rates, rents, fees, and charges and issue revenue bonds. The Municipal Energy Agency of Nebraska was organized under this law.

Joint Public Power Authorities—1982 Law

These authorities enable public power districts to issue bonds at lower cost. They are established by resolution of two or more public power or rural public power districts, after approval by the Nebraska Power Review Board. A board of directors governs each authority. Each participating public power district appoints one board member. The authority may fix and collect rents, charges, rates, and fees for its services and may issue revenue bonds with the approval of the participating public power districts. The Nebraska Electric Power Authority was established under this law.

Metropolitan Transit Authority

This authority was authorized by a 1957 general law to provide transit facilities in cities of the metropolitan class (Omaha). A board appointed by the mayor with the approval of the city council governs the authority. The board may issue revenue bonds; fix rates, fares, and charges; accept grants; and determine the amount of taxes to be levied for its purposes. The Omaha Metropolitan Transit Authority was established under this law.

Natural Resources Districts

In 1972, natural resources districts were created by combining the following types of districts: soil and water conservation districts, watershed conservancy districts, watershed districts, advisory watershed improvement boards, and watershed planning boards. An elected board of directors governs each natural resources district. The

district may levy ad valorem taxes, fix charges, accept grants, and issue revenue bonds. General obligation bonds may be issued with the approval of the voters.

Metropolitan Utilities District

Nebraska legislation authorizes a metropolitan utilities district for any city of the metropolitan class (Omaha). The Omaha Metropolitan Utilities district was originally established under 1903 law as the Omaha Water Board. That board was succeeded in 1913 by the Metropolitan Water District, which in turn was succeeded in 1921 by the present Omaha Metropolitan Utilities District. The Omaha Metropolitan Utilities District assumed control and operation of the Omaha gas utility in addition to control of the Omaha water utility operated by the predecessor districts.

An elected board of directors governs the district. The district may exercise all powers exercised by cities or villages for the construction or extension of utilities. It may also levy ad valorem taxes, fix rates, and issue bonds. Public utility districts established by the Omaha Metropolitan Utilities District are classified as dependent activities of the district, and are not counted as separate governments.

Public Power Districts

Nebraska statutes authorize two types of power districts.

Public power and irrigation districts provide public power, irrigation, or both. They are established by the Nebraska Power Review Board on petition of voters and after investigation. An elected board of directors governs each district. The district may sell water and/or electric power, and may issue bonds. Districts created under this act to provide only irrigation facilities are included under irrigation districts, above.

Rural power districts may be created by petition of any electric cooperative corporation to the State Department of Water Resources. When established, they operate under the same provisions as public power and irrigation districts above.

Reclamation Districts

Reclamation districts may be created by the State Department of Water Resources on petition of landowners. An elected board of directors governs each district. The district may levy benefit assessments and ad valorem taxes and issue bonds with the approval of the voters.

Road and Street Improvement Districts—1957 and 1961 Laws

These districts are established by the county governing body on petition of landowners and after public hearing and referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes and

special assessments and issue bonds. These districts may provide road lighting as well as road improvement services. In the 1992 Census of Governments, these districts were listed as “Rural Road Improvement Districts.”

These districts are to be distinguished from street improvement districts formed under 1901 and 1879 laws. Districts formed under those two laws are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Rural and Suburban Fire Protection Districts

These districts are established by the county clerk on petition of landowners after majority approval at a public meeting. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds.

Rural Water Districts

Rural water districts are created by the county governing body following petition of landowners and public hearing. A board of directors elected by the landowners governs the district. The district may fix charges on benefits received and may issue revenue bonds. After 1972, new districts may not be established under this law, but districts then in existence may continue to operate.

Sanitary and Improvement Districts

Sanitary and Improvement Districts provide sewerage or water systems, street and highway facilities, street lighting, park and recreation facilities, and certain other services. They are created by the clerk of the district court on petition of landowners. An elected board of trustees governs each district. The district may issue bonds, levy ad valorem taxes and special assessments, and fix rates for services.

Weather Control Districts

The State Department of Agriculture, on petition of landowners and after hearing and referendum, may establish weather control districts to seed cloud formations within the district area. An elected board of directors governs each district. The district may levy ad valorem taxes and accept grants. No weather control districts were reported in operation as of June 1997.

SUBORDINATE AGENCIES AND AREAS

Shown below are various entities that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments, and not as independent governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the area of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Nebraska Investment Finance Authority (state). This authority was established by act of the legislature to provide credit for agricultural, economic development, energy conservation, and housing purposes. The authority is governed by a board of nine members, six of whom are appointed by the Governor, plus the director of economic development, the chairperson of the Nebraska Investment Council, and the director of agriculture, who serve in an ex officio capacity. The authority may receive grants and contributions, fix fees and charges, make mortgage loans, and issue bonds. It is the successor agency to the Nebraska Agricultural Development Corporation, the Nebraska Development Finance Fund, and the Nebraska Mortgage Finance Fund.

Other examples include:

State

Area agencies on aging
 Child Support Task Force
 Commission on Public Advocacy
 Critical Incident Stress Debriefing Council
 Ethanol Authority and Development Board
 Fort preservation, restoration, and development boards (joint state-county)
 Interstate Insurance Receivership Commission
 Judicial Resources Commission
 Nebraska Aquaculture Board
 Nebraska Commission on Local Government Innovation & Restructuring
 Nebraska Conservation Corporation
 Nebraska Dairy Industry Development Board
 Nebraska Educational Facilities Authority
 Nebraska Educational Finance Authority
 Nebraska Educational Telecommunications Commission (formerly Education Television Commission)
 Nebraska Elementary and Secondary School Finance Authority
 Nebraska Railway Council (formerly Nebraska Branch Rail Revitalization Council)
 Nebraska Development Districts
 Nebraska Small Employer Health Insurance Program
 Nebraska State Airline Authority
 Regional mental health authorities

Research and Development Authority
 Small Business Development Authority
 Wyuka Cemetery Corporation

County

Agricultural Societies
 Boards of public docks (county)
 City-county buildings (county portion)
 City-county health agencies
 County and regional libraries
 County hospital boards
 County land reutilization authorities
 Fort preservation, restoration, and development boards (joint state-county)
 Interjurisdictional Planning Commission (joint city-county)
 Interstate county bridge commissions
 Interstate conservation or recreational improvement districts
 Omaha-Douglas Public Building Commission (joint city-county)
 Railroad transportation safety districts
 ▪ Road districts
 ▪ Rural road improvement districts
 Weed control authorities

Municipal

Boards of public docks (county)
 Boards of public trust
 Business improvement districts
 City-county buildings (city portion)
 Community redevelopment authorities
 Housing authorities governed by municipal governing body
 Industrial development corporations (Omaha)
 Improvement districts (Omaha)
 Interjurisdictional Planning Commission (joint city-county)
 Interstate city bridge commissions (Omaha)
 Interstate conservation or recreational improvement districts
 Joint airport board
 Joint city-school district building commissions
 Landmark heritage preservation districts (Omaha)
 Off-street parking districts (primary, first-, and second-class cities)
 Omaha-Douglas Public Building Commission (joint city-county)
 Omaha Parking Authority
 Ornamental lighting districts (Lincoln)
 Public improvement districts (Lincoln)
 Public utility districts
 Sewerage and drainage districts
 Sewer and water extension districts
 Sewer and water main connection districts (first-class cities)

Special improvement districts
Storm sewer districts (first-class cities)
Street improvement districts—1901 and 1879 laws
Street sprinkling districts (Omaha)
Water districts (Lincoln)
Water service districts (second-class cities and villages)

Water and sewer districts (first-class cities)
Zoning districts

Nebraska laws also provide for various types of local areas for election purposes and administration of justice.

NEVADA

Nevada ranks 47th among the states in number of local governments, with 205 as of June 1997.

COUNTY GOVERNMENTS (16)

The entire area of the state is encompassed by county government except for Carson City. Carson City is counted as a municipal rather than a county government in census statistics on governments.

In Nevada the county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (19)

Municipal Governments (19)

Municipal governments in Nevada are the incorporated cities and towns which may be incorporated under special charters or general law. The minimum population for incorporation is 250. Cities formed under general law are divided into three classes:

First class: 20,000 inhabitants or more

Second class: more than 5,000 but fewer than 20,000 inhabitants

Third class: 5,000 inhabitants or fewer

The "unincorporated towns" in Nevada are adjuncts of the county governments and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Township Governments (0)

There are no township governments in Nevada. Most of the counties, however, are divided into "township" areas for local court and police power purposes.

PUBLIC SCHOOL SYSTEMS (17)

School District Governments (17)

Each of the 16 counties and Carson City constitutes a school district government. An elected board of trustees administers each school district. The board of county commissioners, after voter approval, may levy school taxes in accordance with state law. They may, however, levy up to 75 cents per \$100 of taxable property without voter approval. The district trustees may levy general obligation bonds upon voter approval.

Dependent Public School Systems (0)

Nevada has no dependent public school systems.

Other Educational Activities

Educational supervision "districts" in Nevada are election areas for members of the State Board of Education and are not counted as governments.

SPECIAL DISTRICT GOVERNMENTS (153)

Nevada statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities (Special Acts)

These authorities were established by special acts. The governing body is a board of trustees. The board is appointed by local officials or elected at large in accordance with the special legislation applying to a particular authority. The trustees may collect fees and rentals, and the county levies a property tax for the authority. General obligation bonds require voter approval but revenue bonds may be issued without voter approval. One authority of this type exists in Washoe County.

As of July 14, 1992, the Airport Authority of Battle Mountain is no longer classified as an independent special district. However, airport facilities are maintained by Lander County.

The Airport Authority of Carson City is not counted as a separate government because its actions are subject to review by the Carson City government. See "Subordinate Agencies and Areas," below.

Cemetery Districts

This law has been repealed but existing districts may continue to operate under its provisions.

Conservation Districts

These districts are established by the State Conservation Commission on petition and after hearing and referendum. A board of five elected supervisors and one or two appointed supervisors governs the district. The districts may require contributions from landowners for services and may accept donations from the state or the Federal government.

County Fire Protection Districts—1937 Law

A 1937 law provides for the creation of county fire protection districts by the county board of commissioners on petition of landowners and after hearing and special election. An elected board of directors governs each district. The district may levy taxes and issue general obligation bonds.

These districts are distinct from the county fire protection districts authorized in 1945 and 1963. Districts under the 1945 and 1963 laws are not counted as governments. See "Subordinate Agencies and Areas," below.

County Hospital Districts

These districts are created by the board of county commissioners on its own motion or on petition of property owners and after public hearing. An elected board of trustees governs each district. The board may fix charges, levy taxes, accept donations, and issue bonds after local referendum.

County Library Districts

These districts are created by the county commissioners on petition of the taxpayers. A board of five trustees appointed by the county commissioners governs each district. The district board determines its annual needs, which are met from tax levies and from grants.

Similar provisions apply to consolidated library districts (consolidations of a city and county library in counties over 400,000 population), regional libraries, and regional networks of libraries. Exceptions: Consolidated library districts may issue bonds with voter approval. Financial requirements of regional libraries are met by contributions from participating local governments in accordance with the agreement creating the regional library. The boards of regional network of libraries consist of one representative from each participating entity.

City and town libraries were created under similar provisions prior to July 1, 1967. Any existing on that date may be maintained. These libraries are dependent agencies of the creating entity and are listed under “Subordinate Agencies and Areas,” below.

Elko Convention and Visitors Authority

This authority was created by special act to provide convention facilities in Elko. A board of five members, of whom three are elected, one is appointed by Elko County, and one is appointed by the city of Elko, governs the authority. The authority may fix rates, tolls, rents, and charges; levy ad valorem taxes; and issue bonds. This authority is the successor to the former Elko City-County Civic Auditorium Authority.

Convention and visitor authorities created by county boards of supervisors are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

General Improvement Districts

These districts are established by ordinance of the county board of commissioners on its own motion or on petition of landowners and after public hearing. These districts provide one or more of the following services: electric light and power, cemetery, swimming pool, television, space heating, street, street lighting, sidewalks, storm drainage, flood control, sanitary sewer, garbage and refuse disposal, recreation, fencing, emergency medical services, fire protection, water supply facilities, and mosquito and other pest abatement and extermination.

Most general improvement districts may levy taxes or special assessments, fix charges, or issue revenue, special assessment, or general obligation bonds in accordance with their financing powers. General obligation bonds must be approved by the voters. Districts providing pest abatement, swimming pools or cemeteries, however, may not levy special assessments or issue bonds. Television districts may not issue bonds.

General improvement districts, with exceptions for those providing sewerage or water facilities or emergency medical services, are governed by an elected board of trustees. For general improvement districts providing only sewerage facilities, the board of county commissioners is the ex officio board of trustees for counties with a population of 400,000 or more and may be the ex officio board for counties with less than 400,000. For districts providing only water facilities or only water and sewerage facilities, the board of county commissioners may be the ex officio board of trustees. For districts providing emergency medical services, the board of county commissioners may be the ex officio board of trustees for counties with a population of less than 100,000.

Districts governed by the board of county commissioners, ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Flood control, sanitary sewer, and fire protection districts governed by the county board of supervisors are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Housing authorities are established by resolution of the governing bodies of cities, towns or counties. A board of commissioners, appointed by the chief executive of the municipality or by the county commissioners, governs each authority. These boards may issue revenue bonds, fix rentals, and accept grants or loans from the Federal government.

Irrigation Districts

The county commissioners on petition of landowners and after referendum may establish irrigation districts. These districts also may provide drainage facilities and generate and sell electricity. These districts also may be designated water conservation, water conservancy or water improvement districts. An elected board of directors governs each district. The district may issue revenue and general obligation bonds with voter approval, levy ad valorem taxes and special assessments, and fix tolls and charges.

Improvement districts established within irrigation districts have provisions similar to those for irrigation districts. These improvement districts are classified as dependent activities of the irrigation districts creating them and are not counted as separate governments.

Tahoe Transportation District

This district is counted under “California—Special District Governments.”

Water Conservancy Districts and Subdistricts

Water conservancy districts are established by the district court on petition of landowners and after public hearing. The districts are divided into divisions in the initiating petition; a division is an irrigation or other special district, an incorporated city or town, or other political subdivision or combination thereof. The district board of directors is appointed by the district court on recommendations made by these divisions or subcontracting agencies. District boards may fix rates for water and electric power, levy ad valorem taxes and special benefit assessments, and incur indebtedness upon voter approval.

Water conservancy subdistricts also are counted, for census purposes, as separate governments. They have the same general powers as water conservancy districts.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Nevada that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provision for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Nevada Housing Division (state). This agency was created as a division of the Nevada Department of Commerce by 1975 legislation. An administrator appointed by the state director of commerce administers the division. The division may fix fees and charges and issue revenue bonds.

Other examples include:

State

Agricultural districts
Comstock Historic District Commission
Nevada Gaming Commission

Nevada Gaming Control Board
Nevada Rural Housing Authority
Nonprofit corporations for the acquisition of real property for future development and expansion of the University of Nevada (Reno or Las Vegas)
Southern Nevada Water Authority
Taxicab authorities (counties of 400,000 or more population)
Water districts

County

- Agricultural associations
- Convention and visitor authorities created by county boards of supervisors
- County fair and recreation boards
- County fire department districts
- Fire protection districts—1945 law⁶⁸
- Fire protection districts—1963 law⁶³
- Flood control districts⁶³
- General improvement districts with ex officio boards
- Health districts
- Historic districts (county)
- Improvement districts (county)
- Joint airport boards
- Las Vegas Valley Water District
- Redevelopment agencies (county)
- Regional planning districts
- Regional transportation commissions
- Road districts
- Rodent control districts
- Sanitary sewer districts (counties of 400,000 or more population)
- Taxing districts to provide emergency (911) telephone service
- Unincorporated towns
- Weed control districts

Municipal

Airport Authority of Carson City
Carson City Fair and Recreation Board
Historic districts (municipal)
Improvement districts (municipal)
Joint airport boards
Libraries (city or town)
Redevelopment agencies (municipal)
Taxing districts to provide emergency (911) telephone service
Taxing districts for police protection
Taxing districts for maintenance of improvements
Transportation districts (city)

Nevada laws also provide for various types of local areas for election purposes, administration of justice, and improvement of transportation or central business areas.

⁶⁸See also “General Improvement Districts” under “Special Districts.”

NEW HAMPSHIRE

New Hampshire ranks 42nd among the states in number of local governments, with 575 as of June 1997.

COUNTY GOVERNMENTS (10)

There are no areas in New Hampshire lacking county government. New Hampshire county governments have relatively few responsibilities. Towns and cities perform most of the functions of local governments. The county governing body is the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (234)

The 234 subcounty general purpose governments in New Hampshire consist of 13 municipal (city) governments and 221 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In New Hampshire, city and town governments exercise similar powers and perform similar functions.

Municipal Governments (13)

The term “municipality” as defined for census statistics on governments applies in New Hampshire only to the cities. In the past, the general court established cities by special acts. Home rule charters establish new cities. Existing cities may adopt home rule charters. Cities exist outside the area of any town.

Town or Township Governments (221)

Units in New Hampshire locally designated as “towns” are counted in census statistics as a separate type of government.⁶⁹ Traditional towns are governed by state statute. Home rule towns are governed by charter. Existing towns may adopt home rule charters.

Town governments exist in each county in New Hampshire, but they do not cover the entire area of each county. Cities, gores, grants, purchases, unorganized locations, and unorganized townships exist outside the area of any town.

PUBLIC SCHOOL SYSTEMS (176)

School District Governments (166)

Only the following types of school districts in New Hampshire are counted as separate governments for census purposes:

- Cooperative school districts
- Interstate school districts

- Regular school districts
- Special school districts

The composition and the method of selection of the boards of cooperative school districts is determined by the agreement establishing the district. Regular and special school districts are governed by elected boards. All three types of districts may issue bonds and determine their own fiscal requirements. Similar provisions also apply to interstate school districts.

Dependent Public School Systems (10)

New Hampshire statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments (1):
 - Coos County School District
- Systems dependent on municipal governments (9):
 - City school systems

The Coos County School District serves the unincorporated areas of Coos County. It is governed by the board of county commissioners serving *ex officio*. It is classified for census purposes as a dependent agency of Coos County and not as a separate government.

The public school systems serving the cities of Berlin, Dover, Franklin, Laconia, Manchester, Nashua, Portsmouth, Rochester, and Somersworth are governed by separate school “district” boards that are either appointed by the city council or elected by the voters. The public school systems serving these cities, however, are subject to municipal fiscal control. They are classified for census purposes as dependent agencies of the cities they serve and are not counted as separate governments.

Other Educational Activities

School administrative units, formerly called supervisory unions, are entities for the supervision of school affairs in two or more school districts. School administrative units also may request, receive, and expend Federal funds for educational purposes. Operating expenses are met by the participating districts. School administrative units are classified as joint educational service agencies of participating school districts and are not counted as separate governments.

Area vocational high schools and authorized regional enrollment area (AREA) schools are maintained and operated by the school districts in which the facilities are located. Such schools are classified as joint activities of the participating school districts and are not counted as separate governments.

Secondary regional vocational centers are designated by the commissioner of education to provide vocational services for two or more school districts. They are governed by an advisory board consisting of representatives from the sending and receiving school districts. Secondary

⁶⁹Governmentally organized “locations” in New Hampshire also are classified as township governments for census purposes. However, there are no governmentally organized locations now in existence.

regional vocational centers are classified as dependent activities of the receiving school district and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (165)

New Hampshire statutes authorize the creation of special districts or authorities that are counted as governments. These are discussed in detail below.

Conservation Districts

Under New Hampshire law, each county constitutes a conservation district. A board of supervisors appointed by the State Conservation Committee governs the district. The district board may accept gifts and grants and require contributions from landowners for benefits extended.

Cooperative Alliance for Seacoast Transportation

This alliance was created by act of the general court to acquire, own, and operate a regional transit system. A board of directors including representatives of various state, local, and private agencies governs the alliance. The alliance may fix rates, fares, tolls, rents, and other charges and receive Federal, state, and local contributions.

Housing Authorities

Housing authorities may be established in any city or town after local referendum. The housing authority commissioners are appointed by the mayor or the town selectmen. Authorities may issue bonds, collect rentals for facilities, and accept appropriations.

Maine-New Hampshire Interstate Bridge Authority

This authority was created by a special act to operate the Kittery-Portsmouth Bridge. The governing body consists of three members from each state. In New Hampshire, the members are appointed by the Governor and include the commissioner of transportation, ex officio. The authority may issue bonds, fix rates and tolls, and accept grants.

Regional Transit Districts

Cities and towns may vote to establish a district. The regional transit district board's members are appointed by the governing bodies of the participating cities and towns. The number of representatives for each city or town is based on its population. Each city or town contributes to expenses based on a fair-share formula. The district also may accept gifts, grants, or loans.

Solid Waste Management Districts

Each city, town, unincorporated town, or unorganized place participates in a solid waste management district or provides access to another approved solid waste facility

for its residents. Districts are governed by a district committee organized in accordance with the district agreement. The district may issue bonds upon approval by member governing bodies. Local officials may enter into cooperative agreements to provide regional facilities.

Village Districts or Precincts

These districts or precincts are created by the town selectmen on petition and after local referendum. The districts provide one or more of the following functions: fire or police protection, ambulance services, park or recreation facilities, street lighting or sprinkling, water supply and electricity, pest control, and construction and maintenance of sidewalks, sewers, drains, flood control, sewage and waste treatment plants, and roads. The district or precinct governing body is elected. After vote at a district meeting, the district or precinct may issue bonds and levy taxes. These units also may charge rates for services.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in New Hampshire that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

New Hampshire Business Finance Authority (state).

This authority was created by act of the General Court to develop, operate, finance, and maintain commercial, industrial, transportation, and recreation facilities. A board of 14 directors, nine appointed by the Governor, governs the authority. The authority may charge fees and rents, accept grants, make loans, and issue revenue bonds. The Governor and council may award an unconditional state guarantee of the bonds. This entity was formerly called the New Hampshire Industrial Development Authority.

New Hampshire Higher Educational and Health Facilities Authority (state). This authority was established to construct educational and health facilities. The authority is governed by a board of seven directors appointed by the Governor and council. The authority may fix, revise and collect rates, rents, fees and charges for the use of facilities and services. It may issue revenue bonds with the approval of the Governor and council.

New Hampshire Housing Finance Authority (state).

This authority was established to provide mortgage credit for housing; to provide housing subsidies to low income persons; and to construct housing. The authority is governed by a nine member board appointed by the Governor. The authority may receive grants, contributions; and

loans; make mortgage loans and issue revenue bonds.

Other examples include:

State⁷⁰

Community Development Finance Authority
Emergency medical services districts
Fire districts (for forest fire control)
Forest districts
New Hampshire Industrial Heritage Commission
New Hampshire Municipal Bond Bank
New Hampshire School Building Authority
New Hampshire State Port Authority
Pease Air Force Base Development Authority
Sweepstakes Commission

Municipal

Airport authorities and districts
Central business service districts
Economic development and revitalization districts
Health districts

Historic districts
Local industrial development authorities
Multi-municipality industrial development authorities
(city, town, or joint)
Transit authorities

Town

Airport authorities and districts
Central business service districts
Economic development and revitalization districts
Health districts
Highway districts
Historic districts
Multi-municipality industrial development authorities
(city, town, or joint)
Transit authorities

Other

Gores, grants, locations, purchases, and unorganized townships are geographical areas outside the area of any city or town, and are not counted as governments.

New Hampshire laws also provide for various types of local areas for election purposes, administration of justice, and zoning.

⁷⁰Legislation for the New Hampshire Energy Authority was repealed in 1990.

NEW JERSEY

New Jersey ranks 22nd among the states in number of local governments, with 1,421 as of June 1997.

COUNTY GOVERNMENTS (21)

There are no areas in New Jersey lacking county government. The counties are divided into the following six classes:

Counties not bordering on the Atlantic Ocean:

First class—more than 550,000 inhabitants and a population density of more than 3,000 persons per square mile (Bergen, Hudson, Essex)

Second class—all other counties with more than 200,000 inhabitants

Third class—50,000 to 200,000 inhabitants

Fourth class—fewer than 50,000 inhabitants

Counties bordering the Atlantic Ocean:

Fifth class—more than 100,000 inhabitants

Sixth class—100,000 inhabitants or fewer

The county governing body is called the board of chosen freeholders.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (567)

The 567 subcounty general purpose governments in New Jersey comprise 324 municipal (borough, city, town, and village) governments and 243 township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In New Jersey, borough, city, town, village, and township governments have similar powers and perform similar functions.

Municipal Governments (324)

The term “municipality,” as defined for census statistics on governments, applies only to the boroughs, cities, towns, and villages in New Jersey. Townships, to which the term “municipalities” is applied by New Jersey statutes, are counted for census purposes as township rather than municipal governments (see below). Cities are divided according to population size and location as follows:

First class—more than 150,000 inhabitants

Second class—12,000 to 150,000 inhabitants

Third class—fewer than 12,000 inhabitants, excluding seaside resorts bordering on the Atlantic Ocean.

Fourth class—resort cities bordering on the Atlantic Ocean.

There is no standing classification for other municipalities. All cities, towns, boroughs, and villages exist outside the area of any governmentally active township.

Township Governments (243)

Townships, although not differing in legally authorized powers from the types of municipal governments described above, are classified for census purposes as a separate type of government. All areas of the state are encompassed by township governments except areas within the boundaries of a borough, city, town, or village. Most of the townships in New Jersey are governed by a township committee. However, several townships have adopted either the commission, the council-manager, or the strong mayor-council form of government.

PUBLIC SCHOOL SYSTEMS (628)

School District Governments (552)

Only the Type 2 school districts in New Jersey are counted as separate governments for census purposes. Type 1 school districts (see “Dependent Public School Systems,” below) are not counted as separate governments in census statistics on governments. Conversion from a Type 1 to a Type 2 school district, or vice versa, requires voter approval.

Type 2 school districts now include regional school districts. Regional school districts are further classified as “all purpose regional districts” that may provide all school services within their area and, thus, replace the basic school districts, and “limited purpose regional districts” that provide only one or a limited number of school services for their constituent districts.

An elected board of education governs each Type 2 school district. Each district may determine the amount of local school tax levies and issue bonds with the approval of the voters. Consolidated school districts are special types of Type 2 school districts.

Dependent Public School Systems (76)

New Jersey statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (51):

- County vocational school systems
- County special services school districts
- County colleges
- Community college agencies
- Jointure commissions

Systems dependent on municipal governments (18):

- Type 1 school districts in boroughs, cities, towns, or villages

Systems dependent on township governments (4):

- Type 1 school districts in townships

Systems dependent on the state government (3):
State-operated school districts

County vocational school systems are authorized by New Jersey law. The vocational school board is appointed by the chief elected executive officer of the county, or by the director of the board of chosen freeholders. The county superintendent of schools serves as an ex-officio member. The fiscal needs of county vocational school systems are determined and provided for by the county governments. County vocational schools are classified as dependent agencies of the county government in census reporting, and are not counted as separate governments. In June 1997, 20 county vocational schools were reported in operation.

County special services school districts are established by resolution of the county board of chosen freeholders for the education and treatment of handicapped children. Each district is governed by a board of education, consisting of the county superintendent of schools, ex-officio, plus six members appointed by the director of the board of chosen freeholders with the consent of the board. Fiscal requirements are determined by a board of school estimate and are provided by the county and state governments. For census reporting, county special services school districts are classified as dependent agencies of the establishing county government. They are not counted as separate governments. In June 1997, eight county special services school districts were reported in operation.

County colleges are classified as dependent agencies of the county government for census purposes. They are not counted as separate governments. Each county college is governed by a board of trustees consisting of the county superintendent of schools and ten persons, eight of whom are appointed by the appointing authority of the county with the consent of the board of chosen freeholders, and two of whom are appointed by the Governor. In addition, the student body elects one representative from the graduating class to serve as a non-voting member for 1 year. When a junior college is established in more than one county, two additional members are appointed for each additional participating county. The membership of the board of trustees is apportioned by the commission according to the latest U. S. Decennial Census. Each county must have at least two members and the county superintendent of schools on the board. The county government may appropriate funds and issue bonds for the benefit of county colleges. In June 1997, 17 county colleges were reported in operation.

County colleges may also be formed by any private institution of higher education and any postsecondary institute of a county board of vocational education. Such colleges are otherwise under provisions similar to those governing county junior colleges. The Union County College was established under this law. Community college agencies may be established in any county that had not established a junior college prior to 1974, by the board of

chosen freeholders with the consent of the state commission on higher education. Such an agency is governed by a community college commission composed of nine members, seven of whom are appointed by the county appointing authority with the consent of the board of chosen freeholders, and two of whom are appointed by the Governor. These commissions have the same powers as the trustees of county colleges except the power to condemn property. For census purposes, they are classified as dependent agencies of county governments, and are not counted as separate governments. In June 1997, one community college commission (in Hudson County) was reported in operation.

Jointure commissions are established by two or more school districts to provide for education of the handicapped. These commissions consist of representatives from the constituent school district boards. Their fiscal needs are apportioned to the establishing districts. These commissions are classified, for census reporting, as dependent agencies of county governments. They are not counted as separate governments. In June 1997, two jointure commissions were reported in operation.

Each Type 1 school district is governed by a board of education appointed by the mayor or other chief executive officer of the borough, city, town, township, or village it serves. Its fiscal requirements are subject to review and final determination by a board of school estimate composed of two members appointed by the board of education from its own membership, two appointed by the municipal governing body from its own membership, plus the chief executive of the municipality. If the municipality has no chief executive, the governing body of the municipality appoints a third member. Funds of Type 1 school districts, however, are separate from other funds of the borough, city, town, township, or village governments they serve. Type 1 school districts are classified for census purposes as dependent agencies of borough, city, town, township, or village governments, and are not counted as separate governments. In June 1997, there were 18 borough, city, town, or village school systems, and four township school systems reported in operation.

State-operated school districts are established by administrative order of the State Board of Education upon a finding by the commissioner of education that a local public school system is in need of reorganization in order to provide efficient schools. A district board of education, appointed by the State Board of Education, administers each state-operated school district. The amount of property taxes levied by the borough, city, town, township, or village governments served shall be sufficient to meet the amount the state-appointed district superintendent certifies as necessary for support of the district. Once the state commissioner of education is satisfied that reorganization of the district is successful, local control of the school district may be reestablished. In that event, the voters decide whether the reorganized district is to be a Type 1 school

district or a Type 2 school district. In June 1997, three state-operated school districts were reported in operation.

Other Educational Activities

Educational services commissions are created by the State Board of Education upon petition of five or more boards of education in two or more counties to carry on programs of education research and to provide educational and administrative services to the establishing districts. The establishing districts contribute to the support of educational services commissions. For census reporting, these commissions are classified as joint educational service agencies of the participating school districts. They are not counted as separate governments. In June 1997, ten such commissions were reported in operation.

County parental schools for juvenile delinquents (known as county youth houses) are also authorized.

SPECIAL DISTRICT GOVERNMENTS (281)

New Jersey statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

County Bridge Commissions

County bridge commissions may be established to build, improve, and maintain highway bridges by the county board of chosen freeholders. A board of commissioners, appointed by the county board, governs each district. The district may fix tolls and issue bonds. Joint county bridge commissions also may be created; each participating county appoints three commissioners to the governing board.

County Improvement Authorities

These authorities finance, construct, and operate public buildings and facilities for various purposes including public transportation, aviation, solid waste disposal, financing of low income housing, and redevelopment projects. These authorities may be established by resolution of the county governing body. A board of five members appointed by the county governing body governs the authority; in some counties, by ordinance, the county executive or a county supervisor serves ex-officio as a sixth non-voting board member. The authority may fix and collect rents, fares, tolls, and charges; accept county and municipal appropriations; make loans; and issue revenue bonds.

Delaware River and Bay Authority

This authority is counted under “Delaware—Special District Governments.”

Delaware River Joint Toll Bridge Commission

This commission is counted under “Pennsylvania—Special District Governments.”

Delaware River Port Authority

This authority was established by special acts of the New Jersey and Pennsylvania legislatures to operate and maintain bridges, tunnels, ferries, railroads, and rapid transit systems; and to improve and develop ports in and near Philadelphia and Camden. A board of commissioners consisting of 16 members governs the authority—eight appointed by the Governor of New Jersey with the consent of the senate, six by the Governor of Pennsylvania, and the auditor general and the state treasurer of Pennsylvania serving in an ex officio capacity. The authority may issue revenue bonds, and fix and collect tolls and other charges for use of its facilities.

The Port Authority Transit Corporation, established to operate the interstate rail transit facilities, is classified for census reporting as a dependent activity of the Delaware River Port Authority. It is not counted as a separate government.

Fire Districts—1971 Law

A 1971 general law authorizes the creation of fire districts by ordinance of the governing body of any borough, city, town, township, or village that does not have a paid fire department, upon petition and after voter approval. An elected board of commissioners governs each district. The district may, after voter approval, levy ad valorem taxes and issue bonds.

Incinerator Authorities

These authorities may be established by two or more borough, city, town, township, or village governments to acquire, operate, and maintain garbage and refuse disposal facilities. A board appointed by the governing body of the establishing government governs each authority. The authority may fix service charges, receive grants, and issue revenue bonds. Incinerator authorities which serve only one government are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

Joint Water Commissions

The governing bodies of two or more cities, boroughs, towns, townships, or villages whose water supply is provided by privately owned waterworks may apply to the Superior Court to appoint a commission to acquire such waterworks by condemnation or purchase. Election or appointment of succeeding commission members is specified by agreement between the participating governments. The commissions may fix rates and charges for water and may accept appropriations from the participating governments. Bond issues for these commissions are made jointly or separately by the participating borough, city, town, township, or village governments, and are obligations of those governments. Similar provisions apply to the Passaic Valley Water Commission.

Municipal and County Utilities Authorities

These authorities may be established by resolution or ordinance of a county or of one or more city, borough, town, township, or village governments to provide water or sewerage facilities, for the collection, treatment, recycling, and disposal of solid waste. Members of the authority board are appointed by the governing body of the establishing government. Each authority may issue revenue bonds, accept grants, and collect rates and charges for services. Municipal authorities which serve only one government are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

Parking Authorities

Parking authorities are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

Passaic Valley Sewerage District

This district was created by a special act to provide sewerage facilities in the lower drainage basin of the Passaic River. A board of commissioners appointed by the Governor with the consent of the senate governs the district. The district may issue bonds, and receive payments from participating governments in proportion to the amount of sewage flowing in from each participating government.

Port Authorities—1948 Law

These authorities may be established to provide port facilities by ordinance of one or more city, borough, town, township, or village governments. Authority board members are appointed by the governing body of the establishing government. Port authorities may collect rates and charges for services and facilities, accept grants, and issue revenue bonds.

Municipal port authorities were created under a 1960 law. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Port Authority of New York and New Jersey

This authority is counted under “New York—Special District Governments.”

Sewerage Authorities—1946 Law

These authorities to build, operate, and maintain sewerage facilities may be established by ordinance of two or more county, city, borough, town, village, or township governments. Authority board members are appointed by the governing body of the establishing government. Sewerage authorities may issue revenue bonds, accept grants, and collect service charges. Sewerage authorities which serve only one government are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

Soil Conservation Districts

New Jersey statutes provide for the division of the state into soil conservation districts comprising one or more counties. A board of supervisors appointed by the State Soil Conservation Committee governs each district. County governments may appropriate funds for operation of the districts; the district boards may require contributions from benefited landowners, and charge fees for development permits.

Solid Waste Management Authorities

These authorities, created for the collection and disposal of solid waste, may be established by ordinance of two or more city, borough, town, village, or township governments. Authority members are appointed by the governing bodies of the establishing governments. Each authority may issue revenue bonds, collect rates and charges, and accept appropriations from the participating governments. Solid waste management authorities which serve only one government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Water Districts (with Elected Boards)

Township governments, by ordinance, may establish these districts to provide water supply systems. An elected board of commissioners governs each district. Fiscal needs for the districts are determined by the voters at the annual district meeting. For water districts with ex-officio boards, see “Subordinate Agencies and Areas,” below.

Waterfront Commission of New York Harbor

This commission is counted under “New York—Special District Governments.”

SUBORDINATE AGENCIES AND AREAS

Listed below are various governmental designations in New Jersey that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments. These are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

County pollution control financing authorities (county). These authorities to finance industrial pollution control facilities are created by action of the county governing body. A board of five members appointed by the county governing body governs each authority. The authorities may fix rentals and other charges, and may issue revenue bonds. Upon dissolution, the property of these authorities reverts to the county creating them.

Higher Education Assistance Authority (state). This authority to provide for the placing and guaranteeing of loans for higher education was established by special act in. The authority consists of eight members: the chair of the Commission of Higher Education, the state treasurer or designee, and six members appointed by the Governor with the consent of the senate. The authority may receive state appropriations and contributions from private sources, and issue bonds.

Housing authorities (county, borough, city, town, village, or township). New Jersey statutes authorize the creation of local housing authorities serving one county, city, borough, town, township, or village, by ordinance of the creating government. The governing board of a local housing authority consists of five appointed commissioners, five selected by the governing body of the creating government, one by the chief executive of the creating government, except in certain counties where special acts designate board composition. New Jersey housing authorities may issue bonds, fix and collect charges for use of authority facilities, and accept grants or contributions from the Federal government or other sources. Housing authorities in New Jersey may also undertake redevelopment programs.

New Jersey Building Authority (state). This authority was created by 1981 legislation to construct office buildings for use by state agencies. A board of 12 directors governs the authority, including nine members appointed by the Governor, plus the state treasurer, the comptroller of the treasury, and the chairperson of the Commission on Capital Budgeting and Planning, who serve in an ex officio capacity. The authority may receive revenue from rentals, and may issue revenue bonds. This authority is separate from the New Jersey State Building Authority created under 1950 legislation.

New Jersey Economic Development Authority (state). This authority was established by 1974 legislation to acquire, finance, construct, sell, and lease industrial and commercial facilities. The authority board consists of six members appointed by the Governor with the consent of the senate, plus the commissioner of labor, the commissioner of banking, the commissioner of economic and community development, and the state treasurer, who serve in an ex officio capacity. The authority may receive revenue from rentals and other charges, and may issue revenue bonds.

New Jersey Educational Facilities Authority (state). This authority was established by act of the legislature to finance the construction of facilities for institutions of higher education. A board of seven members, five of whom are appointed by the Governor with the consent of the senate, plus the chair of the Commission on Higher Education and the state treasurer, or their designees, who

serve in an ex officio capacity, governs the authority. The authority may receive contributions or grants, fix rates, rents, fees, and charges, and issue revenue bonds.

New Jersey Environmental Infrastructure Trust (state). This trust (formerly the New Jersey Wastewater Treatment Trust) was established by 1985 legislation to finance wastewater treatment and storm water management facilities. A board of seven members governs the trust, including four members appointed by the Governor, plus the commissioner of community affairs, the commissioner of environmental protection, and the state treasurer, who serve in an ex officio capacity. The trust may accept contributions, fix fees and charges, and issue revenue bonds.

New Jersey Health Care Facilities Financing Authority (state). This authority was established by act of the legislature to finance the construction of hospitals and other health-care facilities. A board of seven members, four of whom are appointed by the Governor with the consent of the senate, plus the commissioners of health, of insurance, and of institutions and agencies, or their designees, who serve in an ex officio capacity, governs the authority. The authority may receive grants and contributions, fix rates, rents, fees, and charges, and issue revenue bonds.

New Jersey Highway Authority (state). This authority was established by act of the legislature to build, operate, and maintain the Garden State Parkway. A board of seven members appointed by the Governor with the consent of the senate governs, and the commissioner of transportation governs the authority. The authority may issue revenue bonds, collect tolls and charges, and may accept Federal grants with the approval of the Governor.

New Jersey Housing and Mortgage Finance Agency (state). This agency was established by act of the legislature to finance the construction and rehabilitation of low to moderate income housing and increase the supply of mortgage credit available for housing. A board of seven members, three of whom are appointed by the Governor with the consent of the senate, plus the commissioner of community affairs, the state treasurer, the attorney general, and the commissioner of banking, who serve in an ex officio capacity, governs the agency. The agency may make loans, fix and collect fees and charges, receive grants and contributions, and issue revenue bonds.

New Jersey Sports and Exposition Authority (state). This authority was established by act of the legislature to build, operate, and maintain stadiums, race tracks, and related facilities, including the Hackensack Meadowlands complex and the Garden State Racetrack. A board of 11 members, seven of whom are appointed by the Governor with the consent of the senate, plus the state treasurer, the attorney general, the president of the

authority, and a member of the Hackensack Meadowlands Development Commission, governs the authority. The authority may receive gifts and grants, may fix rents, tolls, fees, and charges, and may issue revenue bonds.

New Jersey State Building Authority (state). This authority was established by 1950 legislation to finance the construction of buildings for state agencies and institutions. A board of three members appointed by the Governor with the consent of the senate governs the authority. The authority may fix rents and charges, and issue revenue bonds. This authority is separate from the New Jersey Building Authority created under 1981 legislation.

New Jersey Transit Corporation (state). This corporation, successor to the Commuter Operating Agency, was established by 1979 legislation to operate bus and rail transportation systems, either directly or under contract. A board of seven members, of whom four are appointed by the Governor with the consent of the senate, plus the commissioner of transportation, the state treasurer, and one other member of the executive branch chosen by the Governor, ex officio, governs the corporation. The corporation receives revenue from fares, rentals, and other charges and may accept grants or loans from Federal, state, and local governments. New Jersey Transit Bus Operations, which operates local transit service in Atlantic City, Camden, Jersey City, Newark, Trenton, and numerous other New Jersey localities and New Jersey Transit Rail Operations, which operates commuter rail services within the state are agencies of New Jersey Transit Corporation, and are not counted as separate governments.

New Jersey Transportation Trust Fund Authority (state). This authority was formed by act of the legislature to finance state highway and transit facilities. A five-member board consisting of the commissioner of transportation, the state treasurer, and three other members appointed by the Governor, governs the authority. The authority may receive proceeds from state motor vehicle registration, motor fuel taxes, and from tolls and may issue revenue bonds.

New Jersey Turnpike Authority (state). This authority was established by act of the legislature to build, operate, and maintain the New Jersey Turnpike. A board of five members appointed by the Governor with the consent of the senate, and the commissioner of transportation governs the authority. The authority may collect tolls and receive grants with the approval of the Governor, and may issue revenue bonds.

Redevelopment agencies (municipal and township). These agencies are created by borough, city, town, township, or village governments. A board of seven members, appointed by the governing body of the sponsoring government, governs each agency. These agencies may issue bonds, and may accept contributions from the Federal and state governments.

South Jersey Port Corporation (state). This corporation was authorized by 1968 legislation to build, operate, and maintain port facilities. It is a successor to the former South Jersey Port Commission which was counted as a special district government. A board of seven members appointed by the Governor with the consent of the senate governs the corporation. The corporation may issue revenue bonds, fix rates and charges, and receive appropriations and grants.

Other examples include:

State

Atlantic City Convention Center Authority
Casino Control Commission
Catastrophic Illness in Children Relief Fund Commission
Hackensack Meadowlands Food Distribution Center Commission
Hackensack Meadowlands Development Commission
Historic New Bridge Landing Park Commission
New Jersey Casino Reinvestment Development Authority
New Jersey Development Authority for Small Business, Minorities', and Women's Enterprises
New Jersey Historic Trust
New Jersey Natural Lands Trust
New Jersey Public Broadcast Authority
New Jersey Redevelopment Authority (Formerly the New Jersey Urban Development Corporation)
New Jersey Water Supply Authority
North and South Jersey District Water Supply Commissions
Palisades Interstate Park Commission
Pinelands Commission
Pinelands Development Credit Bank
South Jersey Food Distribution Authority
South Jersey Transportation Authority
State Public Housing and Development Authority (in Department of Economic Development)
State Lottery Commission
Transportation development districts

County

Boards of health
Burlington County Pinelands Development Credit Exchange
County food distribution authorities
County mosquito extermination commissions
County park commissions
County utilities authorities (serving one government)
Joint agreements for planning and land use control
Joint flood control commissions
Joint meetings (non-utility services)
Parking authorities
Shade tree commissions
Solid waste management districts

Municipal

- Boards of health
- Environmental commissions
- Incinerator authorities (serving one municipality)
- Intermunicipal park commissions
- Joint agreements for planning and land use control
- Joint flood control commissions
- Joint meetings (non-utility services)
- Joint meetings for construction of sewers and drains
- Joint public libraries
- Municipal port authorities—1960 law
- Municipal utilities authorities (serving one municipality)
- Parking authorities
- Regional health commissions
- Seaquarium authorities
- Sewerage authorities (serving one municipality)
- Solid waste collection districts—1990 law
- Solid waste management authorities (serving one municipality)
- Special improvement districts
- Tourism improvement and development authorities (sixth class counties)
- Water districts with ex officio boards

Township

- Boards of health
- Environmental commissions
- Incinerator authorities (serving one township)

- Intermunicipal park commissions
- Joint agreements for planning and land use control
- Joint flood control commissions
- Joint meetings (non-utility services)
- Joint meetings for construction of sewers and drains
- Joint public libraries
- Municipal port authorities—1960 law
- Municipal utilities authorities (serving one township)
- Parking authorities
- Regional health commissions
- Seaquarium authorities
- Sewerage authorities (serving one township)
- Solid waste collection districts—1990 law
- Solid waste management authorities (serving one township)
- Special improvement districts
- Tourism improvement and development authorities (sixth class counties)
- Water districts with ex officio boards

Private Associations

Camp meeting associations are classified for census purposes as private associations. They are not counted as governments.

New Jersey laws also provide for various types of local areas for election purposes and administration of justice.

NEW MEXICO

New Mexico ranks 32nd among the states in number of local governments, with 881 as of June 1997.

COUNTY GOVERNMENTS (33)

There are no areas in New Mexico lacking county government. The county governing body is called the Board of County Commissioners. There are nine classes of counties, classified on the basis of assessed valuation and population. Although Los Alamos County is incorporated, and performs municipal as well as county-type services, it is designated a county and is accordingly counted for census purposes as a county government.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (99)

Municipal Governments (99)

Municipal governments in New Mexico are the cities, towns, and villages. There are no significant differences among the various classes of municipalities that would affect their classification for census statistics. The minimum population requirement for incorporation is 150.

Township Governments (0)

New Mexico has no township governments.

PUBLIC SCHOOL SYSTEMS (96)

School District Governments (96)

The following types of school districts in New Mexico are counted as separate governments for census purposes:

- School districts
- Community college districts—1963 law
- Branch community college districts—1957 law
- Technical and vocational institute districts
- Area Vocational Schools

An elected board governs each school district. School districts may levy ad valorem taxes and, upon voter approval, issue general obligation bonds. They may also issue revenue bonds upon approval by the State Board of Education.

Community college districts under the 1963 law are established by petition of voters to the State Board of Educational Finance, after voter approval. A community college board, initially appointed by the State Board of Educational Finance but thereafter elected, governs each community college district. Community college districts may operate community colleges, levy ad valorem taxes, and issue bonds. Three community colleges in New Mexico operate under this law.

Branch community college districts under the 1957 law may be established by one or more school districts upon approval of the State Board of Educational Finance and agreement with the board of regents of the parent institution of higher education. Districts under this law do not operate community colleges, but levy taxes for their support. The district board is initially selected by the boards of the school districts served, but is thereafter elected. Branch community college districts may levy ad valorem taxes, issue bonds upon voter approval and accept state appropriations. However, no branch community college districts were reported in operation as of June, 1997.

Technical and vocational institute districts and area vocational schools are established by petition of school districts, upon approval by the State Board of Education. The initial board of such districts consists of representatives of the creating districts, but successor board members are elected. Technical-vocational institute districts may fix tuition and fees, levy ad valorem taxes, and issue bonds.

Dependent Public School Systems (0)

New Mexico has no dependent public school systems.

Other Educational Activities

The regional education cooperatives which provide services to member school districts are classified, for census reporting, as dependent activities of the state government, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (653)

New Mexico statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Community Ditches and Acequias

Established by three or more property owners for purposes of irrigation and drainage, ditches and acequias are governed by three elected commissioners and one supervisor. A ditch or acequia may levy assessments, collect fines, receive state and Federal grants, and issue special obligation bonds.

Ditches and acequias consisting of only one or two property owners are classified as private entities. They are not counted as governments.

Community Land Grants

These consist of grants of land originally made before 1848 by the Spanish or Mexican governments for common use. An elected board of trustees manages each grant. The trustees may fix and collect charges for the use of the land. Similar provisions apply to community land grants established under special acts and to corporations for the management of community land grants.

However, corporations for management of land grants that have reorganized as domestic stock corporations are classified as private entities. They are not counted as governments.

Conservancy Districts

New Mexico statutes authorize the following types of conservancy districts:

Artesian conservancy districts. These districts are created by the district court on petition of landowners to conserve artesian waters after public hearing. An elected board of directors governs district. The district may levy ad valorem taxes and borrow money.

Conservancy districts. Conservancy districts are established by the district court for flood control, drainage, irrigation, and water storage purposes upon petition of landowners, after a public hearing. These districts have elected boards, except for those districts having over 100,000 acres and covering fewer than four counties; such districts have a board of directors appointed by the district court. The districts may impose special benefit assessments and charges for water sales and may issue bonds.

Drainage Districts

New Mexico statutes authorize the following types of drainage districts:

Drainage districts established by district court
Drainage districts within Federal reclamation projects (established by county board of commissioners)

Drainage districts established by the district court are created on petition of landowners and after a public hearing. An elected board of drainage commissioners governs each district. The districts may levy special benefit assessments and issue revenue bonds.

Drainage districts within Federal reclamation projects are established by the county board of commissioners to provide for drainage of agricultural lands on petition and after referendum. An elected board of directors governs each district. The districts may levy special benefit assessments and issue bonds upon voter approval.

Economic Advancement Districts

Districts for the acquisition of projects to promote industry and trade are established by petition of voters after referendum. An elected board of trustees governs each district. The districts may obtain revenue from the lease or sale of property, levy ad valorem taxes, and issue bonds.

Flood Control Authorities

The following flood control authorities have been established by special act to provide flood control facilities:

Albuquerque Metropolitan Arroyo Flood Control Authority
Las Cruces Metropolitan Flood Control Authority
Southern Sandoval County Arroyo Flood Control Authority

An elected board of directors governs these three districts, each of which may provide sewer facilities as well as flood control activities. These districts may levy ad valorem taxes and issue revenue or general obligation bonds after voter approval.

Flood Control Districts—1981 Law

These districts to provide flood control projects are created by the district court on petition of the voters followed by a public hearing and by voter approval. An elected board of directors governs each district. The districts may receive revenue from contracts, accept contributions, levy ad valorem taxes, and issue bonds.

Irrigation Districts

The following types of irrigation districts may be established by the county board of commissioners on petition and after referendum:

Electrical irrigation districts
Irrigation districts (also known as water or conservancy districts)
Irrigation districts cooperating with the United States under reclamation laws

An elected board of directors governs each district of these types. These districts may levy property taxes and special assessments, fix charges, and issue bonds upon voter approval. Electrical irrigation districts and irrigation districts cooperating with the United States under reclamation laws may generate and sell electric power.

Improvement districts created within irrigation districts are classified as dependent activities of the irrigation districts creating them, and are not counted as separate governments.

Metropolitan Water Boards

These boards are created by joint resolution of a county and a municipality. The district board includes one member appointed by the county, one appointed by the municipal governing body, seven elected by the voters, and, provided certain conditions are met in class B counties, one selected by the principal private water company in the municipality. The board may fix fees, charges, leases, and rentals and may issue bonds.

Regional Housing Authorities

These authorities, each of which covers several counties, were established by special act. A board of commissioners, appointed by the Governor, governs each authority. The authorities may accept grants and loans, fix rents,

and issue bonds. Housing authorities serving a single county or municipality are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Regional Solid Waste Authority

This authority was created under joint powers agreements to consolidate solid waste disposal facilities in the Albuquerque area. A board consisting of representatives of the participating governments governs each authority. The authorities may receive payments from participating governments under the terms of the joint powers agreement.

Soil and Water Conservation Districts

Soil and water conservation districts are created to provide for soil and water conservation and flood control by the State Soil and Water Conservation Commission on petition of landowners and after hearing and referendum. An elected board of supervisors governs each district. The districts may require contributions, lease property, accept Federal aid and, with voter approval, levy ad valorem taxes.

Watershed districts may be formed as subdistricts of a soil and water conservation district upon petition of landowners and after hearing and referendum. An elected board of directors governs each watershed district. Subject to the approval of the board of supervisors of the soil and water conservation district, watershed districts may levy ad valorem taxes and, after public hearing and local referendum, issue bonds. Watershed districts are classified as dependent activities of soil and water conservation districts, and are not counted as separate governments.

Solid Waste Authority

The power to create these authorities was established under 1993 legislation providing for the acquisition, maintenance, and operation of solid waste management projects. Authorities are created by the county special district commission following a petition by the interim solid waste board and a public hearing. An elected board of directors governs each authority. The authority may accept Federal contributions, issue general obligation bonds, and upon voter approval, collect ad valorem taxes.

Special Hospital Districts

These districts are created by the county board of commissioners to provide, operate, and maintain hospital facilities on petition and after local referendum. An elected board of trustees governs each district. The districts may accept donations, fix charges, and, after voter approval, may levy ad valorem taxes and issue general obligation bonds.

Water and Sanitation Districts

A general law provides for the creation of these districts by the district court on petition of voters and after hearing and referendum. In addition to providing water

and sewer service, these districts may construct streets and street improvements, and park and recreational facilities. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix tolls and charges, and issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in New Mexico that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments, or Indian tribes, or as private rather than governmental activities, and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Housing authorities (county or municipal). Each housing authority serving a single county or municipality is created by resolution of the county or municipal governing body. A board of five commissioners, appointed by the board of county commissioners (in the case of a county housing authority) or by the mayor (in the case of a municipal housing authority) governs each authority. Housing authorities may fix rents, but bonds and notes issued for the benefit of such authorities are issued by the parent county or municipal government.

Indian pueblos (tribal). Pueblos in New Mexico have many of the powers of local governments but are not counted as governments for census reporting. See page A-2 concerning Indian tribal organizations and Federal reservations.

New Mexico Mortgage Finance Authority (state). This authority was created by act of the legislature to provide mortgage credit for low-income housing. A seven-member board governs the authority, of whom four are appointed by the Governor, plus the director of the Financial Institutions Division of the Regulation and Licensing Department, the state treasurer, and the attorney general, who serve in an ex officio capacity. The authority may fix fees and charges in connection with its loans, receive grants and contributions, and issue revenue bonds.

Other examples include:

State

- Agricultural commodity commissions
- Border Authority
- Fruit marketing districts
- Grasshopper control districts
- Health districts
- Herd law districts
- Industrial and Agricultural Finance Authority
- Local armory boards
- New Mexico Educational Assistance Foundation

New Mexico Finance Authority
New Mexico Hospital Equipment Loan Council
New Mexico Organic Commodity Commission
New Mexico State Fair Commission
New Mexico Student Loan Guarantee Corporation
One-variety cotton districts
Public School Insurance Authority
Solid waste districts—1990 law
State Armory Board
State Housing Authority
State Transportation Authority
University research park corporations
Water districts

County

Bi-State Fair Association (Curry County)
Housing authorities
County improvement districts
Parking authorities (Los Alamos County only)
Emergency flood districts
Fire districts
Historic districts
Noxious weed control districts
Refuse disposal districts

Road districts
Special zoning districts
Transportation development districts
Wind erosion districts

Municipal

Business improvement districts
Community development agencies
Historic districts
Housing authorities
Improvement districts for streets, sidewalks, sewer, water, parking, parks, or utilities
Metropolitan redevelopment boards or commissions
Parking authorities
Transportation development districts
Urban development agencies

Private Associations

Community ditches or acequias established by one or two property owners and water users' associations are classified, for census statistics, as private cooperatives. They are not counted as governments.

New Mexico laws also provide for various types of local areas for election purposes and administration of justice.

NEW YORK

New York ranks 9th among the states in number of local governments, with 3,413 as of June 1997.

COUNTY GOVERNMENTS (57)

The entire area of the state is encompassed by county governments with the exception of the city of New York. The five county areas comprising the city of New York (Bronx, Kings, New York, Queens, and Richmond) are substantially consolidated with the city for governmental purposes, and are not counted as operating governments.⁷¹ The city of New York is counted as a municipal government, rather than as a county government, in census statistics on governments.

The county governing body is called the board of supervisors, the county legislature, the board of representatives, the legislative board, or the board of legislators. County governments in New York have broad home-rule powers.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,544)

The 1,544 subcounty general purpose governments in New York comprise 615 municipal (city and village) governments, and 929 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. City, town, and village governments in New York have similar powers and perform similar functions.

Municipal Governments (615)

In New York, the municipal governments, as defined for census purposes, are the cities and villages. Town governments, to which the term “municipalities” is applied by New York statutes, are counted for census purposes as town rather than municipal governments (see below). Unlike cities, which exist outside the area of any town, villages are included within town areas and are subject to town taxes for general government functions.⁷² City and village governments in New York have broad home-rule powers.

⁷¹These five county areas are coextensive with the boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island, respectively. The boroughs in the city of New York are substantially consolidated with the city for governmental purposes, and are not counted as separate governments.

⁷²In three instances where a town is coterminous with a village—East Rochester, Scarsdale, and Mount Kisco—the village officers also serve as town officers, and the town budget is subject to approval by the village trustees. These three governments are counted only once in census statistics on governments. By contrast, two other towns (Green Island and Harrison) that are coterminous with one village each, and two towns (Pelham and Rye that are coterminous with two villages each, are counted as separate town governments. In Green Island, Harrison, Pelham, and Rye, the towns perform functions that are distinct from functions performed by the villages, and actions of the town officers are not subject to review by the village trustees.

There is no longer any effective size classification of cities or villages.

Town or Township Governments (929)

Although not differing in legally authorized powers from cities and villages, units in New York designated as “towns” are counted in census statistics as a separate type of government.

The entire area of the state is encompassed by town governments except for areas within the boundaries of cities and Indian reservations.

Towns are divided under general law into two classes according to population, but there are numerous exceptions. First class towns have a population of 10,000 or more, while second class towns have fewer than 10,000 inhabitants. However, a town with a population between 5,000 and 9,999 may choose to become a town of the first class. New York laws also provide for “suburban towns,” which must have a population of 25,000 or more or be near a large city. New York town governments have broad home-rule powers. Under general law, an elected town supervisor is the administrative officer of the town, except in towns with an appointed town manager.

Numerous kinds of improvement districts or special service districts are associated with New York towns. As noted below under “Subordinate Agencies and Areas,” most of these are classified in census statistics as dependent agencies of town governments and are not counted as separate governments.

PUBLIC SCHOOL SYSTEMS (722)

School District Governments (686)

Independent school districts provide elementary and secondary education throughout the state, except in the five cities which have a population of 125,000 or more—Buffalo, New York, Rochester, Syracuse, and Yonkers. The following types of independent school districts in New York are counted as governments:

- Central school districts
- Central high school districts
- City school districts (except in cities with a population of 125,000 or more)
- Common school districts
- Enlarged city school districts
- Union free school districts

All types of school district governments listed above are governed by an elected trustee or board, except as follows: central high school district board members are chosen by and from the boards of component school districts; and the boards of some city school districts are appointed by the mayor or council. All six types of school district governments may levy taxes and issue bonds, except that

the component districts of central high school districts levy and collect taxes to meet the amounts requested by the central high school districts.

Dependent Public School Systems (36)

New York statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (28):

Community colleges

Systems dependent on municipal governments (8):

Community colleges

City school districts in cities with a population of 125,000 or more (Buffalo, New York, Rochester, Syracuse, and Yonkers)

City University of New York (community colleges)

Fashion Institute of Technology

The public school systems serving the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers are not counted as separate governments for census purposes, but are classified as dependent agencies of the respective city governments. The boards of these five public school systems are elected in Buffalo, Rochester, and Syracuse; appointed by the mayor in Yonkers; and appointed by the mayor and the borough presidents in the city of New York. Fiscal requirements of these five public school systems are determined by the respective city governments.

Community school districts in the city of New York are each governed by an elected board. These boards manage the local schools, but are fiscally subordinate to the city board of education. They are not counted as governments for census purposes.

Community colleges may be established and operated, individually or jointly, by county, city, or school district governments. Community colleges are not counted as separate governments, but are classified for census purposes as dependent agencies of the sponsoring county, municipal, or school district governments. They are governed by boards of trustees including four members appointed by the Governor, one elected by the students of the college, and five appointed by the sponsoring local governments, except in the case of the Fashion Institute of Technology and colleges operated by the City University of New York (see below). Financial support of community colleges is provided by appropriations from sponsoring governments.

In June 1997, there were 28 community colleges located outside the city of New York, one of which was sponsored by the city of Jamestown, and 27 of which were sponsored primarily by one or more county governments.

The City University of New York, which consists of 13 senior colleges and six community colleges, is not counted as a government. Senior colleges operated by City University of New York are classified as state institutions for census purposes; title to property used by the

senior colleges vests in the state, and senior college budgets are subject to state approval. However, community colleges operated by City University of New York are classified as dependent agencies of the city of New York for census purposes. Community college budgets are subject to city approval. City University of New York is governed by a 17-member board of trustees consisting of 10 members appointed by the Governor, five members appointed by the mayor of the city of New York, and the chairs of the student and faculty senates, *ex officio*.

The Fashion Institute of Technology, organized as a community college and offering two-year, four-year, and graduate degree programs, is operated by the public school system of the city of New York. It is not counted as a separate government for census purposes, but is classified as a dependent agency of the city of New York.

Other Educational Activities

Boards of cooperative educational services provide specialized educational services. They are selected by board members of the participating school districts. Fiscal needs of boards of cooperative educational services are provided by each participating district; the amount to be provided by each participating district is determined according to assessed valuation or average daily attendance. These boards are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. In June 1997, 38 boards of cooperative educational services were reported in operation.

Vocational education and extension boards, established to provide instruction in agriculture, home economics, and other special subjects, are appointed by the county governing body. Their fiscal requirements are met by county appropriations. Such boards are not counted as governments, but are classified for census purposes as activities of county governments.

School supervisory districts are areas outside of cities and certain villages, into which the state is divided for supervision of local educational activities. These districts have no revenue-raising powers, and rely for support on the state and on county and town governments in the component school districts. They are not counted as governments.

School hygiene districts, to promote the physical welfare of pupils and to promote health education, are financed by the county governing bodies. They are not counted as governments but are classified, for census purposes, as adjuncts of the county government.

Special act school districts created by special acts of the legislature, which are governed by boards appointed by religious, or non-profit groups are classified as private activities, and are not included in census reporting.

SPECIAL DISTRICT GOVERNMENTS (1,126)

New York statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Albany Port District

The Albany Port District was created by special act to develop port facilities in the Albany area. The commission consists of five members: four residents of the city of Albany, appointed by the Governor upon nomination of the mayor of Albany, and one resident of Rensselaer, appointed by the Governor upon nomination of the mayor of Rensselaer. Although the port commissioners are authorized to levy special assessments that are collected by the participating cities, in actual practice, port district revenues are from rentals and maritime operations (dockage, wharfage, storage, loading) along with small sums of appropriated state funds. The port commissioners are authorized also to issue both general obligation and revenue bonds.

Alfred, Almond, Hornellsville Sewer Authority

This authority was created by special act to operate sewer systems in the towns of Alfred, Almond, and Hornellsville and in the village of Almond. The authority board consists of two representatives appointed by each member government. The authority may fix and collect fees and charges and issue bonds.

Chautauqua Utility District

This district was created by special act to provide water, heat, light, power, telephone, fire protection, garbage disposal, and sewage utilities to parts of the town of Chautauqua. It is governed by an elected board. The district may levy ad valorem taxes, and may charge fees for its services. The district may issue general obligation and revenue bonds.

Consolidated Health Districts

These districts are established by the state commissioner of health, on request of the governing bodies of two or more cities, towns, or villages, to provide public health services. A board of health, consisting of the supervisors of each municipality included in the district, governs each district. If the membership of the board exceeds seven, these officials select a three-member board. The districts determine the amount of taxes to be levied for their use.

These districts are to be distinguished from county and local health districts that are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Development Authority of the North Country

This authority was established by 1985 legislation to develop, finance, acquire, construct, operate, and maintain water, sewer, and solid waste disposal facilities in Jefferson, Lewis, and St. Lawrence Counties. A board of 13

members, two appointed by the governing bodies of each member county, two by the city of Watertown, and five by the Governor, governs the authority. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

Fire Districts

Two types of fire districts, both of which provide fire protection in the areas they serve, are counted as separate governments:

Joint Fire Districts. These districts may be created by concurrent action of the town board of a second class town and the trustees of a third or fourth class village, on petition of landowners and after hearing. The governing board of commissioners is appointed jointly by the town and village boards. Such districts may determine the amount of taxes to be levied for their needs and may issue general obligation bonds.

Town Fire Districts (outside the area of incorporated villages). These districts may be created by the town board on petition of taxpayers or on its own motion and with permission of the state comptroller. They are governed by elected fire commissioners. The district commissioners determine the district fiscal requirements and may issue general obligation bonds.

These two types of fire districts are distinguished from town fire-alarm and fire-protection districts, which are not counted as governments. See “Subordinate Agencies and Areas,” below.

Hudson-Mohawk Urban Cultural Park Commission

This commission was created under an interlocal agreement, and validated by a special act. It is governed by a board consisting of officials representing seven cities, towns, and villages. The commission may charge leases and rentals in connection with its projects and may issue revenue bonds.

Hyde Park Fire and Water District

This district was created by special act to provide fire protection and water supply to parts of the town of Hyde Park. It is governed by an elected board of trustees. The district may levy ad valorem property taxes and may charge fees for its services. The district may issue general obligation bonds with voter approval.

Lake Districts

The following districts have been created by special act to manage resources in areas bordering a lake:

- Cuba Lake District
- Peach Lake Improvement District
- Rushford Lake Recreation District
- Saratoga Lake Protection and Improvement District

The boards of these districts may be elected, appointed, or a combination of both. These districts may levy ad valorem property taxes.

Library Districts (Special Acts)

Several library districts with substantially uniform provisions were created by special acts. They are governed by elected boards of trustees. These districts are entitled to the proceeds of ad valorem tax levies as approved by the voters.

Library districts governed by appointed boards and districts whose budgets are subject to approval by another government are not counted as separate governments. See “Subordinate Agencies” below.

Long Island Power Authority

This authority was created by a 1986 act of the legislature to acquire, maintain, and operate gas and electric utilities in Nassau and Suffolk Counties. The authority is governed by a board of 15 trustees with nine appointed by the Governor, three appointed by the president of the senate, and three appointed by the speaker of the assembly. The authority may fix rates and charges and may issue revenue bonds.

Multi-Town Solid Waste Management Authorities

The following authorities of this type have been created by special acts:

Eastern Rensselaer County Solid Waste Management Authority

Greater Troy Area Solid Waste Management Authority
Montgomery, Otsego, and Schoharie Solid Waste Management Authority

Babylon, Huntington, and Islip Solid Waste Management Authority (in Suffolk County)

Oneida-Herkimer Solid Waste Management Authority

Western Finger Lakes Solid Waste Management Authority

Similar provisions apply to each of these authorities. Their board members consist of representatives of the counties or municipalities served. These authorities may collect fees and charges and may issue revenue bonds.

Niagara Falls Bridge Commission

This commission was created by an act of Congress as an instrumentality of international commerce to build, operate, and maintain toll bridges across the Niagara River. The commission consists of four members appointed by the Governor of New York and four appointed by Canadian authorities. The commission may fix rates and tolls and may issue revenue bonds.

Port Authority of New York and New Jersey

This authority was created by an interstate compact between New York and New Jersey. The authority may construct, own, and operate terminal and transportation facilities in the New York City area, including airports, 187 bus and truck terminals, economic development projects, marine terminals, interstate rail transit, interstate bridges and tunnels, and the World Trade Center. The authority also leases equipment to bus and rail transit and commuter rail systems in the area it serves and finances improvements to rail freight facilities. A board of commissioners appointed by the Governors of the two states governs the authority. The authority may issue revenue bonds, fix tolls and charges, and accept financial aid from both states and from the Federal Government.

The Fund for Regional Development is classified as a dependent agency of the Port Authority of New York and New Jersey. The Port Authority Trans-Hudson Corporation, formed to operate the interstate rail transit facilities, is not counted as a separate government. It is classified for census purposes as a dependent activity of the Port Authority of New York and New Jersey.

Regional Market Authorities

Regional market authorities, authorized by special acts and having substantially uniform provisions, provide facilities for marketing agricultural produce. Each authority board consists of the state commissioner of agriculture and markets or a representative plus appointees of the county boards of supervisors. These authorities may issue revenue bonds and may fix and collect rents, fees, and other charges.

School District Libraries

These libraries are created by a majority vote of the electors in a school district (other than a city school district), and through the granting of a charter by the board of regents of the University of the State of New York. They are governed by an elected board of trustees. The library may receive the proceeds of a voter approved ad valorem tax levy, and library budgets are subject to voter approval. A school district library may request a referendum for the funding of capital projects through the issuance of debt. If approved by the voters the school district must issue debt on behalf of the library.

School district libraries organized as association libraries are classified as private organizations. See “Private Associations” below.

Sherrill Kenwood Water District

This district was created by special act to provide water to the city of Sherrill and parts of the city of Oneida. It is governed by an elected board of trustees. The district may levy ad valorem taxes and issue general obligation bonds.

Upper Mohawk Valley Regional Water Finance Authority

This authority was created to finance water supply projects in the city of Utica and in the surrounding towns and villages. It is governed by a board consisting of representatives of the city, the county of Oneida, and surrounding towns and villages in the service area. The authority may collect fees and charges and may issue revenue bonds.

Upper Mohawk Valley Regional Water Board

This board was created to operate the water supply system in the city of Utica and surrounding communities. It is governed by a board consisting of city, county, village, and town appointees. The board may collect fees and charges for its services. The board may contract for indebtedness with the Upper Mohawk Valley Regional Water Finance Authority.

Water Authorities in Nassau County (Special Acts)

Three water authorities in Nassau County, all created by special acts, are counted as governments for census purposes—the Water Authority of Great Neck North, the Water Authority of Southeastern Nassau County, and the Water Authority of Western Nassau County. Similar provisions apply to all authorities. Each is governed by a board of directors representing the municipalities and towns served. The authorities may fix rates and charges and may issue revenue bonds.

Waterfront Commission of New York Harbor

This interstate commission was established by New York and New Jersey for the purpose of reducing criminal and corrupt practices in the handling of waterborne freight within the Port of New York. The commission consists of two members, one chosen by the Governor of each state with the consent of the senate. The commission may impose a tax not to exceed 2 percent on the gross payroll payments made by employers of persons registered under this compact—pier superintendents and hiring agents, stevedores, longshoremen, and port watchmen.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in New York that have certain characteristics of governmental units. These entities are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of

financing additional services in limited areas by property taxation, while more widely used by county governments in most states, is an important adjunct of town governments in New York (see “Municipal Governments, above). In the listing below of authorized county and town related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of the county or town with which it is associated, and for which a tax may be levied against the assessed value of property in the area served.

Battery Park City Authority (state). This authority was created by special act to promote development of an area on the lower west side of Manhattan. A three-member board appointed by the Governor governs the authority. The authority may collect rents and charges, accept grants and contributions, and issue revenue bonds.

Buffalo and Fort Erie Public Bridge Authority (state). This authority, created by special act to operate the Peace Bridge, has a ten-member board, five from New York and five from Canada. New York members are the attorney general, the commissioner of transportation, and the chairperson of the Niagara Frontier Transportation Authority, in an ex officio capacity, plus two members appointed by the Governor with the consent of the senate. The authority may collect tolls and may issue revenue bonds.

Buffalo Sewer Authority (municipal). This authority was created by special act to build, operate, and maintain the Buffalo sewer system. The five-member authority board is appointed by the mayor of Buffalo with the consent of the council. The authority may collect rates and fees for its services and may issue revenue bonds.

Dormitory Authority of the State of New York (state). This authority was established to finance and construct buildings for schools, hospitals, cultural centers, and other institutions. The authority board consists of the commissioner of education, the commissioner of health, the state comptroller or a representative, the director of the budget, and five members appointed by the Governor. The authority may fix and collect rents and charges and may issue revenue bonds.

Housing authorities (municipal and town). These authorities are established individually by special acts, but general law regulates their operation and financing. A board, appointed by the mayor (in the case of a city or village housing authority) or the town governing body (in the case of a town housing authority), governs each authority. An authority may issue bonds and may collect rentals, but administrative costs are met by city, town, or village appropriations.

Industrial development agencies and authorities (county, municipal, or town). These authorities are established by special acts, but with substantially uniform provisions for each. Industrial development agencies or

authorities are created to finance industrial, pollution control, or winter recreation facilities. Members of the agency board are appointed by the county, city, town, or village governing body. Industrial development agencies or authorities may fix rentals, fees, and charges and may issue revenue bonds.

Metropolitan Transportation Authority (state). This authority, established by special act to coordinate bus and rail transit and commuter rail service in the vicinity of New York City, includes New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester (this area is also referred to as the "metropolitan commuter transportation district" in New York statutes). The chairperson and 16 members of the authority board are appointed by the Governor with the consent of the senate, with four of the appointees on recommendation of the mayor of New York City, and seven others selected from lists submitted by chief executives of the counties. The authority may fix fares, tolls, rentals, charges, and other fees and receive grants and contributions. The authority may issue revenue bonds, receive the proceeds of state general obligation bonds for mass transportation purposes, and receive surplus funds from the Triborough Bridge and Tunnel Authority. In addition, the authority may finance facilities to be leased to New York City Transit Authority.

The following entities are classified as subsidiaries of the Metropolitan Transportation Authority and are not counted as separate governments:

- Long Island Rail Road
- Metro-North Commuter Rail Company
- Metropolitan Suburban Bus Authority
- Staten Island Rapid Transit Operating Authority

In addition, the Metropolitan Transportation Authority board administers the New York City Transit Authority and the Triborough Bridge and Tunnel Authority, both of which are classified as dependent agencies of city of New York for census purposes, and are not counted as governments.

Municipal Assistance Corporation for the City of New York (state). This corporation was established by special act to assist the city of New York in financing essential services. A board of nine directors appointed by the Governor, four of whom shall be recommended by the mayor of the city of New York, governs the corporation. Activities of the corporation are financed from proceeds of the state stock-transfer tax and city sales and use taxes. In addition, the corporation may issue bonds that are secured by proceeds of the state stock-transfer tax and city sales and use taxes.

Nassau County Bridge Authority (county). This authority was created by special act to build, operate, and maintain the Atlantic Beach Bridge. A five-member board

appointed by the county executive, with the approval of the county board of supervisors, governs the authority. The authority may collect tolls, charges, and fees and may issue revenue bonds.

New York City Educational Construction Fund (municipal). This fund was created by an act of the legislature to finance the construction of school buildings within the city of New York. The three-member board of trustees includes the chancellor of the city school district and the president of the city board of education serving in an ex officio capacity plus one member appointed by the mayor. The fund may fix rentals, fees, and charges and may issue revenue bonds.

New York City Housing Development Corporation (municipal). This agency was formed to stimulate development and restoration of housing in the city of New York by providing low-interest loans. Its governing board consists of the commissioner of housing preservation and development, the commissioner of finance, the director of management and budget, two members appointed by the Governor, and two appointed by the mayor. The corporation issues revenue bonds to finance its mortgage loans. Both the Housing New York Corporation and the Residential Mortgage Insurance Corporation are classified as subsidiaries of the New York City Housing Development Corporation, and are not counted as a separate governments.

New York City Municipal Water Finance Authority (municipal). This authority, created by special act, is responsible for financing water supply and sewage disposal facilities in the city of New York. The authority board of directors consists of seven members, two of whom are appointed by the mayor and one by the Governor, plus the following officials ex officio: city commissioner of environmental protection, city director of management and budget, city commissioner of finance, and state commissioner of environmental conservation. The authority may issue revenue bonds upon approval of the city comptroller. The authority receives the proceeds of charges imposed by the New York City Water Board.

New York City Transit Authority (municipal). This authority, created by special act, operates local bus and rail transit within the city of New York. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may fix and collect fares, receive grants and contributions, issue revenue bonds and equipment trust certificates, make agreements with the New York City Transit Construction Fund, and receive surplus funds from the Triborough Bridge and Tunnel Authority. Capital costs are financed through city and state bond issues. The authority may also lease facilities from the Metropolitan Transportation Authority. Title to transit properties operated by the authority is vested in the city of New York. The Manhattan and Bronx Surface Transit

Operating Authority is classified as a subsidiary corporation of the New York City Transit Authority and is not counted as a separate government.

New York City Water Board (municipal). This board to operate water and sewer facilities in the city of New York was created by act of the legislature. The board consists of seven directors appointed by the mayor. The board imposes rates, fees, rents, and charges sufficient to pay debt service on bonds issued by the New York City Municipal Water Finance Authority.

New York Job Development Authority (state). This authority was established by special act to create and improve job opportunities. The authority board consists of the commissioner of economic development, the labor commissioner, the commissioner of agriculture and markets, and the superintendent of banks serving ex officio, plus seven members appointed by the Governor with the consent of the senate. The authority may receive state appropriations and proceeds from its investments and may issue revenue bonds.

New York State Bridge Authority (state). This authority was established by special act to build, operate, and maintain toll bridges across the Hudson River. The five-member authority board is appointed by the Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

New York State Energy Research and Development Authority (state). This authority was created to develop new energy technologies, including technologies for energy conservation. The authority board consists of the commissioner of the state energy office, the commissioner of environmental conservation, the chairperson of the public service commission, the chairperson of the Power Authority of the State of New York, and nine members appointed by the Governor with the consent of the senate. The authority may fix and collect fees, rentals, and charges for the use of property or facilities; accept gifts, grants, and loans; and issue revenue bonds.

New York State Environmental Facilities Corporation (state). This corporation was created by act of the legislature to finance sewerage systems, solid waste disposal facilities, air pollution control facilities, water management facilities, and storm sewers. A board of seven directors governs the corporation, including four appointed by the Governor, the commissioner of environmental conservation, the commissioner of health, and the secretary of state. The corporation may make loans; fix and collect fees, rentals, and charges; and issue revenue bonds.

New York State Housing Finance Agency (state). This agency makes mortgage loans for housing and medical facilities. The agency board consists of the commissioner of housing and community renewal, the director of the

budget, the commissioner of taxation and finance, and four members appointed by the Governor with the consent of the senate. The agency may accept gifts, grants, or loans, collect fees and charges, and issue revenue bonds. The Housing Trust Fund Corporation and the Affordable Housing Corporation are subsidiaries of the New York State Housing Finance Agency, and are not counted as separate governments.

New York State Medical Care Facilities Finance Agency (state). This agency was absorbed by the New York State Dormitory Authority on September 1, 1995.

New York State Project Finance Agency (state). This agency was created by special act to assist the New York State Urban Development Corporation in the financing of its operations. The agency board consists of the commissioner of taxation and finance, the commissioner of housing and community renewal, the director of the budget, the chairperson of the New York State Housing Finance Agency, and three members appointed by the Governor with the consent of the senate. The agency may receive proceeds from state appropriations and from fees charged in connection with its mortgage loans. The agency may issue revenue bonds.

New York State Thruway Authority (state). This authority was established by special act to build, operate, and maintain the Thomas E. Dewey Thruway. A three-member board appointed by the Governor with the consent of the senate governs the authority. The authority may collect tolls, fees, rentals, and charges.

New York State Urban Development Corporation (state). This public corporation was formed to finance industrial, commercial, and residential projects in blighted or slum areas. Its governing body consists of the superintendent of banks, the chairperson of the New York State Science and Technology Foundation, and seven directors appointed by the Governor with the consent of the senate. The corporation may collect rents and charges and may issue revenue bonds. A number of subsidiaries of the New York State Urban Development Corporation have been created, including the American Exchange Facility Development Corporation, the New York Convention Center Development Corporation, the New York State Urban Development and Research Corporation, and the Urban Development Guarantee Fund. These subsidiaries are not counted as separate governments.

Power Authority of the State of New York (state). This authority was created by special act to build, operate, and maintain hydroelectric projects. The authority board consists of five members appointed by the Governor with the consent of the senate. The authority may issue revenue bonds and may collect rates and charges for services.

Soil and water conservation districts (county, municipal). These districts are created by resolution of the county governing body to provide soil and water conservation services. A board of directors governs each district; it consists of five directors appointed by the county governing body, including two directors who are members of the county governing body, except in Nassau County, which has a seven-member board of directors appointed by the county executive with the consent of the county governing body, and Westchester and Rockland Counties, which have five-member boards of directors appointed by the county executives. The district serving New York City is governed by a nine-member board consisting of seven members appointed by the mayor, and two appointed by the city council. The districts may require contributions from benefitted landowners.

State of New York Mortgage Agency (state). This agency purchases mortgage loans from banks and makes loans to students. Its governing body consists of the superintendent of banks, the state comptroller or designee, the director of the budget, the commissioner of housing and community renewal, one member appointed by the president pro tempore of the senate, one member appointed by the speaker of the assembly, and three members appointed by the Governor with the consent of the senate. The agency may fix premiums or fees in connection with its loans or purchases and may issue revenue bonds.

Thousand Islands Bridge Authority (county). This authority was established by special act to build, operate, and maintain the Thousand Islands Bridge, plus convention, cultural, and sports facilities in Jefferson County. A board appointed by the chairperson of the county board of supervisors of Jefferson County, with the consent of that board, governs the authority. The authority may issue revenue bonds and collect rates and tolls.

Triborough Bridge and Tunnel Authority (municipal). This authority was created by special act to build, operate, and maintain toll bridges, tunnels, and parking facilities within the city of New York and the New York Coliseum. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may issue revenue bonds and collect rates, tolls, and rentals. Title to all projects is vested in the city of New York. The authority is required to transfer its surplus funds to the Metropolitan Transportation Authority or the New York City Transit Authority.

Trust for Cultural Resources of the City of New York (municipal). This trust was created by 1976 legislation to finance facilities for cultural institutions in the city of New York. A board of seven trustees governs the trust, with five appointed by the mayor, plus the deputy mayor for finance and economic development and the chairperson of

the New York City Industrial Development Agency, who serve in an ex officio capacity. The trust may receive tax equivalency payments from combined-use facilities, and may issue revenue bonds.

United Nations Development District and Corporation (municipal). This corporation was created by act of the legislature to finance facilities for the United Nations headquarters. A board of directors, consisting of the chairperson of the New York City Planning Commission, the New York City housing and development administrator, plus eight members appointed by the Governor and five members appointed by the mayor of the city of New York governs the corporation. The corporation may receive revenue from lease or sale of properties and from city and state contributions and may issue revenue bonds. Projects of the corporation must be approved by the city of New York.

Urban renewal or community development authorities (municipal and town). These agencies are established individually by special acts, but a general law regulates their government and financing. The governing body may be provided for by the special acts or by general law and may comprise appointed or ex officio officials, or combinations of both. The authority may receive appropriations from the sponsoring governments, rentals, and other income from projects and may issue revenue bonds.

Other examples include:

State⁷³

- Adirondack Park Agency
- Affordable Housing Corporation
- Canal Recreationway Commission
- Capital District Transportation Authority (owns Albany area transit system)
- Central New York Regional Transportation Authority (owns Syracuse area transit system)
- City University of New York Research Foundation
- Drainage improvement Districts
- Empire State Plaza Art Commission
- Forest fire districts
- Fruiting currant districts
- Homeless Housing and Assistance Corporation
- Housing Trust Fund Corporation
- Industrial Exhibit Authority
- Joint river regulating, river improvement, and drainage improvement districts
- Lake George Park Commission
- Municipal Assistance Corporation for the City of Troy
- Natural Heritage Trust

⁷³The New York State Facilities Development Corporation was absorbed by the New York State Dormitory Authority on Sept. 1, 1995. The St. Lawrence-Eastern Ontario Commission was absorbed by the Tug Hill Commission in 1995.

Nelson Rockefeller Empire State Plaza Performing Arts Center Corporation
 New York City University Construction Fund
 New York Convention Center Operating Corporation
 New York Local Government Assistance Corporation
 New York State Archives Partnership Trust
 New York State Facilities Development Corporation
 New York State Higher Education Services Corporation
 New York State Institute on Superconductivity
 New York State Municipal Bond Bank Agency
 New York State Olympic Regional Development Authority
 New York State Racing and Wagering Board
 New York State Sports Authority
 New York State Theater Institute Corporation
 New York State Thoroughbred Breeding and Development Fund Corporation
 Niagara Frontier Transportation Authority (including Niagara Frontier Port Authority) (airport, port, and transit facilities in the Buffalo area)
 Ogdensburg Bridge and Port Authority
 Palisades Interstate Park Commission
 River improvement districts
 River regulating districts
 Rochester-Genesee Regional Transportation Authority (owns Rochester area transit system)
 Roosevelt Island Operating Corporation
 State park commissions
 State Science and Technology Foundation
 State University Construction Fund

County

- Agriculture districts
- Albany County Airport Authority
- Broome County Sports Center Authority
- County drug control authorities
- County health districts
 - County hurricane protection, flood and shoreline erosion control districts
 - County mosquito control commissions
 - County park commissions
 - County small watershed protection districts
 - County solid waste or resource recovery authorities (special acts)
 - County tuberculosis hospitals
 - County water authorities (special acts)
 - County water, sewer, waste water disposal, drainage, and refuse districts
 - Forest regions
- Local health districts
 - Local water and sewer authorities (county)
 - Long Island Job Development Authority
 - Monroe County Airport Authority
 - Nassau County Police District

Nassau Health Care Corporation
 Oneida County Sports Facility Authority
 Public welfare districts
 Regional off-track betting corporations
 Rensselaer County Water and Sewer Authority
 Rockland County Solid Waste Management Authority
 Suffolk County Police District
 Upper Mohawk Valley Memorial Auditorium Authority
 Westchester County Health Care Corporation
 Westchester County Playland Commission

Municipal⁷⁴

Albany Municipal Water Finance Authority
 Albany Water Board
 Brooklyn Navy Yard Development Corporation
 Buffalo Municipal Water Finance Authority
 Buffalo Water Board
 Business improvement districts
 Center Authority of Glens Falls
 City drug control authorities
 Community planning districts in the city of New York
 Economic Development Corporation of New York City
 Elmira Water Board
 Financial Services Corporation of New York City
 Green Island Power Authority
 Joint garbage and refuse districts
 Joint water districts
 Joint water works systems
 Library districts (governed by appointed boards)
 Local water and sewer authorities in cities, towns, or villages
 New York City Health and Hospitals Corporation
 New York City Off-Track Betting Corporation
 New York City Public Development Corporation
 New York City School Construction Authority
 New York City Transit Construction Fund
 New York City Transitional Finance Authority
 Parking authorities
 Peekskill Civic Center Authority
 Port of Oswego Authority
 Public welfare districts
 Rome City Historic Development Authority
 Salamanca Hospital District Authority
 Salamanca Indian Lease Authority
 Saratoga Springs Center Authority
 Schenectady special assessment districts
 Syracuse Special Assessment District
 Utica Transit Authority

⁷⁴Authorizing legislation for Greater Utica Area Water Purification Finance Authority (REPEALED 1994). New York City Rehabilitation Mortgage Insurance Corporation (REPEALED 1992).

Town

- Adirondack Regional Hospital District
- Brookhaven Town Solid Waste Management Authority
- Clifton Park Town Water Authority
- Fishers Island Ferry District
- Islip Resource Recovery Authority
- Joint garbage and refuse districts
- Joint park district-Towns of Horicon, Chester and Schroon
- Joint water districts
- Local water and sewer authorities (town)
- North Hempstead Solid Waste Management Authority
- Parking authorities
- Public improvement districts and special improvement districts (for beach erosion, drainage, lighting, parks, parking, docks, garbage removal, sewers, sidewalks, snow removal, street improvement, and water supply)
- Public welfare districts
- Town fire-alarm and town fire-protection districts
- Town library districts (governed by appointed boards)

Private Associations

The American Museum of Natural History Planetarium Authority is governed by the trustees of the American Museum of Natural History, a private organization. This authority is therefore treated as a subsidiary of a private organization, and is not counted as a government.

Drainage section associations are not counted as governments for census purposes. They are operated as private associations.

Private housing finance corporations have been established in some New York localities. These are treated as private entities, and are not counted as local governments.

Association libraries and museums are classified as private entities, except in cases where their boards consist of a majority of public officials or members appointed by public officials. In these cases the library or museum is classified as a dependent activity of the sponsoring government.

New York laws also provide for various types of local areas for election purposes and administration of justice.

NORTH CAROLINA

North Carolina ranks 29th among the states in number of local governments, with 952 as of June 1997.

COUNTY GOVERNMENTS (100)

There are no areas in North Carolina lacking county government. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (527)

Municipal Governments (527)

Municipal governments in North Carolina are the cities, towns, and incorporated villages, among which there appear to be no significant differences in legal powers or status that would affect their classification for status purposes.

Township Governments (0)

North Carolina has no township governments. Each county is divided into geographic areas called townships, but these no longer serve any purposes except, in counties, as a “district” for the election of county commissioners.

PUBLIC SCHOOL SYSTEMS (175)

School District Governments (0)

North Carolina has no independent school district governments.

Dependent Public School Systems (175)

North Carolina statutes authorize the following types of dependent public school systems:

Systems dependent on county governments (175):
County and city school administrative units (117)
Community colleges and technical colleges (58)

School administrative units in North Carolina are not counted in census statistics as independent local governments, but are classified as dependent agencies of the county governments. This classification applies to the 17 “city” administrative units that administer schools in and near various municipalities as well as to the 100 county administrative units that are directly concerned with other schools.

Budgets for all administrative units are submitted to the county board of commissioners with a request for an appropriation to the unit from the county and, in some cases, a request for the levy of a supplemental property tax on behalf of the unit. After the county has made its appropriation, the administrative unit adopts and administers its own budget.

The county administrative units have elected boards of education. Most city administrative units also have elected boards of education. In a few city units, however, the board is appointed by the city council.

School financing is provided mainly by state appropriations. Countywide taxes are a second source of revenue; county funds for current operating purposes are divided between the city and county administrative units in a particular county on the basis of school population. These resources may be supplemented by an additional tax levy for any administrative unit, upon voter approval.

North Carolina statutes also provide for the establishment of community colleges and technical colleges, which may serve one or more counties. A board of trustees, consisting of four trustees appointed by the boards of education of all county and city administrative units served, four trustees appointed by the county commissioners of all counties served, four trustees appointed by the Governor, and the president of the student body ex officio, governs each institution. These institutions are financed primarily through state appropriations; taxes levied by each county served are a second source of revenue. In fiscal year 1997, 58 community colleges and technical colleges were reported in operation. Each institution is classified as a dependent agency of the county government it serves in census statistics on governments; none are counted as separate governments.

Other Educational Activities

Education “districts” are state areas for administration of education activities, and are not counted, for census purposes, as separate governments.

SPECIAL DISTRICT GOVERNMENTS (325)

North Carolina statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities and Commissions (special acts)

A number of airport authorities and commissions, established jointly by two or more local governments to operate airports, are counted for census purposes as governments. The boards of airport authorities and commissions are appointed by the participating governments.

Airport authorities and commissions may fix rates and charges in most cases. In addition, most may issue revenue bonds. The Henderson-Oxford Airport Authority receives revenue from an ad valorem tax levied by the board of county commissioners with voter approval.

Similar agencies serving a single county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Centennial Authority

This authority is responsible for the development and operation of an all purpose sports facility in Raleigh. The authority area includes all of Wake County. Of the 13 authority members, eight are appointed by the North Carolina General Assembly, two by the Wake County Board of Commissioners, two by the Raleigh City Council, and one by the mayors of all cities in the county. Revenues include the proceeds of a room occupancy and prepared food and beverage tax levied by the county. The authority may issue bonds.

Drainage Districts

A general law provides for the creation of drainage districts by the clerk of the superior court on petition of landowners. These districts provide for drainage and reclamation of agricultural lands. A board of commissioners appointed by the clerk of the superior court after election by landowners governs the district. The district may levy benefit assessments and issue bonds.

Global TransPark Development Commission

This commission, established by joint resolution of 13 counties, is responsible for promoting economic development within the development zone surrounding the proposed Global TransPark complex in Kinston. The governing body consists of three members appointed by each county, three to seven members appointed by the Global TransPark Authority, and four non-voting members. The commission may levy an annual motor vehicle registration tax and receive contributions. The development zone includes Carteret, Craven, Duplin, Edgecombe, Greene, Jones, Lenoir, Nash, Onslow, Pamlico, Pitt, Wayne, and Wilson counties.

Hospital Authorities—1943 Law

Hospital authorities may be created to provide and operate hospitals in any municipality or county by resolution of the municipal council or the board of county commissioners. A board of commissioners appointed by the mayor or the chairperson of the board of county commissioners, as appropriate, governs each authority. The authorities may issue revenue bonds, fix and collect rates and fees, and accept grants and city and county appropriations.

Housing Authorities

North Carolina statutes authorize four types of housing authorities—city, county, regional, and consolidated housing authorities. An individual county or a municipality of 500 inhabitants or more may establish a housing authority through resolution of its governing body on petition of residents; two or more contiguous counties having an aggregate population of more than 60,000 may establish a

regional housing authority; and two or more municipalities having an aggregate population of more than 500 may establish a consolidated housing authority. Housing authority commissioners are appointed by the mayors or the county governing bodies, as appropriate. They may issue bonds, establish and collect charges for use of facilities, and accept grants and contributions. Municipal housing authorities may undertake redevelopment activities. Some housing authorities are named “public housing agencies.” A municipality may also assume the powers of a housing authority.

For the North Carolina Indian Housing Authority, see “Subordinate Agencies and Areas,” below.

Industrial and Pollution Control Facilities Financing Authorities

An authority of this type may be created by a resolution of two or more counties, after approval by the secretary of state, to develop and lease industrial and pollution control facilities. A board of commissioners, one appointed by each participating county, governs each authority. Authorities may issue revenue bonds, fix and collect revenues from each project, and receive grants.

Industrial and pollution control facilities financing authorities serving a single county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Joint Municipal Assistance Agencies

These agencies are created by resolution of two or more municipalities or joint agencies to provide for distribution of electric power. A board of commissioners, consisting of one member appointed by each participating government, governs each agency created by two or more municipalities. If the creating agency is a joint agency, the governing body is an executive committee. The agencies may establish dues and charges and receive municipal appropriations.

Metropolitan Sewerage Districts

These districts are created to provide and operate sewer systems by resolution of the county board of commissioners and the North Carolina Environmental Management Commission on petition of two or more political subdivisions to the county board of commissioners and after a hearing. If the district includes unincorporated areas, landowners also petition. A district board, appointed by local governments, governs each metropolitan sewerage district. Additional members are authorized under prescribed conditions. Metropolitan sewerage districts may issue bonds, fix and collect service charges, and levy ad valorem taxes.

Metropolitan sewerage districts wholly within one city may be taken over by that city, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Metropolitan Water Districts

These districts, which provide water and sewerage systems, may be created by resolution of the State Commission for Health Services on petition of any one or more political subdivisions and the voters in unincorporated area to the board of county commissioners. A public hearing is required. The district board consists of members appointed by the board of county commissioners and the governing bodies of the political subdivisions in the district or, if boundaries are coextensive with the corporate limits of two or more municipalities, two members appointed by the governing body of each municipality plus one member selected by the other appointees. The districts may levy ad valorem taxes, fix and collect fees and charges, accept grants, issue revenue bonds, and upon voter approval, issue general obligation bonds.

Mosquito Control Districts

Mosquito control districts may be created on petition of landowners and after hearing and referendum. If a proposed district is located in a single county, the petition is addressed to the board of county commissioners; if located in two or more counties, the petition is addressed to the State Department of Human Resources. The district board of commissioners consists of one member appointed by the secretary of human resources and one member by the director of the Wildlife Resources Commission, plus members appointed by the board of county commissioners of the participating counties. The district may levy ad valorem taxes and issue bonds, upon voter approval.

Municipal Electric Power Agencies

A municipal electric power agency may be created by resolution or ordinance of two or more municipalities or joint agencies to develop or finance electric power projects. An application for approval is filed with the secretary of state. When an electric power agency is created by two or more municipalities, the governing board of commissioners consists of one commissioner and an alternate appointed by each participating municipality. In the case of an electric power agency created by two or more joint agencies, the governing authority is an executive committee. Agencies may acquire projects or property by lease or purchase, issue revenue bonds, accept grants, fix charges, and sell electric power or energy.

Regional Public Transportation Authorities

Authorities to provide public transportation in multi-county areas are created by resolution of three or more counties after public hearing. A board of trustees consisting of representatives appointed by participating governments governs each authority. The authorities may set rates, fees, and charges; receive state and local contributions; and issue revenue bonds.

Authorities of this type that serve only one county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Regional Solid Waste Management Authorities

Authorities to provide for solid waste management and resource recovery are created by resolution of two or more local governments. A board of delegates, consisting of one member appointed by each participating government, governs each authority. The authorities may fix fees and charges, receive state and local contributions, and issue revenue bonds.

Regional Sports Authorities

Authorities to provide sports and recreational facilities are established by resolution of two or more local governments. The composition of the authority governing body is specified in the charter creating each authority. The authorities may fix fees and charges and issue revenue bonds.

Regional sports authorities that are governed by a county or city governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Sanitary Districts

Sanitary districts to provide water and sewerage systems, fire and ambulance services, solid waste collection, and to maintain non-state streets are created by the State Commission for Health Services on petition of resident landowners to the county commissioners and after hearing. An elected district board governs each district. The district may issue bonds upon voter approval, levy ad valorem taxes, and fix and collect service charges.

Sanitary districts governed by the city governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Soil and Water Conservation Districts

These districts are created by the State Soil and Water Conservation Commission on local petition and after referendum. Each district governing body consists of three elected members from each county and one or two members appointed by the State Soil and Water Conservation Commission. The districts may require contributions from landowners benefited by district activities and may accept grants.

Special Airport Districts

Special airport districts may be created by two or more local governmental units after a public hearing for the purpose of aiding in the construction and the financing of

aeronautical facilities. The governing board consists of two representatives appointed by each participating government. The districts may levy ad valorem taxes and issue bonds.

Watershed Improvement Districts

Watershed improvement districts may be established by the supervisors of a soil and water conservation district to provide for soil and water conservation and flood control, after landowner petition, hearing, and referendum. An elected board of trustees governs each district. The districts may accept gifts, levy benefit assessments or ad valorem taxes, and issue bonds upon voter approval. In lieu of creating such districts, a county government may undertake watershed activities after authorization of a countywide tax by the voters.

Although authorizing legislation for these districts was repealed in 1993, some districts still exist.

Water and Sewer Authorities

Two or more governments may, by resolution, establish an authority to provide water supply and sewerage. The authority governing body consists of members appointed by the participating governments. The authorities may charge rates and fees for their facilities, may accept gifts, levy benefit assessments, and issue revenue bonds.

WTVI Public Service Television Authority

This authority was created under an intergovernmental agreement. Its governing body consists of appointed representatives of Mecklenburg County and the Mecklenburg County Board of Education. The authority receives county contributions, plus proceeds from fund raising drives.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in North Carolina that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments, and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

North Carolina Housing Finance Agency (state). The North Carolina Housing Finance Agency was created by an act of the General Assembly for purposes of assisting persons and families of lower income in the purchase and rehabilitation of residential housing. The governing board of the agency consists of 13 members, including eight appointed members of the General Assembly, four members appointed by the Governor, and one additional member appointed by the initial 12 members. The agency may participate in federally-assisted low income housing lease programs, make or purchase mortgage loans, collect related charges, and issue revenue bonds.

North Carolina Medical Care Commission

(state). The North Carolina Medical Care Commission was created by an act of the general assembly to provide for the expansion and improvement of health and hospital facilities through the financing and the construction of such facilities. The commission may also adopt rules and regulations relating to construction and maintenance of health care facilities and to the operation of nursing homes. The commission consists of 17 members nominated in part by the various medical associations and appointed by the Governor. The commission may issue tax exempt bonds, purchase or lease property, and fix and collect fees and charges.

North Carolina State Ports Authority (state). This authority was established by act of the general assembly for the purposes of maintaining, developing, and operating harbors and seaports. Its board consists of six members appointed by the Governor, four members appointed by the General Assembly, and the secretary of economic and community development, who serves ex officio. The authority may fix and collect fees, accept state appropriations, accept funds from counties and cities where ports are located, and issue revenue bonds.

Urban redevelopment commissions (county and municipal).

Each of these commissions, created by municipal ordinance or county resolution, is governed by a five-member board appointed by the mayor and municipal governing body or the board of county commissioners. The commission may collect income from projects, accept grants from the Federal and state governments, issue bonds, and receive municipal and county appropriations. Municipalities and counties may levy taxes and sell bonds to obtain funds for redevelopment purposes. In addition, joint city-county redevelopment commissions and regional (multicounty) commissions are authorized. Such commissions are joint activities of participating governments.

Other examples include:

State⁷⁵

North Carolina Bridge Authority
North Carolina Educational Facilities Finance Agency
North Carolina Global TransPark Authority⁷⁶
North Carolina Indian Housing Authority
North Carolina Low-Level Radioactive Waste Management Authority
North Carolina Ports Railway Commission
North Carolina Rural Electrification Authority
North Carolina Seafood Industrial Park Authority
North Carolina Solid Waste Management Capital Project Finance Agency
North Carolina State Marketing Authority
State Art Museum Building Commission
State Education Assistance Authority
State Marketing Authority

County

Area mental health, developmental disabilities, and substance abuse authorities (listed in 1992 Census of Governments as area mental health, mental retardation, and substance abuse boards)
Carteret County Harbor Authority
County airport commissions and authorities (single-county)
County research and production service districts
County service districts
County water and sewer districts
Cumberland Memorial Auditorium
Currituck Outer Banks Beautification District
Dare County Outer Banks Beautification District
District health departments
District jail commissions
Forsyth Park Authority

- Glen Alpine Recreation District (Burke County)
- Graham County Development Authority
- High Rock Lake Marine Commission (joint county)
- Hospital authorities (county)—1983 law
- Hospital districts—1983 law

- Hyde County Dike and Levee District
Industrial facilities and pollution control financing authorities (single-county)
- Kelly Dike District (Bladen County)
Lake Wylie Marine Commission (joint county)
Multi-County Water Conservation and Infrastructure District (joint county)
New Bern Academy Historical Commission (Craven County)
Person-Caswell Lake Authority
Public transportation authorities (single-county)
- Recreation and Park Commission of Seventy-first Township (Cumberland County)
Regional economic development corporations (county)
Regional (joint) libraries
Regional sports authorities with ex officio boards (county)
Rural development authorities
- Rural fire protection districts
Tourism development authorities (county)
Tryon Township Harmon Field Recreation Center

Municipal⁷⁷

Auditorium-Coliseum Authority (Charlotte)
Hospital authorities (municipal)—1983 law
Metropolitan sewerage districts within one city
Municipal airport commissions and authorities (single-city)
Municipal service districts
Parking authorities
Pilot Mountain Civic and Recreation Center Authority
Public transportation authorities (single-city)
Regional economic development corporations (municipal)
Regional sports authorities with ex officio boards (municipal)
Sanitary districts governed by city governing body
Tourism development authorities (municipal)
Urban service districts
Veterans' recreation authorities

North Carolina laws also provide for various types of local areas for election purposes and administration of justice.

⁷⁵Authorizing legislation for the following state agencies has been repealed: North Carolina Technological Development Authority (in 1991) and North Carolina Energy Development Authority (in 1993).

⁷⁶Prior to a name change in 1993, the North Carolina Global TransPark Authority was known as the North Carolina Air Cargo Airport Authority.

⁷⁷Most of the following three types of agencies serve two or more counties: Area mental health, developmental disabilities, and substance abuse authorities; District health departments; and District jail commissions.

NORTH DAKOTA

North Dakota ranks 14th among the states in number of local governments, with 2,758 as of June 1997.

COUNTY GOVERNMENTS (53)

There are no areas in North Dakota lacking county government. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,704)

The 1,704 subcounty general purpose governments in North Dakota consist of the 363 municipal (city) governments and the 1,341 township governments.

Municipal Governments (363)

Legislation in 1967 designated all municipal governments in North Dakota as cities. There is no minimum population requirement for incorporation as a city under current law. All cities exist outside the area of any township.

Township Governments (1,341)

Township governments exist in 48 of the 53 North Dakota counties. In the counties that have township governments, these governments do not cover the entire county area; cities and unorganized territory exist outside the area of any township. In addition, some township governments in North Dakota have been dissolved in recent years. The governing body is an elected board of township supervisors.

North Dakota statutes also provide for consolidated township ("multitownship") governments that are governed by a board of supervisors consisting of representatives of the participating townships.

PUBLIC SCHOOL SYSTEMS (237)

School District Governments (237)

All school districts in North Dakota are counted as separate governments, and are designated by law as "public school districts" except the Fargo School District, which was established by special act. An elected school board governs each school district. It may levy local school taxes and issue certificates of indebtedness.

Military installation school districts are established at the request of the base commander of a military installation to the State Board of Public School Education followed by a public hearing. The board consists of five members appointed by the superintendent of public instruction. The districts may levy ad valorem property taxes, accept state and Federal funding, and may issue revenue bonds.

Dependent Public School Systems (0)

North Dakota has no dependent public school systems.

Other Educational Activities

Multidistrict vocational education centers are governed by boards consisting of representatives of the boards of participating school districts. Each participating district is assessed its proportionate share of the costs of the center. These centers are classified as joint educational service agencies of the sponsoring school districts in census reporting, and are not counted as separate governments. As of June 1997, there were seven multidistrict vocational education centers reported in operation.

Multidistrict special education programs may be created to plan and coordinate special education and related services. The composition of the multi-district special education board is determined by agreement between school boards of the participating districts. The board may receive contributions from local, state and Federal sources. These boards are classified as joint educational service agencies of the participating districts, and are not counted as separate governments. As of June 1997, there were 31 multi-district special education programs reported in operation.

SPECIAL DISTRICT GOVERNMENTS (764)

North Dakota statutes authorize the creation of a variety of special districts and authorities that are counted as governments. These are discussed in detail below.

Airport Authorities—Municipal and Regional

These authorities may be established on resolution of the municipal governing body or, in the case of a regional authority, on resolution of each participating governing body. A board of five commissioners appointed by the municipal governing body governs each municipal airport authority. A regional airport board consists of five or more commissioners, whose number and representation are provided for by a joint resolution of the participating governments. The commissioners may issue revenue bonds, accept state and Federal aid, fix fees and charges, and determine the amount of taxes to be levied by the municipalities comprising the authority.

County Nursing Home Authorities

County nursing home authorities are established by the county commissioners upon petition of voters followed by a referendum. A board of five commissioners appointed by the county commissioners governs each authority. The authority may fix rentals, levy taxes, receive Federal grants, and issue bonds. No county nursing home authorities were reported in operation as of June 1997.

Garrison Diversion Conservancy District

This district was established by special act to manage the land and water resources of the state. An elected

board of directors comprised of one member from each county in the district governs the district. The district may levy ad valorem taxes and accept grants.

Hospital Districts

Hospital districts are established by one or more boards of county commissioners on petition of voters followed by a referendum. An elected board of directors governs each district. The district may levy taxes, receive grants, and incur indebtedness. No hospital districts were reported in operation as of June 1997.

Housing Authorities

Housing authorities may be established by resolution of municipal or county governing bodies. Housing authority commissioners are appointed by the mayor (in the case of a city housing authority) or the county board of commissioners (in the case of a county housing authority). Housing authorities may fix charges and rents, receive Federal grants, and issue bonds.

Irrigation Districts

North Dakota statutes authorize the following types of irrigation districts:

Irrigation districts. These districts are created by the state engineer on petition of the voters and after referendum. An elected board of directors governs each district. The district may issue bonds, levy assessments, and collect water rentals. These districts should be distinguished from flood irrigation boards.

Flood irrigation boards. The county commissioners on their own initiative or on petition may create flood irrigation boards. Board members are appointed by the county commissioners. These boards may create flood irrigation projects and districts (on petition of freeholders), issue bonds, and levy benefit assessments and ad valorem taxes.

Multitype Library Authorities

These authorities to coordinate library services and resources are established by resolution of the State Library Planning Committee. The authority governing body consists of one representative of each participating library. The authority may collect rates and charges for its services.

Municipal Pipeline Authorities

These authorities to provide pipelines for liquid commodities or gas are established by agreement between two or more cities. A board of directors consisting of representatives of the participating cities governs each authority. The authority may fix rents, rates, and charges and may issue revenue bonds. No municipal pipeline authorities were reported in operation as of June 1997.

Municipal Power Agencies—1977 Law

Agencies formed under this law are formed by agreement between two or more cities to provide electric power, upon voter approval. The composition of the agency governing body, which includes representatives of participating cities, is specified in the agreement creating the agency. The agency may fix rates and charges for the sale of electric power and may issue revenue bonds, upon voter approval. No municipal power agencies were reported in operation as of June 1997.

Park Districts

Park districts are formed by resolution of the municipal governing body. An elected board of commissioners governs each district. The district may issue evidence of indebtedness and may levy ad valorem taxes and special benefit assessments.

In addition, a 1957 law authorizes two or more contiguous counties to form a joint county park district on resolution of the county board of commissioners of each county involved. A board of joint park commissioners, composed of two members from each county, one a member of the county board of commissioners and one selected by each county board of commissioners governs each district. The joint park board selects one additional member at large. The joint park board may accept gifts and grants and may levy ad valorem taxes, after voter approval.

Recreation Service Districts

Recreation service districts to provide garbage removal, police protection, road construction and maintenance, sewers, and water supply to recreational areas are established by the county commissioners on petition of voters followed by a referendum. An elected board of commissioners governs each district. The district may levy benefit assessments and ad valorem taxes.

Regional Railroad Authorities

These authorities to acquire, operate, and maintain railroad facilities are established by agreement between two or more counties or cities followed by a public referendum. A board of five or more commissioners governs each authority; the number of commissioners appointed by each member government is specified in the agreement establishing the authority. Regional railroad authorities may receive appropriations, levy taxes, and issue bonds. No regional railroad authorities were reported in operation as of June 1997.

Rural Ambulance Service Districts

These districts are created by petition to the local governing body followed by a referendum. An elected board of directors governs each district. The district may levy an ad valorem tax and issue debt.

Rural Fire Protection Districts

Rural fire protection districts to provide fire protection and ambulance services may be established by the board of county commissioners on petition of landowners and after hearing. An elected board of directors governs each district. The district may issue debt, accept gifts, and determine the amount to be raised by ad valorem taxes for district purposes.

Soil Conservation Districts

Soil conservation districts are created by the State Soil Conservation Committee on petition of residents and after referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners and may levy taxes.

Southwest Water Authority

This authority was created by 1991 legislation to distribute water in 11 counties in southwestern North Dakota. A board of 25 elected directors (two from each county served, and three from the city of Dickinson) governs the authority. The authority may levy ad valorem taxes.

Vector Control Districts

Vector control districts for mosquito and fly control are formed by the state health council after petition by the local governing body or by voters. A board of commissioners, appointed by the board of county commissioners of the county containing the largest area in the district, governs each district. The district may levy an ad valorem tax and issue tax anticipation notes.

Waste Management Authorities

Authorities for management of solid waste are created by interlocal agreement between two or more counties or cities. The composition of the authority governing body is specified in the agreement creating a specific authority. Similarly, the revenue powers of these authorities are specified in the agreement creating a specific authority. Authorities of this type may be known by a variety of names.

Water Districts

Water districts are created on petition of local area landowners to the state engineer followed by a hearing for purposes of providing an adequate supply of water. A board of nine directors appointed by the landowners governs the district. A district may accept Federal and state assistance, collect rates and charges, levy special assessments, and issue revenue and refunding bonds.

West River Water Supply District

Authorizing legislation for the West River Water Supply District was repealed in 1993.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in North Dakota that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments, or as private rather than governmental activities, and are not counted as separate governments. Legal provisions for some of the larger of these agencies are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

North Dakota Industrial Commission (state). This commission was created by act of the Legislative Assembly to finance industrial development, mortgage credit, and public buildings. The commission consists of the Governor, the attorney general, and the commissioner of agriculture, all serving in an ex officio capacity. The commission may fix rates and charges, and may issue revenue bonds. The commission also serves as the governing body of the North Dakota Housing Finance Agency and the North Dakota Building Authority.

Other examples include:

State⁷⁸

- Agricultural districts
- Comprehensive Health Association
- North Dakota Economic Development Finance Corporation
- North Dakota Municipal Bond Bank
- Northwest Area Water Supply Project
- Science and Technology Corporation
- State Water Conservation Commission

County

- County job development authorities
- County special service districts (for police protection or garbage disposal)
- County weed boards
- Drainage projects or districts
- Forest protection districts
- Health districts
- Library boards
- Water resource districts
- Weather modification authorities
- Zoning and planning districts

Municipal

- City job development authorities
- Improvement districts
- Library boards
- Municipal arts councils

⁷⁸Authorizing legislation for mental health and retardation service units was repealed in 1981.

Municipal parking authorities
Municipal steam heating authorities
Urban renewal agencies

Joint County-Municipal⁷⁹

County-city health districts
Solid waste management districts

Private Associations

Grazing associations are classified as private cooperatives for census purposes. They are not counted as governments.

North Dakota laws also provide for various types of local areas for election purposes and administration of justice.

⁷⁹Solid waste management districts were classified as being county dependent in the 1992 Census of Governments.

OHIO

Ohio ranks 6th among the states in number of local governments, with 3,597 as of June 1997.

COUNTY GOVERNMENTS (88)

There are no areas in Ohio lacking county government. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,251)

The 2,251 subcounty general purpose governments in Ohio comprise the 941 municipal (city and village) governments, and the 1,310 township governments.

Municipal Governments (941)

Municipal governments in Ohio are the cities (incorporated places having 5,000 inhabitants or more) and villages (incorporated places with fewer than 5,000 inhabitants). Cities and villages may exist within township areas; however, when the boundaries of a township are coterminous with the boundaries of a city or village, the township ceases to exist as a separate government.

Township Governments (1,310)

The entire area of the state is encompassed by township governments, except for townships that are coterminous with a city or village. Townships that are coterminous with a city or village are not counted as separate governments in census statistics on governments. Township governments are governed by boards of township trustees. Ohio townships may, after voter approval, adopt limited self-government powers.

PUBLIC SCHOOL SYSTEMS (666)

School District Governments (666)

The following types of school districts in Ohio are counted as separate governments for census purposes:

- City school districts
- Local school districts
- Exempted village school districts
- Community college districts
- Joint vocational school districts

An elected board of education governs each city school district, local school district, exempted village school district, or county school district. These districts may levy local school taxes and issue bonds with voter approval. The authorization for formation of any additional exempted village school districts, however, has been repealed.

Community college districts may be established by resolution of one or more counties having a total population of 75,000 or more, or by petition to the county board of elections. Approvals by the voters and by the state board of regents are required. A board of trustees, with three members appointed by the Governor with the consent of the senate and six members appointed by the board of county commissioners, governs each district. Community college districts may levy school taxes and issue revenue and general obligation bonds. General obligation bonds require voter approval.

Joint vocational school districts are established for joint support of vocational schools by two or more regular school districts. The joint vocational school district board consists of representatives from the boards of the participating school districts. Joint vocational school districts may issue bonds and levy ad valorem taxes with voter approval. They are counted as school district governments in census reporting. A joint vocational school district, if it is located within a single county, may as an alternative, be governed by the educational service center board.

Dependent Public School Systems (0)

Ohio has no dependent public school systems.

Other Educational Activities

Ohio law permits school districts to enter into agreements for joint or cooperative provision of facilities, programs, projects, activities, or services, subject to the approval of the state superintendent of public instruction. Pursuant to this law, Ohio Educational Computer Network facilities and special education regional resource centers have been established. As of fiscal year 1997, 24 Ohio Educational Computer Network facilities and 17 special education regional resource centers were reported in operation.

Technical college districts are created by the state board of regents after local school boards or qualified voters submit a resolution or petition. Such districts are largely state supported. They are not counted as governments in census reporting, but are classified as state institutions. In addition, there are three state community college districts, with trustees appointed by the Governor, that are classified as state institutions and are not counted as separate governments.

Each county comprises an educational service center for supervision of local schools. They are governed by an elected board. Joint education service centers may be formed by up to five counties. Joint centers are governed by elected boards as well, and may include additional members appointed by the elected members. These centers are not counted as governments, but are classified as a dependent activity of the county government(s) they serve.

Authorizing legislation for "Joint high school districts" was repealed in 1993.

County school financing districts may be formed by an educational service center to finance special education and school improvements. These districts are governed by an educational service center board within its service area. Because county school finance districts participate in activities on behalf of the educational service centers, they are not counted as separate governments for census purposes.

Cooperative educational school districts may be formed out of existing county school financing districts, for the purpose of operating a joint high school by identical resolutions of all of the individual school districts in the service area. The district may be governed by the educational service center board serving ex-officio, or by a board composed of at least one member appointed by each participating school district, and one or more members appointed by the educational service center. These districts are classified as activities of the school districts they serve and are not counted as separate governments.

Prior to September 4, 1947, school districts were permitted to establish by resolution free public libraries. The law provides for the continuance of those in existence at that time. Such a library is classified for census purposes as a dependent agency of the establishing school district, and is not counted as a separate government. A board of trustees appointed by the school district board governs each such library. While the sponsoring school district may levy an ad valorem tax for school purposes, most libraries are financed from the proceeds of a portion of the state income tax (distributed on the basis of budgets submitted by the library boards of trustees to the board of education of the school district) that is made available to libraries that offer free library service to all county residents.

SPECIAL DISTRICT GOVERNMENTS (592)

Ohio statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Conservancy Districts

These districts provide for flood control, reclamation, irrigation, water conservation, water supply, and sewage disposal within a given area. They may be established by the court of common pleas of a single county, or by joint action of the courts of two or more counties, on petition of landowners or governing bodies of public corporations and after hearing. The district board of directors is appointed by the court of common pleas. Conservancy districts may issue bonds, levy special benefit assessments, and fix rates for the sale of water.

Hospital Districts

Ohio statutes authorize the following types of hospital districts:

Tuberculosis hospital districts. These districts are established by the county commissioners of any two or more contiguous counties on approval of the State Department of Health or after a referendum. A board of trustees appointed by the county commissioners governs each district. The trustees may determine the district financial requirements to be met by the participating counties and accept gifts and donations. No tuberculosis hospital districts were reported in operation as of fiscal year 1997.

Joint township hospital districts. These districts may be established by vote of the governing bodies of any two or more contiguous municipalities or townships. A board consisting of all members of the boards of trustees of the participating townships, plus a representative from each participating municipality, governs each district. The districts may accept county and township appropriations, impose charges, and with voter approval, levy taxes. Bond issues must be approved by the voters.

Joint Ambulance Districts

These districts are established by resolution of the governing bodies of two or more townships or municipalities or any combination thereof. A board of trustees appointed by the governing bodies of the participating governments governs each district. Joint ambulance districts may fix charges and rates, and, after referendum, may levy ad valorem taxes and issue general obligation bonds. Some districts of this type are called emergency medical services districts. They are separate from joint emergency medical services districts established by county boards of commissioners, which are classified as county-dependent agencies.

Joint Fire Districts

Joint fire districts may be established by resolution of the governing bodies of one or more townships and one or more municipalities, or by joint resolution of two or more townships. A board of trustees, selected from the governing boards of the participating governments, governs each district. The district may receive the proceeds of township tax levies.

Joint Fire and Ambulance Districts

These districts are established by joint resolution of the governing bodies of a joint fire district and a joint ambulance district whose geographic service areas are identical. A board of trustees, which is appointed by the participating governments, governs each district. The district may fix charges and, after referendum, may levy ad valorem taxes and issue general obligations bonds. On creation of the joint fire and ambulance district, the participating districts cease to exist as separate governments.

Library Districts

Four types of library districts in Ohio are counted as special district governments:

County library districts. These districts may be created by the county commissioners on approval by the voters, or by the boards of trustees of libraries serving school districts on approval of the taxing authorities of the subdivisions having jurisdiction over the libraries. A board of trustees, consisting of three members appointed by the judges of common pleas and four appointed by the county commissioners, governs each district.

Regional library districts. These districts are created by joint resolution of the commissioners of two or more contiguous counties. The library trustees are appointed jointly by the boards of county commissioners.

Both county and regional library districts may levy ad valorem taxes. In practice, however, these library districts are financed from the proceeds of a portion, of the state income tax (distributed on the basis of budgets submitted to the library boards of trustees) that is made available to libraries that offer free library service to all county residents.

Area Library Service Organizations. These districts are created by agreement between the boards of trustees of public libraries in two or more counties, and approval by the state library board. The library trustees are selected from the members of the boards of the participating public libraries. These organizations provide and coordinate regional library services; may receive state, local, and Federal funding; and may also receive funding in connection with contracts.

Metropolitan Library Systems. These districts are created by agreement among the boards of trustees of four or more libraries in a metropolitan area whose population is at least 250,000, and approval by the state library board. The library trustees are selected from the members of the governing bodies of the participating libraries. These organizations provide and coordinate regional library services, may receive state, local, and Federal funding, and may also receive funding in connection with contracts.

The library districts above are to be distinguished from public libraries administered by county, municipal, township, or school district governments.

Major River Watershed Districts

These districts are established after a map and description of the proposed district are prepared by the Ohio Environmental Protection Agency and filed with the secretary of state and each participating county. The participating counties, at an organizational meeting of the president (or designated representative) of each board of county commissioners, appoint a board of directors to administer the district. Fiscal requirements of each district are prorated among the constituent counties on the basis of the taxable value of real and personal property in the district.

Metropolitan Housing Authorities

These authorities are established by the state director of development. If the area served by an authority has a population of less than 1 million, the probate court, the court of common pleas, and the board of county commissioners each appoint a member to the authority's governing body. The chief executive officer of the most populous city appoints two members. If the area served by the authority has a population of 1 million or more, the chief executive officer and the governing body of the largest city served each appoint two authority board members. Also, the chief executive officer of the city with the second highest number of authority-owned housing units appoints one member. The authorities may issue bonds, fix rates and fees, and accept grants or contributions.

New Community Districts

These districts are created by resolution of the board of county commissioners of each of the counties in the district or, in certain circumstances, by the governing body of a municipality within the district, after a hearing on a petition filed by a community developer and after concurrence of proximate cities. A board of trustees, initially appointed but thereafter elected, governs each district. New community districts may fix and collect service fees and rentals and may issue revenue bonds. No community development districts were reported in operation as of fiscal year 1997.

Park Districts

Ohio statutes authorize two types of park districts:

Park districts. These districts are created by the county probate judge on petition of the voters or of any county, municipal, or township governing body and after public hearing. A board of park commissioners appointed by the probate judge governs each district. The district may issue bonds and may levy ad valorem taxes and benefit assessments.

Township park districts. These districts may be created by the court of common pleas on petition of the voters to the township trustees. They are governed by boards of park commissioners appointed by the court of common pleas or, if the entire park district is contained within the unincorporated area of the township, by the board of township trustees. The districts may levy ad valorem taxes and issue bonds.

Port Authorities

Port authorities provide port or airport facilities within an area. They may be established by a municipal, county, or township government, or by a combination thereof. If established by more than one government, the number of authority board members representing each participating

government is determined by agreement among the participating governments. Port authorities may collect rates and charges and issue revenue bonds. They may also levy ad valorem taxes and issue general obligation bonds upon voter approval.

Port authorities serving only one county, municipal, or township government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Regional Airport Authorities

Regional airport authorities are established by resolution of the board of county commissioners of a single county or from two or more contiguous counties. A board of trustees, selected in the manner specified by the resolution creating the authority, governs each authority. The board may issue revenue bonds and collect rates, rentals, and charges for use of facilities.

Regional Arts and Cultural Districts

These districts are formed by resolution of a county or a combination of counties, municipalities, or townships. They operate cultural facilities and support existing arts and cultural organizations. A district’s board of trustees is appointed by the governing bodies of the governments which created it. It may accept grants, collect rents and charges, and with voter approval, levy property taxes and issue bonds.

In counties containing a city with a population over 500,000 (Cuyahoga and Franklin Counties), such districts may, as an alternative, be governed by the board of county commissioners. In such cases, the district is not counted as a government. See “Subordinate Agencies and Areas,” below.

Regional Solid Waste Management Authorities—1988 Law

Under this law, authorities providing solid waste collection and disposal services are created by resolution of one or more counties, after approval by a majority of the municipal and township governments in the area served. A board of trustees governs each authority; it includes representatives appointed by each participating county, as provided in the agreement creating the authority, plus members appointed jointly by the municipal and township governments served. The authorities may fix fees and charges and may issue revenue bonds.

Regional Transit Authorities

Regional transit authorities may be established by any county or by two or more counties, municipalities, or townships by resolution or ordinance of their governing bodies. If an authority is created exclusively by action of one county, the authority board members are appointed by the county commissioners. If an authority is created by two or more governments, its board members will be

appointed by public officers specified in the initiating resolution. The authorities may impose rates and charges for services, accept grants, and issue revenue bonds. The authority may also issue general obligation bonds, levy sales and use taxes, and levy ad valorem taxes upon voter approval.

Regional Water and Sewer Districts and Authorities

These districts may be created by the court of common pleas on petition of one or more municipal, township, or county governments, or any combination thereof, and after hearing. A board of trustees selected in a manner determined by each district governs each district. The districts may levy special assessments, fix and collect rates and charges, issue bonds, and with voter approval, may levy ad valorem taxes.

Sanitary Districts

Sanitary districts to provide sewerage, garbage disposal, and water supply facilities, to take pest abatement measures, or to prevent stream pollution, may be established by the court of common pleas, on petition of landowners or of any governmental corporation, after public hearing. A board of directors, appointed by the establishing government, governs each district. The district board may issue bonds, levy benefit assessments, and impose charges for services.

Soil and Water Conservation Districts

Ohio law provides that each county constitutes a soil and water conservation district. An elected board of supervisors governs each district. The district may levy special assessments and receive revenue from donations, gifts, and contributions. The district may also receive state aid, county general fund contributions, and the proceeds from a county ad valorem tax.

Joint Solid Waste Management Districts—1953 Law

Districts to provide solid waste collection and disposal are created by resolution of one or more counties. A board of directors, consisting of the county commissioners of each participating county, or of members appointed by the county governing body in counties not having a board of county commissioners, governs each district. The districts may charge fees and issue revenue bonds. In addition, participating counties may levy ad valorem taxes and issue bonds on behalf of the districts. Districts under this law that serve only one county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Transportation Improvement Districts

Districts to construct or improve road, public place, building or other infrastructure are established by resolution of the board of county commissioners. A board of

trustees, appointed in the manner specified by its authorizing resolution, governs the district. The district board may issue revenue bonds, levy benefit assessments, receive Federal and state aid, and impose charges for projects.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Ohio that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments.

Ohio Air Quality Development Authority (state). This authority was created by act of the legislature to finance air pollution control facilities. A board of seven members, five of whom are appointed by the Governor, plus the director of environmental protection and the director of health ex officio, governs the authority. The authority may make loans and grants, fix rents and other charges, accept grants and contributions, and issue revenue bonds.

Ohio Building Authority (state). This authority was established by act of the legislature. Authority board members are appointed by the Governor. The authority may fix rentals and charges for its facilities and may issue revenue bonds.

Ohio Higher Educational Facility Commission (state). This commission was created by act of the legislature to finance facilities for institutions of higher education. The commission consists of nine members, including eight members appointed by the Governor, plus the Chancellor of the Ohio board of regents ex officio. The commission may fix rentals and other charges and may issue revenue bonds.

Ohio Housing Finance Agency (state). This agency was created by act of the legislature to provide mortgage credit for low and moderate income housing. A board of nine members, including seven appointed by the overnor, plus the director of commerce and the director of development ex officio, governs the agency. The agency may fix interest rates, fees, and charges; accept grants and contributions; and issue revenue bonds.

Ohio Public Facilities Commission (state). This commission was created by act of the legislature. It consists of

the following State officials: the Governor, the state auditor, the state treasurer, the secretary of state, the attorney general, and the director of budget and management. The commission may issue revenue bonds payable from rentals and charges for facilities.

Ohio Turnpike Commission (state). This commission was established by act of the legislature to build, operate, and maintain the Ohio Turnpike. It consists of four members appointed by the Governor, plus the following officials ex officio: the director of transportation, one member of the senate appointed by the president of the senate, and one member of the house appointed by the speaker of the house. The commission may issue revenue bonds and collect tolls.

Ohio Water Development Authority (state). This authority was created by act of the legislature to build and finance water development, solid waste treatment, and wastewater treatment facilities. The authority board consists of eight members, of whom five members are appointed by the Governor, plus the directors of natural resources, environmental protection, and development, who serve in an ex officio capacity. The authority may make loans; receive rents, rates, and other charges; and issue revenue bonds.

Other examples include:

State

- Mining districts
- Ohio Agricultural Financing Commission
- Ohio Arts and Sports Facilities Commission
- Ohio Educational Telecommunications Network Commission
- Ohio Expositions Commission
- Ohio Fair Plan Underwriting Authority
- Ohio Rail Development Commission
- Ohio State Lottery Commission
- Ohio State University Housing Commission
- Ohio Student Aid Commission
- State university housing commissions
- Trapping and fishing districts

County

- Convention facilities authorities
- County bridge commissions
- County emergency planning districts
- County road districts
- County school financing districts
- County transit systems
- Countywide emergency management agencies
- General health districts
- Joint county and county community alcohol, drug addiction, and mental health service districts
- Joint county emergency medical services district
- Joint county public defenders

Joint detention and juvenile facilities districts
Joint recreation districts
Joint sewer districts
Port authorities serving a single county
Regional arts and cultural districts governed by county commissioners
Regional authorities for emergency management (serving two or more counties)
Sewer districts
Veterans service relief commissions
Solid waste management districts (formerly garbage and refuse disposal districts)—1953 law

Municipal

City bridge commissions
City health commissions
City sewer districts (sanitary and storm)
City water supply districts
Resort area taxing districts (municipal)
Joint economic development districts
Joint municipal improvement districts

Joint recreation districts
Joint sewer districts
Port authorities serving a single municipality
Rapid transit commissions
Special improvement districts
Union cemetery boards

Township

Fire districts
Resort area taxing districts (township)
Joint economic development districts
Joint recreation districts
Joint township police districts
Port authorities serving a single township
Road districts
Township police districts
Union cemetery boards
Waste disposal districts

Ohio laws also provide for various types of local areas for election purposes and administration of justice.

OKLAHOMA

Oklahoma ranks 19th among the states in number of local governments, with 1,799 as of June 1997.

COUNTY GOVERNMENTS (77)

There are no areas in Oklahoma lacking county government. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (592)

Municipal Governments (592)

Municipal governments in Oklahoma are the cities (incorporated places with more than 1,000 inhabitants) and towns (incorporated places with fewer than 1,000 inhabitants). This classification is not automatic; a referendum is required for a municipality to change class. Unincorporated communities are called villages and are not counted as governments.

Township Governments (0)

Oklahoma has no township governments.

PUBLIC SCHOOL SYSTEMS (578)

School District Governments (578)

The following types of school districts in Oklahoma are counted as separate governments for census purposes:

“Independent” school districts

Elementary school districts

Area vocational-technical school districts

Community junior college districts

“Independent” school districts are supervised and administered by elected boards of education. Elementary school districts, formerly called “dependent” school districts, are administered by elected boards of education and offer elementary grades only. Both “independent” and elementary school districts may levy local school taxes and issue bonds.

Area vocational-technical school districts also are administered by elected boards of education. They have financing powers similar to the school districts above. Community junior college districts in Oklahoma are governed by elected boards of trustees. These districts may levy local school taxes and issue bonds.

Dependent Public School Systems (0)

Oklahoma has no dependent public school systems as defined for census reporting.

Other Educational Activities

Boards of education may provide junior college classes as an extension of school district services.

The state Department of Education has 15 regional education service centers throughout the state. These centers provide screening and evaluation services for students that may be in need of special educational services.

Interlocal cooperatives are established by agreement between two or more school districts to facilitate shared services including special education.

College area vocational-technical school districts may be established by resolution of junior college district boards of regents. The laws applicable to area vocational-technical school district funding also apply to the college area vocational-technical school districts. They are governed by the board of the junior college district, ex officio, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (552)

Oklahoma statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Conservancy Districts

Conservancy districts and master conservancy districts provide flood control, irrigation, and water supply. These districts are counted as governments in census statistics. Both types may be established by the District Court on petition of landowners and after public hearing.

A board of directors appointed by the judge of the district court administers each district. In some cases, the directors are appointed by the governing bodies of the member governments. The board may levy benefit assessments, collect rates and charges, and issue bonds with voter approval. These districts should be distinguished from conservancy districts administered by the state. Subdistricts of a conservancy district are classified as dependent agencies of the conservancy district, and are not counted as separate governments.

Conservation Districts

Conservation districts, formerly known as soil and water conservation districts, are formed by the Oklahoma Conservation Commission. The governing body is a board of directors consisting of three elected directors and two appointed by the state commission. The districts may require contributions from benefitted landowners and accept state and county funds.

Emergency Medical Service Districts

Districts to provide emergency medical services are created by petition to, or resolution of, the governing bodies of one or more counties, cities, or towns, after voter

approval. A board of trustees, appointed by the participating governments, governs each district. The districts may fix fees, and, after voter approval, may levy ad valorem taxes and issue bonds.

Enterprise District Management Authorities

Authorities to finance business development in blighted areas are created by resolution of the governing bodies of contiguous county, city, or town governments in state-designated enterprise zones. A board consisting of members appointed by the member governments governs each authority. The authority may fix charges in connection with its loans, receive contributions from member governments and, after voter approval, issue bonds.

Fire Protection Districts

These districts may be established by the board of county commissioners on petition of landowners and after hearing and referendum. An elected board of directors governs each fire protection district. The district may issue bonds upon voter approval and may levy annual assessments.

Housing Authorities

A housing authority may be established by resolution of the governing body of a city, town, or county on its own motion or upon petition of voters to the governing body. In either case a referendum is required, except in cities and counties of more than 200,000 population. A board of commissioners appointed by the mayor with the consent of the city or town governing body (in the case of a city or town housing authority) or by the board of county commissioners (in the case of a county housing authority) governs each authority. One board member must be a tenant from a housing project. An authority may charge rentals; accept gifts, grants, or donations; and issue revenue bonds.

Rural electric cooperative housing authorities are governed under provisions similar to those above. Commissioners of such authorities are appointed by the chief executive officer of the rural electric cooperative served.

Irrigation Districts

Irrigation districts may be established by the Oklahoma Water Resources Board on petition of the landowners and after referendum. An elected board of directors governs each district. The districts may levy special assessments, fix tolls and charges, and issue bonds.

Port Authorities

These authorities may be established by one or more county or municipal governments, or any combination thereof, by ordinance or resolution. A board appointed by the governing bodies of the establishing governments governs each authority. The authority may fix rentals and

charges for the use of facilities, receive grants and contributions, and issue revenue bonds. The City of Tulsa-Rogers County Port Authority (Port of Catoosa) was established under this law.

Public Library Systems

Public library systems are established upon resolution of the governing bodies of two or more counties or cities and towns. Each governing body consists of at least five members. The systems receive appropriations from city, town, and county general funds, state and Federal grants-in-aid, and other public and private funds. The systems may collect fees and charges and borrow money. With voter approval, the systems may receive the proceeds of special tax levies.

Regional Solid Waste Management Districts

Districts to manage solid waste disposal are created by recommendation of a regional solid waste planning board, after agreement of participating governments and voter approval. The composition of the district governing body is specified in the agreement creating the district. The districts may fix fees and charges, apportion costs among member governments, and issue revenue bonds.

Regional Water Distribution Districts

Regional water distribution districts are created by two or more counties through interlocal agreement. A board of directors governs the district; its composition is specified in the interlocal agreement. The board may fix fees and charges, accept gifts and grants, and issue bonds with the approval of the Attorney General.

Rural Road Improvement Districts

These districts are established upon petition of landowners, followed by a public hearing and referendum. A board of nine directors elected by the property owners governs each district. The districts may levy ad valorem property taxes and, with voter approval, issue general obligation bonds.

Rural Water, Sewer, Gas, and Solid Waste Management Districts

These districts are created by the county commissioners on petition of landowners, after public hearing. An elected board of directors governs each district. The district may collect rates and fees, may collect charges based on benefits received, and may issue revenue bonds.

If a district of this type is located entirely within a city with 10,000 or fewer inhabitants, it is administered by the municipal governing body, and is not counted as a separate government (see "Subordinate Agencies and Areas," below).

Sewer Improvement Districts

These districts are created by the board of county commissioners on petition of landowners and after a hearing and referendum. A board of directors appointed by the county commissioners governs each district. The districts may issue bonds upon voter approval, levy special assessments, and fix tolls and charges.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Oklahoma that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Grand River Dam Authority (state). This authority was established by a special act. Its seven-member board of directors is appointed by the Governor, from a list of nominees supplied by the board of directors nominating committee, with the consent of the senate. The authority may collect charges for the sale of water and electricity and may issue revenue bonds.

Oklahoma Capital Improvement Authority (state).

This authority was established by a special act. The authority board consists of the Governor, the state treasurer, the Lieutenant Governor, the director of public affairs, the director of human services, the vice chairperson of the Oklahoma tax commission, and the director of the department of tourism and recreation. The authority may issue bonds, collect rentals, and accept grants from the Federal government and other sources.

Oklahoma Industrial Finance Authority (state). This authority was created by a special act after referendum. The authority board of directors consists of the director of the state department of commerce and six members appointed by the Governor with the consent of the senate. The authority receives state appropriations, rental fees for projects, interest fees from loans, and may issue revenue bonds.

Oklahoma Turnpike Authority (state). This authority was established by act of the legislature. The authority board consists of one member from each congressional district in the state who is appointed by the Governor with the consent of the senate, and the Governor as an ex officio member. The authority may issue revenue bonds, collect tolls, and accept grants and contributions from any source.

Trusts (state, county, or municipal). Trusts are established by a legal instrument or will, upon approval of the Governor (if the state is the beneficiary government) or

upon approval of the governing body of a county or municipal government (if a county or a municipality is the beneficiary government). In most cases, a single government is the beneficiary of a particular trust, but a few trusts have two or more beneficiary governments.

Trusts are known by a wide variety of names.⁸⁰ Their individual functions and powers are described in the legal instrument or will creating each trust. Trusts may receive contributions from participating governments and, if the legal instrument or will so provides, fix charges and issue revenue bonds.

Urban renewal authorities (municipal). An urban renewal authority may be established by resolution of the governing body in municipalities with a population more than 10,000. For municipalities with a population less than 10,000, voter approval is also needed. The board of directors consists of five members appointed by the mayor subject to the approval of the municipal governing body. The authority may accept gifts, loans, and grants from the Federal government, and may issue revenue bonds financed solely from project income. Present law authorizing urban renewal authorities supersedes three separate prior laws.

Other examples include:

State

- Capitol-Medical Center Improvement and Zoning District
- Conservancy districts administered by the state
- Mining districts
- Native American Cultural and Educational Authority
- Oklahoma Center for the Advancement of Science and Technology
- Oklahoma Conservation Commission
- Oklahoma Educational Television Authority

⁸⁰Examples of large state agencies formed as public trusts include the Medical Technology and Research Authority of Oklahoma, the Oklahoma Development Finance Authority (formerly Oklahoma Development Authority), the Oklahoma Environmental Protection Authority, the Oklahoma Housing Finance Agency, the Oklahoma Municipal Power Authority, the Oklahoma Ordnance Works Authority, the Oklahoma Tourism and Recreation Commission, the Southern Oklahoma Memorial Hospital Authority, and the Southeastern Oklahoma Industries Authority. Examples of large county agencies formed as public trusts include the Canadian County Home Finance Authority, the Cleveland County Home Finance Authority, the Oklahoma County Home Finance Authority, the Oklahoma Industries Authority, the Tulsa County Home Finance Authority, and the jail trust authorities. Examples of large municipal agencies formed as public trusts include the Central Oklahoma Transportation and Parking Authority, the Metropolitan Tulsa Transit Authority, the Oklahoma City Airport Trust, the Oklahoma City Municipal Improvement Authority, the Oklahoma Psychiatric Foundation Authority, the Tulsa Industrial Authority, the Tulsa Municipal Airport Trust, and the Tulsa Public Facilities Authority. Classification for census purposes of a particular trust as a state, county, or municipal agency is determined by identifying the government that is the beneficiary of that trust.

Oklahoma Health Care Authority
Oklahoma Rural Medical Education Loan and Scholarship Fund
Oklahoma State Land Office
Oklahoma Student Loan Authority
Oklahoma Water Resources Board
Ottawa Reclamation Authority
Oklahoma University Hospitals Authority
Water Conservation Storage Commission
Water districts (state)

County⁸¹

County Free Fair Associations (established under 1915, 1937 and 1947 laws)
County Cemetery Associations
Health districts (these districts serve two or more counties)

⁸¹Authorizing legislation for drainage districts was repealed in 1972.

Joint airport boards
Oklahoma Free State Fair Association (also referred to as the Muskogee County Free Fair Association)
Rural ambulance service districts

Municipal

City and town water districts
Improvement districts
Joint airport boards
Municipal parking station improvement districts
Rural water, sewer, gas, and solid waste management districts governed by city governing body
Sewer districts
Zoning districts

Joint County-Municipal

City-County Library Commissions
Metropolitan Library Commissions

Oklahoma laws also provide for various types of local areas for election purposes and administration of justice.

OREGON

Oregon ranks 21st among the states in number of local governments, with 1,493 as of June 1997.

COUNTY GOVERNMENTS (36)

There are no areas in Oregon lacking county government. The county governing body is called the board of county commissioners except for 12 counties where it is called the county court.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (240)

Municipal Governments (240)

Municipal governments in Oregon are the cities and towns. There are no differences in their legal powers or status. The minimum population requirement for incorporation is 150.

Township Governments (0)

Oregon has no township governments.

PUBLIC SCHOOL SYSTEMS (258)

School District Governments (258)

The following types of school districts in Oregon are counted as separate governments for census purposes:

- Common school districts
- Joint school districts
- Union high school districts
- Community college districts
- Community college service districts
- Education service districts

Each school district of these types has an elected board. All of the school districts may levy local school taxes. Generally, all may issue general obligation bonds except community college districts, whose bonds are the general obligations of the state.

Education service districts are established by general law, except in counties that have county unit school systems. Education service districts are countywide areas within which an elected board provides specialized educational services. The districts levy taxes to finance such activities and to equalize school funds for the various school districts in the education service district.

Dependent Public School Systems (0)

Oregon has no dependent public school systems.

Other Educational Activities

Any school district or community college district may establish and maintain a public library. A library board, appointed by the governing body of the sponsoring

school district, administers the library. The sponsoring school district may levy ad valorem taxes and issue general obligation bonds. These libraries are not counted as separate governments.

Other Oregon agencies concerned with local school administration are not counted as governments.

SPECIAL DISTRICT GOVERNMENTS (959)

Oregon statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Districts

These districts may be created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required if petitioned. As an alternative, an airport district may be created by resolution of the governing body of the most populous county or any city owning an airport in the proposed district, after referendum. An elected board governs each district. The districts may levy ad valorem taxes and issue revenue bonds and, upon voter approval, may issue general obligation bonds.

Cemetery Maintenance Districts

These districts may be established, in an area of at least 4,000 acres or having an assessed valuation of at least \$200,000, by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors governs each district. The district may levy ad valorem taxes.

Domestic Water Supply Districts

Districts to provide water supply, street lighting, and fire protection may be established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of commissioners governs each district. The districts may fix rates, levy ad valorem taxes and special benefit assessments, and issue general obligation and revenue bonds if approved by the voters. Districts organized under this law are often called "water districts."

Drainage Districts

These districts are created by the county governing body on petition of landowners and after a public hearing. An elected board of supervisors governs each district. The districts may levy an acreage tax, charge fees, and issue general obligation bonds.

Emergency Communications Districts

These districts to provide “911” emergency telephone service are established by resolution of the county governing body upon petition of voters, after a public hearing and approval of all public safety agencies in the area to be served. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned.

An elected board of five or seven members governs each district. The districts may levy ad valorem taxes.

Geothermal Heating Districts

These districts are established by the county governing body on petition of voters or landowners, after public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of commissioners governs each district. The districts may set rates, levy ad valorem taxes and special assessments, and issue revenue and general obligation bonds upon voter approval.

Health Districts

Health districts are established by the county governing body on petition of the voters or landowners, after a public hearing. If located in a single county, the county board may initiate the formation. A referendum is required only if requested by petition. Health districts may provide hospitals, nursing homes, and ambulance service. An elected board of directors governs each district. The districts may fix rates and charges, levy ad valorem taxes, and issue general obligation bonds upon voter approval. Some districts organized under this law are named “hospital districts” or “ambulance districts.”

Highway Lighting Districts

These districts may be established by the county governing body on petition of voters or landowners, or by the county board on its own motion, after a public hearing. A referendum is required only if petitioned. A board of commissioners appointed by the county governing body governs each district. The districts may levy special assessments.

Petitioners may request that the county governing body administer a district. In such a case, the district would not be counted as a separate government. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Housing authorities are created when the governing body of a city or county declares a need for their existence, either after petition of the voters or on its own initiative. These authorities may undertake urban renewal and redevelopment projects as well as provide public housing.

A board appointed by the governing body of the establishing municipality or county governs each authority. Housing authorities may receive rentals, charges, and grants and may issue revenue bonds. Oregon laws also provide that two or more housing authorities may establish a regional housing authority with the same legal powers as independent housing authorities.

Oregon statutes also provide that the governing body of a city or county establishing a housing authority may constitute the authority board. In such a case, a housing authority would not be counted as a separate government.

Irrigation Districts

Under general law, the county governing body may establish irrigation districts after petition of landowners, hearing, and referendum. An elected board of directors governs each district. The districts may levy benefit assessments, fix tolls and charges, and issue revenue bonds upon voter approval.

Library Districts

Library districts are formed by petition to the county governing body, after a public hearing; voter approval is required if petitioned. An elected board governs each district. Library districts may levy ad valorem taxes.

Mass Transit Districts

Mass transit districts may be established by resolution of the governing body of the most populous city in a metropolitan statistical area if such a city has a public transit system. The resolution is filed with the governing body of the principal county in the area, after a public hearing. As an alternative, mass transit districts may be established by petition of voters or landowners to the county board after a public hearing. A referendum is required only if petitioned.

A board of directors appointed by the Governor governs each district. One of the directors must be a person who regularly uses the services provided by a mass transit district. These districts may impose ad valorem, motor vehicle registration, income, and payroll taxes; business license fees, fares, and service charges. A district may issue revenue bonds on its own initiative and may issue general obligation bonds upon voter approval.

The Tri-Met Transit District, serving the Portland area, and the Lane County Mass Transit District, serving the Eugene area, were established under this law.

Metropolitan Service District

This district is authorized to provide sewerage or solid waste disposal services, surface water control, public transportation, human services, cultural, convention and sports facilities, library services, correctional facilities, parks and recreation, metropolitan zoo facilities, regional planning, and other public services. It was formed under a

general law with special application to the Portland metropolitan area (Clackamas, Multnomah, and Washington Counties). Other such districts may be formed by resolution of the largest city in the proposed district to, the county governing body of the largest county in the proposed district, after local referendum.

An elected 12-member council governs the district. The district may levy ad valorem taxes, vehicle registration fees, income taxes, and excise taxes; impose charges on participating cities and counties for planning functions; fix and collect service or user charges; accept gifts and grants; levy special assessments; issue revenue bonds; and, upon voter approval, issue general obligation bonds.

Service districts or special assessment districts which are themselves created by the Metropolitan Service District are classified, for census purposes, as dependent activities of the Metropolitan Service District. They are not counted as separate governments.

Park and Recreation Districts

These districts are established by the county governing body on petition of voters or landowners, after public hearing. The county governing body may establish a district on its own motion if the district is located in a single county. A referendum is required only if petitioned. An elected board governs each district. The districts may levy ad valorem taxes and issue revenue and general obligation bonds upon voter approval.

Peoples' Utility Districts

Districts to provide electric light and power facilities are established on petition of voters, or by resolution, after referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes; fix rates, fees, and charges; and issue revenue bonds and general obligation bonds subject to voter approval.

Joint operating agencies for electric power are classified for census purposes as dependent activities of the participating peoples' utility districts and cities, and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Pesticide Control Districts

Agricultural chemical protection areas for the application of herbicides are established by the State Department of Agriculture upon petition of landowners, after a hearing and referendum. A committee of five members governs each district; three members are elected and two appointed by the State Department of Agriculture with the approval of the elected members. The districts may levy ad valorem taxes.

Ports

Municipal corporations designated as ports are counted as special district governments for census purposes. They may be incorporated in certain counties upon petition of

the voters or landowners to the county governing body, or initiated by the county board if located in a single county, after a public hearing. A referendum is required only if petitioned. These corporations may provide hospitals, industrial parks, and airport facilities as well as seaports. A port may also acquire, construct, maintain, or operate sports, convention, and trade show facilities. A board of port commissioners is initially appointed by the Governor but thereafter elected.

Ports may levy ad valorem taxes and fix rates for facilities and services. The port commissioners may borrow money and issue revenue and general obligation bonds.

The Port of Portland was established by special act and is governed by a board of commissioners appointed by the Governor and confirmed by the Senate. Its financial powers are similar to those provided for ports under the general law described above.

Export trading corporations formed by ports are governed by members selected by the port commissioners. They are classified for census purposes as dependent activities of the port, and are not counted as separate governments.

Road Assessment Districts

These districts, which must have an area of more than 20,000 acres or an assessed valuation of \$1,000,000 or more, may be established in counties of 19,000 to 25,000 population by the county governing body on its own motion or on petition of voters or landowners after a public hearing. A referendum is required only if petitioned. An elected board of directors administers each district. The districts may levy ad valorem taxes.

Rural Fire Protection Districts

These districts are created by the county governing body on petition of voters or landowners, after a public hearing. The county governing body may create a district on its own motion if the district is located in a single county. A referendum is required only if petitioned. An elected board of directors governs each district. The districts may levy ad valorem taxes, accept gifts and donations, and issue general obligation bonds upon voter approval. Districts within a 10-mile radius of a city of over 100,000 population may also provide street lighting.

Sanitary Authorities and Districts

Oregon statutes authorize the following types of sanitary authorities and districts:

Sanitary authorities. These districts are established by the governing body of a county on petition of voters or landowners after a public hearing. If an authority is located in a single county, the county board may initiate formation by its own motion, or, if located in two or more counties, these county boards may initiate formation.

A referendum is required only if petitioned. An elected board governs each authority. The authorities may fix charges and rentals, levy ad valorem taxes and special assessments, and issue revenue and general obligation bonds upon voter approval.

Sanitary districts. These districts are established by the county governing body on its own initiative or on petition of voters or landowners, after a public hearing. A referendum is required only if petitioned. An elected board of directors governs each district. Financing powers are similar to those for sanitary authorities above.

Soil and Water Conservation Districts

These districts are formed on petition of landowners to the State Soil and Water Conservation Commission, after a hearing, referendum, and certification by the secretary of state. An elected board of directors governs each district. The districts may require contributions as a condition to extending benefits and may accept donations, gifts, and contributions.

Special Road Districts

Districts to provide road improvements are created by resolution of the county governing body, after voter approval of taxes to be levied. A board of three commissioners governs each district. The districts may levy ad valorem taxes. In the 1987 Census of Governments, special road districts were classified as subordinate agencies of county governments and were not counted as separate governments.

Television Translator Districts

These districts to receive, amplify, and retransmit UHF television programs are created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board governs each district. The districts may levy ad valorem taxes.

Transportation Districts

These districts may be created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. As an alternative, a district may be formed by resolution of the most populous city in the proposed district, after referendum. An elected seven-member board governs each district. The districts may levy ad valorem, payroll, and income taxes; motor vehicle registration, business license fees, and service charges. In addition, transportation districts may issue revenue and general obligation bonds upon voter approval.

Water Control Districts

These districts, to provide for drainage, irrigation, and flood and surface water control, are established by the county governing body on petition of voters or landowners or, if located in a single county, on its own motion, after a public hearing. A referendum is required only if petitioned. An elected board of directors governs each district. The districts may levy either special benefit assessments or property taxes, set water charges and rates, and issue revenue and general obligation bonds upon voter approval.

Subdistricts may be created within water control districts on petition of landowners for the purpose of providing water control improvements to the lands within the subdistricts. The subdistricts are administered by the water control district board and are not counted as separate governments.

Water Improvement Districts

Water improvement districts may be created in areas of 1,000 acres or more to provide drainage, irrigation, flood and surface water control, domestic water supply, and water-related recreation. These districts are established by the county governing body on petition of voters or landowners, or on its own motion if the district is located in a single county, after a public hearing. A referendum is required only if petitioned.

An elected board of directors governs each district. The districts may fix and collect charges, levy ad valorem taxes and special assessments, and issue revenue and general obligation bonds upon voter approval. Subdistricts for watershed improvement may be organized within water improvement districts on petition of landowners. The subdistricts are administered by the water improvement district board and are not counted as separate governments.

Water Supply/Sanitary Authorities⁸²

These authorities are established by the county governing body on petition of voters or landowners, or on its own motion, after a public hearing. As an alternative, the governing body of one or more cities or water districts, or both, may initiate the formation of a water authority on its own motion. A referendum is required only if petitioned. An elected board governs each authority. The authorities may fix charges and rentals, levy ad valorem taxes and special benefit assessments, and issue revenue and general obligation bonds upon voter approval.

Weather Modification Districts

These districts to provide cloud-seeding services may be established within one or more counties bordering on the Columbia River and having fewer than 21,000 inhabitants, on petition of voters or landowners to the county

⁸²Many provisions applying to sanitary authorities also apply to water supply authorities.

governing body and after a public hearing. The county board may initiate the formation if the district is located in a single county. A referendum is required only if petitioned. An elected board of commissioners governs each district. The districts may levy ad valorem taxes.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Oregon that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Joint operating agencies for electric power (municipal and special district). These agencies are established by order of the department of energy upon adoption of an ordinance and filing of an application by the legislative bodies of three or more peoples’ utilities or cities (or a combination thereof), after referendum. A board of directors appointed by the legislative bodies of the member cities and districts governs each joint operating agency. The agency may set and collect rates and charges and issue bonds. These agencies are classified as dependent activities of the participating peoples’ utility districts and cities.

Oregon Housing Council (state). This body was created to develop policies to aid in stimulating and increasing the supply of housing for persons and families of lower income. It consists of a sevenmember board appointed by the Governor. The council advises the Governor, state legislature, the Housing and Community Services Department, and local governments regarding the impact of proposed policies as well as those already in effect. It also approves certain housing loans made by the Department of Housing and Community Services. Members of the council receive state funds for staff, compensation, and expenses.

Oregon Housing and Community Services Department (state). This agency works with the Oregon Housing Council to establish statewide housing priorities and implement the related housing programs. The agency’s

director, appointed by the Governor, reports to the council members to advise them on housing issues. The department may receive Federal grants, make grants or loans to qualified recipients, and charge fees. In addition, the state treasurer, at the request of the agency, may issue revenue bonds on behalf of the agency.

Other examples include:

State

Fire patrol districts, Zone 1
Housing, Educational, and Cultural Facilities Authority
Oregon Economic Development Commission
Oregon Mass Transportation Financing Authority
Oregon Resource and Technology Development Corporation
State Accident Insurance Fund Corporation (previously listed as State Industrial Accident Fund Corporation)

County

- County livestock districts
- County road districts
- County service districts (law enforcement, sewerage, drainage, street lighting, parks and recreation, diking, flood control, water supply, solid waste disposal, transportation, agricultural education extension services, emergency medical services, libraries, roads, emergency communications, and, in some counties, fire protection, hospital and ambulance services, vector control, cemetery maintenance, and weather modification)
- Diking districts
- Dog control districts
- Fire patrol districts, Zone 2
- Highway lighting districts administered by county governing body
- Hospital facility authorities
- Housing authorities administered by county governing body
- Public libraries (county and regional)
- Regional air quality control authorities
- Regional planning districts
- Sports and convention facilities commissions
- Unified Sewerage Agency of Washington County (organized under county service special law)
- Vector control districts (mosquito control)
- Weed control districts
- Wind erosion districts

Municipal

Economic improvement districts
Hospital facility authorities
Housing authorities administered by city governing body
Portland Public Buildings Corporation
Public libraries

Regional air quality control authorities
Urban renewal and redevelopment agencies
Utility boards

Private Associations

The district improvement corporations in Oregon, sometimes called “improvement districts,” are organized

under the nonprofit corporation law, and are classified as private entities for census purposes. They are not counted as governments.

Oregon laws also provide for various types of local areas for election purposes and administration of justice.

PENNSYLVANIA

Pennsylvania ranks 2nd among the states in number of local governments, with 5,070 as of June 1997.

COUNTY GOVERNMENTS (66)

The entire area of the state is encompassed by county government except for Philadelphia County. Philadelphia County is substantially consolidated with the city of Philadelphia for governmental purposes and functions primarily as a city. Philadelphia is counted as a municipal government, rather than as a county government, for census purposes.

Any county may adopt a home-rule charter that provides for its government. The governing body of each county government is a board of county commissioners. Pennsylvania counties are divided into the following nine classes according to population size:

- First class—1,500,000 inhabitants or more (Philadelphia; see above)
- Second class—800,000 to 1,499,999 inhabitants (Allegheny)
- Second class A—500,000 to 799,999 inhabitants (Delaware and Montgomery)
- Third class—225,000 to 499,999 inhabitants
- Fourth class—150,000 to 224,999 inhabitants
- Fifth class—95,000 to 149,999 inhabitants
- Sixth class—45,000 to 94,999 inhabitants, and those having 35,000 to 44,999 inhabitants that, by ordinance or resolution of the board of county commissioners, elect to become a county of the sixth class.
- Seventh class—20,000 to 44,999 inhabitants, and those having 35,000 to 44,999 inhabitants that have not elected to become a county of the sixth class.
- Eighth class—fewer than 20,000 inhabitants

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,569)

The 2,569 subcounty general purpose governments in Pennsylvania comprise 1,023 municipal (borough, city, and town) governments, and 1,546 township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Pennsylvania, boroughs, cities, towns, and townships have similar powers and perform similar functions.

Municipal Governments (1,023)

The term “municipality,” as defined for census statistics on governments, applies only to the boroughs, cities, and one incorporated town (Bloomsburg) in Pennsylvania. Townships, to which the terms “municipality” and “municipal corporation” are applied by Pennsylvania statutes, are counted for census purposes as township rather than

municipal governments (see below). To change from a borough or township to a city requires a minimum population of 10,000 and a referendum. The following classes, based on population size, apply to cities as of June 1997:

- First class—1,000,000 inhabitants or more (Philadelphia)
- Second class—250,000 to 999,999 (Pittsburgh)
- Second class A—80,000 to 249,999 inhabitants and that by ordinance elect to become second class A city (Scranton)
- Third class—fewer than 249,000 inhabitants that have not elected to become a second class A city.

All cities, boroughs, and incorporated towns exist outside the area of any governmentally active township.

Township Governments (1,546)

Townships, although not differing in legally authorized powers from the types of municipal governments described above, are counted for census purposes as a separate type of local government.

The entire area of the state is encompassed by townships, except for areas within the boundaries of cities, boroughs, or incorporated towns. Pennsylvania townships are divided into two classes. Townships of the first class are those having a population density of 300 or more per square mile. All other townships are second class townships. However, change from second to first class is subject to referendum.

Any township may adopt a home-rule charter that provides for its government. The governing body of each township is an elected board of commissioners in first class townships and an elected board of supervisors in second class townships.

PUBLIC SCHOOL SYSTEMS (516)

School District Governments (516)

The following types of school districts in Pennsylvania are counted as separate governments for census purposes, and are classified by population size:

- First class—1,500,000 inhabitants or more (Philadelphia)
- First class A—350,000 to 1,499,999 inhabitants (Pittsburgh)
- Second class—30,000 to 349,999 inhabitants
- Third class—5,000 to 29,999 inhabitants
- Fourth class—fewer than 5,000 inhabitants
- Community colleges

Each of the above classes of school districts has an elected or appointed board of school directors to administer school affairs. All of the above school districts may issue bonds and levy school taxes.

Community colleges in Pennsylvania are also counted as governments. The community colleges may be established by a school district, a municipality, a board of school directors, or any combination thereof. Each is administered by a board of trustees. If sponsored by a first class city, the board is appointed by the mayor from names submitted by a nominating panel. In second class cities, the board is appointed by the mayor with the approval of the city council. Otherwise, the board is selected by a majority vote of the governing body of the local sponsor. The sponsoring local government may levy an additional tax for community college purposes.

Dependent Public School Systems (0)

Pennsylvania has no dependent public school systems.

Other Educational Activities

Area vocational-technical schools and institutes are classified for census purposes as joint educational service agencies of participating school districts and are not counted as separate governments. They are administered by boards of directors of the participating school districts. These schools provide vocational and technical education services for all school districts that elect to participate and that pay their proportionate share of the costs.

Intermediate units, which provide special educational services, are classified for census purposes as joint educational service agencies of the participating school districts and are not counted as separate governments. Each intermediate unit is governed by a board selected by a convention of school board members of component school districts. The component school districts may pay their proportionate share of the costs. As of June 1997, 29 intermediate units were reported in operation. In the 1987 Census of Governments, and in previous reporting, intermediate units were counted as separate school district governments.

The “joint schools” are joint activities of two more school districts and are not counted as governments. Each is controlled by the boards of the participating districts or by a joint school committee, the members of which are chosen by and from the boards of the constituent districts. Their fiscal requirements are met by participating districts. Although authorizing legislation for joint schools has never been repealed, none still exist. Joint schools were last reported in operation in the 1972 Census of Governments. Consortiums of school districts may be formed under the intergovernmental cooperation act to jointly provide programs and services to member districts. They are governed by boards appointed by member school districts. The York County High School and Lancaster County Academy were formed under this law. These schools are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

School districts that do not provide special education services themselves may provide such jointly with other school districts. Such programs are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

Municipal authorities, often called “school building authorities,” finance the construction of school buildings. They are described below under “Special District Governments.”

SPECIAL DISTRICT GOVERNMENTS (1,919)

Pennsylvania statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Delaware River Joint Toll Bridge Commission

This interstate commission was created by special acts of the New Jersey and Pennsylvania legislatures to build, operate, and maintain toll bridges across the Delaware River north of Philadelphia. The commission consists of five members appointed by the Governor of New Jersey, two appointed by the Governor of Pennsylvania, and the treasurer, the auditor general, and the secretary of transportation of Pennsylvania in an ex officio capacity. The commission may issue bonds and fix and collect tolls.

Delaware River Port Authority

This authority is counted under “New Jersey—Special District Governments.”

East Fork Road District

This district was created by a special act to provide and maintain roads, fire protection, planning, and related functions. A board of commissioners, appointed by the Court of Common Pleas, governs the district. The district may levy ad valorem taxes and issue bonds.

Housing Authorities

County or city housing authorities may be established by resolution of the county or city governing body or by the Governor on petition of taxpayers. County housing authority governing bodies are appointed by the county commissioners. City housing authority governing bodies are appointed by the mayor, except in Philadelphia where the mayor appoints two, the controller appoints two, and these four in turn appoint an additional member. The authorities may issue bonds, and fix rentals and charges.

Similar provisions are made under a law of 1947 for the establishment of veterans’ housing authorities by city or county governing bodies to provide temporary emergency housing. Governing bodies of these authorities are appointed by the mayors or the county governing bodies. For census purposes, these authorities are classified as

dependent activities of the parent housing authority, and are not counted as separate governments. No veterans' housing authorities were reported in operation as of June 1997.

Industrial and Commercial Development Authorities —1967 Law

Industrial and commercial development authorities organized under this law are established by ordinance of any county, city, borough, town, or township to finance industrial and commercial development projects. A board appointed by the governing body of the establishing government governs each authority. Authorities created under this law may fix rentals and issue revenue bonds. Industrial development authorities established under the municipal authorities law are described below under "Municipal Authorities."

Metropolitan Transportation Authorities

Authorities to operate transportation facilities within metropolitan areas may be created by a county of the first class and other counties located within a 20-mile radius of such a county. The authority board consists of one state official serving in an ex officio capacity who may be appointed by the Governor, plus two persons per county served, appointed by the county commissioners or, in the case of Philadelphia, by the mayor, and one person who may be appointed by each of the majority and minority leaders in the senate and the house of representatives. The state official serves during his/her term of state office; members selected by state legislative leaders serve at the pleasure of the appointing leader; and other members serve for 5 years. The authorities may fix rents and charges and issue revenue bonds, but have no taxing power. They may, however, receive contributions from participating governments and Federal aid. The Southeastern Pennsylvania Transportation Authority (SEPTA) was established under this law to provide bus and rail transit and commuter rail service in the Philadelphia area.

Municipal Authorities

Pennsylvania law permits the governing body of a county, city, borough, town, township, or school district government, either singly or jointly, to establish a municipal authority by resolution or ordinance. A board appointed by the establishing government or governments governs each authority.

Municipal authorities may provide any of various types of governmental facilities, most commonly for water supply and sewerage, or school buildings, but also including airport, flood control, park, recreation, hospital financing, parking, solid waste disposal, mass transit, and marketing facilities, as well as industrial development. An authority may collect rentals or other charges and may issue revenue bonds. Authorities organized under this law are known by a variety of names.

Parking Authorities

Parking authorities to provide parking facilities are created by resolution or ordinance of cities, boroughs, or first class townships. A five-member board, appointed by the city mayor, the president of the borough council, or the president of the board of township commissioners, governs each authority. The authority may lease parking facilities, impose rates and charges, and issue revenue bonds.

Pennsylvania Convention Center Authority

This authority was created by 1986 legislation to construct, operate, and maintain a convention center in Philadelphia. A board of nine members governs the authority; two are appointed by the Governor, two jointly by the county commissioners of Bucks, Chester, Delaware, and Montgomery Counties, two by the mayor of Philadelphia, two by the Philadelphia city council, and one by the other eight. The authority may fix rentals, admissions fees, and other charges; receive the proceeds of city hotel occupancy taxes; and issue revenue bonds.

Philadelphia Regional Port Authority

This authority was created by 1989 legislation to construct, maintain, and operate port facilities along the Delaware River. The authority consists of 11 members; four appointed by the Governor, three recommended by the mayor of a city of the first class and appointed by the Governor, and one person appointed by the president and one by the minority leader in the senate, one member appointed by the speaker of the house, and one member appointed by the minority leader in the house of representatives. The authority may collect fees, rates, rentals, and other charges for use of its facilities, and may issue revenue bonds.

Port Authorities in Counties of the Second Class

These authorities may be formed in second class counties to operate port facilities and transportation systems in the county by which they are organized and in adjoining counties to the extent necessary for an integrated transportation system. A board appointed by the board of county commissioners governs each authority. In addition, when the transportation system is extended into adjoining counties, a representative may be appointed by each additional member county to vote on matters affecting rates and services within that county. The authority may impose fares, rates, rentals, and other charges for use of its facilities and may issue revenue bonds. The Port Authority of Allegheny County was established under this law to provide bus and rail transit in the Pittsburgh area.

Port Authorities in Third Class Cities

Port authorities to operate port facilities and transportation systems are created by resolution of the governing body of a third-class city. A board of eleven members governs each authority, and consists of the Governor and the

secretary of the Department of Transportation as ex officio members, plus nine members appointed by the city mayor, one member appointed by the Governor, and one member appointed by the secretary of the Department of Transportation. The authority governing body may fix and collect fares, rates, rentals, and other charges for its facilities and may issue bonds.

Public Auditorium Authorities

These authorities to acquire, own, and operate auditoriums, stadiums, and similar facilities may be formed by resolution of second class counties and/or second class or second class A cities. The board of an authority covering one county or city consists of five members appointed by the county commissioners or the city mayor. Boards of authorities covering two or more counties or cities consist of two members appointed by the county commissioners, two members by the city mayor, and the fifth member jointly by the city mayor and the county commissioners. These authorities may fix charges and issue revenue bonds. The Pittsburgh-Allegheny County Public Auditorium Authority and the Pittsburgh City Stadium Authority were established under this law.

Residential Finance Authorities

Authorities of this type may be established by resolution of the county commissioners of a second-class county (Allegheny) to provide mortgage credit for the construction or the renovation of housing. A board appointed by the county commissioners governs each authority. The authority may make mortgage loans, fix charges in connection with its loans, and issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Pennsylvania that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Allegheny Regional Asset District (county). This district, authorized by special act in 1993, was created to fund and develop the region’s civic, recreational, library, sports, cultural, and other assets through the execution of cooperation and support agreements for current funds and capital development agreements for capital projects. The district is governed by an appointed board of seven voting members, four appointed by the board of county commissioners, two by the mayor of Pittsburgh, and one by vote of five of the other six members. In addition one voting member is appointed by the Governor. It is funded by one half of the revenues generated by a special 1 percent sales tax levied by Allegheny County. The district is authorized to issue revenue bonds.

Conservation districts (county). These districts are established by the board of county commissioners to provide soil conservation services. A board consisting of six members appointed by the county board of commissioners, plus one member of the county board ex officio, governs each district. The districts receive their revenue from state and county appropriations and contributions for benefits provided.

Pennsylvania Housing Finance Agency (state). This agency was established to provide mortgage credit for low and moderate income housing. The agency board consists of 14 members, six of whom are appointed by the Governor with the consent of the senate, plus the secretaries of banking, commerce, and community affairs and the state treasurer, who serve in an ex officio capacity and one person appointed by each of the majority and minority leaders in the senate and the house of representatives. The agency may receive grants and contributions; make mortgage loans; set fees, rates, and charges; and issue revenue bonds.

Pennsylvania Industrial Development Authority (state). This authority was established to finance the construction of industrial development projects. The authority board consists of 12 members, seven of whom are appointed by the Governor with the consent of the senate, plus the secretaries of agriculture, banking, commerce, community affairs, and labor and industry, who serve in an ex officio capacity. The authority may receive appropriations, rents and other charges, and may issue revenue bonds.

Pennsylvania Intergovernmental Cooperation Authority (state). This authority, established by special act in 1991, was created to assist the city of Philadelphia with its financial problems and to help maintain access to financial markets. The governing body consists of five members appointed by the Governor and leaders of the Pennsylvania General Assembly. The secretary of the budget for the commonwealth and the director of finance for the city are ex officio members of the board. The authority

has the power to borrow money and to issue bonds to assist the city. The city may pledge any available revenues, including tax revenues for the repayment of the bonds. The city is required to develop a financial plan aimed at restoring fiscal health and to submit the plan to the authority for approval.

Port of Pittsburgh Commission (state). Established by special act in 1992, the geographic area covered by the commission includes ten counties in western Pennsylvania. The governing body of the commission consists of 15 members appointed by the Governor and leaders of the Pennsylvania General Assembly. The purpose of the commission is to develop port facilities in the area to enhance commerce and industry. In addition, the commission is to develop and promote recreational facilities in the port district. The commission has the power to fix, alter, charge, and collect fees, rates, and rentals for port facilities and port-related projects. It may acquire and construct port facilities, port-related projects and recreational facilities. The commission may issue bonds secured by its revenues. It also has the power of eminent domain.

Redevelopment authorities (county and municipal). A city of any class and any county except one of the first class may establish a redevelopment authority by resolution or ordinance. A five-member board, appointed by the mayor or the county governing body, governs each authority. Redevelopment authorities receive income from projects and from state and Federal grants. An authority may issue revenue bonds. Redevelopment proposals are subject to the approval of the sponsoring government.

State authorities (state). A number of statewide authorities have been created by acts of the general assembly to finance the construction of public facilities for the purposes indicated by the authority names. The largest of these are as follows:⁸³

Higher Educational Facilities Authority
Pennsylvania Turnpike Commission
State Public School Building Authority

Each of the governing bodies of these authorities consists of members appointed by the Governor and/or state officials in an ex officio capacity. These state authorities receive their revenue primarily from rentals, tolls, or charges and may issue revenue bonds.

Other examples include:

⁸³Since 1975, the Pennsylvania Department of General Services has performed the functions of the General State Authority.

State⁸⁴

Bureau of Minority Business Development
Civil Disorder Authority
Delaware River Bridge and Tunnel
Delaware River Joint Bridge Commission of
Pennsylvania and New York⁸⁵
Flood control districts
Health districts
Department of transportation districts
Pennsylvania Economic Development Financing
Authority
Pennsylvania Energy Development Authority
Pennsylvania Higher Education Assistance Agency
Pennsylvania Infrastructure Investment Authority
Pennsylvania Nursing Home Loan Agency
Pennsylvania Parent Assistance Authority
Pennsylvania Public Television Network Commission

County⁸⁶

Historic districts
Institution districts⁸⁷
Transportation development districts (county)

Municipal

Business improvement districts (1973 law)
Historic districts
Institution districts in first class cities⁸⁸
Sewer districts in first class cities
Shade tree commissions in incorporated towns
Transportation development districts (municipal)
Zoning districts

Township⁸⁹

Fire and water districts in first class townships
Historic districts
Sewer districts in first class townships
Transportation development districts (municipal)

Pennsylvania laws also provide for various types of local areas for election areas and administration of justice.

⁸⁴Functions of the Tate Park and Harbor Commission of Erie are now performed by the State Department of Natural Resources as a result of a 1972 reorganization. The State Highway and Bridge Authority listed in the 1992 Census of Governments no longer exists; its debt has been paid.

⁸⁵This commission has never been ratified by New York.

⁸⁶The "sewer districts" listed in the 1987 Census of Governments are assessment areas only. They have no separate governmental structure.

⁸⁷Institution districts are still authorized by law but have been abolished in many counties.

⁸⁸Although institution districts are authorized in first class cities (Philadelphia), none now exists.

⁸⁹Business improvement districts were authorized under 1973 legislation that applied only to boroughs, cities, and incorporated towns.

RHODE ISLAND

Rhode Island ranks 49th among the states in number of local governments, with 119 as of June 1997.

COUNTY GOVERNMENTS (0)

In Rhode Island, counties are geographic subdivisions for the judicial administration of the state. They have no associated governmental structure and are not counted as governments for census purposes.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (39)

The 39 subcounty general purpose governments in Rhode Island comprise eight municipal (city) governments and 31 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Rhode Island, cities and towns have similar powers and perform similar functions.

Municipal Governments (8)

The term “municipality,” as defined for census statistics on governments, applies only to the cities in Rhode Island. Towns, which are treated as municipalities in Rhode Island statutes, are counted for census purposes as town rather than municipal governments (see below). Cities in Rhode Island are established by special act and exist outside the area of any town. In addition to the usual city functions, Rhode Island cities also provide services commonly assigned in other states to county governments.

Town or Township Governments (31)

Although not differing in legally authorized powers from cities, units in Rhode Island designated as “towns” are counted in census statistics as a separate type of government.

The entire area of the state is encompassed by town government except for areas within the boundaries of cities. Rhode Island towns perform services that in other states are commonly associated with county and city governments. Town governing bodies are known as town councils. All taxes must be approved by the town meetings.

PUBLIC SCHOOL SYSTEMS (36)

School District Governments (4)

Only the regional school districts in Rhode Island are counted as governments in census statistics. The selection of the governing bodies for these school districts is determined by a meeting of the participating cities and towns. A regional school district may issue bonds and determine its own fiscal requirements, which are met by the constituent cities and towns.

Dependent Public School Systems (32)

Rhode Island statutes provide for the following types of dependent public school systems:

Systems dependent on the state government (1):

Central Falls School District

Systems dependent on municipal governments (7):

City school systems

Systems dependent on town governments (24):

Town school systems

A 1991 law authorized the state to take control of the financially troubled Central Falls School system. The district is governed by a review commission composed primarily of state officials.

The seven city and 24 town school systems in Rhode Island are not counted as separate governments in census statistics but are classified as dependent agencies of the city and town governments. They are administered by elected boards, but their fiscal requirements are finally determined and met by the sponsoring cities or towns. School “districts” within the city of Providence are geographical subdivisions of the city for the purpose of electing members of the Providence School Committee.

Other Educational Activities

Collaborative schools are created by special acts of the legislature to provide special education, and other services to member school systems. They are governed by a board composed of representatives of member systems. Collaborative schools are classified as dependent activities of the administering school systems, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (76)

Rhode Island statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Fire; Fire and Lighting; Fire, Lighting, and Water; Fire and Water Districts

Rhode Island has several different types of fire districts. Most are single function, performing only the fire and rescue function. There are, however, some districts which also supply water and/or lighting. Whatever the combination of functions, these districts are established by special acts after local referendum. Generally, officers to administer the district are elected at annual meetings of the voters. The districts may issue bonds, fix charges for the sale of water and/or electricity, and levy taxes with the approval of the voters.

Housing Authorities

Housing authorities are instituted by the city or town council on petition of residents and after hearing. A board of commissioners appointed by the mayor or town council governs each district. Housing authorities may issue bonds, accept grants, and fix rents and charges for their housing projects.

Pawtuxet River Authority

This authority was authorized by special act to provide sewerage and waste disposal facilities. A board of 15 members appointed by the mayors or the presidents of the town councils of the cities and towns served, governs the authority. The authority may fix rates and charges for services it provides.

Water and Sewer Authorities (Special Acts)

Bristol County Water Authority was authorized by a special act subject to local referendum. The governing body consists of three members each from the towns of Barrington, Bristol, and Warren, appointed by the respective town councils. The authority may fix and collect charges and issue revenue bonds.

Kent County Water District was created by a special act. The governing body consists of one member each from the towns of East Greenwich, West Warwick, and Coventry, and the city of Warwick, appointed by the town or city council. An additional member is selected from the town or city having the greatest number of water users. The authority may issue bonds and establish charges for the sale of water.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Rhode Island that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Building authorities and corporations (state). The Rhode Island Health and Educational Building Corporation, the Rhode Island Industrial-Recreational Building Authority, and the Rhode Island Public Building Authority were created by special acts to provide buildings for the purposes indicated.⁹⁰ Substantially similar legal provisions apply to each agency. Their governing bodies are appointed by the Governor. These authorities may fix rentals and charges for facilities, accept loans and grants, and issue revenue bonds.

Redevelopment agencies (city and town). These agencies are created by the legislative body of a city or town. A board, appointed by the mayor or the president of the town council, governs each agency. A redevelopment agency receives appropriations from the sponsoring city

or town, may charge rentals, accept Federal or state financial assistance, and issue bonds. The sponsoring government may issue bonds for redevelopment purposes.

Rhode Island Housing and Mortgage Finance Corporation (state). This corporation was created by special act to provide mortgage credit for low and moderate income housing and for health care facilities. The corporation board consists of seven commissioners, four of whom are appointed by the Governor with the consent of the senate, plus the director of business regulation, the director of community affairs, and the state treasurer, who serve in an ex officio capacity. The corporation may receive grants and contributions, fix rates and charges, and issue revenue bonds.

Rhode Island Industrial Facilities Corporation (state). This corporation was established by special act to finance industrial and pollution control facilities. A board of directors appointed by the Governor governs the corporation. The state director of economic development, ex officio, serves as chief executive officer of the corporation. The corporation may charge rentals in connection with its projects and may issue revenue bonds.

Rhode Island Port Authority and Economic Development Corporation (state). This corporation was established by special act to finance the construction of industrial, commercial, and port facilities. A board of directors, consisting of the members of the State Economic Development Council, governs the corporation. The corporation may receive appropriations; fix rents, fees, tolls, and charges; and issue revenue bonds.

Rhode Island Public Transit Authority (state). This authority was established by special act to operate transit systems in the state. The authority board consists of seven members, one a member of the senate appointed by the Lieutenant Governor, one a member of the House of Representatives appointed by the speaker of the house, four appointed by the Governor with the consent of the senate, plus the director of the Department of Transportation ex officio. The authority may accept grants, fix fares and charges, and issue revenue bonds.

Rhode Island Turnpike and Bridge Authority (state). This corporation was created by special act. Its functions are performed by the director of the Department of Transportation. The authority may issue revenue bonds and fix and collect tolls.

Rhode Island Resource Recovery Corporation (state). This corporation, formerly named Rhode Island Solid Waste Management Corporation, was created by act of the General Assembly to finance solid waste disposal and resource recovery facilities. A board of nine commissioners, including five appointed by the Governor, two by the Speaker of the House of Representatives, one by the

⁹⁰The former Rhode Island Recreational building Authority is now part of the Rhode Island Industrial-Recreational Building Authority.

senate majority leader, and the director of administration ex officio, governs the corporation. The corporation may fix rates and fees, receive grants and contributions, and issue revenue bonds.

Other examples include:

State

Convention Center Authority
Narragansett Bay Water Quality Management District
Newport County Convention and Visitors Bureau
Rhode Island Clean Water Protection Finance Authority
Rhode Island Higher Education Assistance Authority
Rhode Island Public Telecommunications Authority
Rhode Island Student Loan Authority
Rhode Island Water Resources Board
Rhode Island Public Rail Corporation
Mount Hope Bridge Authority
Narragansett Bay Bridge Authority

Municipal

Conservation commissions (city)
Conservation districts
Drainage districts
Forest and park commissions
Highway districts

Mosquito abatement districts (city)
Municipal public buildings authorities (city)
Parking commissions
Providence Civic Center Authority
Special development districts
Waste water management districts (city)
Water authorities (city)

Town

Bristol Harbor Development Commission
Conservation commissions (town)
Drainage districts
Forest and park commissions
Highway districts
Jamestown Water Front Authority
Middletown Water Front and Water Resources Authority
Mosquito abatement districts (town)
Municipal public buildings authorities (town)
Portsmouth Sewer Authority
Warwick Sewer Authority
Waste water management districts (town)
Water authorities (town)

Rhode Island laws also provide for various types of local areas for election purposes and administration of justice.

SOUTH CAROLINA

South Carolina ranks 35th among the states in number of local governments, with 716 as of June 1997.

COUNTY GOVERNMENTS (46)

There are no areas in South Carolina lacking county government. Counties are administered by a council, council-manager, council-supervisor, or council-administrator form of government, as determined by referendum.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (269)

Municipal Governments (269)

Municipal governments in South Carolina are the cities and towns. They are administered by a mayor-council, council, or council-manager form of government. There are no differences in their legal powers or status that would affect their classification for census purposes.

Township Governments (0)

“Townships” in South Carolina are areas into which some of the counties are divided for administration of property taxation. They are not counted as governments for census purposes.

PUBLIC SCHOOL SYSTEMS (92)

School District Governments (91)

The following types of school districts in South Carolina are counted as separate governments for census purposes:

- Countywide school districts
- Independent school districts

Of the 91 school districts in South Carolina, 29 are countywide; the other 17 counties in the state are divided into two or more independent school districts.⁹¹ Under general law, each county has a county board of education consisting of seven members appointed by the Governor; in counties with an elected superintendent of education, the superintendent of education is an ex officio member of the board. However, by special local legislation, there are numerous exceptions to this pattern. In a few counties with a countywide school district, the county board of education governs the school district. In a few counties, a county board of trustees serves in lieu of the county board of education.

⁹¹The 17 counties with two or more school districts each are as follows: Anderson, Bamberg, Barnwell, Clarendon, Dillon, Dorchester, Florence, Greenwood, Hampton, Laurens, Lexington, Marion, Orangeburg, Richland, Spartanburg, Sumter, and York.

Final determination of the county school district budget is by the county board of education, except in those counties for which local legislation directs a review of the budget by the county governing body. In counties with a countywide school district, the county board of education is counted as a government for census purposes; in other counties, the county board of education is not counted as a separate government.

A countywide school district may be divided, in some localities, into “areas” by the county board of education, which also appoints boards of trustees for each such area. These areas are not counted, for census purposes, as separate governments. In the counties that are divided into two or more independent school districts, general law provides that the county board of education appoint a board of trustees to administer each school district. Local legislation, however, permits their election in most cases. The districts serving the cities of Columbia and Sumter have elected boards of commissioners. The local boards of all South Carolina school districts have broad powers as to administration and operation of the schools in their districts. Final budgetary approval, however, differs from county to county because of special local legislation. In some counties, fiscal needs are determined by the local district boards; in other counties, the school district budget is subject to approval by the county board of education or by the county governing body. Special acts set the school tax rates in some counties.

Dependent Public School Systems (1)

Special education in Spartanburg County is administered by Spartanburg County School District 7 through a contractual arrangement with the other six school districts in the county and with McCarthy Teszler School. This activity is treated as a district dependent on Spartanburg County School District 7.

Other Educational Activities

The joint vocational schools, sometimes called “area vocational centers,” are formed by agreement between participating school districts. The boards of the joint vocational schools are appointed by the boards of the participating school districts from among their own number. These schools are jointly funded by the participating school districts, and are classified as joint educational service agencies of those districts. They are not counted as separate governments, but should not be confused with the “technical colleges,” below. As of June 1997, 14 area vocational centers were reported in operation.

South Carolina laws provide for the establishment of special acts junior colleges as an extension of school district services; however, none exist. In addition, one or more county governments may establish higher education commissions to operate facilities for junior colleges operated as branches of state universities and colleges. These commissioners are not counted as separate governments, but are classified as county government agencies.

The technical colleges (listed as "area technical schools" in the 1987 Census of Governments), which receive county appropriations, and are administered by area commissions, are subject to state policy and budgetary controls, and are classified as state institutions for census reporting. They are not counted as separate governments.

County superintendents provide services to school districts in certain counties. These officials are classified as county officers, and are not counted as separate governments. This office has been abolished in some counties by special acts.

SPECIAL DISTRICT GOVERNMENTS (310)

South Carolina statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Districts

South Carolina has special acts that have established specific airport districts to provide and operate airport facilities. Four of these airport districts are counted as special district governments:

Charleston County Airport District. Special legislation in 1970 provided for an airport district in Charleston County and an authority board to administer the district. The district was created to provide air transport facilities in Charleston County. The authority board consists of five members appointed by the Governor, two on recommendation of the county representatives to the legislature, two on recommendation of the county senators, and one on recommendation of the Charleston city council, plus the mayor of Charleston and the chairperson of the Charleston county council serving ex officio. The authority board may impose rates and charges, accept grants, and levy ad valorem taxes. General obligation bonds of the authority must be authorized by the general assembly.

Greenville Airport Commission. This commission was created by a special act in 1928. It is governed by a board of five members with two appointed by the county of Greenville, two appointed by the city of Greenville, and one appointed by the aforementioned four. The commission may fix and collect fees and charges and may issue bonds.

Greenville-Spartanburg Airport District. This district was established by special act in 1959. The governing body is a commission consisting of three members from each county appointed by the Governor on local recommendation. The commission may fix rates and charges for facilities, accept grants from public and private sources, and issue bonds that are payable from annual ad valorem tax levies.

Richland-Lexington Airport District. This district, established by a special act in 1961, is governed by a commission appointed by the Governor on local recommendation. The commission may fix rates and fees, accept grants, and levy ad valorem taxes for payment of bonds.

Allendale Ambulance Service District.

This district was established by a special act to provide ambulance services in Allendale County. A board of seven members appointed by the Governor on the recommendation of the county legislative delegation governs the district. The district may fix rates and charges for its services.

Ambulance service districts in other counties are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Auditorium Districts

The following districts, which may build, operate, or maintain auditorium facilities, were created by special act:

Greenville Memorial Auditorium District. This district is governed by a board of trustees appointed by the Governor on recommendation of the Greenville County legislative delegation. The district may issue bonds, fix charges, and levy ad valorem taxes.

Spartanburg Memorial Auditorium District. This district is governed by a board appointed by the Spartanburg City Council, the Spartanburg County Council, and a joint committee consisting of representatives of the city, county, and district governing bodies. The district may fix and collect charges, accept grants, and issue bonds.

Charleston County Substance Abuse Commission

This commission was terminated in 1993, and its functions were taken over by the county.

Drainage Districts

South Carolina statutes authorize the following types of drainage districts to provide drainage of farmlands and to reclaim swampland:

Drainage districts (1920 law). These districts are created by the court of common pleas on petition of landowners and after referendum. An elected board of supervisors governs each district. The district may levy benefit assessments and issue bonds.

Levee or drainage districts (1911 law). These districts may be created by the clerk of the court of common pleas on petition of landowners. An elected board of drainage commissioners governs each district. The district may issue bonds and levy benefit assessments.

Electric Lighting Districts, Fire Districts, Sewer Districts, and Water Districts

A general law provides for the creation of these four types of districts. The functions performed by these districts vary according to the provisions of the specific authorizing legislation, but may include electric power, fire protection, sewerage, and water supply. An elected board

of commissioners governs each district. The districts may issue bonds after referendum, and may fix and collect charges for its services. If the income of the district is insufficient to meet expenses, the district may levy ad valorem taxes with the approval of the county supervisor. Districts and authorities with similar provisions as to financing are also created by special acts of the general assembly, but these districts usually have governing bodies appointed by the Governor on local recommendation. Similar provisions apply to the Western Carolina Regional Sewer Authority.

Because of the varying provisions in specific authorizing legislation, not all of these districts are counted as separate governments. See "Subordinate Agencies and Areas," below.

Gaffney Board of Public Works

This board was established by a special act to provide electric power, sewerage, and water supply. It is elected by the voters. The board may fix charges. The town of Gaffney issues bonds to finance projects of the board upon voter approval; the town must hold the bond election if requested to do so by petition of voters or by action of the board.

Other boards of public works in South Carolina are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Gas Authorities

These authorities are created by special acts to provide natural gas service, but provisions for each authority are similar. A board appointed by the Governor governs each authority. The authority may issue revenue bonds and fix and collect charges for gas sold.

Greater Greenville Sanitation District

Created by special act, this district provides sanitation facilities such as refuse, garbage, and trash collection in specified areas. A board of commissioners appointed by the Governor governs the district. The district may charge collection fees, levy taxes, and issue general obligation bonds.

Hartsville Community Center Building Commission

This commission was created by a special act to provide for a community center. The commission is appointed by the Governor upon recommendation of the Darlington County legislative delegation. The commission may fix and collect charges for the use of its facilities. Darlington County issues bonds for the commission upon voter approval.

Hospital Districts

Hospital districts are established by special acts to provide, operate, and maintain hospitals, but with substantially uniform provisions for each district. A board

appointed by the Governor on the recommendation of the county council or legislative delegation governs each district. The districts may issue bonds upon voter approval, fix and collect rates, and determine the amount of ad valorem tax to be collected by the county to pay principal and interest on bonds.

Housing Authorities

Four types of housing authorities to provide assisted housing and development projects are authorized in South Carolina—city, county, regional, and consolidated housing authorities. An individual municipality or county may establish a housing authority on resolution of the city council or the county legislative delegation or on petition of residents. Similarly, two or more contiguous counties may establish a regional housing authority, and two or more municipalities may form a consolidated housing authority. The mayors of the municipalities (in the case of the city or consolidated housing authorities) or the county senators (in the case of county or regional housing authorities) appoint the housing authority commissioners. The authorities may issue bonds, establish charges for the use of facilities, and accept grants and contributions from the Federal government.

Joint Municipal Electric Power and Energy Agencies

These agencies can be established under general law with the resolution and approval of the governing bodies of two or more municipalities to ensure adequate, reliable, and economic supply of electric power and energy. A board of directors appointed by the governing body of each member municipality governs each agency. The agencies may fix rates and charges and may issue revenue bonds.

Joint Municipal Water Systems

These systems are created by resolution of two or more counties or cities, or combination thereof, after filing with the secretary of state. A board of commissioners, one appointed by the governing body of each participating government, governs each system. The systems may fix rates, rents, and other charges, and may issue revenue bonds.

Laurens County Water & Sewer Commission

This commission was established by a special act to develop water resources, distribute wholesale water, and protect water quality. The commission is appointed by the county governing body. The commission may charge rates and fees and may issue revenue bonds.

Old Abbeville District Historical Commission

This commission is now listed under recreation districts below.

Public Service Districts and Metropolitan Districts

These districts are created by special acts but with substantially uniform provisions in most instances. The functions performed by districts of these two types vary according to the provisions of the specific authorizing legislation; examples of functions performed include fire protection, street lighting, sewerage, solid waste disposal, and water supply. A board of commissioners, usually appointed by the Governor on recommendation of the county legislative delegation, governs each district. The districts may levy ad valorem taxes, fix charges, and issue bonds after referendum.

Districts of this type that are governed by the county council are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Recreation Districts

A number of recreation districts to provide, operate, and maintain recreational facilities have been established by special acts; similar provisions apply to each. A board appointed by the Governor on the recommendation of the county legislative delegation, or by the county council, or both governs each district. The district board may impose user charges and accept grants.

Some individual districts may also levy ad valorem taxes and issue bonds. Several regional districts and commissions have also been created by special act. Many of these entities, which serve two or more counties, also promote tourism, and historical preservation. Examples of regional districts include: The Old Abbeville District Historical Commission, the Richland-Lexington Riverbanks Park District, and the Pendleton District Historical, Recreational, and Tourism Commission. In 1992 the Old Abbeville District Historical Commission, and the Richland-Lexington Riverbanks Park District were listed under separate headings.

Those recreation districts that lack substantial fiscal autonomy (i.e., the power to set their own budgets or to receive revenues other than grants or appropriations) are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Redevelopment Authorities to Acquire and Dispose of Federal Military Installations

These authorities to redevelop former military bases are created by an executive order of the Governor, or by a joint resolution of affected counties, and municipalities. They are governed by boards appointed by state, county, and municipal authorities. The authorities may collect fees and charges and issue revenue bonds. The Myrtle Beach Air Base Redevelopment Authority, and the Charleston Naval Complex Redevelopment Authority were created under this law.

Regional Health Service Districts

These districts to build, maintain, and equip health care facilities or nonprofit hospitals are created by ordinance of

the governing bodies of one or more counties. A board of directors appointed by the member governments governs each district. The districts may accept grants, impose service charges, and issue bonds.

Regional Transportation Authorities

These authorities to provide transit service are established by resolution of the governing bodies of any two or more local governments within a state-defined regional transportation area. The authority governing body consists of members appointed by each member local government and up to three members appointed by the county legislative delegation if provided for in the agreement. The authorities may set rates and fares and may issue revenue bonds. They may operate transit service or lease the system to a private firm for operation under contract.

Richland-Lexington Riverbanks Park District

This district is now listed under recreation districts above.

Rural Community Water Districts

These districts are formed by petition of landowners to the county governing body, and voter approval. They are governed by boards appointed by the Governor on the recommendation of the county legislative delegation. A district may fix and collect user fees and charges and issue revenue bonds. Several of these districts were created by special act under similar provisions.

Soil and Water Conservation Districts

These districts are created by the Department of Natural Resources on petition of landowners, after local referendum. A five-member board of commissioners, two appointed by the Department and three elected, governs each district. The districts may accept grants and require contributions from benefitted landowners.

In addition, special legislation provides for the establishment of watershed conservation districts by a soil and water conservation district on petition and after local referendum. An elected board of directors governs each watershed conservation district. If certain conditions are met the governing body may be appointed by the soil and water conservation district, and county governing body if approved by the voters. The district may levy taxes and issue bonds with voter approval.

The district's budget is subject to the approval of the soil conservation district creating it. For census purposes, watershed conservation districts are classified as dependent agencies of the establishing soil and water conservation districts, and are not counted as separate governments.

Tricounty Commission on Alcohol and Drug Abuse

This commission was created by special act to aid in the prevention, and control of alcohol and drug abuse in the counties of Bamberg, Calhoun, and Orangeburg. It is governed by a board appointed by the Governor on recommendation of the respective county legislative delegations. It may fix and collect fees and charges, receive the proceeds of county alcoholic beverage taxes, and incur debt for capital expenditures. In the 1992 Census, and earlier this entity was classified as a joint county agency.

Trident Economic Development Finance Authority

This authority was created by special act to provide economic development in connection with a Federal Department of Defense accounting center. It is governed by a board appointed by the governing bodies of the counties of Berkley, Dorchester, and Charleston. It may levy ad valorem property taxes with voter approval, may fix and collect fees and charges, and issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in South Carolina that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion, rather than all, of a county and for which a tax may be levied against the assessed value of property in the area served.

South Carolina Public Service Authority (state). This authority was established by a special act to develop electric power facilities, and reclamation on the Congaree, the Cooper, and the Santee Rivers. The authority board consists of 11 directors appointed by the Governor; one from each congressional district, one each from the counties of Horry, Berkeley, and Georgetown; and two at large. The authority may issue revenue bonds and collect tolls and charges for use of its facilities and services.

South Carolina State Housing Finance and Development Authority (state). This authority, formerly named the South Carolina State Housing Authority, was created to coordinate the development of low-income housing in the

state, and to provide mortgage credit for low and moderate income housing. The authority governing board has nine members, including seven members appointed by the Governor, plus the Governor and the commissioner of health and environmental control in an ex officio capacity. The authority may accept grants and contributions, fix fees and charges, make mortgage loans, and issue revenue bonds.

State Ports Authority (state). This authority was established by a special act to develop port facilities. Its board consists of nine members appointed by the Governor. The authority may collect charges and fees, accept state appropriations, and issue revenue bonds.

Other examples include:

State⁹²

- County health departments
- County mental retardation boards
- Education Assistance Authority
- Educational Facilities Authority
- Educational Television Commission
- Health districts
- Legacy Trust Fund
- Municipal health boards
- Old Exchange Building Commission
- Palmetto Seed Capital Corporation
- Patriot's Point Development Authority
- South Carolina Infrastructure Facilities Authority
- South Carolina Jobs-Economic Development Authority
- South Carolina Research Authority
- South Carolina Resources Authority
- South Carolina Water Quality Revolving Fund Authority
- State library districts

County

- Aiken Ambulance Service District
- Anderson County Solid Waste Management Authority
- Beaufort County Building Commission
- Bridge districts—1922 law
- Chester County Ambulance District
- Colleton County Ambulance District
- County airport commissions and boards
- County highway districts
- County transportation authorities
- Darlington County Historical Commission
- Erosion districts
- Fire protection service areas
- Fort Lawn Fire District
- Greater Columbia sewer subdistricts (Richland County)
- High Point Fire District

⁹²Authorizing legislation for the Savannah Valley Authority (formerly Clarks Hill-Russell Authority), the South Carolina Railways Commission, and state highway commissioner districts was repealed in 1993. Authorizing legislation for the South Carolina State Family Farm Development Authority was repealed in 1988.

- Horry County Ambulance Service Districts 1 and 2
- Human resources commissions
- Joint agencies to provide for the processing and disposal of solid waste (county)
- Lake Wylie Marine Commission (joint county)
- Orangeburg-Calhoun Regional Hospital (joint county)
- Old Fort Fire District
- Pickens County Ambulance Service District
- Public libraries created by special acts
- Public service districts and metropolitan districts governed by county council
- Recreation districts and commissions lacking fiscal autonomy (county)
- Richland County Ambulance Service District
- Special police districts for unincorporated communities
- Special taxing districts
- York County Public Building Commission

Municipal

Clinton-Newberry Natural Gas Authority
 Hartsville Parking, Beautification, and Business Improvement District

Hartsville Township Recreation Board
 Joint agencies to provide for the processing and disposal of solid waste (city)
 LaMar Recreation Board
 Municipal airport commissions and boards
 Municipal public works commissions (except Gaffney)
 Northwest Section Paving District (Charleston)
 Park and Playground Commission for City of Kershaw
 Park and Playground Commission for Heath Springs
 Parks, Playgrounds, and Recreation Commission for Seneca
 Society Hill Recreation Board
 Spartanburg city improvement districts
 Non-profit corporations financed by Federal loans are classified as private entities.

South Carolina laws also provide for various types of local areas for election purposes and administration of justice.

SOUTH DAKOTA

South Dakota ranks 18th among the states in number of local governments, with 1,810 as of June 1997.

COUNTY GOVERNMENTS (66)

There are no areas in South Dakota lacking county government. The county governing body is known as the Board of Commissioners. Shannon and Todd Counties previously were classified as unorganized governments and were treated as adjuncts of Fall River and Tripp Counties, respectively. As adjuncts, the two counties were not counted as separate governments in census statistics on governments. Shannon and Todd Counties now have their own elected governing bodies; effective with fiscal year 1993, both county areas were reclassified as county governments.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The 1,265 subcounty general purpose governments in South Dakota consist of 309 municipal (city and town) governments and 956 township governments.

Municipal Governments (309)

Municipal governments in South Dakota fall into three classes according to population size:

- First class—5,000 inhabitants or more
- Second class—500 to 4,999 inhabitants
- Third class—less than 500 inhabitants

All municipalities exist outside the area of any township.

Legislation enacted in 1972 provides that municipalities may adopt home rule charters.

Township Governments (956)

Township governments exist in 52 of the 66 South Dakota counties. In the 52 counties that have township governments, these governments do not cover the entire county area; municipalities and unorganized territory exist outside the area of any township. Some township governments in South Dakota have been dissolved in recent years. The governing body of township governments is a board of supervisors.

PUBLIC SCHOOL SYSTEMS (177)

School District Governments (177)

All school districts in South Dakota are counted as separate governments. South Dakota school districts operate at least a 12-year school program. A locally elected school board governs each district. School districts may levy local school taxes and may issue bonds. South Dakota school districts may also operate vocational schools.

Dependent Public School Systems (0)

South Dakota has no dependent public school systems.

Other Educational Activities⁹³

Community center “districts” located entirely in one school district are administered by the school district board, and are not counted as separate governments.

Cooperative educational service units to encourage cooperation and sharing of resources between school districts are created by agreement between two or more school districts. These units receive state and local contributions, but may not levy taxes or issue bonds. They are classified as joint activities of the participating school districts, and are not counted as separate governments.

Multidistrict vocational centers are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of fiscal year 1997, five multidistrict occupational-vocational centers were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (302)

South Dakota statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Ambulance Districts

These districts to provide ambulance services are created by petition to, or resolution by, the county board of commissioners, after public hearing and voter approval. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds.

Community Center Districts

Districts to provide a community hall may be established by the chairperson of the township or school district board on petition of the voters and after referendum. A board selected by and from the membership of the school district boards within the area governs each district. A community center district may determine its fiscal requirements, to be apportioned among the participating townships and school districts in proportion to population. A community center district lying entirely within one school district is not counted as a separate government. See “Public School Systems,” above.

Conservation Districts

These districts are created by the State Conservation Commission on petition of the voters and after referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners and may accept county contributions.

⁹³Authorizing legislation for special education cooperatives was repealed in 1995. Services provided by these entities may now be provided through cooperative educational service units.

Consumers Power Districts

These districts may be created by the circuit court on petition of the voters followed by a public hearing and referendum to provide electric energy. An elected board of directors governs each district. The district may issue bonds and fix charges for services or facilities.

County Road Districts

Districts to pave and maintain roads in unincorporated areas are established by petition to the county commissioners after referendum. An elected board of trustees governs each district. The districts may levy taxes and special assessments and may issue bonds.

Drainage Basin Utility Districts—1989 Law

Districts to provide flood control projects are established by a joint powers agreement between any two or more counties or municipalities, after a public hearing. The district board includes two or more representatives selected by each participating government in accordance with the agreement creating the district. The district may impose utility fees and issue revenue bonds.

Housing and Redevelopment Commissions

A general law provides for the creation of these commissions by resolution of the municipal or county governing body. Members of the housing and redevelopment commission are appointed by the mayor or the chairperson of the board of county commissioners with the approval of the respective governing body. The commission may issue revenue bonds, collect rents, and accept grants.

Improvement Districts

Districts to provide water and sewer systems, bridges and roads, parks, fire prevention, school buildings, convention facilities, waste disposal, parking facilities, or any combination of these facilities are established by petition of landowners after public hearing and enactment of an ordinance by one or more boards of county commissioners. An elected board of supervisors governs each district. The districts may levy ad valorem taxes and special assessments, impose fees, and issue bonds.

Irrigation Districts

Irrigation districts are created by the Board of Water and Natural Resources on petition of the voters and after hearing and referendum. An elected board of directors governs each district. The district may levy special benefit assessments and issue bonds in amounts determined by the voters benefit assessments and issue bonds in amounts determined by the voters. Similar provisions apply to the Cendak Irrigation District, which was established pursuant to a 1985 special act.

Municipal Power Agencies

Two or more cities may form an agency to generate and transmit electric power, by agreement of the participating parties. A board of directors whose membership is determined by the agreement governs the agency. The agency may set rates and charges, accept grants, and issue revenue bonds. No municipal power agencies were reported in operation as of June 1997.

Public Hospital Districts

These districts may be established by the county commissioners on petition of voters after local referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and issue bonds with voter approval. No public hospital districts were reported in operation as of June 1997.

Regional Airport Authorities

Regional airport authorities may be created by resolution of one or more municipal or county governing bodies. A board of commissioners, appointed by the creating governments, governs each authority. The commissioners may issue revenue bonds and determine the amount of taxes to be levied.

Regional Emergency Medical Services Authorities

These authorities are created by a resolution of one or more municipalities with a combined population of at least 50,000, followed by a public hearing, for the purposes of planning, constructing and operating emergency medical services facilities. The governing body consists of at least five commissioners. Emergency medical service authorities receive the proceeds of an ad valorem tax, may collect fees and charges, and may issue limited obligation and revenue bonds.

Regional Railroad Authorities

Regional railroad authorities are established by agreement between two or more county or municipal governments, after public hearing, to provide railroad service. A board of commissioners, appointed by member governments in accordance with the establishing agreement, governs each authority. The authority may certify the amount of ad valorem taxes to be raised for its purposes and may issue bonds.

Regional Recycling and Waste Management Districts

Regional recycling and waste management districts are established by resolution of any two or more counties, municipalities, or portions of counties to provide facilities and services for the management of solid waste. The governing body consists of elected officials from local governments included in the district with one commissioner representing each participating county. The district may collect rates and charges and issue revenue bonds.

Rural Fire Protection Districts

Rural fire protection districts may be established by the board of county commissioners on petition of the voters and after hearing and referendum. An elected board of directors governs each district. The district may certify the amount of ad valorem tax levies needed for its operations and may issue bonds.

Sanitary Districts Outside Corporate Limits

Districts for sewage disposal may be created by the county commissioners on petition of voters and after referendum, an elected referendum. An elected board of trustees governs each district. The district may issue bonds, and levy ad valorem taxes and special assessments.

Translator Districts

Districts for the electronic distribution of television signals (but not cable television systems) may be created by the county commissioners after hearing and referendum. A board of trustees appointed by the county commissioners governs each district. The board of commissioners of each county in the district, in proportion to population, appropriates the funds required by the district budget.

Water Development Districts

Water development districts (formerly conservancy districts) may be established by the directors of the South Dakota Board of Natural Resource Development on petition of landowners after voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments in support of the conservation, development and management of district water resources.

Water Project Districts

Districts for the construction of water projects for the conservation, storage, distribution, and utilization of water may be created by a petition of landowners. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments and may issue bonds.

Water User Districts

Districts for the conservation, distribution, storage, and utilization of water may be created by the State Board of Water and Natural Resources on petition of landowners. An elected board of directors governs each district. The districts may issue revenue bonds and may fix rates and charges.

Watershed Districts

Watershed districts may be established by the supervisors of a conservation district on petition of landowners and after public hearing and local referendum. Districts

are formed to conserve natural resources through land utilization and flood control. An elected board of managers governs each district. The districts may issue bonds and levy ad valorem taxes or special benefit assessments after referendum.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in South Dakota that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments, or as private rather than governmental activities, and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

South Dakota Health and Educational Facilities

Authority (state). This authority was created to finance construction of buildings for nonprofit health care and higher education institutions. The authority governing body consists of seven members appointed by the Governor. The authority may accept grants, gifts, contributions, and loans; fix rentals, fees, and other charges; make loans to participating institutions; and issue revenue bonds.

South Dakota Housing Development Authority

(state). This authority was created to provide mortgage credit for low and moderate income housing. A board of seven commissioners appointed by the Governor governs the authority. The authority may receive gifts, grants, and appropriations; fix charges in connection with its loans; and issue revenue bonds.

Other examples include:

State⁹⁴

Airline Authority
Black Hills Forest Fire Protection District
Petroleum Environmental Compliance Authority
South Dakota Building Authority
South Dakota Economic Development Finance Authority
South Dakota Railroad Authority
South Dakota State Cement Plant Commission
Value Added Finance Authority⁹⁵

County

Area jail or juvenile detention facility compacts
(two or more counties)
County toll bridge commissions
Drainage districts—1923 law
Drainage districts—1985 law
Interstate drainage districts—1917 law
Zoning districts

⁹⁴The Export Development Authority was abolished in 1993.

⁹⁵The Value Added Finance Authority was previously known as the Agri-Business Development Authority.

Municipal

Business improvement districts
City toll bridge commissions
Convention hall benefit districts
Municipal urban renewal agencies
Park districts
Parking districts
Sewer districts
Zoning districts

Private Associations

Cooperative grazing districts and water users associations are classified, for census purposes, as private cooperatives, and are not counted as governments.

South Dakota laws also provide for various types of local areas for election purposes and administration of justice.

TENNESSEE

Tennessee ranks 30th among the states in number of local governments, with 940 as of June 1997.

COUNTY GOVERNMENTS (93)

The entire area of the state is encompassed by county government except for the former counties of Davidson and Moore. In 1963, Davidson County and the city of Nashville were consolidated to operate as one government, designated the Metropolitan Government of Nashville and Davidson County. Similarly, in 1988, Moore County and the city of Lynchburg were consolidated to operate as one government, designated the Metropolitan Government of Lynchburg and Moore County. Although both metropolitan governments are classified under Tennessee law both as counties and as municipalities, they are each counted only once in census statistics on governments—as municipal governments.⁹⁶

The “general service districts” (covering the entire county area of Davidson and Moore Counties) and the “urban service districts” (covering the densely-populated portions of Davidson and Moore Counties) are not counted as separate governments.

In Tennessee counties not having adopted a metropolitan form of government, the governing body is designated the county legislative body.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (343)

Municipal Governments (343)

The municipal governments in Tennessee—cities and towns—usually operate under special charter. There are no differences in legal powers or status that would affect their classification for census purposes. The minimum population requirement for incorporation is 1,500. The Metropolitan Government of Nashville and Davidson County and the Metropolitan Government of Lynchburg and Moore County are each counted only once for census purposes—as municipal governments.

Township Governments (0)

Tennessee has no township governments.

PUBLIC SCHOOL SYSTEMS (140)

School District Governments (14)

Only the “special” school districts in Tennessee are counted as governments. These districts were established

⁹⁶Six cities located within the area of the Metropolitan Government of Nashville and Davidson County continue to exist as separate governments: Belle Meade, Berry Hill, Forest Hills, Goodlettsville, Lakewood, and Oak Hill. Each of these six cities is counted as a municipal government in census statistics on governments.

prior to April 30, 1982, by separate acts but with substantially uniform provisions for each district. The method of selection of the school board and the maximum rate of taxation for each district are set by the legislation creating the districts.

Dependent Public School Systems (126)

Tennessee statutes authorize the following types of dependent public school systems:

Systems dependent on county governments (93):

County school systems

Systems dependent on municipal governments (33):

Municipal school systems.

Each of the 93 county school systems is administered by an elected county board of education. Since the fiscal requirements of the county school systems are reviewed and provided for by the county legislative body, county school systems are not counted as separate governments. Provisions governing the 33 city school systems are specified in the city charters. They are governed by elected boards of education. Since the fiscal requirements of the city school systems are reviewed and provided for by the city governing body, city school systems are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (490)

Tennessee statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities—Metropolitan, Municipal, and Regional

These authorities are established by resolution or ordinance of the initiating governments after filing with the secretary of state. The governments creating metropolitan and regional authorities must also hold a public hearing and, in the case of regional authorities, must file a copy of the resolution with the Tennessee Aeronautics Commission. Establishment of metropolitan authorities is limited to cities and metropolitan governments having 100,000 or more inhabitants, and to the counties including such cities. A board of commissioners appointed by the legislative bodies of the establishing local governments governs each authority. If the local appointments result in an even number of members, the existing commission or the Governor appoints one additional member. All authority boards of commissioners may issue revenue bonds; accept Federal and state aid; and impose fees, rentals, and charges for use of facilities.

Development Agencies

The following agencies were authorized by special acts:

Blount County Technological Corridor Development Authority. Governed by a nine-member board of commissioners.

Northwest Tennessee Development Agency. Governed by a board of 11 members, five appointed by the Governor from nominations by the county executives in the area, the five county executives from the member counties serving ex officio, and one member chosen by the Governor.

These authorities may receive contributions from the participating governments, and may issue revenue bonds.

Watershed development authorities are now listed under “River Basin Development Authorities,” below. Similarly, regional resource authorities are now listed under “Resource Authorities,” below.

Housing Authorities

Tennessee laws provide for four types of housing authorities—county, municipal, consolidated, or regional. An individual county or municipality may establish a housing authority on petition of residents to the county court or city council, after public hearing. Similarly, two or more municipalities may establish a consolidated housing authority, and two or more contiguous counties may establish a regional housing authority. The mayors of the municipalities or the county legislative bodies appoint the housing authority commissioners. The authorities may issue bonds and establish and collect rentals for use of authority facilities. The housing authorities in Tennessee may also carry out redevelopment projects. The Knoxville Community Development Corporation and the Metro Development and Housing Agency in Nashville operate under the same law as housing authorities.

Mill Creek Watershed Flood Control Authority

A board of directors consisting of the county executives of the participating counties and six other members appointed by the county executive of the county represented governs the authority. The authority may receive contributions from participating governments and may issue revenue bonds.

Municipal Power Districts

These districts may be created to operate an electric utility by the Tennessee Rural Electrification Authority on its own initiative or on petition of a municipal governing body or voters. A board of directors, appointed by the Governor, governs each district. The district may fix rates and charges for services and may issue bonds.

Rail Service Authorities⁹⁷

Under general law, rail authorities may be created by resolution of a city or county governing body. A board of directors composed of mayors, county executives, and representatives of the governing bodies of participating governments, governs the authority. The authority may fix rents, rates, tolls, fees, and charges and may issue revenue bonds.

The North Central Tennessee Railroad Authority, the South Central Tennessee Railroad Authority, and the Tri-County Railroad Authority were created by special acts to provide for the continuation of rail services on lines formerly served by private railroads. A board of directors composed of representatives of the participating cities and counties governs each authority. The directors may accept local and Federal grants, establish tolls and rentals, and issue revenue bonds.

Resource Authorities

Elk Regional Resource Authority. Authorizing legislation for this entity was repealed in 1993.

Four Lake Regional Industrial Development Authority. Governed by a board of directors consisting of county executives, mayors, members of the industrial development boards, gubernatorial representatives, a member of Congress, and a member of the state senate. These authorities may receive contributions from the participating governments and may issue revenue bonds.

River Basin Development Authorities

Beech River Watershed Development Authority. Governed by a nine-member board of directors, including five gubernatorial appointments, the county executives of Decatur and Henderson Counties ex officio, and the commissioner of environment and conservation.

Carroll County Watershed Authority. Governed by a six-member board of directors appointed by the Governor.

Chickasaw Basin Authority. Governed by a board of directors consisting of the county legislative body chairpersons or their designees.

Elk River Development Agency. Authorizing legislation for this entity was repealed in 1996.

Sequatchie Valley Planning and Development Agency. Governed by a board of directors with one appointed by the Governor from each of the counties

⁹⁷In the 1992 Census of Governments these entities were listed under the heading “Railroad Authorities”. Authorizing legislation for the Nashville and Eastern Railroad Authority, and the Northwest Tennessee Railroad Authority (Listed incorrectly in the 1992 Census of Governments as the “Northeast Tennessee Railroad Authority”) was repealed in 1994).

served, one chosen by the Governor from the gubernatorial staff, four county executives or their designees ex officio, and one member from each of the counties representing the cities and towns and chosen by the mayors.

Tellico Reservoir Development Agency. Governed by a nine-member board of directors, including the three county executives, and two appointees from each county appointed by the county commission.

Tennessee Duck River Development Agency. Governed by a board of directors consisting of representatives of each of the four counties, two county executives, a gubernatorial appointee, two mayors, and two at large members designated by the Governor.

These authorities may receive contributions from the participating governments and may issue revenue bonds.

Sanitary Districts

Districts to regulate sanitary conditions may be established by the secretary of state on petition of the voters and after referendum. The governing board is selected by the voters at a town assembly and consists of a mayor, a clerk, and a sanitary inspector. The district may issue tax anticipation notes and, upon voter approval, may levy ad valorem taxes.

Soil Conservation Districts

Soil conservation districts are created by the State Soil Conservation Committee on petition of landowners and after hearing and referendum. The governing body of each district consists of three elected supervisors and two appointed by the State Soil Conservation Committee. The districts may require contributions from benefitted landowners and may accept Federal and state contributions.

Solid Waste Authorities

Solid waste authorities may be created by one or more counties and municipalities. They are governed by a board composed of representatives appointed by member counties, and municipalities. Authorities may fix and collect fees for services and may issue revenue bonds.

Tennessee-Missouri Bridge Commission

This commission is discussed in detail under Missouri—Special District Governments.

Tennessee River Four-County Port Authority

This authority was established by a special act. Authority commissioners are appointed by the county governing bodies. The authority receives revenue from county appropriations and from tolls, fees, rates, rentals, and charges for services and for use of facilities and may issue revenue bonds.

Upper Harpeth Regional Water Authority

This authority was authorized by a 1987 special act after public hearing and enactment of an enabling ordinance by the city of Franklin. A board of commissioners, of whom one is appointed by the governing body of each county, municipality, or rural water utility district served, governs the authority. The authority may fix fees, charges, and rentals; receive interest on investments; and issue revenue bonds.

Utility Districts

Utility districts, which operate water, sewer and also sewage disposal, garbage collection and disposal, special acts street lighting, park and recreational systems, gas supply, police and fire protection, transit, and community antenna television facilities or combinations thereof are established by the county executive on petition of landowners, and after public hearing. The county executive appoints the original board of commissioners. Subsequently, vacancies on the board of commissioners are filled by vote of the remaining commissioners. However, provision is made for an elected board in districts located in counties over 82,000 population (Shelby). In addition, some districts created by special acts have elected boards. Utility districts may fix rates, fees, and charges and may issue revenue bonds.

Watershed Districts

Watershed districts are established by the State Soil Conservation Committee on petition of landowners and after local referendum. An elected board of directors governs each district. Watershed districts receive revenue from grants, gifts, and appropriations from any source and from special assessments. A watershed district may issue revenue bonds. Tax levies, however, may be made only by special act of the general assembly.

Water and Wastewater Treatment Authorities

These authorities are established by resolution of the governing body of any city, metropolitan government, or county government, after public hearing. A five-member authority governing board is appointed by the executive of the creating government with the approval of the governing body of the creating government. If more than one government participates in an authority, the executive officer of each participating government appoints one additional member. The board may fix service charges and issue revenue bonds. Some of these authorities have been created by special act.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Tennessee that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and

are not counted as separate governments. Legal provisions for some of the larger of these agencies are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Industrial development corporations (county or municipal). General law authorizes the creation of corporations to finance industrial, commercial, recreational, and pollution control facilities, upon application of three or more persons to the county or municipal governing body. A board of directors, appointed by the county or municipal governing body, governs each corporation. Industrial development corporations may charge rents and may issue revenue bonds. In addition, the parent county or municipal government may, upon voter approval, issue general obligation bonds on behalf of the corporation.

Tennessee Housing Development Agency (state). This agency was formed to provide mortgage credit for low and moderate income housing. The governing body is a board of 19 members, of whom 12 are appointed by the Governor; one each is appointed by the speaker of the senate and the speaker of the house of representatives; plus the state treasurer, the comptroller of the treasury, the commissioner of the department of finance and administration, the secretary of state, and a staff assistant to the Governor. The agency may fix charges in connection with its loans, accept gifts, receive state and Federal grants, and issue revenue bonds.

Tennessee State School Bond Authority (state). This authority was established to finance public school construction in the state. The governing body consists of designated state officials. The authority may fix and collect charges and rentals; issue revenue bonds; and accept gifts, grants, or loans.

Other examples include:

State⁹⁸

- Chickasaw Basin Authority
- Community service agencies
- Development districts
- Local neighborhood model development corporations
- Tennessee Child Care Facilities Loan Guarantee Corporation
- Tennessee Commodity Producer Indemnity Corporation
- Tennessee Competitive Export Corporation
- Tennessee Growth Fund
- Tennessee Industrial Development Authority

- Tennessee Industrial Finance Corporation
- Tennessee Local Development Authority
- Tennessee Neighborhood Development Corporation
- Tennessee Ocoee Development Agency
- Tennessee Rural Electrification Authority
- Tennessee Student Assistance Corporation
- Tennessee Tollway Authority
- West Tennessee River Basin Authority

County

- County airports
- County electric distribution agencies
- Drainage districts
- Emergency communications districts (county)
- Fire departments and districts
- Gibson County Water Projects Authority
- Hamilton County Park Commission
- Health, educational and housing facility corporations
- Hospital districts and authorities
- Metropolitan hospital authorities (Shelby County)
- Metropolitan libraries (county)
- Port authorities (single county)
- Public building authorities
- Regional libraries
- Road improvement districts
- Transit authorities

Municipal

- Central business improvement districts
- Emergency communications districts (municipal)
- Health, educational and housing facility corporations
- Knoxville Parking Authority
- Metropolitan celebration authorities
- Metropolitan hospital authorities (Memphis)
- Metropolitan libraries (municipal)
- Municipal airports
- Municipal electric distribution agencies
- Nashville Thermal Transfer Corporation
- Parking authorities
- Port authorities (metropolitan governments)
- Port of Rockwood Authority
- Public building authorities
- Sports authorities
- Transit authorities

Joint City-County

- City-county airports
- Memphis-Shelby County Harbor and Port Commission
- Memphis-Shelby County Auditorium and Market Commission
- Public building authorities
- Transit authorities

Tennessee laws also provide for various types of local areas for election purposes and administration of justice.

⁹⁸Authorizing legislation for the Obion-Forked Deer Basin Authority was repealed in 1996. This agency was replaced by the West Tennessee River Basin Authority.

TEXAS

Texas ranks 3rd among the states in number of local governments, with 4,700 as of June 1997.

COUNTY GOVERNMENTS (254)

There are no areas in Texas lacking county government. The county governing body is called the commissioners court.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,177)

Municipal Governments (1,177)

Municipal governments in Texas are the cities, towns, and villages. Three types of municipalities are authorized under general law:

Type A cities and towns—1875 law

Type B towns and villages—1858 law

Type C cities, towns, and villages—1909 law

The minimum population required for incorporation is 600 for Type A municipalities, and 201 for Type B or C municipalities. There is no maximum population for Type A municipalities, but the maximum population is 9,999 for Type B municipalities and 4,999 for Type C municipalities. Type A and B municipalities may operate under the aldermanic or city manager forms of government, whereas Type C municipalities must operate under the commission form of government.

In addition, Texas law authorizes municipalities of 5,000 population or more to adopt home rule charters. Municipalities organized under special acts prior to 1881 may continue to operate under and may, by resolution, amend their charters in any regard not in conflict with state law.

Township Governments (0)

Texas has no township governments.

PUBLIC SCHOOL SYSTEMS (1,087)

School District Governments (1,087)

The following types of school districts in Texas are counted as separate governments for census purposes:

Common school districts

Independent (self-governing) school districts

Municipal school districts

Rural high school districts

Industrial training school districts

Rehabilitation districts for the handicapped

County, joint county, and union junior college districts

Independent junior college districts

Enlarged junior college districts (formerly "regional college districts")

In 1995, authorizing legislation for common school districts, municipal school districts, rural high school districts, industrial training school districts, and rehabilitation districts for the handicapped was repealed. No new districts of these types may be formed, however, existing districts are allowed to continue under the former laws.

Common and independent school districts may in some cases be countywide, countyline (intercounty), or consolidated. An elected board of trustees governs each common or independent school district. Both types of districts may levy local school taxes and issue bonds.

Municipal school districts may certify the amount of school taxes to be collected by the city or town. Rural high school districts are governed by an elected board of trustees. Rural high school districts may levy school taxes and issue bonds.

An industrial training school district is governed by a board of trustees consisting of three elected members who appoint an additional four ex officio members—a city council member, a school district board member, a juvenile court judge in the county, and the county judge or a member of the commissioners court. Industrial training school districts may levy ad valorem taxes upon voter approval.

A rehabilitation district for the handicapped is administered by a board of directors. The total number of directors is determined by the population of the district. Some of the directors are recommended by a county commissioner covering each precinct and additional members representing the population are appointed by the county judge. Rehabilitation districts may levy ad valorem taxes.

The county and joint junior college, union junior college, independent junior college, and enlarged junior college districts are each administered by an elected board of trustees or regents. Districts of these types may levy ad valorem taxes and issue bonds.

Dependent Public School Systems (0)

Texas had no dependent public school systems as of June 1997.

Other Educational Activities

A junior college administered directly by an independent school district is not counted as a separate government, but is classified as an activity of the school district. Legislation in 1965 established countywide vocational school districts that are financed by a county tax levy. These districts, however, are administered by the board of trustees of local school districts, and are not counted as separate governments. Also not counted as separate governments are the "common elementary districts" within rural high school districts. These have no boards or fiscal powers separate from the rural high school districts.

Regional education service centers, which provide various educational and support services to school districts, are created according to guidelines set by the State

Department of Education. A seven-member board appointed by representatives of the participating school districts governs each center. The centers may receive contributions from participating school districts and grants from the state foundation school fund. As of June 1997, 20 regional education service centers were reported in operation.

Higher education authorities, which finance student loans and construction of higher education facilities, are listed under “Subordinate Agencies and Areas,” below.

SPECIAL DISTRICT GOVERNMENTS (2,182)

Texas statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

Airport authorities to operate and maintain airports have been authorized under a number of special acts with similar provisions. Thus, authorities may be established by the county commissioners court after petition of voters and approval by local referendum. A board of directors, either appointed by the county commissioners or elected by the voters, governs each authority. The authority may fix rates and charges for services and facilities. Airport authorities, as a rule, may issue both revenue and general obligation bonds, but general obligation bonds require voter approval.

Civic Center Authorities

These authorities to provide civic centers and related recreational facilities are created by the county judge on petition of the governing bodies of two or more cities following a public hearing. A board of directors, appointed by the county judge on recommendations from the cities included in the authority, governs each authority. The board of directors may issue revenue bonds and collect fees, rentals, and charges for services and facilities. Although authorizing legislation for these authorities has never been repealed, none has ever been reported in operation.

Conservation and Reclamation Districts

Conservation and reclamation districts may be established under either general or special laws. Under general law, such districts are created by the county commissioners (or by the Texas Natural Resources Conservation Commission if the district serves two or more counties) on petition of landowners, after hearing, and, in some instances, local referendum. Conservation and reclamation districts established by special acts with substantially similar provisions are known by a variety of names.

Conservation and reclamation districts perform a variety of functions, including irrigation, flood control, water storage for both domestic use and irrigation, generation

of power, water supply, sewerage and waste disposal, and soil conservation, as specified in the authorizing legislation for each district. Their boards of directors are appointed by the Governor or some state agency or by local officials, or are elected by the voters, as specified in the authorizing legislation for each district.

Revenue for conservation and reclamation districts is mainly from rates and fees imposed for services. Some districts of this type may also levy ad valorem taxes or special assessments. These districts may also issue bonds and accept loans and gifts from the Federal Government.

It should be noted that some conservation and reclamation districts are also authorized to operate under the provisions of the water code, and the conservation and reclamation districts created by special acts may have the same designation as districts established under other general laws. Conservation and reclamation districts that are governed by the county commissioners court ex officio, including the Harris County Flood Control District, are not counted as separate governments. See “Subordinate Agencies and Areas,” below).

For river authorities established under laws authorizing conservation and reclamation districts, see “River Authorities,” below.

The Edwards Aquifer Authority, also established under laws authorizing conservation and reclamation districts, is described below.

County Research and Development Authorities

Authorities to promote scientific research and development may be created by resolution of one or more counties in affiliation with one or more eligible research oriented institutions. A board of directors, appointed by the commissioners court of each county served and by the president of each eligible institution, governs each authority. Authorities may fix rents, fees, and charges and may issue revenue bonds.

Drainage Districts

Districts to provide for drainage of agricultural lands are established by the county commissioners court on petition of landowners and after hearing and referendum. A board of commissioners administers each district; the commissioners are appointed by the county commissioners or, on petition to the county commissioners, are elected by the voters. The districts may levy taxes and issue bonds. Drainage districts that are governed by the county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Edwards Aquifer Authority

The Edwards Aquifer Authority, created by special act under constitutional provisions applicable to conservation and reclamation districts, is the regional agency charged

with protection and management of the aquifer in an eight-county area encompassing all of Bexar, Medina, and Uvalde Counties and parts of Comal, Caldwell, Hays, Guadalupe, and Atascosa Counties. The authority has the power to regulate wells, to set limits on total pumping from wells, to reduce aquifer water use, and to implement comprehensive regional planning for water conservation and future water supply. The board, comprised of 15 elected directors and two appointed directors, may assess user fees and may issue revenue bonds.

Emergency Communications Districts

Districts to provide a “911” emergency telephone number are established upon organization of the district board of managers, after voter approval. The board of managers consists of members appointed by the governing body of the participating governments represented. The district may impose a “911” service fee on telephone customers. These districts were counted as subordinate activities of the county governments in 1992.

Emergency Services Districts

These districts to provide fire protection services and, optionally, ambulance and other emergency services are established by the county commissioners court on petition of voters, after hearing and referendum. A board of commissioners appointed by the county commissioners court governs each single-county district. An elected board of commissioners governs each multi-county district. Both types of districts may levy ad valorem taxes and, with voter approval, impose a sales and use tax. Subject to the approval of the county commissioners court and referendum, districts may issue bonds. A rural fire prevention district may convert to an emergency services district upon petition of voters and subject to procedures required to create a district. Following conversion, the emergency services district assumes all obligations and outstanding indebtedness of the rural fire prevention district. These districts were counted as subordinate activities of the county governments in 1992.

Hospital Districts and Authorities

Texas statutes authorize the following types of districts to operate and maintain hospitals that are counted as separate governments:

Hospital authorities—1957 law

Hospital authorities—1963 law

Hospital districts—1957 general law

Hospital districts—1989 general law

Hospital authorities created under the 1957 law are established by ordinance of one or more cities. A board of directors, appointed by the city governing body, governs each authority. The authorities may fix charges and may issue revenue bonds, but may not levy taxes.

Hospital authorities created under the 1963 law are established by the county commissioners. A board of directors, initially appointed by the county commissioners court, governs each authority. However, the resolution authorizing revenue bonds for authority purposes may also indicate how a majority of directors are selected. The directors not specified in the resolution are appointed by the commissioners court. The authority may fix rates and charges for services and facilities.

Hospital districts created under the 1957 general law may be created in counties under 75,000 population that meet specified assessed valuation requirements, by the county commissioners on petition of voters and after local referendum. An elected board of trustees governs each district. The district may collect charges, levy ad valorem taxes, and issue bonds upon voter approval.

Hospital districts created under the 1989 general law may be created by petition to the county judge, after public hearing and referendum. An elected board of directors governs each district. The districts may fix fees and charges, issue bonds, and after voter approval, may levy ad valorem taxes.

In addition, numerous hospital districts have been created by special legislation after voter approval. A board of directors, trustees, or managers governs each such district and is usually elected, but is in some cases appointed. These districts may fix service charges, but ad valorem tax levies and bond issues require voter approval. However, for a few districts, the authorizing legislation requires county approval of capital projects. Districts for which such approval is required are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

The following types of hospital districts under general law are not counted as separate governments (see “Subordinate Agencies and Areas,” below):

Hospital districts in counties over 190,000 population

Hospital districts with ex officio boards—1957 optional law

Health facilities development corporations created by a hospital district are classified as dependent on the hospital district creating them. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Texas laws authorize three types of housing authorities—county, municipal, and regional. The governing body of a county or city may, upon resolution of need, establish a county or city housing authority. Similarly, two or more counties may establish a regional housing authority; the newly formed regional district replaces any existing county districts. The mayor appoints the city housing

authority commissioners, and the county commissioners appoint the county or regional housing authority commissioners. Housing authorities may fix rents and charges and issue bonds.

Housing Finance Corporations

These entities are described under “Subordinate Agencies and Areas,” below. Housing finance corporations that serve two or more governments are counted as special district governments, but housing finance corporations that serve only one county or city are not counted as separate governments.

Improvement Districts

These districts, created by special act, in areas outside of municipalities, are authorized to engage in projects which include landscaping, lighting, streets and sidewalks, solid waste, water, sewer, parking facilities, parks, and public transit. Districts have revenue and debt issuing powers as provided in each special act. Some, but not all, may issue bonds. Subject to referendum, districts may levy an ad valorem tax or impose a sales and use tax. Districts also may impose impact fees or assessments on properties as provided in each special act. These districts have functions similar to municipal management districts listed under “Municipal Subordinate Agencies and Areas.”

Irrigation Districts

Formation of districts to provide irrigation and drainage facilities is initiated by petition after public hearing and approval from the county commissioners (if the district covers a single county) or from the Texas Natural Resources Conservation Commission (if the district covers more than one county); confirmation by the voters is necessary. A board of five directors, elected by the voters, governs each district. The district may levy taxes, impose water charges, and may issue bonds.

Jail Districts

Districts to finance jail facilities are created by petition of voters to one or more counties, after public hearing and referendum. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds after voter approval.

Levee Improvement Districts

These districts to provide levees and reclamation are established by the county commissioners court, on petition of the landowners and after hearing. A board of directors, appointed by the county commissioners or elected at the option of voters, governs each district. The districts may issue bonds after referendum and may levy taxes.

Mental Health and Mental Retardation Authorities

These authorities are established by contract between two or more cities, counties, hospital districts, school districts or combination thereof to provide community mental health and mental retardation services. A board of

trustees appointed by the governments represented governs each authority. The authorities may fix fees and charges, and receive contributions from member governments in accordance with contractual provisions.

Mental health and mental retardation authorities serving a single county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Metropolitan Rapid Transit Authorities

These authorities have, in past years, been created by the principal city in metropolitan areas to provide transit service in the metropolitan area. Metropolitan rapid transit authorities serving Austin, Corpus Christi, Houston, and San Antonio metropolitan areas were established under this law. Amendments in 1995 provide for the addition of member municipalities and county areas, subject to referendum in the proposed annexation areas.

As the law now stands, effective in 1995, municipalities having a population of 60,000 and located in a metropolitan area having a principal municipality with a population greater than 1.2 million may, by ordinance, create a metropolitan rapid transit authority. The governing body of all authorities is appointed and varies in size as necessary to represent member municipalities. With voter approval, the district may levy sales and use taxes. Districts may also impose rates, fares, tolls, rents, vehicle-emission taxes, or other charges.

Municipal Power Agencies

These agencies to provide for the generation, transmission, and distribution of electric power are created by the enactment of concurrent ordinances by two or more public corporations, including cities, towns, and conservation and reclamation districts. A board of directors, appointed by the governing bodies of the creating governments, governs each agency. The agency may issue revenue bonds and enter into contracts for the sale or exchange of energy. The Texas Municipal Power Agency and the Sam Rayburn Municipal Power Agency were established under this law.

Navigation Districts

Districts to construct, maintain, and operate port facilities are created by the commissioners court, on petition of resident landowners and after hearing and referendum. Districts may include not more than all or parts of two counties. Districts for the development of deep-water navigation which include a city with a population of more than 100,000 may operate and develop ports and waterways inside the district and extending to the Gulf of Mexico. An appointed board of commissioners governs each district except for one district, the Trinity River Canal and Conservation District, which has an elected board. Districts may levy ad valorem taxes and may issue bonds after voter approval. Some navigation districts are called “port authorities.”

Noxious Weed Control Districts

These districts may be created by the county commissioners court on petition of landowners and after public hearing and local referendum. An elected board of directors administers each district. The districts may levy an acreage tax.

Palacios Seawall Commission

This commission was created by a 1983 special act to maintain seawalls. It consists of appointed representatives of Palacios city and Matagorda County. The commission may levy ad valorem taxes and issue bonds.

Public Health Districts

Districts to provide public health services are created by interlocal agreements between two or more local governments. The composition of the district governing body is specified in the agreement creating the district. The amount to be paid to the district from each participating government is also specified in that agreement.

Regional Transportation Authorities (in Dallas-Fort Worth area)

Regional transportation authorities to acquire, plan, construct, operate, and maintain a transportation system in the metropolitan area are established by petition initiated by a county or city governing body, after voter approval. The authority area is subdivided into subregions, each consisting of a principal municipality, the county of the principal municipality, and other municipalities and areas in the subregion. An 11-member executive committee, appointed by the sub-regional boards, governs each authority. Members of the subregional boards, in turn, are appointed by the governing bodies of participating county and municipal governments in accordance with a statutory formula. As an alternative, an authority serving one subregion may be governed by the sub-regional board. An authority may acquire, maintain, plan, and construct a transportation system. An authority also may charge rates, fares, and fees; issue revenue bonds; and, with voter approval, levy a sales tax. The Dallas Area Rapid Transit and Fort Worth Transportation Authorities are organized under this law.

River Authorities

River authorities are established by special acts of the legislature under the same constitutional provisions as conservation and reclamation districts. They may perform a variety of functions, including irrigation, flood control, water storage for both domestic use and irrigation, generation of electric power, sewerage and water disposal, and soil conservation as specified in the authorizing legislation for each authority. River authorities may encompass one or more counties. A board of directors, appointed or designated in whole or in part by the Governor, appointed

by the Texas Natural Resources Conservation Commission, elected by the voters, or appointed by member governments, governs each authority. All river authorities may impose rates and charges; some may issue bonds. Only one river authority, upon voter approval, may levy ad valorem taxes.

Rural Fire Prevention Districts

These districts to provide fire protection services are established by the county commissioners court on petition of voters, after hearing and referendum. A board of commissioners appointed by the county commissioners court governs each single-county district. An elected board of commissioners governs each multi-county district. Both types of districts may levy ad valorem taxes.

A rural fire prevention district may convert to an emergency services district upon petition of voters and subject to procedures required to create a district. Following conversion, the emergency services district assumes all obligations and outstanding indebtedness of the rural fire prevention district.

Rural Rail Transportation Districts

Districts to preserve rail freight service are established by order of the commissioners courts of two or more contiguous counties. A board of directors, appointed by the commissioners courts of the counties served, governs each district. The district may fix rents and issue revenue bonds.

Soil and Water Conservation Districts

Soil and water conservation districts are established by the State Soil and Water Conservation Board on petition of landowners and after referendum. A board of directors governs each district; it consists initially of two members appointed by the state soil and water conservation board and three elected members, but their successors are elected. The districts may accept Federal and state grants.

Special Utility Districts—1983 Law

Districts to provide water and sewer systems, fire protection, and solid waste collection, or any combination of these services, are created by petition of a water supply corporation to the Texas Natural Resource Conservation Commission, after public hearing and referendum. Districts may include any part or all of one or more counties. An elected board of directors governs each district. The districts may fix fees and charges and issue bonds.

Sports Facility Districts

Districts to provide sports facilities may be created by order of the county commissioners court. An appointed board of five commissioners governs each district: two are appointed by the county commissioners court, two by the governing body of the most populous city in the county,

and one by the school board of the largest school district in the county. The districts may fix fees, charges, and rentals and may issue revenue bonds.

Superconducting Supercollider Facility Research Authorities

Authorities to finance, build, operate, and maintain projects in support of a nuclear supercollider research facility may be created by resolution or ordinance of two or more county, municipal, or special district governments. The composition of the authority governing body is specified in the resolution creating the authority. The authority may levy ad valorem taxes and issue bonds after voter approval.

Water Districts

The Texas Water Code permits the establishment of the following types of districts:

Districts established by the county commissioners court and serving one or part of one county:

Fresh water supply districts—water supply and fire protection

Underground water conservation districts (single county)—conservation and development of water supply

Water control and improvement districts (single county)—water supply, sewerage systems, irrigation, flood control, drainage, electric light and power, and navigation

Water improvement districts (single county)—irrigation and water supply

Water supply districts—water supply and conservation, and electric light and power

Districts established by the Texas Natural Resources Conservation Commission:

Municipal utility districts—water supply, sewerage systems, flood control, parks and recreation, solid waste, and street lighting

Underground water conservation districts (multi-county)—conservation and development of water supply

Water control and improvement districts (multi-county)—water supply, sewerage systems, irrigation, flood control, drainage, electric light and power, and navigation

Water improvement districts (multi-county)—irrigation and water supply

Similar provisions apply to each of these types of districts. Each is established on petition of landowners to the county commissioners court (by constituent districts in the case of water supply districts) or to the Texas Natural

Resources Conservation Commission; a local referendum is required except for the water supply districts. All have elected governing bodies. They may issue bonds, fix and collect charges as appropriate, and with the exception of water supply districts, may levy taxes.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Texas that have certain characteristics of governmental units but that are classified for census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Deepwater Port Authority (state). This authority was established by a special act to provide an offshore deep-water port capable of accommodating supertankers for the import of crude oil and other fluid commodities. A nine-member board of commissioners, appointed by the Governor with senate approval, governs the authority. The authority may fix rentals, tolls, fees, rates, tariffs, and charges and may issue revenue bonds.

Harris County Flood Control District (county). This district, which was organized under the conservation and reclamation district law (1937) to provide drainage, flood control, and reclamation services (see “Special District Governments,” above) is not counted as a separate government. It is governed by the county commissioners of Harris County.

Health facilities development corporations (county, municipal, or special district). These corporations to finance health care facilities are established by resolution of the governing body of a county, municipality, or hospital district. A board of directors appointed by the creating government governs the corporation. The corporation receives revenue from the rental or sale of health facilities and may issue revenue bonds.

Higher education authorities (municipal). These authorities to finance higher education facilities and student loans are established by ordinance of the creating

municipality. A board of directors, appointed by the governing bodies of the participating municipalities, governs each authority. An authority may fix charges, receive contributions, and issue revenue bonds.

Hospital districts in counties over 190,000 population (county). These districts are established by the county commissioners court, after voter approval. A board of hospital managers, appointed by the county commissioners court, governs each district. The county may levy taxes and issue revenue bonds for district purposes. The district budget may be adopted only after approval by the county commissioners court. The Bexar County, Dallas County, El Paso County, Harris County, Nueces County, and Tarrant County Hospital Districts were established under this law.

Housing finance corporations (county or municipal). These corporations are authorized to provide mortgage credit for housing. They are established upon application of three or more persons to the county or city governing body, after resolution of the governing body. A board of directors governs each corporation; the initial directors are named in the articles of incorporation, but their successors are appointed by the county or city governing body. A corporation may accept grants or contributions, fix charges in connection with its loans, and issue revenue bonds. Housing finance corporations that serve two or more governments are counted as special district governments; see “Special District Governments,” above.

Industrial development corporations (state, county, municipal, or special district). These corporations are authorized to provide facilities for industries. They are established on application of three or more persons to the governing body of a county, a city, or a conservation and reclamation district, after resolution of the establishing government. A board of directors, appointed by the establishing government, governs each corporation. A corporation may fix rentals, receive the proceeds of sales taxes (in certain cities), and may issue revenue bonds, subject to the approval of the establishing government.⁹⁹

Texas Guaranteed Student Loan Corporation (state). This corporation was created by act of the legislature to finance loans to students. The corporation board consists of 11 directors, eight of whom are appointed by the Governor, one by the commissioner of higher education, one by the coordinating board of the Texas college and university system, and the comptroller of public accounts ex officio. The corporation may receive contributions, fix charges in connection with its loans, and may issue revenue bonds.

⁹⁹The Texas Small Business Industrial Development Corporation, which is governed by the Texas Economic Development Commission, was organized under this law.

Texas Hospital Equipment Financing Council (state). This agency was created by act of the legislature to sell and lease equipment to hospitals in the state. The Governor appoints the 12 council members. The council may fix rentals and other charges and may issue revenue bonds.

Texas Public Finance Authority (state). This authority, formerly named the Texas Public Building Authority, was created by act of the legislature to finance state buildings. A board appointed by the Governor with the consent of the senate governs the authority. The authority may fix rentals and may issue revenue bonds.

Texas Turnpike Authority (state). This authority was established by a special act to build, operate, and maintain state toll highways. A 12-member board of directors, which includes three members of the state highway commission in an ex officio capacity, and nine members appointed by the Governor with senate consent, governs the authority. The authority may collect tolls and may issue revenue bonds.

Texas Water Resources Finance Authority (state). This authority was established by act of the legislature to finance water resources conservation and development by purchasing water-related bonds issued by Texas political subdivisions. The Texas Natural Resource Conservation Commission governs the authority in an ex officio capacity. The authority may receive interest from bonds it acquires and may issue revenue bonds.

Urban renewal agencies (municipal). These agencies may be established by the city council after local referendum. A board of commissioners appointed by the mayor with the approval of the city council governs each agency. An urban renewal agency may accept grants and appropriations and issue revenue bonds. The sponsoring city may issue general obligation bonds for urban renewal purposes and may levy taxes for this purpose with the approval of the voters.

Other examples include:

State

- Agricultural Finance Authority
- Texas Economic Development Corporation
- Texas High Speed Rail Authority
- Texas Low Level Radioactive Waste Disposal Authority
- Texas National Guard Armory Board
- Texas Natural Resources Conservation Commission (formerly Texas Water Development Board)
- Veterans Land Board

County¹⁰⁰

- City-county health units (county portion)
- City-county hospitals (county portion)

¹⁰⁰The law providing for agricultural development corporations as subordinate agencies of county governments was repealed, effective September 1, 1995.

Conservation and reclamation districts governed by county commissioners (special acts)
Corrigan Hospital District (Polk County)
County appraisal districts
County building authorities
Crime control districts
Drainage districts governed by county commissioners
Hood County Hospital District
Hospital districts governed by county commissioners (1957 optional law)
Joint county-municipal auditorium boards (county portion)
Joint city-county hospital boards (county portion)
Livingston Hospital District (Polk County)
Lubbock County Hospital District
Mental health and mental retardation authorities (single-county)

- Mosquito control districts
- Park districts (counties with river frontage on both the Comal and Guadalupe Rivers)
- Road districts
- Road utility districts
- Storm water control districts
- Titus County Hospital District
- Tyler County Hospital District
- Wind erosion conservation districts

Municipal

City of Laredo Port of Entry Authority
City-county health units (city portion)
City-county hospitals (city portion)

City elderly housing corporations
Dallas-Fort Worth Regional Airport Board¹⁰¹
Industrial districts (administrative areas)
Joint county-municipal auditorium boards (municipal portion)
Joint city-county hospital boards (city portion)
La Porte Area Water Authority
Municipal management districts
Municipal parking authorities
Municipal property finance authorities or corporations
Public improvement districts
Road utility districts

Other

Pollution control districts created within the Gulf Coast Waste Disposal Authority are administered by the authority and are classified as dependent activities thereof. The Gulf Coast Waste Disposal Authority, in turn, is organized as a conservation and reclamation district under Texas law, and is counted as a special district government for census purposes.

Texas laws also provide for various types of local areas for election purposes and administration of justice.

¹⁰¹The budget of the Dallas-Fort Worth Regional Airport Board is subject to approval by the city governing bodies of Dallas and Fort Worth.

UTAH

Utah ranks 38th among the states in number of local governments, with 683 as of June 1997.

COUNTY GOVERNMENTS (29)

There are no areas in Utah lacking county government. Counties operating under general law are divided into the following classes, based on their population:

- First class—700,000 or more inhabitants
- Second class—125,000 to 699,999 inhabitants
- Third class—18,000 to 124,999 inhabitants
- Fourth class—10,000 to 17,999 inhabitants
- Fifth class—3,500 to 9,999 inhabitants
- Sixth class—fewer than 3,500 inhabitants

Under general law, the county governing body is called the board of county commissioners. Legislation enacted in 1973 allows formation of optional forms of county government.

Counties may adopt one of the following alternate forms of government after voter approval:

- General County (modified)
- Urban County
- Community Council
- Consolidated City and County

In counties with one of these optional forms of government, the governing body is the county council.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (230)

Municipal Governments (230)

Municipal governments in Utah are the cities and towns. The following classes, based on population size, apply to cities:

- First class—100,000 inhabitants or more
- Second class—60,000 to 99,999 inhabitants
- Third class—800 to 59,999 inhabitants

After reaching a population of 800, a town becomes a third class city. The minimum population requirement for incorporation is 100.

Township Governments (0)

Utah has no township governments.

PUBLIC SCHOOL SYSTEMS (40)

School District Governments (40)

The following types of school districts in Utah are counted as separate governments for census purposes:

- City school districts
- County school districts

City school districts are authorized in each first and second class city. County school districts are authorized in each county, but some populous counties have more than one “county” school district. An elected board of education administers each county and city school district. Both city and county school districts may levy local school taxes and issue bonds.

Dependent Public School Systems (0)

Utah has no dependent public school systems.

Other Educational Activities

Regional service centers are formed to provide services to school districts in rural areas. They are classified as dependent activities of member school districts, and are not counted as governments.

Applied technology centers are formed by the state board of applied technology education. They are classified as dependent activities of the state, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (384)

Utah statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Cemetery Maintenance Districts

These districts are created by the board of county commissioners on petition of landowners and after referendum. A three-member appointed legislative body governs each district. The districts may levy ad valorem taxes.

County Service Areas

These areas may be established mainly in unincorporated areas by resolution of the legislative body of the county on its own initiative or on petition of voters or landowners, after public hearing. They may provide any of the following services that are not provided on a county-wide basis: police or fire protection; irrigation or domestic water supply; water conservation; park, recreation, or parkway facilities; cemeteries; libraries; sewers, sewage and storm water treatment and disposal; flood control; garbage and refuse collection; street lighting; airports; planning and zoning; street, road, sidewalk, and curb construction and maintenance; mosquito abatement; and health or hospital services. A board of trustees may be either appointed by the county legislative body, or elected. The county legislative body itself may call for an election. Alternatively, voters may petition for an election of trustees. Finally, when there is a bond election, there must be an election of trustees if a board has not already been elected at that time. County service areas may levy ad valorem taxes and service charges and may issue bonds, with voter approval.

Utah laws also provide that the board of county commissioners may serve *ex officio* as the board of trustees of a county service area. Areas so administered are not counted as separate governments (see “Subordinate Agencies and Areas,” below).

Drainage Districts

Drainage districts may be created by the county commissioners (or by the city or town governing body if located wholly within an incorporated area) on petition of the landowners. A board of supervisors appointed by the establishing government governs each district. The district may levy benefit taxes and issue bonds upon voter approval.

No districts may be formed under this law after June 30, 1975, but similar districts may be formed under the provisions of the Utah Special Service District Act (see “Special Service Districts,” below).

Fire Protection Districts with Elected Boards

Fire protection districts may be established by the county board of commissioners on petition of landowners and after hearing. A referendum on the establishment of these districts is optional. An elected board of commissioners governs each district. The districts may levy *ad valorem* taxes.

No districts may be formed under this law after June 30, 1975, but similar districts may be formed under the provisions of the Utah Special Service District Act (see “Special Service Districts,” below).

Countywide fire protection districts are administered by the board of county commissioners, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Housing Authorities

A 1969 law provides that a municipal or county governing body may establish a housing authority by resolution, on its own motion or on petition of voters. A board of commissioners appointed by the mayor with the consent of the municipal governing body (in the case of municipal housing authorities) or by the board of county commissioners (in the case of county housing authorities) governs each authority. The authority may fix rents and charges, receive Federal grants, and issue revenue bonds.

Similar provisions apply to Indian housing authorities. In the 1987 Census of Governments, and in previous census reporting, Indian housing authorities were classified as subordinate agencies of the state government, and were not counted as separate governments.

Improvement Districts for Utility or Sewer Systems

Districts to provide for sewage disposal, water supply, electric power, or gas may be created by the county legislative body, either on its own motion, or on petition

signed by either the legislative body of any municipality within the proposed district, or by at least 25 percent of the owners of real property located within the proposed district. If the district does not include any area within an incorporated municipality, the county legislative body may serve as the board of trustees of the district. If the district’s boundaries coincide with a municipality, the governing body of the municipality is the board of trustees of the district. In cases such as these, in which the governing body of the county or municipality serves as the board of trustees, the district is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

If a separate board of trustees governs the district, the trustees are appointed, unless 10 percent of the electors eligible to vote in a bond election petition for an election of trustees. If the district provides electricity, the trustees are elected by the electricity users in that district.

The districts may levy *ad valorem* taxes, fix rates and charges for services, and issue bonds upon voter approval.

Irrigation Districts and Water Conservation Districts

A general law provides for the creation of these districts by the board of county commissioners of the county having the largest acreage in the district, on petition signed by the governor or landowners and after hearing and referendum. An elected board of directors governs each district. The district may issue bonds on approval of the voters, levy special assessments, and fix tolls and charges for the sale of water.

Metropolitan Water Districts

Districts to provide for the distribution of water for municipal, domestic, mining, and irrigation purposes are created by ordinance of one or more municipal legislative bodies, after referendum. A board of directors, appointed by the establishing municipalities, governs each district. The district may levy *ad valorem* taxes, fix water rates, and issue bonds.

Mosquito Abatement Districts

These districts are established by the board of county commissioners on petition of voters and after public hearing. A board of trustees consisting of one member appointed by the board of county commissioners and one appointed by the governing body of each municipality in the district, governs each district. The districts may levy *ad valorem* taxes.

Municipal Power Agencies

The following agencies were created under this law:

Intermountain Power Agency
Utah Associated Municipal Power System
Utah Municipal Power Agency

These agencies were established under intergovernmental agreements, by resolution of the governing bodies of the participating governments, to generate and transmit electric power. A board of directors selected from representatives of participating governments, as specified in the agreement establishing the agency, governs each agency. The agencies receive revenue from the sale of electricity to member governments under contract and may issue revenue bonds.

Public Transit Districts

These districts are established after ordinance of a municipal or county legislative body; the ordinance specifies the names of other municipalities to be included in the district. The additional municipalities to be included in the district must also approve creation of the district by ordinance, and a local referendum is required. The Utah Transit Authority was established under this law. An appointed board of directors governs each district.

In districts serving areas of less than 200,000 population, the number of directors is determined on the basis of each full unit of regularly scheduled passenger routes. If more than 200,000 people are being served, one director is appointed by each county in the district, based on its district membership; one director is appointed by each municipality or combination of municipalities within the district that is not in a county that lies completely within the district; and one additional director is appointed for each 120,000 people residing within the district and county. District boards may fix rates and charges for service, levy ad valorem taxes, accept grants, and issue both general obligation and revenue bonds.

Regional Service Areas

Existing county service areas located in counties of the first class may reorganize as regional service areas, if they provide recreation services and directly or indirectly own or operate facilities constructed with Utah Sports Authority funds. The reorganization is achieved after the county legislative body ratifies a resolution by the board of trustees of the service area which states that the service area is reorganized as a regional service area.

The board of trustees of the county service area serves as the initial board of trustees. Thereafter, the board members are elected by the voters living in the district and serve six-year terms. The service areas may charge fees, issue revenue and general obligation bonds, and levy ad valorem taxes.

Soil Conservation Districts

Soil conservation districts are created by the State Soil Conservation Commission, on petition of landowners and after referendum. A board of five elected supervisors governs each district. The districts may require contributions from benefitted landowners and may accept gifts and borrow money.

Special Service Districts

Utah statutes authorize the creation of special service districts by county or municipal governing bodies, on their own initiative or upon petition of landowners, after public hearing. These districts may perform one or more of the following functions: water supply, sewerage, drainage, flood control, garbage disposal, health care, transportation, recreation, fire protection, and street lighting. These districts may be governed by an administrative control board that is either elected or appointed or, as an alternative, may be governed by the county or city governing body ex officio. The district board may fix service charges, but tax levies on behalf of the district are made by the county or municipality served.

Improvement districts governed by a special service district are classified for census purposes as adjuncts of the special service district they serve, and are not counted as separate governments. Special service districts that are governed by the county or municipal governing body in an ex officio capacity are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Water Conservancy Districts and Subdistricts

These districts are created by the district court on petition of landowners. A board of directors, appointed by the county legislative body, governs each district. The district may issue bonds, levy ad valorem taxes and special benefit assessments, and fix rates for the sale of water.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Utah that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments or as private rather than governmental activities, and are not counted as separate governments.

Utah Housing Finance Agency (state). This agency was formed to provide mortgage credit for low and moderate income housing. The agency governing body is a nine-member board, including six members appointed by the governor, plus the executive director of the department of community and economic development, the commissioner of the department of financial institutions, and the state treasurer, or their designees, who serve in an ex officio capacity. The agency may fix charges in connection with its loans, accept gifts, receive state and Federal grants and appropriations, and issue revenue bonds.

Other examples include:

State

Bounty districts (under Agricultural Wildlife Damage Prevention Board)
Hazardous Waste Facilities Management Authority

GOVERNMENTS—GOVERNMENT ORGANIZATION—UTAH

Registration districts (vital statistics, under department of health)
Solid and Hazardous Waste Control Board (formerly Solid and Hazardous Waste Committee)
Utah Higher Education Assistance Authority
Utah Sports Authority
Utah State Armory Board
Utah State Building Board
Utah State Building Ownership Authority
Utah Technology Finance Corporation

County¹⁰²

Building authorities (county)
City-county health departments
Community redevelopment agencies
County health departments
County service areas administered by county commissioners
District health departments
Fire protection districts administered by county commissioners
Historic districts
Improvement districts administered by county commissioners
Interlocal finance authorities (sometimes called finance cooperatives)
Local mental health authorities

¹⁰²Authorizing legislation for zoning districts was repealed in 1992. Special service districts are counted as dependent agencies if they are administered by the county commissioners.

Local recreation boards
Local substance abuse authorities
Municipal services districts
Neighborhood redevelopment agencies
Parking and business improvement districts
Pure sugar beet seed districts
Road districts
Special service districts administered by county legislative bodies
Sprinkling districts (county)

Municipal¹⁰³

Airport authorities
Building authorities (municipal)
Community redevelopment agencies
Historic districts
Improvement districts administered by the municipal governing body
Neighborhood redevelopment agencies
Parking and business improvement districts
Special service districts administered by municipal governing body
Sprinkling districts (municipal)

Utah laws also provide for various types of local areas for election purposes and administration of justice.

¹⁰³Authorizing legislation for zoning districts was repealed in 1992. Special services districts are counted as dependent agencies if they are administered by the municipal governing body.

VERMONT

Vermont ranks 37th among the states in number of local governments, with 691 as of June 1997.

COUNTY GOVERNMENTS (14)

There are no areas in Vermont lacking county government. The county governments perform limited functions, which consist chiefly of maintaining the courthouse and county jail. The principal administrative officers of the county are two assistant or side judges.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (286)

The 286 subcounty general purpose governments in Vermont comprise 49 municipal (city and village) governments and 237 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Vermont, city, village, and town governments have similar powers and perform similar functions.

Municipal Governments (49)

The term “municipality” as defined for census statistics on governments applies to the cities and incorporated villages in Vermont. Cities exist outside the area of any town. Villages are included within town areas.

Towns, called municipalities by Vermont statutes, are counted for census purposes as township rather than municipal governments (see below).

Town or Township Governments (237)

Although not differing in legally authorized powers from cities and villages, units in Vermont designated as towns are counted in census statistics as a separate type of government. Towns perform many of the duties elsewhere commonly associated with county and municipal governments. The town governing body is called the board of selectmen.

Although town governments exist in each county in Vermont, they do not cover the entire area of each county. Cities, gores, grants, and unorganized towns exist outside the area of any town with an organized town government. Unorganized towns, gores, and grants in Vermont are geographic areas only. They are governed by state-appointed supervisors, except in Essex County where the county clerk is supervisor, and are not counted as governments.

PUBLIC SCHOOL SYSTEMS (279)

School District Governments (279)

The following types of school districts in Vermont are counted as separate governments for census purposes:

City school districts

Town school districts

Incorporated school districts

Interstate school districts

Union school districts

The city and town school districts are governed by boards of directors elected at the school district meeting. Similar provisions also apply to interstate school districts.

The incorporated districts are created by special acts of the legislature but with substantially uniform provisions. Officers of each district are elected at the annual district meeting.

The union school districts are established by vote of the establishing school districts. Their boards are chosen by and from the participating districts. Fiscal requirements for a union school district are apportioned among the participating school districts. Provision also is made for interstate school districts in Vermont.

Dependent Public School Systems (0)

Vermont has no dependent public school systems.

Other Educational Activities

Supervisory districts supervise the school affairs of a single school district. Expenses are met by the participating school districts. In June 1997, 50 supervisory unions and eight supervisory districts were reported in operation.

Supervisory units, also called “supervisory unions,” are entities for the supervision of school affairs in two or more school districts. They are classified as joint educational service agencies of these districts for census purposes and are not counted as separate governments.

Schools in unorganized towns and gores are operated by officers representing the state government and are classified for census purposes as state activities. They are not counted as separate governments.

Independent high schools (formerly private high schools) exist in designated towns that do not offer high school curriculums, but instead choose to send students to a private high school. Independent high schools are classified as private entities and are not included in census reporting.

SPECIAL DISTRICT GOVERNMENTS (112)

Vermont statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Consolidated Water Districts

These districts are established when voters approve the merger of the water facilities of two or more contiguous cities or towns. An elected board of water commissioners governs each district. The district may fix water rates and levy ad valorem taxes. The district may issue revenue bonds and general obligation bonds; general obligation

bonds require voter approval. Wholesale consolidated water districts operate under the same provisions, but sell water to cities and towns on a wholesale basis rather than directly to customers. An international water district involving Canada was created by special act. It operates under similar provisions. All bond issues require voter approval.

Fire Districts

Fire districts provide fire protection, public parks, water works, sewers, sidewalks, and street lighting, sprinkling, or oiling. These districts are established by the town selectmen on petition of landowners. An elected prudential committee governs each district. The districts may, upon voter approval, levy ad valorem taxes.

These districts are to be distinguished from town fire districts governed by the town selectmen. Such districts are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Housing Authorities

Housing authorities may be established by resolution of the city, village, or town governing body on its own initiative or on petition of residents. A board of commissioners appointed by the mayor governs each authority. Housing authorities may issue bonds and fix rates and rentals. Joint housing authorities may be formed by resolution of two or more cities, villages, or towns.

Mass Transit Authorities

These authorities are now listed under the heading, “Regional Transit Authorities and Districts.”

Natural Resources Conservation Districts

These districts, formerly known as soil and water conservation districts, are created by the State Natural Resources Conservation Council on petition of landowners and after referendum. The governing body consists of three elected supervisors and two supervisors appointed by the State Natural Resources Conservation Council. The districts may require contributions from benefited landowners and may accept Federal and state aid.

Regional Transit Authorities and Districts

Vermont statutes authorize the following types of entities to provide transit service:

Regional transit authorities
Regional transit districts

Two or more cities, towns, or villages may form a regional transit authority after voter approval to provide transit service directly or by contract. A board of commissioners consisting of two appointees from each member government governs each authority. The authority may fix fares and assess participating governments on the basis of

weekly miles of service. The authority may accept gifts, grants, or loans and may issue bonds with voter approval. The Chittenden County Transportation Authority was established by a special act with provisions similar to the general law authorizing regional transit authorities.

Regional transit districts may be formed by an agreement between two or more cities, towns, or villages after approval of the State Transportation Board and the voters. A board consisting of one or more representatives of each participating city, town, or village governs each district. The districts may fix fares, rates, and charges, and request contributions from participating governments.

Solid Waste Management Districts

Several solid waste districts were established under special acts or intergovernmental agreements with similar provisions. The number of district board members representing each participating municipality is specified in the special act or intergovernmental agreement. These districts may apportion the share of the district budget to be met by appropriations from each participating municipality, except for the Rutland County Solid Waste District, which may levy ad valorem taxes and receive revenues from the sale of steam. These districts may issue bonds (after voter approval in the case of the Rutland County Solid Waste District).

Solid waste management districts also may be created as union municipal districts.

Union Municipal Districts

These districts are created upon approval of the attorney general and the voters of two or more member cities, towns, or villages. The districts promote more efficient and economical operation of any local government service, such as solid waste management, highways, or parks and recreation. The districts are governed by a joint municipal survey committee. It consists of three representatives designated by the legislative branch of each participating city, town, or village. Also, if there is a local planning commission, one of the three representatives shall be a commission member. If the municipality is served by a regional planning commission, one member shall be an ex officio representative. The districts may issue bonds upon voter approval and accept funds, grants, and services from any public or private source. Cities, towns, and villages which are party to the district contract may appropriate funds for the district and levy taxes and issue special purpose bonds for payment of the appropriation.

Some union municipal districts may be classified as subordinate agencies based on the provisions of the interlocal agreement. See “Subordinate Agencies and Areas,” below.

Vermont Public Power Supply Authority

This authority was created by special act from the Vermont Public Power Supply System Inc. The authority governing body is a board of directors appointed by the governing bodies of participating cities, towns, villages, and electric cooperatives. The authority may collect rates and fees and may issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Vermont that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Vermont Educational and Health Buildings Finance Agency (state). This authority was established by a special act. The agency board consists of seven members appointed by the Governor and two additional members appointed by those seven and the commissioner of education, the secretary of human services, the state treasurer, and the secretary of administration who serve ex officio. The authority may fix rentals and charges collected for use of authority facilities and may issue revenue bonds.

Vermont Housing Finance Agency (state). This agency was formed to provide mortgage credit for low and moderate income housing. The governing body is a board of seven commissioners, including four commissioners appointed by the Governor, and the commissioner of banking, insurance and securities, the state treasurer, and the secretary of development and community affairs or their designees, who serve in an ex officio capacity. The agency may fix charges in connection with its loans, accept gifts, receive state and Federal grants, and issue revenue bonds.

Vermont Economic Development Authority (state). This authority was established by special act to finance the construction of industrial facilities and administer family farm assistance and a job start program. The authority board consists of 12 members, nine of whom are appointed by the Governor with the consent of the senate, and the commissioner of agriculture, food and markets, the secretary of development and community affairs and the state treasurer who serve in an ex officio capacity. The authority may make mortgage loans, fix charges and issue

state revenue bonds upon approval by the Governor and the state treasurer. Towns, cities, and villages may issue bonds for industrial facility projects with approval from the authority.

Vermont Municipal Bond Bank (state). This agency was established by special act to make funds available at reduced rates to governmental units in the state for financing public improvements. The bank governing board consists of the state treasurer, ex officio and four directors appointed by the Governor with the consent of the senate. The bank may fix fees and charges for its services, receive state or Federal appropriations, and issue revenue bonds.

Vermont State Housing Authority (state). This authority was established by special act to provide assisted housing. A seven member commission appointed by the Governor with consent of the senate governs the authority. The authority may issue revenue bonds and fix and collect charges for its services.

Other examples include:

State

- Emergency medical services districts
- Highway districts
- Vermont Health Care Authority
- Vermont Home Mortgage Guarantee Board
- Vermont Housing and Conservation Board
- Vermont Natural Resources Agency
- Vermont Natural Resources Conservation Council
- Vermont State Colleges, Inc.
- Vermont Student Assistance Corporation
- Vermont Transportation Authority
- Vermont Whey Pollution Abatement Authority

Municipal

- Conservation commissions
- Local health districts
- Union municipal districts (see also special districts)
- Urban renewal agencies

Town

- Conservation commissions
- Fire districts governed by town selectmen
- Local health districts
- Union municipal districts (see also special districts)
- Urban renewal agencies

Vermont laws also provide for various types of local areas for election purposes, administration of justice, and zoning.

VIRGINIA

Virginia ranks 43rd among the states in number of local governments, with 483 as of June 1997.

COUNTY GOVERNMENTS (95)

The entire area of the state is encompassed by county government except for areas located within the boundaries of the 40 cities. Cities in Virginia exist outside the area of any county and are counted as municipal rather than county governments. The county governing body is called the board of supervisors except in Arlington County where it is known as the county board.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (231)

Municipal Governments (231)

Municipal governments in Virginia comprise the 40 city governments and 191 town governments, which are classified generally by population size as follows:

Cities: 5,000 inhabitants or more

Towns: 1,000 inhabitants or more

Action by a town is required to change to the city class. Since 1964, the statutes have required a 1,000 inhabitant minimum population for incorporation as a town. The 40 cities, referred to in the Constitution as “independent incorporated communities,” differ from towns because they lie outside the boundaries of any county. These cities perform county type as well as municipal functions.¹⁰⁴ Although Virginia law still refers to procedures for conversion of second-class cities to first class, there are no differences between the powers of first-class and second-class cities under present law.

Virginia law also authorizes “township” governments which encompass the area of towns within a county that consolidates with another city or county. If the town does not sign the consolidation agreement, it may continue in existence as a separate “township” government. Such a “township” would continue to have the same officers as towns and would be counted as a municipal government rather than as a township government for census purposes. As of June 1997, there were no “township” governments in Virginia.

Under Virginia law, “tier-cities” also may be formed through city-county consolidations. A tiercity would continue to exist as a separate entity and exercise the same powers as a town plus any additional powers and functions set out in the consolidation agreement. As of June 1997, there were no “tier-city” governments in Virginia.

¹⁰⁴In localities where a city and a county share the same clerk of circuit court, commissioner of revenue, commonwealth’s attorney, sheriff, or treasurer, the officials involved are classified for census purposes as county officials, to prevent double counting.

Township Governments (0)

Virginia has no township governments as defined for census purposes. The “townships” in Virginia are described above under “Municipal Governments.”

PUBLIC SCHOOL SYSTEMS (135)

School District Governments (1)

The Medical College of Hampton Roads, formerly the Eastern Virginia Medical Authority, is the only school district government in Virginia. This college was established by special act. A board of 17 trustees governs the college, including six members appointed by the Medical College of Hampton Roads Foundation, one each appointed by the cities of Chesapeake, Hampton, Newport News, Portsmouth, and Suffolk, two appointed by the city of Virginia Beach and four appointed by the city of Norfolk. The authority may collect fees, rents, and charges; receive Federal, state and local contributions, and issue revenue bonds. In 1992 and prior Censuses, this college was counted as a special district government.

Dependent Public School Systems (134)

Virginia statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (94):

County school systems

Systems dependent on municipal governments (40):

City school systems

Town school systems

County, city, and town public school systems in Virginia are classified as dependent agencies of county or municipal governments and are not counted as separate school district governments. County or municipal public school systems receive county or municipal appropriations and state funds. The county and municipal governing bodies set the budgets for their public school systems.

Generally, each county and city in Virginia constitutes a “school division” for the operation of public schools. Each school division is counted as a separate dependent public school system in census statistics. In June 1997, 94 county, 38 city, and two town school divisions were reported. The State Board of Education may divide or consolidate school divisions upon consent of the school boards, the governing bodies of the counties and the municipalities affected, and the General Assembly. In addition, two or more school boards may establish joint schools with the consent of the State Board of Education.

The public schools in the cities of Bedford and Fairfax are operated under contract by the boards of education of Bedford and Fairfax Counties, respectively. The public schools in James City County and the city of Williamsburg are jointly operated, as are the public schools in Greensville County, the city of Emporia, Alleghany County, and

the city of Clifton Forge. Rockbridge County and the city of Lexington jointly operate one high school; the rest of the schools in those two divisions are operated by their respective school boards.

Generally, city school boards are appointed by the city council. County school boards are usually appointed by the school board selection commission which, in turn, is appointed by the circuit court. Upon voter approval, however, a county school board may be appointed by the county governing body. Also, upon voter approval, city or county school boards may be elected.

In public school systems serving more than one county or city, the school board members are appointed by the governing body of the county or the city they represent. The number of school board members representing each county or city is determined by agreement between member counties and cities.

Virginia law also recognizes separate town school districts which existed on July 1, 1978. Town school districts are classified for census reporting as dependent agencies of the town governments because the town council appoints members of the school board and provides for the system fiscal requirements. In June 1997, there were two town school districts reported in operation.

Each county and some city school divisions are divided into “districts” from which members of the respective school boards are appointed. These districts exist only for representational purposes.

Other Educational Activities

School boards may enter into agreements with other school boards to provide special and vocational education services or programs under contract or to operate joint programs or schools. These programs are not counted as separate governments. In cases where two or more school boards provide these programs jointly, these programs or schools are classified as joint educational service agencies of the participating county, city or town school systems. As of June 1997, 13 joint special education programs or schools and 11 joint vocational education programs or schools were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (156)

Virginia statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities and Commissions (special acts)

Airport authorities and commissions may be established by special act. Those established jointly by two or more local governments are counted for census reporting as governments. A board appointed by the participating local governments governs each of the airport authorities, except a board appointed by the circuit judge governs the

Blue Ridge Airport Authority. These authorities may collect rates and charges, accept grants as well as appropriations from sponsoring governments, and all except the Cumberland Airport Commission and the Mecklenburg Brunswick Airport Commission may issue revenue bonds.

In addition, two or more counties, cities, or towns may form a joint airport authority, board, or commission by interlocal agreement under general law. The composition of the governing body of such an entity is specified in the agreement. Powers of airport authorities, boards, and commissions created under general law are similar to those of airport authorities created under special acts.

The Tri-City Airport Commission, serving the Bristol area, is counted under “Tennessee—Special District Governments.”

Airport authorities serving a single county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Breaks Interstate Park Commission

This commission was created by an interstate compact between Virginia and Kentucky to develop and operate Breaks Interstate Park. The commission consists of three members appointed from each state by the respective Governors. The commission may issue revenue bonds and accept appropriations and gifts.

Cedar Island Bridge and Beach Authority

Legislation for this authority was repealed in 1997.

Chesapeake Bay Bridge and Tunnel District

This district was established by special act to build, operate, and maintain the Chesapeake Bay Bridge and Tunnel. An 11-member commission governs the district, with one member from each city and county in the area appointed by the judges of the circuit court. The district may collect tolls and fees and issue revenue bonds.

Health Center or Hospital Commissions

These commissions are created by resolution of one or more county or municipal governing bodies to provide and operate health centers and/or hospitals. Commission members are appointed by the participating governments. The commission may issue bonds, fix rates and fees, accept gifts and grants from public or private sources, and accept appropriations from the creating governments.

Hospital Authorities

A hospital authority may be established to provide and operate hospitals by a city council on its own initiative or on petition of landowners. A board of commissioners appointed by the mayor governs each authority. The authority may issue bonds, fix rates and fees, and accept contributions from the Federal government and appropriations from the city.

The Chesapeake Hospital Authority was established by special act. A board appointed by the city council governs the authority. Its financial powers are the same as those provided for under general legislation.

Jail Authorities—1990 law

These authorities provide regional jail facilities. They may be created by resolution of the governing bodies of two or more counties, cities, or combinations thereof. A board consisting of representatives of the member governments governs the authority. The authority may fix rents, rates, and charges; receive state contributions; and issue revenue bonds. Similar provisions apply to the Riverside Regional Jail Authority, which was established by a special act.

Regional jail boards created under an earlier law authorizing joint exercise of powers agreements are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Medical College of Hampton Roads

This entity is now classified as a school district government.

Metropolitan Washington Airports Authority

This authority was established early in 1987 by interstate compact between Virginia and the District of Columbia and upon approval by the U.S. Congress. Its purpose is to assume operation of Washington Dulles International and Washington National Airports under lease from the Federal Aviation Administration. A board of directors, consisting of five appointed by the Governor of Virginia, three appointed by the mayor of the District of Columbia, two appointed by the Governor of Maryland and one by the President of the United States, governs the authority. The authority may impose fees and other charges and may issue revenue bonds.

Park Authorities

These authorities may be created by resolution of a combination of counties, cities, or towns to provide park facilities. The authority board is appointed by the member governments. The authorities may fix fees for use of the park facilities and issue revenue bonds.

Authorities that encompass only a single county or municipality are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Petersburg-Dinwiddie County Airport and Industrial Authority

This authority, reorganized and renamed “Dinwiddie Airport and Industrial Authority” by 1986 legislation, is no longer counted as a separate government. It must now obtain county approval to acquire property. See “Subordinate Agencies and Areas,” below.

Produce Market Authorities

These authorities provide facilities for the marketing of agricultural produce. The authorities are created by the Governor on petition of the governing body of any city, county, town or combination of towns, cities, and counties. A board of directors, appointed by the Governor, governs each authority. The authorities may issue bonds; fix rents, fees, and charges; and accept loans, grants, and contributions from public and private sources. No authorities of this type were reported in operation as of June 1997.

Regional Public Library Boards

Boards to operate regional public libraries in two or more counties or cities may be established by agreement between the participating counties and cities after approval by the State Library Board. Each board consists of one or more members selected by the governing body of each participating government according to the provisions of the agreement establishing the board. Regional public library boards receive contributions from participating governments in accordance with the provisions of the agreement creating the board.

Regional public libraries that are administered by a single county or city government under contract are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Richmond Eye and Ear Hospital Authority

This authority was created by special act to issue bonds to finance facilities for the Richmond Eye and Ear Hospital. A board of directors appointed by the Governor governs the authority. The authority may fix and collect fees and rentals, accept donations, and issue revenue bonds.

Richmond Metropolitan Authority

This authority provides express highways, bridges, tunnels, parking garages, and stadiums. It was established by a 1966 special act. A board of directors governs the authority; it consists of two members from each of the counties of Chesterfield and Henrico appointed by their boards of county supervisors, six members appointed by the mayor of Richmond and a member of the State Highway Commission. The authority may fix and collect tolls and other fees for use of its facilities, accept grants, and issue revenue bonds.

Sanitation Districts

Sanitation districts in areas containing tidal waters:

These districts prevent the pollution of tidal waters by treatment plants. The districts may be created by the circuit court on petition of the voters and after referendum. A board of commissioners, appointed by the Governor, administers each district. The district may issue bonds

after referendum; fix rents, fees, and charges; and accept gifts and grants. Similar provisions apply to the Hampton Roads Sanitation District, which was created by special act.

Sanitation districts in areas with nontidal waters:

These districts prevent the pollution of nontidal waters by sewage treatment plants. The districts may be established by the circuit court on petition of voters and after referendum. A board of commissioners appointed by the state health commissioner governs each district. The district may issue bonds after referendum and fix rates and charges. Similar provisions apply to the Moccasin Gap Sanitation Commission (formerly Weber City Sanitation District), which was created by a special act. Sanitary districts (as distinct from sanitation districts) are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Service Districts

Authorizing legislation for these districts was repealed.

Soil and Water Conservation Districts

Soil and water conservation districts are created by the State Soil and Water Conservation Board on petition either by local governing bodies or by a specified percentage of the registered voters within the proposed district. After a public hearing, the board may approve or disapprove creation of the proposed district.

The governing body of a soil and water conservation district that includes more than one county, or portions thereof, consists of two directors elected by the voters of each county or city and two appointed by the state board. The governing body of a district that covers only one county or city, or portion thereof, consists of a five member board: three directors elected by the voters and two appointed by the state board. The districts may accept Federal or state contributions and may require contributions from benefitted landowners.

Watershed improvement districts are classified as sub-districts of the soil and water conservation districts and are not counted as separate governments. They are created by the board of a soil and water conservation district after petition of landowners and referendum. The directors of the parent soil and water conservation district govern each watershed improvement district. The directors may levy taxes and issue bonds upon voter approval.

Transportation and Transit Districts

These districts may be created by resolution of a combination of counties or cities to provide transit service. A board of commissioners, appointed by the governing bodies of the participating counties and cities according to the provisions of the creating agreement, governs each district. The district may set fares, accept state and Federal grants, and issue revenue bonds.

Districts that encompass only a single county or municipality are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Virginia Geographic Information Authority

This authority was created by special act. Its purpose is to oversee the development of a computerized geographic information system. It will establish a nonstock corporation to carry out its purposes. The 15 member board of directors consists of ten members appointed by the Governor from among state and local officials and representatives of the utilities, transportation industries and private business, plus five members of the general assembly. The authority may fix and collect rentals and other charges; borrow money; and accept grants, loans, and contributions from any source. It is intended that the operations will be funded primarily from revenues.

Washington Metropolitan Area Transit Authority

This authority is counted under “District of Columbia—Special District Governments.”

Water and Sewer Authorities

Authorities of this type that encompass two or more counties, cities or towns may provide water supply, sewerage, storm water collection, garbage collection and disposal services, and electric power. They are established by ordinance or resolution of any one or more counties or municipalities after public hearing. Voter approval for the establishment of the authority is required if petitioned. A board, of whom one or more represents each county or municipality served in accordance with the articles of incorporation, governs each authority. Water and sewer authorities may fix and collect rates, fees, and charges, and may issue revenue bonds. These authorities may be known by a variety of names. Certain authorities also may request that the counties or cities served levy earmarked ad valorem taxes and special assessments.

Some authorities established under this law are called “service authorities.” Water and sewer authorities that encompass only a single county or municipality are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Virginia that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Industrial or economic development authorities (county or municipal). These authorities are established by county or municipal ordinance to finance and lease industrial, pollution control, medical, and higher education facilities. An authority also may be established jointly by two or more county or municipal governments. A board of seven directors, appointed by the county or municipal governing body, governs each authority. The authority may fix rents, fees, and other charges and issue revenue bonds. Some industrial development authorities have been established by special acts. Some authorities of this type are named “economic development authorities.”

Redevelopment and housing authorities (county or municipal). These authorities may be established after local referendum either called by resolution of the county, city, or town governing body or petitioned for by land-owners. A board of commissioners appointed by the county or municipal governing body governs each authority. The authority board may collect rentals and issue bonds as well as accept funds from governments within the area of operation. The governing body of the sponsoring government must approve all contracts and projects.

Two or more counties may establish regional housing authorities. Two or more municipalities, whether or not contiguous, may establish consolidated housing authorities. In addition, 1960 legislation authorizes the establishment of county urban renewal authorities after referendum in counties meeting a specified population density (as of June 1997, only Arlington County met the population density requirements).

Sanitary districts (county or municipal). Sanitary districts provide water supply, sewerage, garbage collection and disposal, heat, light, power, gas, and fire-fighting services. These districts are created by order of the circuit court upon petition of 50 qualified voters who reside in the area desiring establishment of a district. The county board of supervisors or the city or town council constitutes the governing body of the sanitary district. The district may fix charges for the services it provides and may issue bonds or borrow money. Sanitary districts also may provide sidewalks, curbs, gutters, parking lots, community buildings, and recreational buildings for their residents.

Virginia Aviation Board (state). This board was formerly the Virginia Aviation Commission. The board was created by special act to acquire, build, operate, maintain, and regulate airports. Members of the board are appointed by the Governor (an additional member is appointed by the President of the United States if the board takes over a U.S. airport facility). An additional member also may be appointed by any county or city where the board acquires or constructs an airport. The board may fix rates and charges and receive Federal and state grants. In addition, the board may issue revenue bonds. As of June 1997, the board did not own or operate any airports. Its primary function is to license airports and promote aviation.

Virginia College Building Authority (state). This authority was established by a special act. The authority board of commissioners consists of seven members appointed by the Governor and confirmed by the General Assembly, plus the state treasurer, the director of planning and budget, the director of the State Council of Higher Education and the state comptroller, ex officio. The authority may issue revenue bonds or other obligations of specified educational institutions in Virginia. This authority also administers the Education Facilities Authority Act, through which it assists institutions of higher learning in the acquisition, construction, financing and refinancing of needed facilities.

Virginia Education Loan Authority (state). This entity was dissolved in 1996.

Virginia Housing Development Authority (state). This authority, authorized by act of the General Assembly, was formed to provide mortgage credit for low- and moderate-income housing. The governing body is a board of ten commissioners, seven of whom are appointed by the Governor subject to confirmation by the General Assembly, plus a representative from the Board of Housing and Community Development, the director of the Department of Housing and Community Development in ex officio capacity and the state treasurer. The authority may fix fees and charges in connection with loans, accept state and Federal grants, receive contributions, and issue revenue bonds.

Virginia Port Authority (state). This authority was created by special act to acquire, build, operate, and maintain port facilities. A board of commissioners, appointed by the Governor and confirmed by the General Assembly, and the state treasurer ex officio governs the authority. The authority may issue revenue bonds, make charges for its facilities, accept Federal grants, and accept funds from state and local governments. The Peninsula Ports Authority is classified for census purposes as an adjunct of the Virginia Port Authority and is not counted as a separate government.

Virginia Public School Authority (state). This authority was established by special act. The authority’s board of

commissioners consists of eight members, five appointed by the Governor and confirmed by the General Assembly, plus the state treasurer, the state comptroller, and the superintendent of public instruction (or designee) ex officio. The authority may issue revenue bonds to be used for the purchase of local school system bonds. Specified state funds are set aside for authority use.

Virginia Resources Authority (state). This authority was created in 1984 by act of the General Assembly to finance water supply, wastewater treatment, drainage, solid waste, and resource recovery facilities. A board of directors consisting of the state treasurer, the state health commissioner, the director of the Department of Environmental Quality and six members appointed by the Governor governs the authority. The authority may charge and collect fees, receive grants and contributions, and issue revenue bonds.

State Education Assistance Authority (state). The State Education Assistance Authority was created by act of the General Assembly. A board of ten members, nine appointed by the governor plus the state treasurer ex officio, governs the authority. The authority may make loans to educational institutions, fix interest rates and fees, and issue revenue bonds.

Other examples include:

State

Assistive Technology Loan Fund Authority
 Development authorities for former Federal areas
 Medical College of Virginia Hospitals Authority Rural
 Virginia Development Foundation South Side
 Virginia Development Authority Southwest
 Virginia Public Education Consortium
 Virginia Abandoned Waste Site Authority
 Virginia Baseball Stadium Authority
 Virginia Biotechnology Research Park Authority
 Virginia Coalfield Economic Development Authority
 Virginia Commercial Space Flight Authority
 Virginia Conservation and Recreation Foundation
 Virginia Economic Development Partnership Authority
 Virginia Information Providers Network Authority
 Virginia Innovative Technology Authority
 Virginia Public Building Authority
 Virginia Recreational Facilities Authority
 Virginia Small Business Financing Authority
 Virginia State Parks Foundation

County

Agricultural and forestal districts
 Bath County Airport District
 Community service boards (mental health)
 Dinwiddie Airport and Industrial Authority
 Drainage districts (county)
 Fairfax County Airport Authority
 Fairfax County Economic Development Authority
 ■ Fire or rescue districts

Joint and Regional Juvenile
 Detention Commissions (county)
 ■ Mosquito control districts (county)
 Park authorities (single-county)
 Parking authorities (county)
 Planning districts (joint county-city-town)
 Primary highway transportation improvement districts
 (Fairfax, Loudoun, and Prince William Counties)
 Public facilities districts (county)
 Public recreational facilities authorities (single-county)
 Regional jail boards created under “joint exercise of
 powers” agreements
 Regional public libraries operated by one county under
 contract
 Special service districts (county)
 Transportation districts (general law) (single-county)
 Transportation service districts
 Water and sewer or sanitary authorities (single-county)

Municipal

Alexandria Port Commission
 Chesapeake Airport Authority
 Chesapeake Port Authority
 Chesapeake Water Authority
 Danville Industrial Development Authority
 Drainage districts (municipal)
 Economic Development Authority of the City of New-
 port News, Virginia (formerly Oyster Point Develop-
 ment Corporation)
 Fire or rescue districts
 Housing rehabilitation districts Joint and Regional
 Juvenile Detention Commissions (city)
 Manassas Airport Authority
 Mosquito control districts (municipal)
 Norfolk Area Medical Center Authority
 Norfolk Airport Authority (formerly Norfolk Port and
 Industrial Authority)
 Norton Industrial Development Authority
 Park authorities (serving a single city or town)
 Parking authorities (municipal)
 Planning districts (joint county-city-town)
 Portsmouth Port and Industrial Commission
 Public facilities districts (municipal)
 Public recreational facilities authorities (serving a single
 city or town)
 Regional jail boards created under “joint exercise of
 powers” agreements
 Regional public libraries operated by one city under
 contract
 Richmond Ambulance Authority
 Special service districts (city or town)
 Transportation districts (general law)(single-city)
 City of Virginia Beach Industrial Authority (formerly Vir-
 ginia Beach Industrial Development Authority)
 Water and sewer authorities (single-city)

Virginia laws also provide for various types of local areas for election purposes and administration of justice.

WASHINGTON

Washington ranks 17th among the states in number of local governments, with 1,812 as of June 1997.

COUNTY GOVERNMENTS (39)

There are no areas in Washington lacking county government. The governing body of each county is the board of county commissioners, except for home rule counties that are governed by county councils. Five counties (Clallam, King, Pierce, Snohomish, and Whatcom) have home rule charters. Washington law also permits the creation of consolidated city-county governments, but none exist.

Legislation enacted in 1991 eliminated references to formal classes of counties. Since 1991, all state statutes intended for counties of a particular population size specify the applicable population range.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (275)

Municipal Governments (275)

Municipal governments in Washington are the cities and towns. Municipalities are divided into classes according to population size, as follows:

First class—10,000 inhabitants or more and a home rule charter

Second class—1,500 or more inhabitants and no home rule charter

Towns—Less than 1,500 inhabitants and no home rule charter

Change from one class to another occurs only after voter approval. Cities with a population of 10,000 or more may adopt a home-rule charter if the voters of the city approve. In addition, since 1969, all municipalities may acquire statutory home rule by becoming a noncharter code municipality. Two cities, Union Gap and Waitsburg, operate under charters granted prior to 1889 by the former Washington territory.

A minimum population of 3,000 is required if the proposed incorporation is within 5 air miles of a city with a population of 15,000.

For provisions governing “metropolitan municipal corporations,” see “Special District Governments,” below.

Township Governments (0)

Although township governments are still authorized by state law, there are no township governments in Washington as of June 1997. The last time township governments were reported was the 1972 Census of Governments.

PUBLIC SCHOOL SYSTEMS (296)

School District Governments (296)

The following types of school districts in Washington are counted as separate governments for census purposes:

First class school districts—2,000 or more pupils

Second class school districts—fewer than 2,000 pupils

A school district may include territory in more than one county; such districts are called joint (intercounty) school districts. In addition, school districts are divided into high school and non-high school districts on the basis of whether or not they operate a high school.

An elected board of directors administers each school district. School districts receive funds from state property tax levies, county ad valorem taxes, profits from school trust lands, and allocations of grants from the state and the Federal government. In addition, a school district may submit special levy propositions to the voters for maintenance and operation, or issue bonds for capital construction.

Dependent Public School Systems (0)

Washington has no dependent public school systems.

Other Educational Activities

Educational services districts consist of one or more counties or portions of counties. They provide regional administration of local school districts. These districts are classified, for census reporting, as joint educational service agencies of the participating school districts and are not counted as separate governments. As of June 1997, nine educational services districts were reported in operation.

The community colleges and technical colleges in Washington are classified for census purposes as state institutions and are not counted as separate governments. A board of trustees appointed by the Governor governs each college. These colleges receive revenue from tuition and operating fees, state appropriations, Federal grants, and the proceeds of state bond issues.

In addition, school districts may jointly establish and operate vocational skills programs by means of cooperative agreements. The vocational skills programs are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of June 1997, eight vocational skills programs were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,202)

Washington statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Air Pollution Control Authorities

A 1967 general law establishes air pollution control authorities in counties with a population of 125,000 or more and permits the creation of air pollution control authorities in other counties. In these latter counties, authorities may be established by the board of county

commissioners on its own initiative or on petition of property owners, after public hearing. Multi-county authorities may be established by contiguous counties. A board of directors, appointed by the governing bodies of the establishing county or counties and municipalities within each county, governs each authority. The authorities apportion their fiscal needs to the underlying governments according to population and/or assessed valuation. Other sources of revenue include Federal and state grants and gifts. Air pollution control authorities may levy property taxes with voter approval.

Cemetery Districts

Cemetery districts may be established by the board of county commissioners after petition, hearing, and voter approval. An elected board of commissioners governs each district. The districts may levy ad valorem taxes but may not borrow money in excess of currently levied taxes.

Regional Transportation Authority (formerly Central Puget Sound Regional Transit Authority)

The authority was established by resolution of the governing bodies of contiguous counties to develop and operate a high capacity transportation system. The authority is governed by a board consisting of representative of each participating county appointed by the county executive. The authority may levy special assessments, fix rates and charges, issue revenue and general obligation bonds, and with voter approval, may levy a motor vehicle excise tax and a sales and use tax.

County Airport Districts

County airport districts are established by the county governing body after petition of voters and voter approval. Voters may also petition for an elected district board of commissioners. A district may levy ad valorem taxes if approved by the voters, fix charges and revenues, accept Federal aid, and issue revenue bonds.

A county airport district administered by the county governing body is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

Cultural Arts, Stadium, and Convention Districts

Districts to provide cultural arts, stadium, and convention facilities are established by petition of voters, or by resolution of one or more counties, or by resolution of two or more cities, after public hearing and voter approval. The district governing body consists of appointed representatives of the participating governments, as specified in the resolution creating the district. The districts may receive the proceeds of county hotel-motel tax levies, issue revenue bonds, and after voter approval, may levy ad valorem taxes and issue general obligation bonds.

Districts governed by the county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Diking and Drainage Districts

Washington statutes authorize the following types of diking and drainage districts:

Diking districts—1895 law

Drainage districts—1895 law

Intercounty diking and drainage districts—1909 law

Diking districts or drainage districts may be established by the board of county commissioners after petition of landowners, hearing, and voter approval under two separate 1895 laws. Intercounty diking and drainage districts are established by a joint meeting of the commissioner of public lands and the participating county boards after petition of landowners, subject to voter approval.

Elected boards of commissioners govern all three types of districts. The districts may impose special benefit assessments and issue bonds. Participating counties and cities may appropriate funds for the district. In addition, cities within diking and drainage districts may levy an assessment on property. A general law authorizing the establishment of ditch districts has been repealed, but there are some such districts still in existence.

Improvement districts for drainage, diking, or sewerage created under a 1913 law are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Ferry Districts

Authorizing legislation for these districts was repealed in 1994. No entities of this type were reported in operation as of June 1997.

Fire Protection Districts

Fire protection districts may be established in unincorporated areas after voters file a petition with the county auditor and after a hearing and election called by the board of county commissioners. An elected board of commissioners governs each district. The districts may issue bonds, upon voter approval, and may levy an ad valorem tax and benefit assessments.

Local improvement districts may be created within fire protection districts. They have the power to levy special benefit assessments but are subordinate areas of the fire protection districts. Local improvement districts are not counted as separate governments.

Flood Control Districts—1937 Act

Under a 1937 general law, these districts may be established upon petition of property owners or upon resolution of the governing body of the county or the municipality to be served, after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy assessments and issue bonds.

For flood control districts established under a 1935 law, which are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Housing Authorities

The governing body of any county, city, or town may create a housing authority by resolution. Joint city-county housing authorities are created by agreement between the city and county governing bodies. County housing authority boards are appointed by the county governing body. City or town housing authority boards are appointed by the mayor. Housing authorities may fix rentals and charges, issue bonds, and accept Federal aid.

Hydroelectric Resources Authorities

Authorities to build, operate, and maintain hydroelectric facilities are created by agreement between one or more irrigation districts and any combination of cities, towns, or public utility districts. The composition of the authority governing body is specified in the agreement creating each authority. The authorities may fix rates, tolls, and charges and may issue revenue bonds.

Irrigation or Reclamation Districts

These districts are created by the county board of commissioners after petition of landowners and after voter approval. Such districts may also provide drainage, domestic water supply, and electric power facilities as well as irrigation. An elected board of directors governs each district. The districts may fix rates and charges and may levy special benefit assessments. Bond issues must be approved by the voters.

Irrigation and rehabilitation districts are formed from irrigation districts under special conditions and possess the same type of organization and powers.

Irrigation Districts—Joint Control

Irrigation districts under joint control may be established by petition of landowners, followed by a hearing and referendum. These districts administer water works, main and branch canals and water lines, and the water facilities of two or more irrigation districts. The district is governed by a board of directors consisting of a president appointed by the county board and the resident owner of each tract of land involved. The districts receive special assessments and charges upon each member irrigation district.

Joint Operating Agencies for Electric Power

This agency was established to develop and sell electric power. The system board of directors consists of one representative from each of the participating public utility districts. The system may fix rates and charges for the sale of power and may issue revenue bonds.

The Conservation and Renewable Energy System and the Washington Public Power Supply System were established under this legislation.

Library Districts

Washington statutes authorize the following types of library districts that are counted as governments for census purposes:

Island library districts are established in counties with less than 25,000 in population and consisting solely of islands (San Juan) by petition of voters to the county commission, after voter approval. A board of trustees appointed by the county commissioners governs each district. The district may levy ad valorem taxes and, after voter approval, issue bonds.

Regional libraries are formed by action of the governing bodies of any two or more local governments. The intergovernmental agreement establishing the regional library specifies the membership of the library board. Expenses of the regional library are apportioned among the participating governments as provided in the agreement.

Rural library districts are established in unincorporated areas by the county commissioners after petition of voters and voter approval. A board of library trustees, appointed by the county commissioners, governs each district. The districts may levy ad valorem taxes and issue bonds.

Intercountry rural library districts are formed by identical resolutions of the boards of two or more county commissioners, or by majority vote of the county commissioners in joint session, after voter petition and approval. The district board of trustees is appointed jointly by the participating county boards. District finances and powers are the same as for rural library districts.

Metropolitan Municipal Corporations

General law provides that any area containing two or more cities, one of which is a city of 10,000 or more, may organize as a metropolitan municipal corporation for one or more of the following metropolitan functions: sewage disposal, water supply, public transportation, garbage disposal, parks and parkways, and planning. Establishment is by approval of the voters at an election that has been called either by: (1) resolution of the council of a central city, (2) resolution of the councils of two or more component cities other than a central city, (3) resolution of the board of commissioners of a central county, or (4) petition of the voters of the metropolitan area. A metropolitan council consisting of elected officials of the component counties and cities governs each corporation. The council members select an additional member of the council to serve as chairperson of the corporation.

Metropolitan municipal corporations may fix fees and charges, and may issue general obligation and revenue bonds. They may also levy a retail sales and use tax and a

motor vehicle excise tax for public transportation purposes upon voter approval. A 1 year property tax can only be submitted for voter approval at the establishing election. If income is insufficient, participating towns and cities make supplemental payments to the corporation.

Local improvement districts may be established within metropolitan municipal corporations. They are classified as dependent activities of the metropolitan municipal corporations for census purposes, and are not counted as separate governments.

Metropolitan Park Districts

A city of 5,000 or more population may establish a metropolitan park district by an election that has been called either by petition of the voters or by the city council on its own initiative. The residents of property contiguous to the city may participate. An elected board of park commissioners governs each district. The district may levy ad valorem taxes and issue bonds.

Mosquito Control Districts

Mosquito control districts may be established by petition of voters to the county commissioners or by resolution of intent by the board of county commissioners, followed by hearing and voter approval. A board of trustees, appointed by the governing bodies of the participating counties and cities, governs each district. The districts may issue bonds and levy ad valorem taxes upon voter approval.

Park and Recreation Districts

General law authorizes the formation of park and recreation districts on petition of voters after hearing and voter approval. An elected board of commissioners governs each district. The districts may fix rates and charges, accept gifts and grants, and issue bonds. Upon voter approval, the districts may levy ad valorem taxes.

Park districts may create local improvement districts; the local improvement districts are classified as dependent activities of the park and recreation districts, and are not counted as separate governments.

Port Districts

Port districts are established by an election that is called by the board of county commissioners on petition of voters or on its own initiative. Port districts furnish airport or port facilities and promote the use of such facilities. An elected port commission governs each district. The districts may fix rates and charges, levy ad valorem taxes, accept gifts, and issue bonds.

Industrial development districts as well as local improvement districts may be established by and within a port district as a dependent activity of the port district. Industrial development districts and local improvement districts are not counted as separate governments.

Public Facilities Districts

Public facilities districts may be created to build and operate sports and entertainment facilities in counties with a population of 300,000 or more that are located more than 100 miles from a county in which the state has constructed or owns a convention center. Creation of such districts is by a joint resolution of the county board of commissioners and the governing body of the largest city in the county. If the largest city in the county has a population that is at least 40 percent of the total county population, the board of directors consists of two members appointed by the county legislative authority, two members appointed by the city council of the largest city within the county and one appointed by the aforementioned four. If the largest city in the county has a population of less than 40 percent of the total county population, the district is governed by a five or seven member board appointed by the county. The district may levy sales and use and excise taxes, fix fees and charges, receive the proceeds of a hotel-motel tax, issue general obligation bonds, and after voter approval, may levy ad valorem taxes.

Public Hospital Districts

Hospital districts are established by resolution of or petition to the board of county commissioners, after voter approval. An elected board of commissioners governs each district. The districts may fix rates, levy ad valorem taxes, and issue general obligation and revenue bonds.

Public Transportation Benefit Area Authorities

These authorities are created by resolution of the county commissioners upon recommendation of a transportation improvement conference (consisting of city council representatives and county commissioners) and public hearing. The authority board consists of elected officials selected by the governing bodies of component cities and counties. The authorities may fix rates and fares and accept appropriations, gifts, and grants.

Unincorporated public transportation benefit areas are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Public Utility Districts

Districts for the conservation and the supply of domestic and irrigation water and electric light and power are created by a resolution of or a petition to the board of county commissioners after voter approval. An elected board of public utility commissioners governs each district. The districts may set rates and fees, levy ad valorem taxes, and issue bonds.

Local utility districts with the power to levy benefit assessments may be established as dependent activities of the parent public utility district. They are not counted as separate governments.

Sewer Districts

These districts are created upon petition of voters to the board of county commissioners, followed by a hearing and voter approval. An elected board of commissioners governs each district. The districts may levy special benefit assessments, fix rates and charges, and submit property tax levies to the voters. Comprehensive plans require the approval of an engineer and the county director of health. Bond issues to finance the comprehensive plan require voter approval.

Districts may establish utility local improvement districts as dependent activities and levy special benefit assessments therein. Utility local improvement districts are not counted as separate governments.

Water Districts

Water districts, which may provide water supply, sanitary sewer systems, fire protection, and street lighting, are created on petition of voters to the board of county commissioners and after voter approval. An elected board of commissioners governs each district. The district may levy special benefit assessments, fix rates and charges, issue bonds, and submit property tax levies to the voters.

Local improvement districts or utility local improvement districts may be created within a water district as dependent activities of the parent water district. They are not counted as separate governments.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Washington that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of the property in the area served.

Conservation districts (county). These districts are established to provide soil and water conservation services on petition of landowners to the state conservation commission after public hearing and voter approval. A board of supervisors, three elected and two appointed by

the state conservation commission, governs each district. A conservation district has no independent revenue-raising powers, but it may accept contributions, receive special assessments collected by the county, and manage and lease property.

Washington Health Care Facilities Authority (state).

This authority was established by state law to assist and encourage the building and maintenance of modern health care facilities. The authority governing body consists of the Governor, the Lieutenant Governor, the insurance commissioner, the secretary of health, and a public member appointed by the Governor. The authority may set fees and charges for services and may issue revenue bonds.

Washington State Housing Finance Commission

(state). This commission was created by act of the legislature to provide mortgage credit for low and moderate income housing. The commission consists of 11 members, nine of whom are appointed by the Governor, and the state treasurer and the director of community development ex officio. The commission may fix fees and charges in connection with the provision of mortgage credit and may issue bonds.

Other examples include:

State¹⁰⁵

Economic Development Finance Authority
Infestation control districts
Puget Sound Action Team and Puget Sound Council
Washington Higher Education Facilities Authority
Washington State Beef Commission
Washington State Building Authority
Washington State Maritime Commission
Wine Commission

County

Community councils (for unincorporated areas of island county)
County airport districts governed by county commissioners
▪ County park and recreation service areas
County public transportation authorities
County rail districts
County Road districts
County road improvement districts (listed in 1987 Census of Governments as “county improvement districts”)
Emergency medical service districts
Emergency service communication districts

¹⁰⁵Authorizing legislation for the Puget Sound Water Quality Authority was repealed in 1995.

- Flood control districts—1935 act¹⁰⁶
 - Flood control zone districts
 - Health districts
 - Improvement districts for drainage, diking, or sewerage—1913 law¹⁰⁷
 - Intercounty weed districts
 - Lake management districts
 - Local improvement districts (water and sewerage systems)
 - Multi-purpose community centers (county)
 - Parking and business improvement areas (county)
 - Public corporations for economic development—1981 law (county)
 - Public waterway districts
 - River and harbor improvement districts
 - Service districts (for bridge and road improvements)
 - Shellfish protection districts
 - Solid waste collection districts—1971 law
 - Solid waste disposal districts—1982 law
 - Television reception improvement districts
 - Transportation benefit districts—1987 law (county)
 - Unincorporated transportation benefit areas

- Utility local improvement districts (water and sewerage systems)
- Weed control districts

Municipal

- Flood control districts—1935 act¹⁰²
- Local improvement districts
- Multi-purpose community centers (municipal)
- Parking and business improvement areas (municipal)
- Parking commissions
- Pike Place Market Preservation and Development Authority (Seattle)
- Public corporations—1974 law¹⁰⁸
- Public corporations for economic development—1981 law (municipal)
- Transportation benefit districts—1987 law (municipal)
- Urban renewal agencies

Other

Public corporations established by port districts are classified as dependent activities of the port districts and are not counted as separate governments. Washington laws also provide for various types of local areas for election purposes and administration of justice.

¹⁰⁶Authorizing legislation for districts of this type has been repealed, but existing districts may continue to operate.

¹⁰⁷Budgets of districts organized under this law are subject to county approval.

¹⁰⁸Corporations under this law may be organized to receive and administer state or Federal grants, and to perform any lawful public purpose. The Seattle Museum Development Authority is an example of an agency created under this law.

WEST VIRGINIA

West Virginia ranks 36th among the states in number of local governments, with 704 as of June 1997.

COUNTY GOVERNMENTS (55)

There are no areas in West Virginia lacking county government. The county governing body is called the county commission.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (232)

Municipal Governments (232)

Municipal governments in West Virginia are the cities, towns, and villages. Cities are divided according to population size into the following classes:

Class I—Over 50,000 inhabitants

Class II—10,001 to 50,000 inhabitants

Class III—2,001 to 10,000 inhabitants

Class IV (towns and villages)—2,000 inhabitants or fewer

To incorporate, a population of 100 is required for an area less than one square mile; 500 residents per square mile are required for an area of 1 square mile or more.

Township Governments (0)

West Virginia has no township governments.

PUBLIC SCHOOL SYSTEMS (55)

School District Governments (55)

Each county in West Virginia constitutes a school district. The county school districts in West Virginia are counted as governments. An elected county board of education governs each district. The board may levy ad valorem taxes and issue bonds.

Dependent Public School Systems (0)

West Virginia has no dependent public school systems.

Other Educational Activities

Multi-county regional educational service agencies may be established by the State Board of Education to provide special educational and other services. The governing board of each agency is selected in accordance with state board of education regulations. These agencies may receive county contributions, Federal funds, gifts, and grants. Multi-county regional educational service agencies are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (362)

West Virginia statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities (regional)

General law provides that regional airport authorities may be established by the governing bodies of two or more contiguous municipalities or counties. A board appointed by the participating governments governs each authority. The authority may fix service charges, receive grants, and issue revenue bonds.

The following airport authorities were established by special act:

Benedum Airport Authority, established by the county courts of Harrison and Marion Counties, was authorized by special act. The respective county commissions each appoint three board members to the authority. The authority may receive rentals, charges, contributions, and appropriations, and issue revenue bonds.

Potomac Highlands Airport Authority was authorized by a special act. A board of two members appointed by the Mineral County Commission, plus five members appointed by Maryland jurisdictions, governs the authority. The authority may impose fees, accept contributions and appropriations, and borrow money. Although authorizing legislation for this authority has never been repealed, it has never been reported in operation.

The Tri-State Airport Authority was created by a special act to operate an airport in Wayne County. Its governing body is appointed by the participating counties and cities in Cabell and Wayne Counties. The authority may fix user charges, receive contributions from participating cities and counties, and issue revenue bonds.

Single-county airport authorities are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Corridor G Regional Development Authority

This authority was created by a special act to advance industrial, commercial, agricultural, and recreational development in the counties of Boone, Lincoln, Logan, and Mingo. It is governed by a 16-member board appointed by the participating counties. The authority may fix and collect fees and charges for its services and issue revenue bonds.

Greater Huntington Park and Recreation District

This district was created by a special act. An elected board of park commissioners governs the district. The district may levy ad valorem taxes.

Greenbrier, Monroe, and Pocahontas Multicounty Economic Development Authority

This authority was created by special act to provide economic development for the three county area. It is governed by a board of at least 12 directors consisting of the

presidents of the three county governments, and at least nine members appointed jointly by the county presidents and the corporate members of the authority. The authority receives a statutorily mandated per capita contribution from each member county, and annual dues from its corporate members. The authority may issue revenue bonds.

Hatfield-McCoy Regional Recreation Authority

This authority was created by a special act to manage a system of recreational trails in a seven county area in the southern part of the state. It is governed by a board appointed by each participating county. The authority may fix and collect fees and charges and may issue revenue bonds.

Housing Authorities

A general law provides for the creation of housing authorities by the city or county governing body on its own initiative or on petition of residents. A board of commissioners appointed by the mayor (in the case of city housing authorities) or the county commission (in the case of county housing authorities) governs each authority. Housing authorities may issue bonds, fix rents and charges, and accept loans or donations from the city or the county. Housing authorities may undertake redevelopment activities as well as provide assisted housing.

Hughes River Water Board

This board was created by a special act to provide water supply and water treatment to the municipalities of Cairo, Harrisville, and Pennsboro. It consists of one member appointed by each municipality. The board may collect fees for the sale of water and may issue revenue bonds.

Public Library Boards

Several public libraries have been created by special acts. They are governed by boards consisting of members appointed by the county and school district governing bodies, as well as municipal appointees in some cases. The board may set an ad valorem tax rate for taxes which are levied by the member governments. Public library boards created under general law are classified as dependent agencies of the creating government(s). See "Subordinate Agencies and Areas" below.

Public Service Districts

These districts provide water, sewerage, or gas distribution service, or any combination thereof. The districts may be established by the county commission on its own motion, on recommendation of the Public Service Commission, or on petition of voters after public hearing, local referendum, and approval of the Public Service Commission. A board of three or more members governs each district; each participating municipal government appoints one or more members according to population. If fewer

than three members represent participating governments, the county commission appoints additional members so that the total number of district board members will be three or more. The district may collect charges and issue revenue bonds.

Sanitary Districts

Sanitary districts provide sewerage facilities. These districts may be established in areas that contain one or more cities, towns, or villages by the county commission on petition of voters and after hearing and referendum. A board of trustees appointed by the county commission with approval of the council of the largest municipality therein governs each district. The districts may establish rates and charges and issue bonds after referendum.

Soil Conservation Districts

Soil conservation districts are created by the state soil conservation committee on petition of landowners and after referendum. A board of supervisors, consisting of three elected members and two appointed by the state committee, governs each district. The districts may require contributions from benefited landowners and accept contributions or grants from public or private sources. In addition, watershed improvement districts may be formed as subdistricts of a soil conservation district upon petition and after hearing. The supervisors of the overlying soil conservation district govern the watershed conservation district. A watershed conservation district is not counted as a separate government.

Solid Waste Authorities

Two or more counties, with the approval of the State Solid Waste Management Board, may establish a regional solid waste authority. A board of directors appointed by various state and local officials governs each county and regional solid waste authority. The authorities may fix rentals and charges for their services and issue revenue bonds.

Counties not participating in a regional solid waste authority have county solid waste authorities created by a January 1, 1989 law.

Urban Mass Transportation Authorities

These authorities to provide and operate transit systems may be created by ordinance of one or more county or municipal governing bodies. A board appointed by the governing bodies of the constituent governments governs each authority. The authority may impose charges for services, receive Federal and state aid, and issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in West Virginia that have certain characteristics of governmental units but that are classified in census statistics as

subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

State Building Commission of West Virginia (state).

This commission was created by act of the legislature to finance the construction of, and to rent and manage state buildings. It consists of the Governor, the attorney general, and the state treasurer plus four members appointed by the Governor. The commission may collect rentals for the use of its buildings and may, upon approval of the legislature, issue revenue bonds.

Urban renewal authorities (municipal and county).

These authorities may be created by the governing body of a municipality or a county. A board of commissioners administers each authority; its members are appointed by the mayor with the consent of the municipal governing body (in the case of a city urban renewal authority) or by the county commission (in the case of a county urban renewal authority). These authorities may accept loans or grants from public sources, including the Federal government. Municipal or county governments within the area of operation of an authority may levy taxes or issue bonds to obtain funds for redevelopment purposes. The authority board may collect rentals and issue revenue bonds. Regional urban renewal authorities may be created by two or more municipalities or counties.

West Virginia Economic Development Authority (state).

This authority was established by act of the legislature to finance commercial and industrial facilities. A board composed of the Governor or a designated representative, and the state tax commissioner and seven members appointed by the Governor governs the authority. The authority may make loans, fix charges in connection with its loans, issue bonds or notes, and receive Federal and state appropriations and grants.

West Virginia Hospital Finance Authority (state).

This authority was created by act of the legislature to finance hospital facilities. Its board consists of seven members, including five members appointed by the Governor, plus the state treasurer and the secretary of the State Department of Health and Human Resources, or their designated deputies, ex officio. The authority may fix charges and fees, accept contributions, make loans to hospitals, and issue revenue bonds.

West Virginia Housing Development Fund (state).

This agency was formed by act of the legislature to provide mortgage credit for low- and moderate-income housing. The governing body is a board of 11 directors, including seven members appointed by the Governor, plus the attorney general, the commissioner of agriculture, the

state treasurer, and the Governor or a designated representative, who serve in an ex officio capacity. The fund may accept gifts, receive state and Federal grants and appropriations, fix charges and fees in connection with its loans, and issue revenue bonds.

West Virginia Parkways, Economic Development, and Tourism Authority (state).

This authority, formerly the West Virginia Turnpike Commission, was established by act of the legislature to construct, operate, and maintain highway, tourism, and economic development projects. The authority board consists of six members appointed by the Governor, plus the state secretary of transportation ex officio. The authority may fix tolls, rents, fees, and charges and may issue revenue bonds.

Other examples include:

State

- Blennerhassett Historical Park Commission
- Educational Broadcasting Authority
- Enterprise Zone Authority
- Local port authorities
- Public Land Corporation
- School Building Authority
- State Armory Board
- West Virginia Board of Investments
- West Virginia Community Infrastructure Authority
- West Virginia Health Care Cost Review Authority
- West Virginia Jobs Investment Trust Board
- West Virginia Public Energy Authority
- West Virginia Public Port Authority
- West Virginia Regional Jail and Correctional Facility Authority (formerly West Virginia Regional Jail and Prison Authority)
- West Virginia Solid Waste Management Board (formerly West Virginia Resource Recovery-Solid Waste Disposal Authority)
- West Virginia State Rail Authority (formerly West Virginia Railroad Maintenance Authority)
- West Virginia Water Development Authority

County¹⁰⁹

- Airport authorities (single-county)
- Braxton County Four-H Club Development Authority
- Cabell-Wayne Development Commission
- Coalfields Expressway Authority
- Community improvement assessment districts (county)
- County building commissions
- County development authorities
- County fire boards
- County library boards

¹⁰⁹Legislation creating the West Virginia Wayport Authority was repealed in 1991. Legislation creating the West Virginia Export Development Authority was repealed in 1990.

Emergency ambulance service authorities—1975 law
Historic landmarks commissions (county)
Hospital boards
Marshall County Activities Development Authority
Mercer County Tourist Train Authority
New River Parkway Authority
Public health units
Regional library boards
Shawnee Parkway Authority

Municipal

Boards of park and recreation commissioners (excluding Greater Huntington Park and Recreation District)
Ceredo-Kenova Flood Wall Board
City library boards
Community improvement assessment districts (municipal)

Emergency ambulance service authorities
Historic landmarks commissions (municipal)
Hospital boards
Municipal building commissions
Municipal development authorities
Municipal waterworks utilities (listed as “water boards” in the 1987 Census of Governments)
Public health units
Sanitary boards
Wheeling Centre Market Commission

Joint Municipal-County

Municipal-county building commissions
West Virginia laws also provide for various types of local areas for election purposes and administration of justice.

WISCONSIN

Wisconsin ranks 11th among the states in number of local governments, with 3,059 as of June 1997.

COUNTY GOVERNMENTS (72)

There are no areas in Wisconsin lacking county government. The county governing body is called the county board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,849)

The 1,849 subcounty general purpose governments in Wisconsin comprise 583 municipal (city and village) governments, and 1,266 town governments.

Municipal Governments (583)

The term "municipality," as defined for census statistics on governments, applies in Wisconsin only to cities and villages. Towns, to which the term "municipality" is applied by some Wisconsin statutes, are counted for census purposes as township rather than municipal governments (see below). Cities and villages exist outside the area of any town. Cities are divided into the following four classes:

- First class—150,000 inhabitants or more
- Second class—39,000 to 149,999 inhabitants
- Third class—10,000 to 38,999 inhabitants
- Fourth class—fewer than 10,000 inhabitants

Villages outside a metropolitan area must have a population of 1,000 before obtaining city status. The minimum population requirement for incorporation as a village is 150. For incorporation of cities within a metropolitan community (an area containing a city, or two cities with borders no more than 5 miles apart, with an aggregate population of 25,000 or more), the requirements are a minimum population of 5,000, an area of 3 square miles, and a density of at least 750 persons per square mile. For incorporation of villages within a metropolitan community, the requirements are a minimum population of 2,500 for an area covering 2 square miles, and a population density of at least 500 persons per square mile.

Town or Township Governments (1,266)

Units in Wisconsin designated as towns are counted in census statistics as township governments. Towns encompass the entire area of the state, except for areas within the boundaries of cities or villages. The entire territory of Milwaukee County, however, consists of cities and villages. The entire territory of Menominee County constitutes one town, but the tax levies imposed by the town of Menominee are separate from those imposed by Menominee County. The town of Menominee is thus counted as a

separate government in census statistics on governments. Each town is governed by a town board of supervisors. Towns may exercise the powers of a village by resolution of the town meeting.

PUBLIC SCHOOL SYSTEMS (446)

School District Governments (442)

Only the following types of school districts in Wisconsin are counted as separate governments for census purposes:

- Common school districts
- Unified school districts
- Union high school districts
- School districts in first class cities
- Vocational technical and adult education districts

School districts in first class cities were created under general law with special application. All five types of school districts above are administered by elected school boards. The school boards may issue bonds and levy local property taxes. The taxes to be levied for common and union high school districts are determined at the annual district meeting.

The vocational technical and adult education districts are administered by boards selected by the governing bodies of the participating school districts, or by the chairpersons of the county boards of supervisors of participating counties. The districts may levy property taxes and issue bonds. There are 16 such districts that encompass the entire state.

Dependent Public School Systems (4)

Wisconsin statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments (4):
 - County handicapped children's education boards

County handicapped children's education boards are established by the county board of supervisors. Members of the handicapped children's education boards are also appointed by the county board of supervisors. These boards receive the proceeds of county tax levies and state grants, but budgets of the boards are subject to county approval. These boards are classified as dependent agencies of county governments, and are not counted as separate governments. In June 1997, four county handicapped children's education boards were reported in operation.

Other Educational Activities

Wisconsin statutes provide for the establishment of cooperative educational service agencies that act primarily as intermediaries between the state and the local school districts. Each of these cooperative educational service agencies may furnish services on request to any or all of

the school districts within its boundaries on a contractual basis. A board of control, chosen by and from the constituent school district boards, governs each agency. These agencies receive payments from underlying school districts and state aid. For census statistics, cooperative educational service agencies are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of June 1997, 12 cooperative educational service agencies were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (696)

Wisconsin statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Community Development Authorities

These authorities provide public housing and urban renewal. They are established by resolution or ordinance of the governing body of any city. A board of seven members appointed by the mayor, two of whom are members of the city council *ex officio*, governs each authority. Community development authorities may fix charges and rents, accept donations and grants, and issue bonds.

County Drainage Boards and Drainage Districts

Wisconsin statutes authorize the following types of drainage districts and boards:

County drainage districts with appointed boards. These districts are authorized under 1963 legislation effective January 1, 1965. Beginning in 1965, the former farm drainage districts were abolished and the drainage projects thereunder converted to the county drainage boards. A county drainage board, appointed by the circuit court, supervises and directs the operations of all drainage districts and projects in the county. County drainage boards may levy benefit assessments and, upon approval of the circuit court, may issue bonds for drainage purposes.

Drainage districts with option to elect district board. Legislation permitting these districts to be formed was repealed effective January 1, 1965.

Drainage districts governed by the city, village, or town governing body *ex officio* are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Housing Authorities

Wisconsin statutes provide for the creation of city or village housing authorities by resolution of the city or village governing body, and of county veterans' housing

authorities by resolution of the county board of supervisors or on petition of resident veterans. In addition, 1961 legislation authorized cities to establish housing authorities to provide housing for elderly persons. The authorities are governed by boards of commissioners appointed by the mayor, the village board, or the county supervisors. The authorities may issue bonds, fix rents and charges, and accept donations. Some city housing authorities, however, have been reorganized by ordinance and now operate as a department of the city government rather than as an independent housing authority.

Metropolitan Sewerage Districts (except the Milwaukee Metropolitan Sewerage District)

Proceedings to create these districts are initiated by resolution of any municipality. Following a public hearing, the state Department of Natural Resources may order the creation of such a district. A board of commissioners governs each district; the county board appoints the commissioners unless the cities, towns, and villages comprising the district agree to appoint the commissioners or provide for their election. The district may issue bonds (approval of the voters is required for bond issues if petitioned for), levy direct annual taxes that the participating governments collect, levy special benefit assessments, and fix charges for services.

Metropolitan Transit Authorities

Under general law, a metropolitan transit authority may be established in any county having a population of 125,000 or more. A metropolitan transit board governs each authority, with three members appointed by the mayor of the largest city in the area, three appointed by the Governor, and one nominated by the board and appointed by the Governor. The metropolitan transit board may issue revenue bonds; fix rates and charges; and accept municipal, state, and Federal grants and loans. No metropolitan transit authorities were reported in operation as of June 1997.

Milwaukee Metropolitan Sewerage District

This district to provide sewage disposal facilities was originally established under a 1921 general law with special application. Effective April 1982, the governing body of this district was reorganized as a single 11-member commission, with seven members appointed by the mayor of Milwaukee and four members selected by a council of chief executives of other cities, towns, and villages in Milwaukee County. Legislation effective in 1982 gave the district the power to levy *ad valorem* taxes and issue

bonds.¹¹⁰ The district may receive revenue from user charges and from the sale of fertilizer, may impose assessments on cities, towns, and villages in the district, and may contract out its services to governments located outside the county.

Municipal Electric Companies

Municipal electric companies may be established by two or more cities, villages, or towns to contract with each other for operation of facilities for generation, transmission, or distribution of electric power and energy. Copies of these contracts are filed with the secretary of state. Upon receipt, the secretary of state records the contract and issues a certificate of incorporation. The governing board consists of a board of directors, with one member appointed by each contracting municipality. Other details regarding the establishment and the operation of the boards of directors are in the contract. Municipal electric companies may sell secured or unsecured bonds and fix and revise fees, rates, rents, and charges. The Badger Power Marketing Authority and Wisconsin Public Power, Inc. were both created under this law.

Municipal Power Districts and Municipal Water Districts

Two or more cities, towns, or villages may create these districts by filing resolutions with the county clerk or by petition of voters in the proposed district, followed by a referendum. A board of directors, appointed by the chief executives of the cities, villages, and towns within the district, governs each district. The district may issue bonds, fix and collect rates and charges, and levy taxes to be collected by the participating governments. No municipal power or municipal water districts were reported in operation as of June 1997.

Public Inland Lake Protection and Rehabilitation Districts

These districts (often called “lake districts”) may be created by resolution of the governing body of a city, village, or town, or by a county board after petition, hearing, and approval of boundaries. A five-member board of commissioners governs each district; three members are elected, one member is appointed by the county board, and one member is appointed from the governing body of the town, city, or village within which the largest portion by valuation of the district lies. The district may borrow money, issue bonds, impose special assessments and user charges, and levy ad valorem taxes.

¹¹⁰ Prior to 1982, Milwaukee County issued bonds on behalf of the Milwaukee Metropolitan Sewerage District, and levied taxes to pay principal and interest on those bonds. Effective in 1982, the district levies taxes to pay the county for principal and interest on outstanding county bonds issued on behalf of the district.

Districts administered by city, town, or village governing bodies ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Solid Waste Management Boards

Boards to provide for solid waste collection disposal are created by resolution of one or more county governing bodies. Members of the boards are appointed by the governing bodies of the county or counties served. The boards may charge and collect fees for its services and facilities, receive state and Federal grants, levy ad valorem taxes.

Town Sanitary Districts

These districts are created by authority of the town board or by a petition of the landowners living within the proposed district to the town board for the purpose of providing a sewerage system. A board of three commissioners governs each district. A sanitary district may collect charges, levy special assessments, levy an ad valorem tax, and may issue municipal obligations.

Districts administered by a town governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Wisconsin that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

City redevelopment authorities (municipal). These authorities may be established by the city council. A board of seven commissioners appointed by the mayor governs each authority. No more than two of these commissioners may be city officers. An authority may issue bonds, accept appropriations and grants, and lease its facilities. Its budget, however, is subject to review and amendment by the city council.

Land conservation committees (county). These districts, formerly known as soil and water conservation districts, are established by resolution of the county governing body. Each committee consists of the chairperson of the county agricultural stabilization and conservation committee, and at least two members of the county committee on agriculture and extension education. The land conservation committee may include any number of county board members and up to two persons who are not members of the county board. The committees may receive Federal, state, and county funds, and may require contributions from landowners for benefits received.

Wisconsin Health and Educational Facilities Authority (state). This authority was created by act of the legislature to finance health care and post-secondary education facilities. A board of seven members appointed by the Governor governs the authority. The authority may fix rents, fees, and charges and may issue revenue bonds.

Wisconsin Housing and Economic Development Authority (state). This authority, formerly the Wisconsin Housing Finance Authority, was created to provide mortgage credit for low and moderate income housing. The authority is governed by a board of nine members, six of whom are appointed by the Governor with the consent of the senate, and the secretary of local affairs and development, and the chairpersons of the senate and assembly committees on local affairs. The authority may receive contributions, fees, and charges; make mortgage loans; and issue revenue bonds.

Wisconsin State Building Commission (state). This commission was established primarily to administer the building program of the state and to supervise the leasing of new state buildings. The commission consists of the Governor, three state senators, three representatives to the assembly, and one citizen member appointed by the Governor. The commission receives funds from state appropriations.

Other examples include:

State¹¹¹

- Bradley Center Sports and Entertainment Corporation
- Flood control boards
- Forest protection areas
- Public purpose corporations
- Turnpike corporations

¹¹¹Functions of the Wisconsin Community Development Finance Authority were transferred to the Wisconsin Housing and Development Authority in 1987.

County

- Boards of harbor commissioners
- County park commissions
- County transit commissions
- Dane County Lakes and Watershed Commission
- Industrial development agencies
- Mosquito control districts
- Planning and zoning authorities

Municipal

- Boards of harbor commissioners
- Boards of public land commissioners
- City or village drainage districts with ex officio boards
- City park boards
- City sewerage districts
- City transit commissions
- Plan commissions
- Public inland lake protection and rehabilitation districts with ex officio boards
- Public recreation boards
- Utility districts

Town

- Boards of harbor commissioners
- General zoning districts
- Public inland lake protection and rehabilitation districts with ex officio boards
- Public recreation boards
- Town drainage districts with ex officio boards
- Town park commissions
- Town sanitary districts with ex officio boards
- Utility districts
- Village and town transit commissions

Wisconsin law also provides for various types of local areas for election purposes and administration of justice.

WYOMING

Wyoming ranks 39th among the states in number of local governments, with 654 as of June 1997.

COUNTY GOVERNMENTS (23)

There are no areas in Wyoming lacking county government. The county governing body is called the county board of commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (97)

Municipal Governments (97)

Municipal governments in Wyoming are the cities and towns. First class cities are municipalities with a population of 4,000 or more. Other municipalities in Wyoming are designated as towns. The minimum population for incorporation is 500 within an area of 3 square miles or less.

Township Governments (0)

Wyoming has no township governments.

PUBLIC SCHOOL SYSTEMS (56)

School District Governments (56)

The following types of school districts in Wyoming are counted as separate governments for census purposes:

- Elementary school districts
- Unified school districts
- Community college districts

Legislation passed in 1969 provides for the reorganization of school districts in Wyoming. The districts are called unified districts, combining former elementary and high school districts under the control of one board of trustees. Fremont County still has elementary school districts along with unified districts. The governing body is an elected board of trustees. School districts in Wyoming may levy taxes and issue bonds.

Community college districts may be created after petition to the Wyoming Community College Commission and referendum. The governing body is an elected board of trustees. The district may levy property taxes, receive state appropriations, and upon voter approval, issue bonds.

Dependent Public School Systems (0)

Wyoming has no dependent public school systems.

Other Educational Activities

Boards of cooperative services may be established to provide vocational, adult, or special education by agreement between two or more school districts. The board

members are selected by vote of the members of the boards of trustees of participating school districts. The activities of the boards of cooperative services are financed by ad valorem taxes levied by the participating school districts. Boards of cooperative services are classified as joint educational service agencies of the participating school districts and are not counted as separate governments. As of June 1997, there were 11 boards of cooperative services reported in operation.

SPECIAL DISTRICT GOVERNMENTS (478)

Wyoming statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Cemetery Districts

These districts are established by the board of county commissioners on petition of landowners and after local referendum. An elected board of trustees governs each district. The district may levy taxes and special assessments, sell lots, and with voter approval, issue bonds.

Conservation Districts

These districts are established by the State Conservation Commission on petition of landowners and after hearing and referendum. An elected board of supervisors governs each district. The districts may require contributions from benefitted landowners, accept donations from the Federal government or any other government agency, and levy taxes upon voter approval.

Watershed improvement districts may be established as subdistricts of a conservation district. Subject to the approval of the conservation district board, the elected subdistrict board of directors may levy benefit assessments and issue bonds after local referendum. Watershed improvement districts are not counted as separate governments.

County Improvement and Service Districts

These districts finance and provide various improvements and services, such as streets, parks, water supply, sewerage, and solid waste disposal. The districts may be created by petition to the county commissioners and after public hearing. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix charges, receive contributions from public or private sources, and after voter approval, issue bonds. The board has the power to create local improvement districts.

Local improvement districts created by county improvement and service districts are administered by the creating district. They are not counted as separate governments.

Drainage Districts

Drainage districts are created by the district court on petition of landowners and after hearing. A board of commissioners, appointed by the district court or locally

elected if the landowners so demand, governs each district. The district may issue bonds and levy special benefit assessments.

Fire Protection Districts

These districts may be established in unincorporated areas by the board of county commissioners on petition of voters and after public hearing and local referendum. An elected board of directors governs each district. The district may levy taxes and issue bonds with the approval of the voters.

Hospital Districts

Hospital districts may be established by the board of county commissioners on petition of landowners after local referendum. An elected board of trustees governs each district. The district may fix charges, and levy ad valorem taxes and special assessments. The district may issue revenue and general obligation bonds; general obligation bonds require voter approval.

Irrigation Districts

Irrigation districts are established by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The district may levy special benefit assessments, fix and collect charges, and issue bonds.

Joint Powers Boards

Boards of this type are established by agreement between any two or more county, municipal, school district or special district governments upon approval by the governing bodies of the respective governments. The composition of the joint powers board is specified in the agreement establishing the board. The board may fix charges, receive appropriations and grants, and issue revenue bonds. Member governments also may issue bonds for the benefit of the board.

Surface water drainage utility boards created by joint powers boards are subordinate agencies of the joint powers board creating them. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Predatory Animal Districts

Predatory animal districts are organized at a meeting called by the county assessor for the control of animals that prey upon livestock. An elected board of directors governs each district. The district collects predatory animal control fees established in consultation with and by the livestock board and accepts donations and appropriations.

Rural Health Care Districts

Districts to provide health care in rural areas are established by petition to the county commissioners after public hearing and referendum. An elected board of trustees

governs each district. The districts may levy ad valorem taxes and after voter approval, issue bonds.

Solid Waste Disposal Districts

These districts are created upon resolution of the board of county commissioners. A board appointed by the county commissioners governs each district. The district may fix rates for the use of its facilities and upon voter approval, levy an annual tax.

Special Museum Districts

Special museum districts may be established by the board of county commissioners on petition of landowners and after public hearing and local referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes and benefit assessments and fix charges. Bond issues must have voter approval.

Water Conservancy Districts

Water conservancy districts may be established by the district court on petition of landowners and after public hearing. An elected board of directors governs each district. The district may fix rates and levy taxes and benefit assessments. Bond issues must be approved by the voters.

Water and Sewer Districts

These districts may be established by the district court on petition of the voters and after hearing and referendum. An elected board of directors governs each district. The district may levy taxes, fix rates and charges, and issue bonds with voter approval.

Wyoming Municipal Power Agency

This agency was formed by agreement between participating cities and towns to provide electrical power. The agreement forming the agency specifies the composition of its governing board. The agency receives revenue from the sale of power and may issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Wyoming that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (See “Public School Systems,” above, regarding educational agencies of this nature).

Some subordinate agencies and areas represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is

more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Housing authorities (county or municipal). Each housing authority is created by action of the governing body of the county or the municipality it serves. In addition, two or more county or municipal governments may create a regional housing authority. A board of commissioners, appointed by the county governing body in the case of a county housing authority or by the mayor in the case of a municipal housing authority, governs each housing authority. Housing authorities may fix rents, receive contributions and grants, and issue revenue bonds and notes. Housing projects, however, require approval by the parent county or municipal government.

Wyoming Community Development Authority (state). This authority was established to finance the development of housing and public buildings. The authority is governed by a board of ten directors, seven of whom are appointed by the Governor, and the executive director of the authority, the Governor, and the state treasurer, who serve in an ex officio capacity. The authority may lease or sell projects, make mortgage loans, receive fees in connection with its loans, accept grants and gifts, and issue revenue bonds.

Other examples include:

State

Agricultural districts
Highway districts
Wyoming Capitol Building Commission
Wyoming Environmental Quality Council
Wyoming Farm Loan Board
Wyoming Natural Gas Pipeline Authority
Wyoming Science, Technology, and Energy Authority
Wyoming Water Development Commission
Wyoming Yellowstone Park Commission

County¹¹²

County airport boards
Fair boards
Health districts
Industrial development project boards
Library boards
Livestock districts
Local improvement districts
Rabies control districts
Road districts
Surface water drainage utility boards (county)
Watershed improvement districts
▪ Weed and pest control districts

Municipal¹¹²

Boards of public utilities
City airport boards
Downtown development authorities
Health districts administered by city
Industrial development project boards
Local improvement districts
Local improvement districts (underground utilities)
Street lighting districts
Surface water drainage utility boards (municipal)
Urban renewal agencies
Watershed improvement districts

Other

Grazing districts are areas for the administration of the Taylor Grazing Act, a Federal statute. They are not counted as governments for census purposes.

Recreation districts created by a single county, municipal, or school district government are subordinate agencies of the creating government. Most of these districts are created by school districts. Recreation districts created by joint powers boards are special district governments.

Wyoming laws also provide for various types of local areas for election purposes and administration of justice.

¹¹²Districts governed by joint power boards are special district governments. See "Joint Powers Boards" under "Special District Governments" for this state.

Appendix B.

Definitions

TYPES OF GOVERNMENTS

The Bureau of the Census recognizes five basic types of local governments. Of these five types, three are general purpose governments—county and subcounty general purpose (municipal and township) governments. The other two types are special purpose governments—school district governments and special district governments. These types of governments are briefly described as follows:

1. County governments—Organized local governments authorized in state constitutions and statutes and established to provide general government; includes those governments designated as boroughs in Alaska, as parishes in Louisiana, and as counties in other states.
2. Subcounty general purpose governments—this category includes municipal and township governments. Municipal and township governments are distinguished primarily by the historical circumstances surrounding their incorporation.
 - a. Municipal governments—Organized local governments authorized in state constitutions and statutes and established to provide general government for a defined area; includes those governments designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages. This concept corresponds generally to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of municipal governments in this report excludes places that are currently governmentally inactive.
 - b. Township governments—Organized local governments authorized in state constitutions and statutes and established to provide general government for a defined area; includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and townships in other states.
3. School district governments—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. Excludes “dependent public school systems” of county, municipal, township, or state governments.

4. Special district governments—All organized local entities other than the four categories listed above, authorized by state law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, commissions, etc., as specified in the enabling state legislation.

SPECIAL DISTRICT FUNCTIONS

Major categories for census classification of special district governments by function, as applied in this report, are defined below. Even within these functional categories, however, there is some variation in responsibilities among individual special district governments. For example, some special districts finance construction of facilities, whereas others actually operate facilities as well.

Air transportation. Construction, maintenance, operation, and support of airport facilities.

Cemeteries. Development, maintenance, operation, and support of public cemeteries.

Education. Comprised almost entirely of school building districts—existing only in Indiana and Pennsylvania—that finance and construct educational facilities for leasing to public school systems. This category also includes the Chicago School Finance Authority, which assists the Chicago Board of Education in financing school operations. The actual operations of school systems are excluded here and are included with school district governments or dependent public school systems.

Electric power. Operation and maintenance of electric power system including production or acquisition and distribution of electric power.

Fire protection. Fire fighting organizations and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Special district governments that provide ambulance services exclusively are classified under Health.

Gas supply. Operation and maintenance of gas supply systems including acquisition and distribution of natural gas.

Health. Out-patient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. Also includes financing, construction, and operation of nursing homes. Special districts engaged in sewage treatment operations are classified under Sewerage.

Highways. Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal.

Hospitals. Financing, construction, acquisition, maintenance, or operation of hospital facilities, provision of hospital care, and support of public or private hospitals.

Housing and community development. Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Libraries. Establishment and operation of public libraries and support of privately operated libraries.

Natural resources. Conservation, promotion, and development of natural resources such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and forest fire protection, soil reclamation, soil and water conservation, and fish and game programs.

Parking facilities. Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and recreation. Provision and support of recreational and cultural-scientific facilities and activities including: Golf courses, playfields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

Sewerage. Provision of sanitary and storm sewers and sewage disposal facilities and services.

Solid waste management. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Transit. Construction, maintenance, operation and support of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excluded are systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways.

Water supply. Operation and maintenance of water supply systems including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources.

Water transport and terminals. Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Appendix C.

County-Type Areas Without County Governments

Areas with governments legally designated as city-counties and operating primarily as cities (9):

Alaska	City and borough of Anchorage, city and borough of Juneau, city and borough of Sitka, and city and borough of Yakutat.
California	City and county of San Francisco.
Colorado	City and county of Denver.
Hawaii	City and county of Honolulu.
Montana	Anaconda-Deer Lodge County and Butte-Silver Bow.

Areas designated as metropolitan governments and operating primarily as cities (2):

Tennessee	Metropolitan government of Nashville and Davidson County, and metropolitan government of Lynchburg and Moore County.
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Areas having certain types of county offices, but as part of another government (city, township, state) (19):

Florida	County of Duval (city of Jacksonville).
Georgia	County of Clarke (city of Athens), County of Muscogee (city of Columbus). County of Richmond (city of Augusta).
Hawaii	County of Kalawao (state of Hawaii).
Indiana	County of Marion (city of Indianapolis).
Kentucky	Lexington-Fayette Urban County.
Louisiana	Parish of East Baton Rouge (city of Baton Rouge), parish of Lafayette (city of Lafayette), parish of Orleans (city of New Orleans), and Terrebonne Parish Consolidated Government.
Massachusetts	County of Nantucket (town of Nantucket) and county of Suffolk (city of Boston).
New York	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York).
Pennsylvania	County of Philadelphia (city of Philadelphia).

Area classified as a separate county area and as a separate State area in population statistics, but counted as a municipal government in census statistics on governments (1):

District of Columbia	Washington city.
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (43):

Maryland	Baltimore city (distinct from Baltimore County).
Missouri	St. Louis city (distinct from St. Louis County).
Nevada	Carson City.
Virginia (40 cities)	Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Clifton Forge, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

Unorganized areas bearing county designations (13):

Connecticut (8 county areas with no county government)	Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham.
Rhode Island (5 county areas with no county government)	Bristol, Kent, Newport, Providence, and Washington.

Other unorganized county-type areas (12):

Alaska	11 census areas.
Montana	Area of Yellowstone National Park (areas of the park located in Idaho and Wyoming are included in county areas in those states).

Publication Program

1997 CENSUS OF GOVERNMENTS

The Bureau of the Census has conducted a Census of Governments every 5 years since 1957 covering four major subject fields relating to State and local governments—organization, taxable property values, employment, and finances. The results of the 1997 Census of Governments are being issued in both printed and electronic formats. The printed material includes five volumes, which are described individually below. The electronic dissemination will encompass data files and electronic networks, described in a separate section following the report descriptions.

FINAL REPORTS

Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by states on county, municipal, and township governments by population size; on public school systems by size of enrollment, and number of schools; and on special district governments by function. Also shown is the number of local governments, by type, in each county area in the Nation. A description of local government structure in each state is a major feature of this report.

Volume 2. Taxable Property Values

Reports will not be issued for the Volume 2 series in this census.

Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on March 1997 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of March 1997 by government function for the Nation, by states, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for states, and for large school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1997.

No. 2. *Finances of Special Districts* Fiscal year 1997 statistics on finances of special district governments, by States, and for selected large districts.

No. 3. *Finances of County Governments* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 1997. Report provides national summaries, population size-group information, State area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1997 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population size-group and state. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. *Compendium of Government Finances* A summary of census findings on fiscal year 1997 government finances for Federal, state, and local governments. Data are presented for the Nation, for state areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of state and local government employee retirement systems. Data are shown for the Nation, for states, and for large individual retirement systems.

ELECTRONIC MEDIA

Data from the 1997 Census of Governments and related annual and quarterly surveys are available via the internet at the Census Bureau Website which is www.census.gov. For more information, see the Website, or write to U.S. Census Bureau, Governments Division, Washington, DC 20233, or call Customer Services at 301-457-4100.

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